Victorian Aboriginal Legal Service Annual Report 2022-23











Acknowledgement of Country

VALS pays our deepest respect to traditional owners across Victoria, in particular, to all Elders past, present and emerging.

We also acknowledge all Aboriginal and Torres Strait Islander people in Victoria and pay respect to the knowledge, cultures and continued history of all Aboriginal and Torres Strait Islander Nations.

We pay our respects to all Aboriginal and Torres Strait Islander Elders who have maintained the struggle to achieve justice.

Across Australia, we live on unceded land. Sovereignty has never been ceded. It always was and always will be, Aboriginal land.











Contents

Acknowledgement of Country	2
About Us	6
Our Values	8
About the Artist	9
Chairperson's Statement	10
CEO Statement	12
Board of Directors	14
50 Years Staunch - Spotlight on VALS	16
Legal Practices	18
Aboriginal Families	19
Civil and Human Rights Law	21
Balit Ngulu	23
Criminal Law	26
Wirraway Police and Prison Accountability	28
Community Justice Programs	30
Policy, Communications and Strategy	37
Executive and Corporate Services	41
Volunteers	43
Financial Report	46
Directors Report	47
Auditors Independence Declaration	54
Financial Statements	55
Independent Auditors Report to the Members	82
Funders and Supporters Acknowledgement	84

About Us

The Victorian Aboriginal Legal Service (VALS) is an Aboriginal Community Controlled Organisation (ACCO) with 50 years of experience providing culturally safe legal and community justice services to our people across Victoria.

In 2023, we were proud to launch the official logo of our 50th anniversary, 'Koori Woman of Justice'.

The artwork was designed by the deadly Natashia Corrigan, a Walabhul, Bundjalung, Dungidau/Dala and Jinibara artist born and living on Wurundjeri land.

In Natashia's words, the design is a representation of VALS' work over the past 50 years towards the Victorian Aboriginal Communities. The colours used are a depiction of our Aboriginal flag. Aboriginal symbolisms are used to showcase the journeys made by community members and VALS representatives, these symbols tells

the story of our journey from one place to another or symbolically from one situation to another. They represent each person, family and organisation that has been and continue to be supported by VALS.



We strive to:

- Promote social justice for Aboriginal and Torres Strait Islander peoples;
- Promote the right of Aboriginal and Torres Strait Islander peoples to empowerment, identity and culture;
- Ensure that Aboriginal and Torres Strait Islander peoples enjoy their rights, are aware of their responsibilities under the law and have access to appropriate advice, assistance and representation;
- Reduce the disproportionate involvement of Aboriginal and Torres Strait Islander peoples in the criminal justice system; and
- Promote the review of legislation and other practices which discriminate against Aboriginal and Torres Strait Islander peoples.

We were established by Aboriginal people for Aboriginal people to address the gross over-representation of Aboriginal people in custody and to reduce Aboriginal deaths in custody. 49 years may have passed but both issues persist as overwhelming problems that affect Aboriginal and Torres Strait Islander people in Victoria, with impacts that affect our communities and cross generations.

We are funded through the National Legal Assistance Partnership (NLAP) and the Victorian Government, with some additional funding made available through partners Victorian Legal Services Board, including Victorian Legal Aid, Oak Foundation, and many individuals who want to see improved justice and equality for Aboriginal and Torres Strait Islander people.



Over time, VALS has expanded its services for Aboriginal and Torres Strait people. In 2022/2023, our practice areas include criminal law, family law, civil and human rights law, a dedicated youth justice service (Balit Ngulu) and a specialist litigation unit, unique amongst Aboriginal and Torres Strait Islander legal services nationally.

As part of delivering culturally safe and accessible legal assistance, VALS provides a range of other key supports for Aboriginal and Torres Strait Islander communities in Victoria. This includes a 24/7 Custody Notification Service, a transitional housing support program for women with complex needs leaving custody (Baggarrook), 1:1 client service and family support officers and community legal education to equip Aboriginal people with the knowledge and skills to confidently self-advocate for their rights. And we keep developing with plans to do much more.



COMMITMENT

ETHICS & INTEGRITY

CULTURAL COMPETENCY

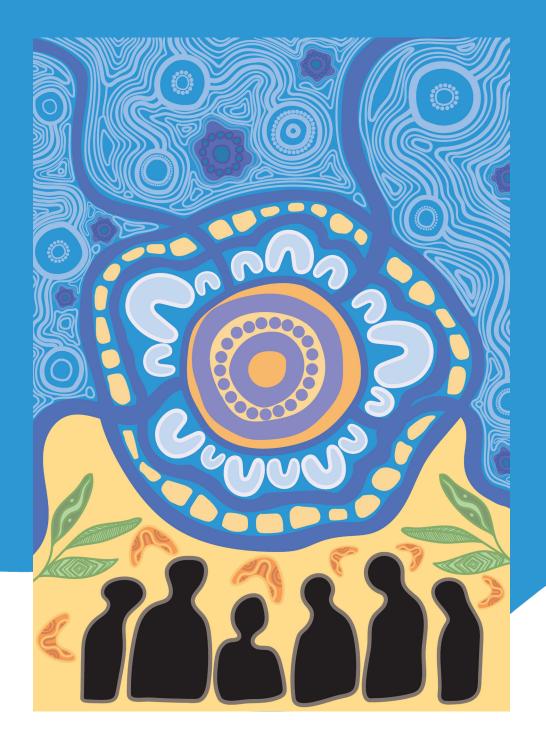
OUR VALUES

WINNINITIAL

EQUITY

RESPECT

SELF DETERMINATION



ABOUT THE ARTIST

Madison Connors (nee' Saunders) is a proud and strong Yorta Yorta, Dja Dja Wurrung, and Gamilaroi woman.

Madison was born and raised in Kannygoopna, known as Shepparton, where the bountiful waters yield the catch of big fish. Growing up, Madison lived on her grandmother's Country, immersing herself in the rich traditions and wisdom passed down through generations. Those experiences have shaped Madison's perspective and molded her aspirations.

Through her work, Madison aims to embody the full essence of her heritage and make her mob proud. Whether it's through artistic expressions or meaningful achievements, Madison is dedicated to leaving a lasting impact and contributing to the empowerment of my community.

Chairperson's Statement



On behalf of the VALS Board I am pleased to present to you our 2022-23 Annual Report.

VALS turned 50 years old in 2023. As one of the first community legal centres in Australia – there was not much of a blueprint to copy at the start. It has been an honour to be part of VALS over many years, including being a Board member for over 30 years and Chairperson for more than 15 years, and see the impact of our work in supporting Aboriginal and/or Torres Strait Islander peoples living in Victoria access the legal and community justice support they need, alongside advocating for our rights to be upheld.

I will be leaving the Board of VALS this year and it is comforting to know that I leave VALS in a really strong place.

VALS has more staff, in more locations, helping more community members than ever before and I know that the fantastic leadership on the Board and of our CEO and Deputy CEO, will continue to build VALS into a service that is delivering the support and impact that our communities want.

A decade ago, we had just over 40 fulltime staff at VALS and just prior to the Covid pandemic we had about 70 fulltime staff. We now have 130 fulltime staff, and we are constantly recruiting for new roles thanks to the resources we have been able to secure off the back off our strong reputation for delivering high-quality and holistic legal services.

Our clients and community have always had big expectations for VALS and demanded that VALS be the service they need to overcome the systemic discrimination and intergenerational trauma they live with every day. We have certainly made big strides in recent years and VALS is set up to continue to rise to those expectations.

VALS has been such a huge part of my story, and I am glad to be part of VALS' story. I will always be happy to have a yarn with anyone from VALS who needs a bit of advice or just wants to hear some of the old stories – particularly if they come up to Yorta Yorta Country for a bit of fishing.

The Board and CEO have been working on securing funding to expand VALS' regional office network for more than 5 years now and we were pleased to secure \$7.1 million over 2 years to fund part of our expansion through the Victorian Budget 2023-24. In a year when the Victorian Government was tightening their belt after the COVID emergency period, the fact that they found resources for our expansion shows the impact that VALS is having is recognised and valued.

The Wirraway Police and Prison Accountability Practice has continued their vital work of supporting the families of Aboriginal and/or Torres Strait Islander people who have died in custody through coronial processes. The team has also been doing important work on police misconduct and the rights of people in prison or police custody. It is a tribute to everyone involved that the Practice has built a strong reputation in just a few years.

Most notably, the teams support for Uncle Percy Lovett and advocacy around the Veronica Nelson Coronial Inquest has already led to public healthcare services returning to women's prisons and partnering with ACCHOs ensure our people have access to culturally safe healthcare and reforms of Victoria's bail laws to ensure our people are not remanded for minor offending.

To end Aboriginal deaths in custody we have to hold governments to account for every

preventable Aboriginal death in custody and make sure they change the systems that continue to lead to preventable deaths. It's great to see VALS helping our clients and community with that fight.

There has also been new capacity developed across all areas of VALS that means we can now support clients on a greater range of issues, including our Mental Health Service, more capacity to support clients with bail applications, and more resources for the Custody Notification Service.

My work was made much easier by having the support of a wonderful Board and dedicated CEO and Deputy CEO. I would like to thank my fellow Board members for their efforts over the year. Crystal McKinnon, Bobby Nichols, Cienan Muir, Luke Martin, Alan Thorpe and Erin Rose have continued to make invaluable contributions and it has been great to have Apryl Day, Bobby Nicholls and Alan Thorpe as new members.

Our CEO, Nerita Waight, has continued her hard woWrk and fearless advocacy in pursuing the vision and goals of VALS. Nerita's leadership and passion are invaluable, and I know that VALS will continue to grow thanks to her efforts. Nerita was also elected as a member of the First Peoples' Assembly of Victoria. I am amazed by her energy and capacity, and glad that she is in a position to advocate for our clients and community through Treaty negotiations.

Nerita's work has been complimented throughout the year by Amanda Dunstall, who joined VALS as Deputy CEO in June 2023. I would like to thank the previous Deputy CEO, George Selvanera, for his dedicated service over 3 years.

Over my many years at VALS, I have been particularly proud to work with so many amazing Aboriginal and Torres Strait Islander staff. There have been plenty of great leaders contribute to VALS, but also a lot of community members who love their people and want to make a difference. I

am sure that VALS will continue to provide great employment opportunities to our people and develop strong leaders for our communities.

Thank you to all VALS staff, and volunteers for another fantastic year. The Board and I know that your work can be very challenging and we appreciate the dedication and passion you bring to VALS to help Aboriginal and Torres Strait Islander people across Victoria.

Des Morgan



CEO Statement



The past year has been a time for looking forward to what VALS can be, and looking back at all that VALS has achieved. We are an organisation that has a rich history and deep roots in community organising and activism. We are an organisation that has participated in landmark inquiries like the Royal Commission into Aboriginal Deaths in Custody and the Coronial Inquest into the Passing of Veronica Nelson. We are an organisation that our communities rely on every day to help with the challenges and crises they face.

As VALS passes its 50 year anniversary, we are building on this legacy so that our communities have access to the legal services they want to help them build the lives they deserve.

I have heard from many community members that they want VALS to be an organisation that amplifies their voice and helps them to transform the systems that we live in today – the systems that have oppressed our people for 236 years. These calls were amplified the murder of George Floyd in the US and the global Black Lives Matter protests that brought new awareness across Australia about the overpolicing and overincarceration of our people.

We have been strengthening our capacity to support our communities to advocate for transformative change. We are undertaking more strategic litigation and we are expanding our Policy, Communications and Strategy team.

VALS made significant submissions to the Yoorrook Justice Commission and gave evidence to their public hearings into the criminal legal and child protection systems. Our submissions included over 120 recommendations relating to these systems and included important case studies about the experience of our clients. We hope to

build on this work to help inform the First Peoples' Assembly of Victoria during Treaty negotiations. One of our key asks is for a Justice Treaty and we will be putting a lot of work into making that a reality.

VALS has supported Uncle Dennis' Age Pension Test Case in the Federal Court. The case argued that the Racial Discrimination Act requires the Government to give Aboriginal and Torres Strait Islander people the same right to the pension as other people. The case said that Aboriginal and Torres Strait Islander people should be able to access the pension at least 3 years earlier, to account for lower life expectancy and health inequalities. While the Federal Court dismissed the challenge, we will continue to fight alongside Uncle Dennis' to ensure our Elders have a dignified life in their later years. This is a small but meaningful change that the Federal Government can make to improve the lives of our people.

The Coroner handed down their findings into the passing of Veronica Nelson in January 2023. These were landmark findings that laid out the shocking treatment that Veronica experienced in the days leading up to her passing. The Coroner called the bail laws a "complete and unmitigated disaster" and said that Veronica was culturally isolated during the whole time from her arrest by Victoria Police to her passing in Dame Phyllis Frost Centre Prison. The Coroner made recommendations for reforms to a range of areas including prison healthcare, the bail laws, and reviews into Aboriginal deaths in custody. Veronica's family have advocated for strong reforms, and we will continue to push the Victorian Government to make those reforms happen.

We continued to work with the Victorian Government to ensure that they implement the decriminalisation of public intoxication properly. These reforms are the result of the Day family's advocacy after the passing of the mother, Aunty Tanya Day. Their advocacy convinced the Government to ensure that police did not get alternative powers to respond to public intoxication — as they have in other states and territories. The Government did however postpone the enactment of the decriminalisation from November 2022 to November 2023. There remains a lot to be done to ensure the reform works and we will continue to amplify the voices of our communities.

VALS has been expanding a lot over recent years and I was pleased that we received \$7.1 million in the Victorian Government budget to help us expand our regional offices. Earlier in the year we were able to open a new office in Bendigo with funding from the Bendigo Law Courts Development. In the previous financial year we also opened a new office in Warrnambool. Both of those offices have allowed us to massively increase the number of clients and matters we can work on in those regions. We expect to open offices in Morwell and West Melbourne soon, and we are looking to increase staff numbers in our Mildura office.

I dream of a day when VALS can provide support to every Aboriginal and Torres Strait Islander person in Victoria who wants our help. We are a culturally safe, high-quality, and holistic legal service. The discrimination and harm that our people experience does not suddenly stop in a particular location or with a particular income. Our people should be able to choose to use a service that is designed for them, and I will keep looking for more resources so that VALS can be open to all our people one day.

I have saved some very sad news for the end of this message. Uncle Des is leaving VALS after many decades of service. Uncle Des has been an active community member for nearly 40 years, fighting for justice in many areas including education, land rights, and the law. Uncle Des has been a powerful force within various Aboriginal organisations including the AAL, VACSAL and VAEAI

alongside his tireless work at VALS.

Uncle Des has been a fantastic mentor for me, and the most supportive Chairperson a CEO could ask for. There have been a lot of challenges we have faced together, including a global pandemic and unprecedented lockdowns. I have worked at VALS for a decade and Uncle Des has been the Chairperson for that whole time, so it will take some time to adjust to him not steering VALS with his gentle, stoic and steady leadership and infinite wisdom.

My deep thanks to the Board for their guidance during another big year and endless thanks to VALS' amazing staff and volunteers who make us the great service that we are. It is your work that creates our reputation and the passion and expertise that our funders want to invest in. I will keep doing my best to make VALS a workplace you are excited and proud to be part of.

Nerita Waight CEO



BOARD OF DIRECTORS



Des Morgan

Chairperson
Deputy Executive Officer,
Victorian Aboriginal Community
Services Association Limited

Uncle Des Morgan is a Yorta Yorta man from the Murray area of Victoria/NSW. He has been an active member of the Aboriginal community since 1984, having served on various local and state organisations, Boards of Management Service, Legal Aborigines Inc, Advancement League, VACSAL and VAEAI. He also served a six-year period as an ATSIC Regional Councilor and past Chair of NJERNDA (Echuca) for several years and a member of Yorta Yorta Nations Aboriginal Corporation.



Bobby Nicholls

Member Chairperson, Hume RAJAC

Uncle Bobby Nicholls is a proud Yorta Yorta, Dja Dja Wurrung, and Wadjabalok man and the nephew of Sir Douglas Nicholls. Uncle Bobby has been an active Aboriginal community member for most of his working life, including being on the Board and a member of many ACCOs including the Aborigines Advancement League, the Victorian Aboriginal Child Care Agency, Aboriginal Housing Board of Victoria and has worked in both community and government. He is currently the Chairperson of the Hume Regional Aboriginal Justice Advisory Committee.



Apryl Day

Member
Executive Officer and Founder
of the Dhadjowa Foundation

Apryl Day is a proud Yorta Yorta, Wemba Wemba and Barapa Barapa woman. She is a community organiser and campaigner, and a member of both WAR VIC and Pay the Rent. She is the daughter of Aunty Tanya Day – a proud Yorta Yorta woman who died in custody in 2017. Apryl and her family successfully led the campaign to end the criminalisation of public drunkenness in Victoria and is at the forefront of the fight for police accountability and justice matters. Apryl is the Executive Officer and Founder of the Dhadjowa Foundation, a national grassroots organisation that provides strategic guidance and support to amplify the campaigning of families, and to fight for justice for all families of Aboriginal and Torres Strait people who've died in custody.



Alan Thorpe

Member CEO, Dardi Munwurro

Alan Thorpe is a Gunai man, and after a career in football, he has since spent over 25 years working with the Aboriginal Community in Victoria. In 2000 Alan established Dardi Munwurro, a community organisation dedicated to aboriginal men's healing, he is the CEO there. Alan is also on the Board of Director's at Djirra.

BOARD OF DIRECTORS



Erin RoseMember
Budj Bim World Heritage
Executive Officer

Erin Rose is Gunditjmara from South West Victoria. Erin has worked in the justice sector for several years providing cultural and reintegration support to Aboriginal people in the justice system, before this she worked across a number of Aboriginal Community Organisations providing advocacy and support. Currently, Erin is the Budj Bim World Heritage Executive Officer at Gunditj Mirring Traditional Owners Aboriginal Cooperation overseeing the management and protection of the Budj Bim Cultural Landscape and its values.



Crystal McKinnon

Deputy Chair VC Indigenous Research Fellow, Royal Melbourne Institute of Technology

Dr Crystal McKinnon is Vice Chancellor's Indigenous Research Fellow, and Global Studies Centre, **RMIT** University. Crystal is an extensively published academic and expert speaker and presenter on subjects related to Indigenous People's civil rights, sovereignty and experiences of the criminal legal system. Crystal is a member of various academic bodies and is involved in academic administration, university governance and wider participation in the Boards of various not-for-profit organisations.

Cienan Muir

Member Founder of INDIGINERD

Cienan Muir is a Yorta Yorta and Ngarrindjeri man who grew up in Northcote, going to Thornbury Primary and then Northcote High, before completing a social sciences degree. When Cienan was younger, he lived in Echuca, Moama and Mooroopna. A big advocate for ensuring our young people have the voice and the opportunity to make the changes they want to see in the future, this is seen through his work with the Koorie Youth Council. Cienan has a passion for Indigenous creativity, storytelling and representation within the popular culture arena, hosting Australia's first ever Indigenous Comic Con, presenting and facilitating many panels and workshops on Indigenous representation, and growing his business, INDIGINERD, into a much-loved icon.



Luke MartinMember Solicitor Peninsula Communit

Solicitor, Peninsula Community Legal Centre

Luke Martin is a lawyer and MD candidate, who is honoured to live in Naarm (Melbourne) on the Wurundjeri lands of the Kulin nations. He has worked in International mergers and acquisitions, equities, intellectual property, tax, government advisory, and Indigenous health research. Luke is a Palawa man who is passionate about empowering First Nations' voices to work with government and businesses to help bridge the gap in law, health and economics.

50 Years Staunch

This year's theme is 50 years staunch, empowering Aboriginal and Torres Strait Islander communities and advoca ting for our rights to be recognised and upheld.

An example of this in practice is our support and advocacy supporting the family of Veronica Marie Nelson a strong Gunditjmara, Dja Dja Wurrung, Wiradjuri and Yorta Yorta woman who passed away in custody.

The Coronial Inquest into Veronica Nelson's passing labelled the bail laws 'a complete and unmitigated disaster'. The Coroner found that the bail laws discriminate against Aboriginal people, are incompatible with Victoria's Human Rights Charter, and should be changed urgently. Veronica Nelson's family continue to call on the Victorian Government to implement urgent changes to the state's bail laws and have asked that these reforms are referred to as Poccum's Law.

"Poccum" was the nickname Veronica received from her family; as a child they took Veronica out to see a possum in the tree, and she would pronounce possum as 'poccum'.

56 organisations in the legal, human rights and health sectors, including the Victorian Aboriginal Legal Service, Robinson Gill Lawyers, Dhadjowa Foundation and the Human Rights Law Centre, support the family's calls and urge the Victorian government to immediately implement Poccum's Law by:

- 1. Removing the presumption against bail.
- 2. Granting access to bail unless the prosecution shows that there is a specific and immediate risk to the safety of another person; a serious risk of interfering with a witness; or a demonstrable risk that the person will flee the jurisdiction.

- 3. Explicitly requiring that a person must not be remanded for an offence that is unlikely to result in a sentence of imprisonment.
- 4. Removing all bail offences (committing an indictable offence while on bail, breaching bail conditions and failure to answer bail).

In the second half of 2023 VALS welcomed significant reform to bail laws, that will make a tangible difference in the lives of Aboriginal people. These reforms are a direct result of the sustained and courageous advocacy of Uncle Percy and Aunty Donna, who have fought so hard since Veronica passed in 2020, including for bail reform as set out in Poccum's Law.

VALS, in particular our Wirraway Team, substantially influenced these reforms and we can all be incredibly proud. It is a true testament to the impact of VALS' holistic services and the power of VALS working in a co-ordinated way to amplify the voices of our communities and clients.

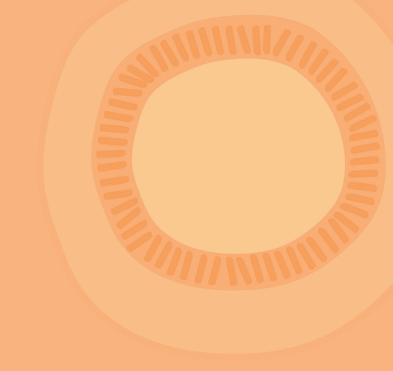
The Bail Amendment Act 2023, which commences on 25 March 2024, implements several bail reforms including to repeal clauses 1 and 30 of Schedule 2 of the Act.

We will continue to advocate for Poccum's Law to be implemented in full. To learn more about this, please visit our website.









LEGAL PRACTICES



Aboriginal Families

Our Aboriginal Families Practice (the Practice) provides legal advice and representation to clients in family law and child protection matters. We aim to ensure that families can remain together, and children are kept safe. We are consistent advocates for compliance with the Aboriginal Child Placement Principle in situations where children are removed from their parents' care.

The expansion of team has led to greater support for community who require family law legal support or have involvement with the Child Protection system. We have continued provide a Community of Practice with VLA, this has supported our team to share learnings and provide mentoring opportunities. We are also working towards having the capacity to run contested matters internally (and indeed, some have conducted select low level matters). As capacity increases, our reliance on external counsel will decrease. This also acts as a professional development aspirational goal for our practitioners.

We are better supporting Aboriginal families who reside in border towns in the Sunraysia district, where matters are initiated in NSW for family law and child protection matters by working with Legal Aid Vic and NSW to implement the Cross Border Access to Justice Scheme. VALS' Aboriginal Families Practice is now a service partner to that scheme.

The Practice, along with the Community Justice team, were successful in application for the Commonwealth National Partnership on Family, Domestic and Sexual Violence funding for a Family Violence and Coercive Control health partnership, this allowed the Department of Justice to fund some of Victoria's health justice partnerships. This funding included two positions; a solicitor

and a community service officer. The scheme, while it was operational, provided women transitioning from prison with information and legal advice around family violence as, statistically, incarcerated Aboriginal women are overwhelmingly themselves affected family members and we know are often misidentified as the person using violence.

We also support families experiencing family violence issues, as the Practice is now part of the Orange Door referral pilot program. This pilot refers affected family members directly to VALS so they can access legal assistance. Referral numbers are low for all providers in the pilot to date and the PML continues to represent VALS in the pilot working group to assist the program with referral delivery options.

Since its inception in 2022, the Practice has been part of the Early Resolution Service, which had very promising outcomes including that over 80 per cent of family violence applications were resolved without any litigation. The future of this funding is uncertain despite numerous short-term extensions.

Looking to next year, we provided an initial submission in support of proposed ACCO controlled Family Dispute Resolution Service (FDRS). We are yet to be advised of the outcome of that submission. This would support Aboriginal parties involved in parenting disputes to have access to culturally appropriate dispute resolution services. Currently these services are provided exclusively by VLA.

Looking to next year, we provided an initial submission in support of proposed ACCO controlled Family Dispute Resolution Service (FDRS). We are yet to be advised of the outcome of that submission. This would support xx Aboriginal parties involved in parenting disputes to have access to

culturally appropriate dispute resolution services. Currently these services are provided exclusively by VLA.

Case study

Our client is the respondent father in an application for parenting orders initiated by the maternal grandparents in the Federal Circuit and Family Court of Australia (Townsville Registry). There are four children involved, all under the age of 10 years old. The mother is deceased after she died by suicide in February 2023. The Grandparents disputed the cause of death and insisted the father was implicit; despite a Police investigation resulting in no charges being laid. Following the mother's passing, the father became primary carer of the children and relocated from Queensland to Victoria.

The matter was listed for an urgent hearing in June 2023, shortly after the client engaged VALS for assistance. The maternal grandparents sought that the children live with them on an interim and final basis and for the father to spend time with the children during school holidays should he remain in Victoria, or during school holidays and alternate weekends should he move back to Queensland.

The father's application sought for the children to live with him on an interim and final basis in Victoria, and for sole parental responsibility. He sought that the maternal grandparents to spend time with the children over the school holidays.

The basis of the maternal grandparent's application is that they allege the father is a risk due to previous family violence between the parents, previous drug use and lack of parenting capacity. They alleged that they played a significant role in raising and caring for the children when the mother was the primary carer. The father disputes that he is a risk and alleges he has addressed concerns to mitigate risk. The father is also the only Aboriginal parent and is now surrounded by

his Aboriginal extended family members in Victoria who provide support and keep the children connected to culture, Country and community.

The father, with guidance from his lawyer, linked in with support services including VACCA, and a psychologist for himself and for the children. The children have found stability through their new school in Victoria and have also been regularly seeing their paediatrician. Again, on guidance from his lawyer, an order was made for drug testing which the father successfully passed.

The supported progress that the father has made since moving to Victoria is evident and reflected in the Child Impact Report in June 2023. The maternal grandparents continued to seek that the children live with them and that remained their position ahead of the Interim Defended Hearing listed in July 2023. Our lawyer conducted that interim hearing and obtained a favourable outcome for the client. The matter remains ongoing but it is anticipated to settle before trial.



Civil & Human Rights Law

The Civil and Human Rights Practice conducts casework in tenancy, of victims crime compensation, discrimination, employment, coronial matters, mental health tribunal, working with children check matters, the Yoorrook Commission, disaster relief, infringements and consumer, credit, and debt (through an integrated partnership with Consumer Action Law Centre). Our aim is to never turn a client away: even if we can't act, we will give advice, referrals, information and seek out assistance of colleagues in the sector to ensure clients are helped with their civil justice issues.

Summary of Highlights and Achievements:

- We took the Aged Pension test case to the Full Federal Court in February 2023. We argued that the pension age discriminates against Aboriginal and Torres Strait Islander people, in contravention of the Racial Discrimination Act.
- We established our new mental health legal service and worked with Victoria Legal Aid to secure funding for VALS to establish a long-term, statewide mental health legal service from 2024, under the new Mental Health Legal Rights Service.
- \$829,469.05 of debts waived, compensation awarded, and infringements revoked for Aboriginal and/or Torres Strait Islander clients.
- With VAHS and King and Wood Mallesons, established a new Health Justice Partnership.
- With Victoria Legal Aid, we established the Lotjpa Legal Service, which provides independent legal advice and representation to clients engaging with the Yoorrook Commission.

 We established our arm of the new Victims Legal Service in early 2023 and begun assisting victims of crime to seek compensation. At the time of writing, we have helped over 40 clients with victims of crime compensation applications.

In 2022/23, the Civil and Human Rights Practice secured:

- \$172,660.77 in debts waived;
- \$468,501.31 in fines waived;
- \$188,333.98 damages or compensation mainly in discrimination, consumer and unfair dismissal matters;

In this financial year, we assisted 31 clients in our new mental health practice; 170 clients with tenancy matters, saving many from homelessness; and 712 clients via information service, legal advice, and referrals. We conducted our outreach program across the Western District, Mallee and Gippsland, provided services to communities affected by disasters and participated in new regional clinics in Echuca and Ballarat.

In 2022/23, the team greatly expanded its inquest practice. We acted for families in five coronial inquests, that covered emergency services responses to mental health crises; systemic issues faced by Aboriginal children in child protection and the residential care system; and healthcare in prisons. Beyond those inquests, we acted for over 10 families in coronial investigations, and ongoing inquest matters yet to be resolved. Though most of these matters may not result in a public inquest, the Civil practice is determined to provide support to families navigating the complex coronial system at a time of great grief.

The team established a new, full-time secondment arrangement with Holding

Redlich and received great pro bono support from the following firms: Maurice Blackburn, MinterEllison, King and Wood Mallesons, DLA Piper, Corrs Chambers Westgarth, Clayton Utz, Hall & Willcox and Ashurst. Particular thanks to Gilbert & Tobin, who ran a wills clinic for VALS in Preston this financial year and are doing so for community in Gippsland and Shepparton in November 2023 and February 2024 respectively.

This financial year saw the practice expand greatly. In 2022/2023, the team comprised a Principal Managing Lawyer, a Managing Lawyer, four senior lawyers, a project coordinator for the Lotjpa Legal Service, four junior lawyers, three paralegal and a team secretary. Our long-standing team paralegal Clare Graham-Stewart was promoted to a lawyer position in the new Victims Legal Service in February 2023, which reflects a long term trend of Civil staff progressing to lawyer roles.

Case Study – Aged Pension Test Case (Fisher v Cth & Ors)

Over 10 years in the making, on Monday the 27th and Tuesday the 28th of February 2023, the Civil practice was in the Full Federal Court for the aged pension test case. Brought on behalf of Wakka Wakka Elder Uncle Dennis Fisher, the case argued that the gap in life expectancy experienced by Aboriginal and Torres Strait Islander means the pension age is enjoyed to a more limited extent, is discriminatory, and contrary to the Racial Discrimination Act. As Uncle Dennis reflects, "My people have

a lower life expectancy, we are yet to close that gap. Government need to not just pay lip service, but actually ensure the safety net of the pension is made available earlier for Aboriginal peoples. Failure to do this only entrenches discrimination further. I'm fighting not just for me, but for my community."

With the help of DLA Piper and Human Rights Law Centre, we instructed Ron Merkel KC, Rachel Amamoo and Tim Farhall from the Victorian Bar, who argued the case before the Full Court. Our hope was that if we were successful, the pension age would be lowered for Aboriginal and Torres Strait Islander people by at least three years.

In July 2023, we received judgment from the Full Federal Court. The Full Federal Court disagreed with our characterisation of the right to social security, which meant that our argument as to how the right should be amended to reflect the gap in life expectancy didn't take hold. After receiving advice from counsel, we sought special leave to appeal the Federal Court decision to the High Court. At the time of writing, we are waiting for a decision from the High Court as to whether we will get special leave. VALS CEO, Nerita Waight shares, "Increasing access to the age pension for Aboriginal and Torres Strait Islander people would be a small but meaningful reform that the Government could implement to make Australia fairer. It would be a concrete way to respond to a gap in life expectancy that keeps getting worse. This action is Uncle Dennis and our community raising their voices, and we hope that the Government listens and takes action".



Balit Ngulu

Balit Ngulu is our dedicated legal practice for Aboriginal children and young people, providing support in criminal matters as well as intervention orders (where the intervention order has related criminal charges). Balit Ngulu is designed to be trauma informed and provide holistic support for our clients.

During the 2022-2023 financial year, Balit Ngulu provided representation/case work and cultural support at Broadmeadows, Melbourne, Heidelberg, Sunshine, Ringwood, Shepparton, Wodonga, Wangaratta and Echuca Children's Courts.

On a case-by-case assessment by the PML, Balit Ngulu will often take on clients outside of these Courts if referred from the Criminal Practice or external support services and if it has been identified the client would greatly benefit and urgently needs the intervention and support of Balit Ngulu.

Balit Ngulu has also expanded its practice to represent not just children, but also young adults. VALS' Criminal Law Team have and continue to assist clients who fall within this category, but Balit Ngulu is now, on a case-by-case basis, taking carriage of matters for new clients aged 18 – 21 who do not have a substantial criminal history, as we are able to provide more personalised assistance tailored specifically for the needs of young adults.

Collective Advocacy

In collaboration with the CEO, Aboriginal Families PML and the Policy, Communications and Advocacy Team, the Balit Ngulu PML provided advice and advocacy in relation to the continued failure of the Minister for Child Protection and the Department of Families, Fairness, and Housing (DFFH) to consult

with VALS on law reform for Aboriginal children.

This latest advocacy has been triggered by a new Child Protection Bill for Aboriginal children: Children and Health Legislation Amendment (Statement of Recognition, Aboriginal Self-determination and Other Matters) Bill 2023 (the 2023 Bill) that was introduced to Parliament in February 2023. The 2023 Bill reintroduces the previous lapsed Children and Health Legislation Amendment (Statement of Recognition and Other Matters) Bill 2022 in full and also includes amendments to the Aboriginal Child Placement Principle (ACPP) from the previously lapsed Children, Youth and Families Amendment (Child Protection) Bill 2021.

The PML raised VALS concerns about the lack of consultation and also with the specific proposed changes to the ACPP, utilising VALS recommendations to Yoorrook in multiple forums and in writing to the Minster and the DFFH. VALS advocated strongly that the amendments proposed by VALS include substantive and enforceable provisions that actively work to reduce the gross overrepresentation of Aboriginal children living out of parental care, and for those who do live out of parental care, reduce the number who are disconnected from their family, community and culture. VALS was also successful in establishing proactive meetings between the Department and VALS which presents an opportunity to forge a new relationship with DFFH having a new Minister responsible for Child Protection.

Strengthening Practice

Balit Ngulu has commenced working in partnership with Melbourne City Mission (MCM) to deliver the Disability Advice and Response Team (DART) service The VALS DART workers assist the Children's Court to identify when a young Aboriginal or Torres Strait Islander person has a disability to enable the presiding judicial officer to be better informed about the young person's disability.

MCM DART workers are based at Dandenong, Geelong, Melbourne, Shepparton and Broadmeadows and collaborate with VALS' DART workers who specifically service Broadmeadows and Shepparton Children's Courts as well as Marram-Ngala Ganbu (Koori Family Hearing Day) at Broadmeadows.

Case Study

The following case study reflect the strategic advocacy Balit Ngalu's lawyers employ to achieve the best possible outcome for young adult clients.

Our client a 15-year-old young Aboriginal person first came into contact with a Balit Ngulu lawyer when they were at the police station seeking legal advice. They had never previously been in trouble with the Police. However, they were arrested and charged for a series of very serious charges. These include aggravated carjacking and armed robbery.

The young person has a diagnosis of autism, ADHD, and an intellectual disability. Due to the nature of the charges and the lack of support available, the young person spent a week in the Parkville Youth Detention Centre. This was the first time this young person had been separated from their family. During that week, their mental and emotional health was adversely impacted.

The young person was granted bail by a Magistrate and in addition to the involvement

of Youth Justice workers, culturally specific supports were put in place. This included the Aboriginal Youth Support Officer at Balit Ngulu. They worked to re-engage the young person with their culture. This included returning to country, creating art and paintings, participating in camps with other young Aboriginal people, and planning for the future. They were supported to set goals, return to school, and engage in other pro-social activities that were not in place at the time the offences occurred.

The supports afforded to the client after the grant of bail provided them with an opportunity to re-engage with their community, culture, and family. This would not have been possible had the young person been remanded to custody. These protective factors led to changing the trajectory of the young person's life. As a result, there have been no further offences. This was a notable achievement celebrated by their family, the Balit Ngulu team and by the Court.

In finalising the matter, the young person was granted the opportunity to complete a diversion program. As a whole community, we worked together to give this young person another chance to change their life without being held back by a criminal record at 15 years old.



Aboriginal Engagement (ACE) Worker

ACE worker, Sheeneeya commenced on 17 April 2023. Sheeneeya Penrith is a proud Yorta Yorta and Dja Dja Wurrung woman, she joins Balit Ngulu with a depth of experience from the various roles she held at Victorian Aboriginal Health Service. Sheeneeya is currently completing her Diploma in Community Services. Since commencing in the role, Sheeneeya has supported Balit clients at different courts and conducted multiple outreach appointments both with and without the Balit Nuglu lawyers and has strengthened the program's capacity to offer non-legal culturally safe supports that address the therapeutic needs of Melbourne based clients. In 2023 Sheeneeya was awarded the Wurreka Award for best Community Based Employee in the state of Victoria.

This award reflects how dedicated and committed Sheeneeva has been in working with community particularly with our young clients, their families and their care teams in Balit Ngulu. The ongoing support Sheeneeya provides, and the services she helps link young people in with, is what makes Balit Ngulu unique and a true success. From signing kids up and taking them to obtain their White Card certification to driving down to Geelong and helping a young mum with family services, and everything in between. We are so proud of Sheeneeya, this award is a well-deserved acknowledgement and recognition of the work she does at VALS every day.



Criminal Law

Our Criminal Law Practice provides legal assistance and representation for Aboriginal people involved in court proceedings. This includes bail applications; representation for legal defence; and assisting clients with pleading to charges and sentencing. We aim to understand the underlying reasons that have led to the offending behaviour and ensure this informs the best outcome for our clients.

From June 2022 to January 2023 VALS made the difficult decision to implement a new client freeze in our Criminal Law practice. This meant they were not able to take on new clients in the Criminal Law practice during this period. Instead VALS referred community members looking for criminal legal advice and representation to other services.

This decision was due to overwhelming demand for our service and a lack of staff. With numerous vacancies in the team due to a combination of COVID burnout and poor employment condition. Once the new EBA was in operation from September 2022, it has been much easier to recruit and retain staff, and the extra funding for the Regional Practice Leads has provided relief for the significant demand for our service. Aboriginal people deserve high quality, culturally safe legal representation. It would not be fair to our clients if we continued to take on client which could affect our ability to maintain the standard of representation they deserve.

A funding was secured late in 2022, which coincided with the end of the client freeze, so the team has returned to responding to a significant demand for legal support. The additional funding received has also seen a much-needed expansion of the team to meet community needs, including the appointment of Regional Practice Leads.

This achievement realises the commitment to provide local services embedded in the community we represent. It creates better access for the community and will strengthen links with both the courts and other stakeholders.

Our team have continued to provide an excellent service to community. There have been numerous successful bail applications, appeals and examples of charges withdrawn over reporting period. The team has also been involved in five appeals against sentence in the County Court in this time period, all of which were successful and that this is an area of practice that we are growing in.

We have instituted a mentoring system to support new and junior lawyers in our team so they can shadow more experienced lawyers. This supports the strength and consistency of practice. The expansion of the team to include Regional Practice Leads has resulted in better supporting community needs across regions, and we look forward to seeing this expand further in the next year.

We have also expanded our partnership with VLA which has resulted in two senior lawyer secondees joining the team in both 2022 and 2023. The team has provided extensive training to the legal sector, especially around 3A Bail conditions and Koori Court advocacy. The Criminal Team worked closely with Wirraway on the Veronica Nelson Inquest; this exemplified the strength of collective advocacy across VALS programs supporting Veronica Nelson's family seek justice.

Case Study

The team also supported an Aboriginal man facing serious drug trafficking related charges. Pursuant to the Sentencing Act, the court must impose a custodial based sentence unless there are substantial and compelling circumstances that are "exceptional and rare and that justify not [imposing a term of imprisonment]". This threshold is known to be incredibly hard to overcome in justifying the granting of a community-based sentence and avoiding a term of imprisonment.

Through the advocacy of counsel and VALS in the Koori County Court, this client successfully established that there were exceptional and rare circumstances that did justify not imposing a term of imprisonment and was instead sentenced to a community-based disposition.

Many factors were relied upon to justify the granting of a community-based disposition, including (but not limited to) an Aboriginal Community Justice Report ("ACJR"). This report was pivotal in offering culturally appropriate sentencing options in community to the sentencing Judge and highlighted the significant intergenerational trauma and background of the client in a culturally sensitive manner, that ought to be considered in any sentencing exercise by a court.

This outcome highlights the importance of First Nations peoples having access to culturally appropriate services such as VALS, the impact of the ACJR process and the utilisation of Koori Court to make a meaningful impact on our client's lives. This outcome has allowed an Aboriginal father of a young child to remain at home with his family and pass on his cultural connection to his child without this being severed through a term of imprisonment and the further passing on of intergenerational disadvantage and trauma.



Wirraway Police and Prison Accountability

Our Wirraway Police and Prison Accountability Practice (Wirraway) represents clients in legal matters to challenge misconduct and abuses of power by police and prisons. Some matters Wirraway regularly assists with include:

- Police misconduct, such as unlawful arrest, unlawful stops and searches, negligence, discrimination and excessive use of force.
- Prisoners' rights, including failure to provide appropriate healthcare in prison, unlawful strip searches, and being held in solitary confinement.
- Representing the families of Aboriginal people who have died in police or prison custody through coronial inquests.

Over the last financial year, Wirraway developed several systemic projects relating to police and prison accountability. These projects have been developed out of the issues we see in our day-to-day casework with Aboriginal and Torres Strait Islander communities. These projects include in the areas of prison healthcare, the criminalisation of children in residential care, the treatment of persons in prison, and police accountability. We have also commenced work investigating the routine use of solitary confinement in youth justice centres and have been engaging in advocacy on this topic.

The Wirraway Practice also serves as internal counsel for VALS' legal practice teams. This includes providing expert advice and assistance to lawyers in coronial inquests, civil litigation and matters relating to police powers and prisoner's rights. This year, we

provided a number of presentations and trainings to other teams within VALS about police and prison accountability.

On 30 January 2023, the landmark findings in the Inquest into the passing of Veronica Marie Nelson were handed down. The Wirraway Practice continues to represent Uncle Percy Lovett, Veronica's long-term partner in this Inquest and in seeking justice for Veronica. We have been working closely with the legal team representing Veronica's mother, Aunty Donna Nelson, in our advocacy in the Inquest. We also met with government officials, and the community sector, to coordinate and promote advocacy on important systemic issues raised in the Inquest. Already, this advocacy has seen the government commit to changes in bail laws, prison healthcare and greater accountability for deaths in custody. We will continue to support Uncle Percy, Aunty Donna and her legal team and other members of Veronica's family through additional legal matters. This includes through meeting representatives of Corrections, Victoria Police and the Bar to discuss the implementation of the Coroner's Recommendations.

In February and March 2023, the Wirraway Team represented the family of Michael Suckling, at the Coronial Inquest into his passing. Michael was a loving father, son and brother who was known for his sense of humour and loved having a laugh with his family and mates. Michael died at Ravenhall Correctional Centre Prison on 7 March 2021. The Inquest examined the adequacy and cultural appropriateness of healthcare provided to Michael in prison, and the adequacy and culturally appropriateness of the conditions of his imprisonment. We continue to await the Court's findings.

We have seen positive outcomes from Prison

Healthcare casework matters, this includes clients who have been waiting months to see specialists and receive urgent medical tests. Due to the advocacy of the team with Justice Health and prison healthcare operators, many clients' medical issues, including access to crucial prescription medication which was being denied to them, have now been addressed. We are working towards establishing referral and escalation pathways within the prison healthcare system for our clients. We are also looking to expand supports available to clients in prison who have healthcare issues by providing community legal education sessions.

Case Study

Wirraway has been supporting an Aboriginal young person in adult prison to challenge the conditions of his confinement. The Ombudsman and the Commissioner for Children and Young people have launched investigations regarding his treatment in custody and the use of force against him. Following our advocacy, he has now been moved out of conditions of solitary confinement. We will continue to ensure that the Department is accountable for their treatment of him and will support him in exploring his civil litigation options.



COMMUNITY JUSTICE PROGRAMS



Community Justice Programs

Our Community Justice Programs (CJP) team is core to the delivery of culturally safe legal assistance for our community at VALS. The CJP team staffed by Aboriginal and Torres Strait Islander people who provide culturally safe services to our clients and community. This includes the Custody **Notification** System, Community **Education**, Victoria Electronic Referral System (V-PeR), Regional Client Service Officers and the Baggarrook Women's Transitional Housing program.

Custody Notification Service

The Custody Notification Service (CNS) program is the first point of contact to an Aboriginal community organisation when an Aboriginal person is in police custody, meaning this program is vital in ensuring the best outcomes can be achieved for our community members. Often the advocacy work undertaken by the CNS team is pivotal in ensuring that community members are accessing legal advice early and in a timely manner, and medical treatment and overview where required. The CNS team have been crucial in assisting to help identify any barriers that may impact on a person's ability to receive a culturally safe and appropriate supports whilst in police custody.

Between 1st July 2022 to 30th June 2023, the Notification Team processed over 14,434 individual notifications from police stations regarding Aboriginal people in custody. On average each notification generated a minimum of five additional calls ensuring the clients wellbeing is being monitored, liaising with police, providing legal advice, notifying family or friends where requested,

and locating other appropriate supports services. The CNS program conducted in excess of 74,474 phone calls during this period.

This represents an increase of 26 per cent in recorded notifications compared to the previous 2021/2022 financial year. In actual number terms, this equals 3048 additional occurrences of Aboriginal or Torres Strait Islanders coming into police custody in Victoria. This poses a significant risk to greater levels of incarceration of Aboriginal people in Victoria. It has led to an estimated 15,240 additional CNS contacts required to deliver the service and address the legal assistance and wellbeing needs of community members.

The CNS program has also proven instrumental in providing employment pathways for our community, both into VALS, or into the sector more broadly. Following work with our casual weekend CNO section, a number of Aboriginal people have gained full time employment at VALS as lawyers, client service officers, paralegals, and admin support.

Key themes from our CNO work in 2022/23 were:

- Increased advocacy in improved supervision and attention for adequate or timely access to appropriate medical care while in custody.
- Increased advocacy and awareness of how mental health and/or cognitive impairments are disproportionately represented amongst mob in police custody. To help mitigate this, the CNS have extended welfare checks to prisons and remand centres.
- CNOs have been identifying more compromised abilities or barriers for

people to meet bail conditions when released. This is further compounded by extended or closed wait lists for support programs post COVID, and the often reduced outreach based support services. This is an area that has been heavily advocated across the whole CJP area for community to receive timely support.

- Community members presenting or self-identifying, as under the influence of alcohol and other drugs, which can potentially mask acquired brain injuries (ABI) / cognitive concerns, leading to ramifications during police interviews, comprehending, or obtaining legal advice from lawyers.
- CNOs continue to work closely with Courts Services Victoria, Court Integrated Services Program, Bail and Remand Centre (BaRC) and Victorian Legal Aid (VLA) to provide extra support to those in custody during court or for anyone having to attend court after hours. It has also allowed necessary, tailored help for those in custody, when they are often at their most vulnerable.

Baggarrook

The Baggarook program is an intensive support program for women transitioning from custody that are at high risk of homelessness. Based on initial pilot work, VALS has continued to make improvements to the Baggarrook service delivery model in partnership with Aboriginal Housing Victoria (AHV) and Corrections Victoria. Corrections Victoria refers potential participants, AHV provides the transitional housing inclusive of tenancy management and VALS has support workers on site Monday to Friday to equip participants with greater coping skills, self-sufficiency and facilitate their longer-term independence. This includes to address the underlying reasons for criminal offending. In addition to 1:1 information, advice and assistance, including referrals, support workers help broker access to other relevant support. This includes to move into suitable, long-term accommodation.

Baggarrook staff have supported women in the program to navigate both systems and structures of the various Government support systems, as well as navigating and rebuilding personal relationships upon



release. The supported and holistic approach speaks to the excellent relationship building skills of our support workers. Baggarrook support staff also work inside the women's prisons, to create relationships and a point of contact whilst the women are still incarcerated to ensure a stronger rapport to build upon once they are exited into the Baggarrook program upon release.

The Baggarrook staff create opportunities for the women to engage and strengthen them in culture connections via creating a possum skin cloak with a local Auntie, yarning around the fire pit, art and craft activities as requested by Baggarrook participants, life skills, support and advocacy skill building workshops and facilitating a weaving workshop. All workshops are aimed at strengthening the women's cultural connections, as well as engaging them in therapeutic yarning spaces.

This past year, Baggarrook staff connected with many services in the area sourcing material aid and food relief, connecting with support services and organisations to assist with the financial hardship many of the women face entering the program. A great strength particularly in the post COVID era has been the resourcefulness of our staff in locating and accessing donations and material aid to support women going through the Baggarrook program, and into their own properties.

A stronger relationship was formed between stakeholders of the program. Although there were many challenged faced, gaps were quickly identified and solutions remedied. Providing further support for the women involved in the Baggarrook program and advocating for their needs.

Key achievements and activities in in 2022/23 include:

- Staff held weekly cook ups in the communal space with participants joining staff to share meals.
- Staff offered transport to NADIOC

- events in the community, and supported connections with other cultural events to support the women.
- Possum skin cloak workshops were held at the Baggarrook site, working alongside the Footscray Community Art Centre with a local Auntie
- Weekly visits to local community services to access food relief and material aid.
- Supporting women to gain ongoing security via stable housing, and engaging with external support programs to improve opportunities, all aimed at reducing the risk of recidivism.

Community Service Officers

Our Community Service Officers (CSOs) are key connectors for our clients and local communities to VALS legal assistance. CSOs assist clients to attend court, arrange legal representation, advocate on the client's behalf, and assist them in their communications with lawyers and to understand court processes and orders. This support is invaluable to those who often attend court and/or need legal assistance which is often a traumatising and triggering experience for our community.

With new Morwell and Bendigo VALS offices opening in 2022/23, VALS have had CSOs operate regionally from offices in Morwell, Ballarat, Bendigo, Mildura, Shepparton, Swan Hill and Warrnambool. In 2023/24, VALS will open a new office in West Metro Melbourne. VALS aim to have more CSOs on the ground in community to assist community members have their legal needs met.

An overview of the CSO program in 2022/23:

Despite reduced COVID restrictions, CSOs have continued to adapt their working model, finding alternative ways to engage with community requiring assistance.

Currently VALS CSOs are working in a hybrid model, finding alternative pathways to best support community members. This includes undertaking welfare checks on clients; completing community referrals to other VALS programs; following up with solicitors on behalf of clients (they have experienced high numbers of criminal and family matters); contacting clients via telephone and conducting letter drops to VALS clients; and participating in meetings such as with VicPol, courts and Covid-19 meetings online via Webex. In 2022/23, VALS amalgamated the CSO and FSO programs, meaning that the consolidated CSO program is best positioned to offer support to clients across a variety of jurisdictions, criminal, civil and family. The updated CSO program is able to offer a more efficient and streamlined service to community members as a comprehensive package.

A key theme of 2022/23 is the referral of more children aged 11 to 17 years. These children are presenting with multiple and complex needs. Their complex presentation is often as a result of significant trauma, and a transition from child protection and the youth justice space.

CSO Case Study

Community member attended a VALS office, presenting and requesting support with their experience of homelessness, and food insecurity, and seeking other community referrals. Whilst the local CSO was engaging with this community member, they also stated that they had an upcoming court hearing, where they were the respondent in an IVO matter, however they were unsure of the date of any further information. The CSO was able to ascertain the hearing date, and support a warm referral and an initial meeting with the co-located VALS civil lawyer to receive legal advice. This meeting also brought to light this community member's significant mental health concerns, which was able to be both highlighted to the court, as well as warm referrals were made to

support this person in community. The IVO matter was adjourned a number of times, but the community member was able to be supported by the VALS civil lawyer, the CSO, and regular updates were provided to the court via the CSO due to existing relationships in the region.

This client had made repeated requests alongside the VALS CSO to Police, and during court to attend his previous address at a family members property to retrieve some belongings. Due to Police resources shortages this request was yet to be actioned. These requests had been repeated at each court hearing, and there was concern that this person would attend the address due to their growing frustration and desperation for their belongings and vehicle. Due to their previous experiences with police, and their acute mental health, the client had a great distrust for both the system, and police. The VALS CSO was able to negotiate with the client and the Koori liaison officer at the police station, for the three of them to attend the property together to pick up the vehicle and their belongings.

Client has since travelled interstate, stating that they have fears for their safety and does not have the confidence that Victoria Police can ensure their safety. This person has continued to keep in contact with the VALS CSO, and has continued to seek supported referrals from interstate. This client was also supported to engage with VALS Wirraway program due to a previous incident.

Because of the range of holistic services that VALS can support community, this client was supported through a number of IVO hearings, they were able to engage with and be referred to community supports, they were supported to navigate both the courts and police to obtain their belongings and a vehicle, they were able to have their voice heard via the support from VALS Wirraway program, and due to the comprehensive culturally appropriate engagement and support that the CSO was able to offer, this

client kept in contact and continued to seek support from interstate.

Victoria Police E-Referral V-PER 2022/23

Further to VicPol interactions with our community, the VALS V-PER program assists community members with noncustody issues who have been referred for extra assistance by VicPol. V-PER notifications are consented referrals during non-crisis incidents. The V-PER program also receives some community based referral pathways. The V-PER program provides culturally safe and holistic support to clients at what is often a highly emotional time. This includes close work with other ACCOs and community organisations to ensure that the client is culturally safe, supported and cared for. In 2022/23, the V-PER program received 322 referrals, of which 293 were from Victoria Police and 29 from community organisations. Between 5 and 10 per cent are not assisted due to various factors such as incorrect contact details provided, the person is not Indigenous and/or decide not to engage with support services offered.

Mostly assistance is brokered and referrals are made in relation to family violence, mental health, alcohol and substance misuse, homelessness and housing and for therapeutic counselling. This includes grief counselling. Referrals are offered to other ACCOs or mainstream organisations, depending on what the individual has requested. The V-PER program continues to see larger numbers of referrals seeking support across the November, December and January period, more than a third of the referrals for this financial year were received in this timeframe. With the increase of referrals looking for community supports, the V-PER program has extended their networks to ensure referral pathways are strengthened, and relevant program knowledge across the state is maintained.



Community Legal Education Program (CLE)

The VALS Community Legal Education Program (CLE) provides legal information sessions to community across Victoria. In 2022/23 as Victoria continued to reopen in a post COVID environment. The CLE program had the opportunity to review and revamp how VALS offered these community engagement sessions. This allowed a strategic rethink, extending and building upon the opportunities that the CJP program have utilised in the previously. During COVID, we learnt how adaptable and dynamic the delivery of the CLE program can be, in a post COVID world, VALS now can offer CLE in a variety of mediums, and in partnership with other organisations, embedding legal information sessions through a multitude of engagement strategies. Most importantly, VALS was able to engage with community in person to deliver these much needed resources and reinvigorate our in-person relationship with community. The CLE program ran these sessions in tandem with VALS solicitors to meet and talk face-to-face about legal matters, or to seek information more generally. Community members and solicitors enjoy these sessions as they are informal, and people can enjoy a lunch and learn more about the diversity of programs and supports VALS offers. This method has assisted the VALS solicitors to see the challenges in person and grasp the gravity of the Aboriginal community firsthand and understand the stories that are so crucial to effectively advocating for clients. These CLE sessions have been a great pathway for community to receive once off legal support or advice, or pathways into receiving ongoing VALS support for more complex matters.

Over the last few years our CLE program has expanded but we see significant need to expand further so we can be innovative and meet community needs. This program supports community to understand and exercise their rights. The issues that we

cover most consistently in our CLE sessions are:

- Know your rights including; stop and search, questioning, ID requests or fingerprints, photographs and other personal information
- Consumer matters (mobile phone issues, rent to buy/pay day loans
- Managing debt- prevention of mental stress, triggers for family violence and damaging credit history
- Disaster relief and recovery support
- Funeral insurance
- Family law and Child Protection issues, including grandparents' access to grandchildren
- Police complaints
- Discrimination, including disability complaints
- Wills, Powers of Attorney and Guardianship providing information on changes in these area
- Social media and cyber bulling- lateral violence in Community
- Youth people- Dealing with police and your rights, discrimination within schools and respectful relationships, including affirmative consent, and using social media safely.

POLICY, COMMUNICATIONS AND STRATEGY

Policy, Communications and Strategy

Throughout 2022/23, the Policy, **Communications and Strategy team** (Policy team) continued to build **VALS'** reputation as a strong voice for systemic reforms that will empower and/or Torres Aboriginal Islander peoples. The Policy team collaborates with staff from across **VALS** to ensure the voice of our clients and the community is at the heart of our work and drives our calls for systemic reform. This includes our engagement with government and stakeholder meetings, delivery of policy papers and factsheets, policy and law reform submissions, and briefings alongside building our advocacy through media and digital platforms and webinars.

The Policy team's work has ensured that VALS is leading reform efforts to fix Victoria's broken bail laws, raise the age of criminal responsibility, implement independent detention oversight and independent police oversight, end prison expansion, and create a better future for Aboriginal and/or Torres Strait Islander children and young people, and the generations to come.

A Strong Voice

The Policy team held dozens of meetings with Members of Parliament (MPs) throughout the year. At these meetings, we briefed MPs on key reform priorities such as fixing Victoria's broken bail laws, that have resulted in record levels of Aboriginal people in custody (who have not been found guilty of any offence), raising the age of criminal responsibility and independent police oversight. The Policy team has continued to strengthen VALS' relationships with many MPs who are increasingly advocates for reform.

The Policy team substantially have developed VALS' digital platforms reach and engagement. For instance, we had substantial growth in our email list, followers, and engagement across our social media platforms, hosted several webinars, and have utilised the website as a mechanism of showcasing our advocacy work. This includes launching our first petition hosted on the VALS website. Developing VALS' digital platforms has helped improve the reach and impact of our advocacy work, strengthened VALS' reputation, and driven an increase in online donations. The Policy team has helped VALS gain important media attention for VALS and our CEO for key issues and assisted clients to speak to the media in an empowering way.

We hosted a webinar on prison healthcare in March 2022 and an Invasion Day Webinar in January 2023, alongside co-hosting a screening of Incarceration Nation at Parliament House that was attended by crossbench and government MPs as well as key bureaucrats. We also supported the Civil team launch their new justice health partnership with VAHS. These events were well attended and help position VALS as a leader in the sector and strengthen our relationships with key decision-makers.

Expert Respected Advice

The Policy team has undertaken significant work in advising the Victorian Government and Parliament on much-needed justice reforms, including through public and confidential This processes. includes substantial preparing and presenting submissions to Yoorrook Justice Commission, United Nations Subcommittee on Prevention of Torture and other Cruel, Inhuman or Degrading Treatment or Punishment,

38

Disability Royal Commission, Senate Inquiry into Missing and Murdered First Nations Women and Children, Legislative Review of the Serious Offenders Act, Human Sources Management Bill, National Principles on Coercive Control and the Independent Review of Compulsory Treatment and Assessment Criteria.

The Policy Team published policy papers on Poccums Law: A Blueprint or Bail Reform, VALS' Election Platform - A Plan for Aboriginal Justice in Victoria, Harm Reduction Not Harm Maximisation, Raising the Age of Criminal Responsibility, and Reforming Police Oversight in Victoria

The team also produced submissions for many more inquiries and briefed governments on key issues. This work has helped secure VALS' reputation for delivering high-quality policy research that reflects the experience of our clients and the needs of our communities. Having a strong reputation has helped VALS gain greater influence with the sector and government.

Team have supported CEO and the work of VALS be featured in numerous media outlets including radio, mainstream newspapers, television news and analysis coverage on issues including bail reform, raise the age of criminal responsibility, police accountability, coronial inquests, truth-telling and treaty.

Published our election platform, A Plan for Aboriginal Justice in Victoria - The Policy team has supported the CEO with advocacy efforts to secure more funding at Federal and State level. This has included meetings with Senior Government figures and crossbenchers, media and social media activities, and the ATSILS town hall. VALS secured extra funding from the Federal Government and received funding for new offices from the State Government in the last few weeks.

Supporting the Rest of the Organisation

A core function of the Policy team is supporting the rest of VALS with their work. For instance, helping lawyers write policy recommendations for submissions to coronial inquests and assisting them with media management strategy and support for their clients. We have provided design work and promotional materials for several public events. Our digital platform engagement and reach has also supported recruitment opportunities at VALS.

Looking Forward

In the coming year, the Policy team will dedicate more resources to proactive work on priority issues for VALS and the community. A proactive approach allows us to set the reform agenda on priority issues and so enable us to have greater impact. The Policy team is also working on ways to better support clients to self-advocate. Amplifying the voice of our clients and empowering them is at the forefront of all our efforts and is a priority for continuous improvement. This will include issues around bail reform, the public health model for public intoxication, youth justice reform including raising the age of criminal responsibility, our engagement with Yoorrook Justice Commission, implementing a community engagement strategy and supporting the work towards negotiating a Justice Treaty.



e6843

What We Achieved

- 20 Government submissions and policy papers
- 30 Media Releases
- 3 webinars and podcasts on our new YouTube site
- 5 Community Newsletters
- Social Media Platforms:
 - ♦ 5,500 followers and 4700 Facebook likes (9% growth)
 - ♦ 76,272 reach, 4700 Twitter/X followers and 522,600 reach
 - ♦ 4866 Instagram followers (50% growth in 12 months) with 28,267 reach
 - ♦ 4000 LinkedIn followers with 136,446 reach.

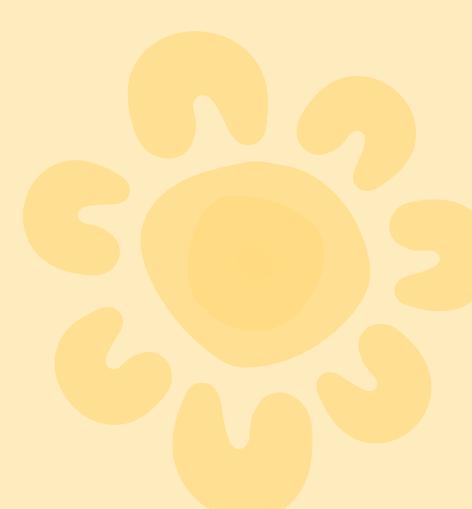


VALS highest performing post.

Design by Dettie Sebastian



EXECUTIVE AND CORPORATE SERVICES



Executive and Corporate Services

The 2022-23 reporting period kicked off busy and straight into action for the Executive and Corporate Services Team supporting the growth and front-end service delivery at VALS. Building on from our priorities in the 2021/22 reporting period saw the progress on the following key areas:

VALS' Enterprise Bargaining agreement (EBA was approved in July 2022 and operational in September 2022. The development and implementation of a new classification system occurred within the auspices of the EBA bargaining process. The new classification system aids more transparency, consistency, and progression opportunities for all staff at VALS including salaries above award rates, extra leave entitlements for staff, renumeration for the on-call allowance well exceeding award rates and promoting a healthy work/life balance, particularly through our 35-hour work week.

Infrastructure, IT and Asset Upgrades:

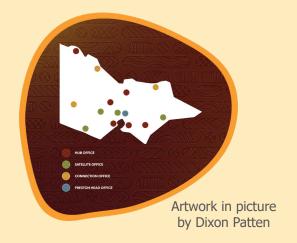
- Aboriginal Community Infrastructure Program fund allowed us to implement security and audiovisual equipment at all VALS locations, ensuring an overall improvement in the ICT infrastructure.
- Upgrading of information and communications technology infrastructure across all of VALS services. This included the introduction of the Dialpad service an internet-based system. The service is valuable to our client facing programs. The system allows VALS to promptly draw information and respond to critical incidents.
- Supporting the growth of VALS, 15-20 new vehicles to be purchased to support service delivery.

Regional Hub model:

The Bendigo hub was officially opened by Victorian Attorney-General, Jaclyn Symes, and VALS CEO, Nerita Waight. The hub will allow the local Aboriginal Community to have better access to all of VALS' services. The VALS Bendigo hub currently offers a Criminal Law Practice, an Aboriginal Families Practice, and a Civil and Human Rights Law Practice. The Bendigo hub is staffed by a Criminal Law Regional Practice Lead, Client Support Officer and a Legal Secretary. The Bendigo hub is the second new office VALS has opened in less than a year, previously the VALS Warnambool regional hub was launched during NAIDOC Week 2022. One of the benefits of the regional hub model is establishing Regional Practice Leads for criminal and family law, which supports localised model.

VALS is excited to announce the Victorian Government 2023 budget outlined:

- A commitment to 2-years of placebased services allowing VALS to open two new regional hubs located at Morwell and West Melbourne
- With similar roles already in place at Warrnambool and Bendigo and further recruitment for the additional regional hubs is underway.



Human Resources

Recruitment and Retention

HR oversaw the recruitment of newly established positions due to growth and expansion over the 2022/23 period. This has included the creation and recruitment of an additional 48 new staff across the state. This is in addition to the already funded VALS positions that were recruited to, this brought the total number of 100 equivalent full-time positions at VALS. To support this growth, HR developed a recruitment strategy. The staff onboarding process has been reviewed and streamlined ensuring that VALS secures the preferred applicant in a timely manner.

Training:

Following the growth needs across VALS, HR have focused on updating and expanding the current internal training packages, and pathways to external upskilling and training opportunities. To ensure VALS continues to offer a culturally safe and inclusive service, Aboriginal cultural awareness training and LBGTQIA+ Inclusion Training is mandatory in the induction process.

Volunteers

This year we are celebrating the many fantastic volunteers that support VALS work and strengthen our capacity to deliver a high level of service to community, this includes our esteemed Board Members. During the 2022/2023 period over 180,000 hours were accumulated in volunteering hours at VALS. Volunteers have supported every program at VALS and the volunteer program also assists our talent recruitment strategy with 18 volunteers going onto paid employment within VALS. This includes four volunteers who were then employed as practicing lawyers at VALS.

Further to the implementation of the VALS Youth Volunteer policy, in June 2023,

three 15-year-old Aboriginal students commenced placements at VALS. This year we also welcomed students from Worawa College who came and toured our Preston office. We had one student from Worawa volunteer at the end of 2022, and two of their students will also commence a regular placement later in June 2023. Our volunteer coordinator has presented at a number of conferences too, and we celebrated our volunteers during National Volunteer Week.

In 2022/2023 the volunteer program achieved the following highlights:

- Over 180,000 hours accumulated in volunteering hours at VALS in 2022/2023 EOFY.
- VALS hosted 181 volunteers (since November 2021). With most volunteers placed in the Criminal Law and Civil and Human Rights Law Teams, and the Client Feedback Program.
- Each month we averaged 42 volunteers, with our highest intake being in Feb 2023 with 56 volunteers.
- We officially launched our Youth Volunteer Program in March 2023, which saw five Aboriginal students (aged 15-17) come through VALS up until EOFY 2023.
- VALS first Youth Volunteer finished college and enrolled in university to study law.
- 18 volunteers went into employment at VALS during July 2022 – June 2023 period.
- Since November 2021, four volunteers are now qualified lawyers working at VALS.
- VALS hosted two international university volunteer placements.
- Our Lotjpa team joined our other departments hosting volunteers in early 2023.

- Several volunteers have gone onto paid employment outside of VALS, with the experience gained here being invaluable in their career progression.
- Dayle Jones, VALS Volunteer Coordinator was a Guest Speaker at the Volunteering Victoria 2023 Conference and was also on the Advisory Panel for Volunteering Victoria's 2023 Conference.
- Alix Carson, an Infringements volunteer with the Civil and Human Rights Team from 2022-2023, has been shortlisted for a Volunteering Victoria Award, for Most Impactful Volunteer for 2023. Alix has worked directly with 60 VALS Clients and had \$250,000 in fines waived during her 2022-2023 volunteering period at VALS. These awards were delayed until February 2024.

Client feedback program:

VALS has been undertaking client evaluation to ensure that VALS is meeting the needs of, and continuing to meet community needs. VALS are delighted to report that following these client lead reviews; 88% of our clients would recommend VALS to other people, 87% knew were to get help if they have another legal problem in the future and of the 97% who felt culturally welcomed and found VALS to be culturally sensitive in a broader sense. These outcomes are in line with the strategic objectives as set out by the VALS board, and Aboriginal community membership. Reviewing these results, VALS continues to be immensely proud of the work that we continue to do, and the confidence that the community continues to have in VALS advocacy and support



"Volunteering at VALS is a two-way street, it supports our clients and Aboriginal community, alongside providing opportunities for individuals to gain hands on experience with the legal and ACCO sectors, build their knowledge around issues facing the Aboriginal community and make empowered and informed choices for their career. I feel honoured to be at VALS, and have a strong sense of pride telling people where I work, and what I am learning."

Dayle Jones, Volunteer Coordinator



"Volunteering at VALS provided me with a greater experience and exposure to criminal law than any other placement.

The ongoing issues within our criminal legal system which disproportionately affect Aboriginal and Torres Strait Islander people, was always a passion of mine. Seeing the positive work that all the teams within VALS do and how hard the lawyers fight for our clients rights was inspirational. It made me realise that this was exactly what I wanted all my hard work to go towards.

I particularly love the workplace culture at VALS and how so many of my colleagues share the same views. Mostly, working as a Criminal Lawyer at VALS is rewarding and I don't think I would get the job satisfaction that I do here anywhere else."

Allie Calleja, former VALS volunteer, and now Solicitor with the Criminal Law Practice.





DIRECTORS' REPORT

Your Directors present this report, together with the audited financial statements of the South Eaten Australian Aboriginal Service Limited for the year ended 30th June 2023.

DIRECTORS

The names of the Directors in Office at any time during or since the end of the year are:

Desmond Morgan	23/01/23)	14/06/23)
(Chairperson)	Cienan Muir	Herb Patten (to
Apryl Day (from	Erin Rose	10/03/23)
21/04/23)	Robert Nicholls (from	Crystal Mckinnon
Pam Aplin (to 23/01/23	21/04/23)	Alan Thorpe (from
Larry Kanoa (to	Amanda Dunstall (to	10/03/23)

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

The following person held the position of company secretary at the end of the financial year: Pam Aplin.

OBJECTIVES

Meet the legal needs of the Aboriginal and/or Torres Strait islander community in Victoria through legal services:

- Undertake related Services which may help Aboriginal and Torres Strait Islander people;
- Run VALS Legal Services effectively, efficiently and strategically; and
- Work co-operatively and collaboratively with other organisations for the benefit of clients.

STRATEGY FOR ACHIEVING OBJECTIVES

Provide high quality legal representation to every Aboriginal and/or Torres Strait Islander person who seeks our assistance and fits the criteria for Service - in relation to Civil, Criminal and Family Law matters:

- work with key people such as members of the Aboriginal and/or Torres Strait Islander community, ministers, Government departments and Government committees through submissions, face to face meetings and hearings, on current and proposed legislation and policy and conduct proactive advocacy.
- make sure that our staff feel valued, supported and well informed through regular staff meetings, training, study assistance, policies that encourage worklife balance, mentoring opportunities and induction programs; and

• work with a range of mainstream and Aboriginal and/or Torres Strait Islander controlled organisations, with a focus on ensuring clients receive holistic support and assistance as required.

PRINCIPAL ACTIVITIES

Deliver a 24 hour, 7 days a week legal service to the Victorian Aboriginal and/or Torres Strait Islander community and promote social justice, policy/law reform and community legal education.

PERFORMANCE MEASURES

Provide highly efficient legal and related services consistent with contractual obligations, legal professional, practical and ethical obligations and the relative needs of individual clients.

SURPLUS/ (DEFICIT)

For the year, the entity earned a net surplus of \$542,776 after a depreciation charge of \$435,408.

SIGNIFICANT CHANGES

No other significant changes in the company's state of affairs occurred during the financial year.

AFTER BALANCE DATE EVENTS

No matter has evolved since 30 June 2023 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.

NATSILS was Auspiced by SEAAJSL, as of 01st July 2022 this Auspice arrangement moved to North Australia Aboriginal Justice Association (NAAJA). During 2022/23 the auspice was transferred to Aboriginal Legal Services (NSW/ ACT). Final transfers of Assets and liabilities was actioned early in 2023/24. SEAAJSL no longer holds any balances belonging to NATSILS

FUTURE DEVELOPMENTS AND RESULTS

Likely developments in the operations of the company in future financial years and the expected results of these developments have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the economic entity.

OPTIONS

No options over issued shares or interest in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

INFORMATION ON DIRECTORS

Des Morgan: Chairperson

Des is a Yorta man from the Murray/Goulburn river area of Victoria/NSW. He has been an active member of the Aboriginal community since 1984, having served on various local and state organisations, Boards of Management Inc, Legal Service, Aborigines Advancement League, VACSAL, VALEAI. He also served a six year period as an ATSIC Regional Councilor and past Chair of NGERNDA (Echuca) for several years and a member of Yorta Nations Aboriginal Corporation.

Pam Aplin: Director

Deputy Executive Officer, Victorian Aboriginal Community Services Association Limited. Completed Diploma of Frontline Management with Swinburne Governance Training.

Amanda Dunstall: Director

Amanda is a Gunditjmara woman who is currently undertaking a Bachelor of Social work. Amanda has previously worked for VACCA, VALS and Victoria Police. Amanda is currently employed with VACSAL. Amanda has through her tireless work shown her passionate about social justice for Koorie people.

Larry Kanoa: Director

Larry has been actively involved in Aboriginal affairs since 1983. During this time, he has represented the Aboriginal community at local, state and national forums. These include BADAC, RAJAC, AJF, VAEAI, VAAL, VALS and ATSIC. He is also a past employee of VALS.

Cienan Muir: Director

Cienan is a Yorta and Ngarrindjeri man and an advocate for ensuring our young people have the voice and the opportunity to make the changes they want to see in the future

Herb Patten: Director

Herb is a respected Aboriginal Elder within the community who has connections to Gunai/Kurnai, Yorta Yorta and Wiradjuri people. Herb has successfully completed a Diploma in Aboriginal Arts and is a musician and master player of the gum leaf.

Crystal McKinnon: Director

Dr Crystal McKinnon is Vice Chancellor's Indigenous Research Fellow, Social and Global Studies Centre, RMIT University. Crystal is an extensively published academic and expert speaker and presenter on subjects related to Indigenous People's civil rights, sovereignty and experiences of the criminal legal system. Crystal is a member of various academic bodies and is involved in academic administration, university governance and wider participation in the Boards of various not-for-profit organisations.

Luke Martin: Director

Luke is a community solicitor who is studying medicine. Luke is a Member of the Clinical Council, South Eastern Primary Health Network and has extensive governance experience and as an Aboriginal congressman, advisor, lecture and negotiator. Luke was a co-founder and former head of the Indigenous Health Research Unit, Indigenous Health Translation Unit, University of Melbourne, Monash University, Victorian Institute of Forensic Medicine.

Erin Rose: Director

Erin Rose is the Budj Bim World Heritage Executive Officer at Gunditj Mirring Traditional Owners Aboriginal Corporation. Erin has extensive professional experience in the delivery of Aboriginal community engagement programs and within the Victorian justice system. This includes in program management and within Corrections Victoria.

Alan Thorpe: Director

Alan has over 25 years' experience working with the Aboriginal Community in Victoria. He is the Director and Facilitator of Dardi Munwurro (Strong Spirit), which is funded by the Department of Human Services and the Department of Justice to deliver approximately 20 leadership programs to vulnerable Aboriginal men.

Apryl Day: Director

Apryl Day is a proud Yorta Yorta, Wemba and Barapa Barapa woman. She is a community organiser and campaigner, and a member of both WAR VIC and Pay the Rent. She is the daughter of Tanya Day a proud Yorta Yorta woman who died in custody in 2017.

Robert Nicholls: Director

Robert has an extensive history of working with Aboriginal organisations. Originally working with the Aboriginal Advancement League, Robert then worked as the Aboriginal Welfare Program with Community Services Victoria CSV prisons before moving to Aboriginal Housing Board Victoria. Robert has on the Boards of various organisations, President of Aboriginal Advancement League, Chairperson of VACCA and is currently Chairperson of for the Hume Region, Regional Aboriginal Justice Advisory Committee.

MEETING OF DIRECTORS

During the financial year, five meetings were held. Attendances were:

	No. of eligible to attend	No. attended
Desmond Morgan	5	5
Pam Aplin	1	2
Amanda Dunstall	4	5
Larry Kanoa	1	2
Cienan Muir	5	5
Herb Patten	1	3
Crystal McKinnon	4	5
Luke Martin	4	5
Erin Rose	3	5
Alan Thorpe	1	3
Apryl Day	2	2
Robert Nicholls	2	2

INDEMNIFYING OFFICERS OR AUDITOR

No indemnities have been given or insurance premiums paid, during or since the end of the financial period, for any person who is or has been an officer or auditor of the company.

PROCEEDINGS ON BEHALF OF THE ENTITY

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

The entity was not a party of any such proceedings during the year.

AUDITORS INDEPENDENCE DECLARATION

The auditor's independence declaration for this financial year has been received and can be found on the following page of this report

Signed in accordance with a resolution of the Board of Directors: Signed at Preston on the Day of November 2023

Director Director

Luke Martin Director





127 Paisley Street Footscray VIC 3011 Australia Phone (03) 9680 1000 Fax (03) 9689 6605 www.collinsco.com.au

AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF SOUTH EAST AUSTRALIAN ABORIGINAL JUSTICE SERVICES LIMITED A.B.N. 45 926 675 900

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2023 there have been:

- no contraventions of the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and
- ii. No contravention of any applicable code of professional conduct in relation to the audit.

Frederik Ryk Ludolf Eksteen CA ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd 127 Paisley Street FOOTSCRAY VIC 3011

Dated this 10th day of November 2023

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

	30 June 2023 Note		30 June 2022	
Revenue including Government Grants	2	13,567,218	12,766,001	
Auditors' remuneration	3	16,013	17,800	
Depreciation and amortisation expenses		435,408	374,858	
Employee benefits expenses		9,894,789	8,767,033	
Outside briefs		64,286	96,045	
Other expenses		2,552,801	3,286,651	
Finance costs – interest		61,145	32,450	
Total Expenditure		13,024,442	12,574,837	
Surplus /(Deficit) before income tax		542,776	191,164	
Income Tax		<u> -</u>		
Surplus/ (Deficit) after income tax		542,776	191,164	
Other comprehensive income		-	-	
Total comprehensive income for the year	- "			
attributable to members of the entity		542,776	191,164	

No income Tax is payable by the Entity.

As members have no right to share in profit, no earnings per share information is presented.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	30 June 2023		30 June 2022	
	Note	\$	\$	
CURRENT ASSETS				
Cash and cash equivalents	5	22,861,867	27,339,867	
Trade and other receivables	6	16,355,650	546,432	
Other current assets	7	93,586	163,139	
TOTAL CURRENT ASSETS		39,311,103	28,049,438	
NON-CURRENT ASSETS				
Property, plant and equipment	8	7,884,670	7,000,383	
TOTAL NON-CURRENT ASSETS		7,884,670	7,000,383	
TOTAL ASSETS		47,195,773	35,049,821	
CURRENT LIABILITIES				
Trade and other payables		2,373,860	1,477,091	
Grant income carried forward	10	31,263,000	21,737,020	
Other borrowings	13	157,561	97,941	
Short-term provisions payable	9	946,285	750,143	
TOTAL CURRENT LIABILITIES		34,740,706	24,062,195	
NON-CURRENT LIABILITIES				
Other long-term borrowings	13	1,241,542	506,712	
Long-term provisions payable	9	784,756	594,921	
Long-term contingency provision	14	181,973	181,973	
TOTAL NON-CURRENT LIABILITIES		2,208,271	1,283,606	
TOTAL LIABILITIES		36,948,977	25,345,801	
NET ASSETS		10,246,796	9,704,020	
MEMBERS EQUITY				
Reserves	11	6	6	
Accumulated funds		10,246,790	9,704,014	
TOTAL MEMBERS EQUITY		10,246,796	9,704,020	

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

	Share capital \$	Accumulated funds	Reserves \$	Total
Balance at 1 July 2021	-	9,512,850	6	9,512,856
Surplus attributable to the company for the year ended 30 June 2022		191,164		191,164
Balance at 30 June 2022	-	9,704,014	6	9,704,020
Surplus attributable to the company for the year ended 30 June 2023	4	542,776	· ·	542,776
Balance at 30 June 2023	-	10,246,790	6	10,246,796

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	30 June 2023	30 June 2022	
	Note	\$	\$	
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts of government grants		7,811,522	27,393,706	
Legal costs recovered		37,502	39,357	
Other income		757,770	575,931	
Donations		334,226	261,388	
Interest received		571,796	80,924	
Payments to suppliers, employees & disbursements		(12,634,027)	(13,617,811)	
Net cash generated from (used in) operating activities	12	(3,121,211)	14,733,495	
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of property, plant & equipment		23,455	97,494	
Purchase of property, plant & equipment		(1,380,243)	(1,082,730)	
Net cash generated from (used in) investing activities		(1,356,788)	(985,236)	
Net Increase (decrease) in cash held		(4,477,999)	13,748,259	
Cash at the beginning of the financial period		27,339,867	13,591,608	
Cash at the end of the financial period	5	22,861,868	27,339,867	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

The financial statements cover South East Aboriginal Justice Services Limited (SEAAJSL) as an individual entity. It is a company incorporated and domiciled in Australia.

1. Summary of Significant Accounting Policies

Basis of Preparation

The general purpose financial statements have been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The Entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

Reporting basis and conventions

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

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

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.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Revenue recognition(continued)

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of Goods and Services Tax (GST).

Cash Flows

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

Comparative Figures

In accordance with the Accounting Standards, comparative figures from the previous audited financial report for year ended 30 June 2023 are provided where appropriate.

Critical Accounting Estimates and Judgments

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

Key estimates - Impairment

The entity assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

No impairment has been recognised in respect of this reporting period.

Income Taxation

The entity is endorsed by the Australian Charities and Not-for-profits Commission as a Public Benevolent Institution. Therefore no income tax is payable by the entity.

Property, Plant and Equipment

The entity has chosen to adapt the Cost Model under paragraph 30 of AASB 116 therefore property, plant and equipment is maintained at cost in the accounts less accumulated

Property

Freehold land is reported at cost.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Leased Assets

For any new contracts entered on or after 1 July 2019, the Company considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period in exchange for consideration'. To apply this definition the Company assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Company
- the Company has the right to obtain substantially all the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
- the Company has the right to direct the use of the identified asset throughout the period of use.

The Company assess whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

For any new lease type contracts, the entity considers whether a contract is, or contains a lease.

A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period in exchange for consideration'. To apply this definition the entity assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the entity
- the entity has the right to obtain substantially all the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
- the entity has the right to direct the use of the identified asset throughout the period of use.

The entity assess whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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. 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 measured using the index or rate at the

commencement date;

- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options;
 and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to

terminate the lease

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 amortisation 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Financial Instruments

Recognition, initial measurement and derecognition

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 the date that the Entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Classification and subsequent measurement of financial assets

Trade receivables that do not contain a significant financing component are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs.

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- · amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

Classifications are determined by both,

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding .

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Financial Instruments (continued)

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments.

Financial liabilities

Non derivative financial liabilities, such as trade and other payables, are initially measured at fair value, and, where applicable, adjusted for transaction costs.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss.

Derivative instruments

Derivative instruments are measured at fair value. Gains and losses arising from changes in fair value are taken to the income statement unless they are designated as hedges.

Impairment

Under AASB 9, impairment requirements use more forward looking information to recognise expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements include loans and other debt-type financial assets measured at amortised cost and trade receivables.

The Entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

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

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

Employee Provisions

Short-term employee provisions

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

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

Goods and Services Tax (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

Provisions

Provisions are recognised when the Entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Unspent Grant Funds

Unspent Grant Funds available as revenue or liable to be returned to the grant provider in the following year are recognised as a current liability in the balance sheet. They are not treated as an operating surplus or profit.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification. An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the entity's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Comparative Figures

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

When the Entity retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statements, must be disclosed.

Critical Accounting Estimates and Judgments

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

Key estimates - Impairment

The entity assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

No impairment has been recognised in respect of this reporting period.

New, revised or amending Accounting Standards and Interpretations adopted

The entity has adopted all of the new, revised or amending Accounting Standards and interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

New Accounting Standards for Application in Future Periods

The AASB has issued new and amended accounting standards and interpretations that have mandatory application for future accounting periods. The entity has decided against early adoption of these standards.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

OTHER NLAP 329,000 - 308,831 NATSILS - 308,831 NATSILS - Legal Advisory Service - Disability (59,148) 1,451,160 800,000 5,553,264 NIAA 806,250 - - 806,250 - - Victoria Bopartment of Justice and Community Safety 7,168,265 6,579,395 -	2	Revenue	30 June 2023	30 June 2022
Attorney General Department			\$	\$
Attorney General Department		Operating Activities		
VALS 3,051,024 2,993,273 OTHER NLAP 329,000 - NATSILS - 308,831 NATSILS - Legal Advisory Service - Disability (59,148) 1,451,160 NATSILS - Justice Policy Parnership - 800,000 NIAA 806,250 - Victoria - 806,250 Department of Justice and Community Safety 7,168,265 6,579,395 Other Departments 1,517,501 3,750,667 Polus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) (874,671) (4,018,991) Grant income 34,093 35,779 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - -				
OTHER NLAP 329,000 - 308,831 NATSILS - 308,831 NATSILS - Legal Advisory Service - Disability (59,148) 1,451,160 800,000 5,553,264 NIAA 806,250 - - 806,250 - - Victoria Bopartment of Justice and Community Safety 7,168,265 6,579,395 -		Attorney General Department		
NATSILS - Legal Advisory Service - Disability (59,148) 1,451,160 NATSILS - Justice Policy Parnership - 800,000 NIAA 306,250 - NIAA 806,250 - Victoria - 806,250 Department of Justice and Community Safety 7,168,265 6,579,395 Other Departments 1,517,501 3,750,667 Plus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) Grant income 11,938,221 11,864,335 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - - - donations 334,226 261,388 - interest received 571,796 80,924			3,051,024	2,993,273
NATSILS - Legal Advisory Service - Disability (59,148) 1,451,160 NATSILS - Justice Policy Parnership - 800,000 3,320,876 5,553,264 NIAA 806,250 - Victoria - 806,250 Department of Justice and Community Safety 7,168,265 6,579,395 Other Departments 1,517,501 3,750,667 1 plus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) (874,671) (4,018,991) Grant income 11,938,221 11,864,335 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - - - Other income 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924 <td></td> <td>OTHER NLAP</td> <td>329,000</td> <td></td>		OTHER NLAP	329,000	
NATSILS - Justice Policy Parnership 3,320,876 NIAA 806,250 806,250 Victoria Department of Justice and Community Safety Other Departments 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,517,501 - 1,688,5766 10,330,062 - plus unspent grants brought forward - plus grants received in advance - plus grants received in advance - plus grants received in advance - 1,517,309 - 6,556,113 - 1,938,221 - 1,864,335 Legal aid income - 1,938,221 - 1,864,335 Legal costs recovered - 1,938,221 - 1,900,114 Other Revenue - Other income - 0ther income - 0ther income - 0ther income - donations - 334,226 - 261,388 - interest received		NATSILS	1.5	308,831
NIAA 806,250 Victoria Department of Justice and Community Safety Other Departments 1,517,501 - 1,517,		NATSILS - Legal Advisory Service - Disability	(59,148)	1,451,160
NIAA 806,250		NATSILS - Justice Policy Parnership		800,000
Victoria			3,320,876	5,553,264
Victoria		NIAA	806,250	
Department of Justice and Community Safety 7,168,265 6,579,395 Other Departments 1,517,501 3,750,667 8,685,766 10,330,062 - plus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) (874,671) (4,018,991) Grant income 34,093 35,779 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924			806,250	-
Other Departments 1,517,501 3,750,667 8,685,766 10,330,062 - plus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) (874,671) (4,018,991) Grant income 34,093 35,779 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924		Victoria		
Other Departments 1,517,501 3,750,667 8,685,766 10,330,062 - plus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) (874,671) (4,018,991) Grant income 34,093 35,779 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924		Department of Justice and Community Safety	7,168,265	6,579,395
8,685,766 10,330,062 - plus unspent grants brought forward 21,737,020 11,161,916 - less fund balance disbursed/transferred - - plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) - (874,671) (4,018,991) - Grant income 11,938,221 11,864,335 - Legal aid income 34,093 35,779 - Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 - Other Revenue - - Other income 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924 - Other sevenue - Other sevenue - O			1,517,501	3,750,667
- less fund balance disbursed/transferred - plus grants received in advance - less unspent grants carried to future period - less unspent grants carried to future period - less unspent grants carried to future period - (874,671) - (4,018,99			8,685,766	10,330,062
- less fund balance disbursed/transferred - plus grants received in advance - less unspent grants carried to future period - less unspent grants carried to future period - less unspent grants carried to future period - (874,671) - (4,018,99		- nlus unspent grants brought forward	21.737.020	11.161.916
- plus grants received in advance 8,651,309 6,556,113 - less unspent grants carried to future period (31,263,000) (21,737,020) (874,671) (4,018,991) Grant income 11,938,221 11,864,335 Legal aid income 34,093 35,779 Legal costs recovered			,,,,	,,
Grant income 11,938,221 11,864,335 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924			8,651,309	6,556,113
Grant income 11,938,221 11,864,335 Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924		- less unspent grants carried to future period	(31,263,000)	(21,737,020)
Legal aid income 34,093 35,779 Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - - Other income 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924			(874,671)	(4,018,991)
Legal costs recovered - - Total revenue from operating activities 11,972,314 11,900,114 Other Revenue -<		Grant income	11,938,221	11,864,335
Total revenue from operating activities 11,972,314 11,900,114 Other Revenue - Other income 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924		Legal aid income	34,093	35,779
Other Revenue 688,882 523,575 - Other income 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924		Legal costs recovered	¥	
- Other income 688,882 523,575 - donations 334,226 261,388 - interest received 571,796 80,924		Total revenue from operating activities	11,972,314	11,900,114
- donations 334,226 261,388 - interest received 571,796 80,924		Other Revenue		
- interest received 571,796 80,924		- Other income	688,882	523,575
		- donations	334,226	261,388
Total other revenue 1,594,904 865,887		- interest received	571,796	80,924
		Total other revenue	1,594,904	865,887

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

		30 June 2023	30 June 2022
3	Remuneration of Auditor	\$	\$
	During the financial year the following fees were paid or paya	ble for services provid	ed by:
	Frederik R. L. Eksteen of Collins & Co Audit Pty Ltd		
	Auditing of the financial statements and acquittals Other services	16,013	17,800
ŀ	Revenue and Expense items		
	Bad and doubtful debts		
	There were no bad debts provisions made for the reporting p	eriod (2022: \$Nil).	
	Operating Lease expenses	151 700	126 160
	Operating lease, contracted lease payments	151,708	126,169
5	Cash and Cash Equivalents Reconciliation of cash		
	Cash at the end of the financial period as shown in the cash flow statement is reconciled to the related items in the statement of financial position as follows: Current Assets		
	Cash on Hand	13	122
	Cash at Bank Recurrent	3,212,050	468,167
	Term Deposit	5,000,000	21,000,000
	Cash Management	14,649,804	5,835,578
	Trust Account Funds	-	36,000
		22,861,867	27,339,867

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

6	Trade and Other Receivables	30 June 2023	30 June 2022
		\$	\$
	Current		
	Trade Debtors	16,003,175	378,381
	Less: Provision for Impairment of receivables	-	-
	Other receivables	352,475	168,051
		16,355,650	546,432

Credit risk - Trade and Other Receivables

The entity does not have any material credit risk to any single receivable or group of receivables. The following table details the entity's trade and other receivables exposed to credit risk with aging analysis and impairment provided for thereon. Amounts are considered as "past due" when the debt has not been settled within the terms and conditions agreed between the entity and the debtor party. A provision for impairment is assessed as mentioned above.

An assessment has been made that both debts within trading terms and debts that have not been impaired will be received.

There are no financial assets that would have been impaired or past due, had they not been renegotiated.

	Total	Within trading terms	Past due but not impaired <30days	Past due but not impaired 31-90 days	Past due but not impaired >90 days
	\$	\$	\$	\$	\$
2023					
Trade and term receivables	16,003,175	4,834,980	11,160,498	-	7,697
Other receivables	352,475	352,475	-	-	-
Total	16,355,650	5,187,455	11,160,498		7,697
2022					
Trade and term receivables	378,381	248,306	130,075		-
Other receivables	168,051	168,051			*
Total	546,432	416,357	130,075	-	0

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7	Other Current Assets	30 June 2023 \$	30 June 2022 \$
	Current	02.504	162 120
	Prepayments	93,586	163,139
		93,586	163,139
8	Property, Plant and Equipment	30 June 2023 \$	30 June 2022 \$
	Land at cost	4,117,566	4,117,566
	Total Land	4,117,566	4,117,566
	Buildings at cost Less: Accumulated depreciation	1,885,805 (455,341)	1,885,805 (408,240)
	Total Buildings	1,430,464	1,477,565
	Total Land and Buildings	5,548,030	5,595,131
	Motor Vehicles at cost Less: Accumulated depreciation	586,239 (243,443)	536,496 (186,627)
	Total Motor Vehicles	342,796	349,869
	Office Furniture and Equipment at cost Less: Accumulated depreciation	241,459 (171,190)	240,352 (155,402)
	Total Furniture & Equipment	70,269	84,950
	Plant & Equipment at cost Less: Accumulated depreciation	658,528 (349,204)	506,774 (298,573)
	Total Plant & Equipment	309,324	208,201
	Computer equipment at cost Less Accumulated depreciation	763,109 (496,936)	620,373 (434,618)
	Total Computer equipment	266,173	185,755
	Right-of-use Asset at cost Less Accumulated depreciation Total Computer equipment	1,613,565 (265,487) 1,348,078	733,127 (156,650) 576,477
	Total Property, Plant and Equipment	7,884,670	7,000,383

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Movement in	carrying amounts	for each class of	f property.	plants and equipment :

	Land	Building	Motor Vehicle	Furniture & Fittings	Plant & Equipment	Computer Equipment	Right-of-use Asset	TOTAL.
Carrying amount at 30 June 2021	4,117,566	1,432,987	286,593	54,958	183,748	145,588	143,417	6,364,85
New Acquisition	-	91,204.00	183,285.00	47,098.00	69,330	124,064	567,749	1,082,73
Disposal/Traded			(53,835)			(5,902)	(12,609)	(72,34
Depreciation	14	(46,626)	(66,174)	(17,106)	(44,877)	(77,995)	(122,080)	(374,85
Carrying amount at 30 June 2022	4,117,566	1,477,565	349,869	84,950	208,201	185,755	576,477	7,000,38
New Acquisition			71,637	2,245	153,038	194,559	958,763	1,380,22
Disposal/Traded			(15,288)	(351)	(397)	(5,849)	(38,662)	(60,54
Depreciation		(47,101)	(63,421)	(16,575)	(51,519)	(108,292)	(148,500)	(435,40
Carrying amount at 30 June 2023	4,117,566	1,430,464	342,797	70,269	309,323	266,173	1,348,078	7,884,67

	30 June	30 June
Provisions Payable	2023	2022
Short Term Provisions Payable	\$	\$
Employee Entitlements – Annual Leave Employee Entitlements – Long Service	796,671	606,739
Leave	65,801	111,629
Employee Entitlements - Other		
Entitlements	83,813	31,775
Employee Benefits -Current	946,285	750,143
Employee Benefits - Non current		
Employee Entitlements - Long Service		
Leave	107,362	77,417
Employee Entitlements – Sick Leave	677,394	517,504
Employee Entitlements - Other Entitlement	-	÷.
Employee Benefits -Non current	784,756	594,921
Total provisions payable	1,731,041	1,345,064
Opening balance	1,345,064	1,223,881
Net provisions raised/(reduced) during year	385,977	121,183
Balance at end of period	1,731,041	1,345,064

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

		30 June 2023	30 June 2022 \$
10	Financial Liabilities		4
	Current - Short term financial liabilities		7 W.
	Grant funds unspent	31,263,000	21,737,020
		31,263,000	21,737,020
11	Issued Capital and Reserve		
	Statutory Reserve	6	6
12	Cash Flow Information		
	Reconciliation of Cash Flow from Operations with Surplu	us/(Deficit) after Inco	me Tax
		30 June 2023	30 June 2022
Surpl	us /(Deficit) after income tax	542,776	191,164
Non-	cash flows in profit after tax		
	Depreciation & Amortization	435,408	374,858
	(Gain) / Loss on Disposal of property, plant & equipment	(1,569)	(37,756)
	Increase / (Decrease) in provisions	1,180,427	569,723
	Increase/(Decrease) in Grant carried forward	9,525,980	10,575,104
Chan	ges in assets and liabilities,		
	Decrease/(Increase) in receivables	(15,809,218)	2,751,589
	Increase / (Decrease) in payables & accruals	896,769	382,695
	(Inches and A.D. and and Inches a	69,553	
	(Increase) / Decrease in prepayments	07,000	(86,491)
	Disposal of Right of Use Asset	38,662 (3,121,212)	(86,491) 12,609 14,733,495

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

13	Lease Liabilities	30 June 2023 \$	30 June 2022 \$
	Current		
	Lease liability - leased premises	157,561	97,941
	Non-current		
	Lease liability - leased premises	1,241,542	506,712
	Total	1,399,103	604,653
	Capital Expenditure commitments		
	Capital Expenditure commitments contracted for: - Plant & Equipment purchases - Capital Expenditure projects		1,2
	Payable - no longer than 1 year - longer than 1 year but not longer than 5 years - grater than 5 years		
14	Contingent Liabilities & Contingent Assets		
	Commonwealth Government for Caveat on property	181,973	181,973
	Estimates of the potential financial effect of contingent liabilities that may become payable are:		

Indemnity to Attorney-General's Department (AGD)

SEAAJS, under the AGD acceptance of grant offer terms and conditions, has agreed that AGD will not be liable for any debts incurred or obligations undertaken by the grantee "SEAAJS" and that SEAAJS indemnifies AGD against liability for actions, proceedings, claims, costs and expenses which it may suffer, incur or sustain in connection with, or arising in any way whatsoever out of making the Grant to the Grantee, or out of the Grantee carrying out, failing to carry out or departing from Grant Conditions. This indemnity establishes a contingent liability by SEAAJS to AGD should any matter mentioned arise.

181,973

No other Contingent Liabilities or Assets exist.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

5 Events After the Balance Sheet Date

30/06/2023

The Victorian Aboriginal Legal Service was contracted by the Commonwealth Attorney Generals Department (AGD) to Auspice NATSILS and it's associated programs, this arrangment ceased on the 30/06/2022.

As at 30 June 2023 the Victorian Aboriginal Legal Service continued to hold \$999,566 related to the former NATSILS auspice arrangement. In August 2023, \$790,585 was paid to Aboriginal Legal Service (NSW/ACT) who are the current auspice providers of NATSILS. The remaining \$208,980 is expected to be transferred in to NATSILS in the 2023-24 Financial year.

	30 June 2023 \$	30 June 2022 \$
Financial assets		
Net Assets held	999,566	1,214,753
Total financial assets	999,566	1,214,753

Apart from the above items, there have been no material non-adjusting events after the reporting date, nor has any information been received about conditions at reporting date that have not been included in this report, except for the events reported under note 14.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

6 Economic Dependence

The entity is economically dependent on Commonwealth and State Government departments for Grant Funding. If funds are not spent in accordance with Grant Conditions the departments can suspend future grants or reclaim all or part of the grant(s).

7 Financial Risk Management

The entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans and borrowings and mortgages.

The totals for each category of financial instruments, measured in accordance with AASB 9 is as follows:

	30 June 2023	30 June 2022
	\$	\$
Financial assets		
Cash and cash equivalents	22,861,867	27,339,867
Trade and Other Receivables	16,355,650	546,432
Total financial assets	39,217,517	27,886,299
Financial liabilities		
Financial liabilities at amortised cost		
- Trade and other payables	2,373,860	1,477,091
- Lease liabilities	1,399,103	604,653
Total financial liabilities	3,772,963	2,081,744

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Financial risk management policies

The directors' overall risk management strategy is to assist the entity in meeting its financial targets, whilst minimising potential adverse effects or financial performance. Risk management policies are approved and reviewed by the Board of Directors on a regular basis. These include credit risk policies and future cash flow requirements.

The entity does not have any derivative instruments at the end of the reporting period.

Specific Financial Risk Exposures and Management

The entity is not exposed to any financial risk such as credit risk, liquidity risk and interest rate risk, due to its safe and sound ratio of assets over liabilities.

(a) Credit risk

Credit risk is the risk that parties that owe money do not pay it.

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the statement of financial position and notes to the financial statements.

The entity does not have any significant concentration of credit risk exposure to any single, or group, of counter-parties under financial instruments entered into by the entity. A profile of credit risk appears above under the Note 6 on 'Trade and Other Receivables'.

(b) Liquidity risk

Liquidity risk arises due the possibility that the entity might encounter difficulty in settling its own debts or other liabilities. The entity manages this risk by managing credit risk on amounts owed to it, monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Financial liability and financial asset maturity analysis

	Within 1	year	1 to 5 y	ears	Over 5 ye	ars	Total	
	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Financial liabilities due for payment								
Trade and other payables (excluding employee benefit provisions and deferred income)	2,373,860	1,477,091					2,373,860	1,477,091
Lease liabilities	1,399,103	604,653			-/		1,399,103	604,653
Total expected outflows	3,772,963	2,081,744		•			3,772,963	2,081,744
Financial assets cash flows realisable								
Cash and cash equivalents	22,861,867	27,339,867	- 2	£.			22,861,867	27,339,867
Trade and other receivables	16,355,650	546,432		-			16,355,650	546,432
Total anticipated inflows	39,217,517	27,886,299			16.2	•	39,217,517	27,886,299
Net inflow (outflow) on financial instruments	35,444,554	25,804,555					35,444,554	25,804,555

(c) Market Risk

Interest rate risk

Exposure to interest rate risk arises whereby future changes in interest rates will affect future cash flows or the fair value of financial assets and liabilities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Price Risk

Price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in their market price.

(d) Foreign currency risk

The entity is not exposed to fluctuations in foreign currency.

Net Fair Values

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardized form other than listed investments.

The differences between fair values and carrying values of financial instruments with fixed interest rates are due to the change in discount rates being applied by the market to those instruments since their initial recognition by the entity. Most of these instruments which are carried at amortised cost (e.g. trade receivables, payables) are to be held until maturity and therefore their current net fair values bear little relevance to the entity.

As appropriate the net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

18 Key Management Personnel Compensation

	30 June 2023	30 June 2022
	\$	\$
The total of remuneration paid to key management		
personnel (KMP) of the entity during the period is as		
follows:	787,311	1,036,527
Short-term employee benefits	110,068	117,008
Post-employment benefits	-	-
Other long-term benefits	173,225	149,946
Termination benefits		4

19 Related Party Transactions

There were no transactions with related parties during the current and previous financial year. There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

20 Registered Office

The registered office of the entity and the principal place of business is:

273 High Street Preston, Victoria, 3072

DIRECTORS' DECLARATION

The Board of Directors' of South East Australian Aboriginal Justice Services Limited declare that in the directors opinion:

- a) The financial statements and notes for the year ended 30 June 2023 satisfy the requirements of the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2012
- b) There are reasonable grounds to believe that the Entity is able to pay all of its debts as and when they become due and payable.

This statement is made in accordance with the Corporations Act and the subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Dated on: 10 November 2023

Dirontor

Director



TOWARDS A VISION SHARED

127 Paisley Street Footscray VIC 3011 Australia

Phone (03) 9680 1000 Fax (03) 9689 6605

www.collinsco.com.au

SOUTH EAST AUSTRALIAN ABORIGINAL JUSTICE SERVICES LIMITED A.B.N. 45 926 675 900 INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of South East Australian Aboriginal Justice Services Limited (the company), which comprises the statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of South East Australian Aboriginal Justice Services Limited is in accordance with Division 60 of the ACNC Act 2012, including:

- giving a true and fair view of the company's financial position as at 30 June 2023 and of its performance and cash flows for the year ended on 30 June 2023; and
- complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines 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, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

 $Those \ charged \ with \ governance \ are \ responsible \ for \ overseeing \ the \ Corporation's \ financial \ reporting \ process.$



TOWARDS A VISION SHARED

127 Paisley Street Footscray VIC 3011 Australia

Phone (03) 9680 1000 Fax (03) 9689 6605

www.collinsco.com.au

Auditor's Responsibilities for the Audit of the Financial Report

My 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 Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 I conclude that a material uncertainty
 exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such
 disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the
 date of my 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.

I 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 controls that I identify during my audit.

Frederik Ryk Ludolf Eksteen CA ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd, 127 Paisley Street, FOOTSCRAY VIC 3011

Dated this 10th day of November 2023

Liability limited by a scheme approved under Professional Standards Legislation
ABN 33 614 161 796

Funders and Supporters Acknowledgment

We would like to thank all our funders alongside individual and corporate donors who have supported the delivery and growth of VALS services and advocacy throughout the year. Your support has allowed VALS to continue to provide high-quality, culturally safe and accessible legal services and community justice programs to Aboriginal and Torres Strait Islander peoples in Victoria. We would like to pay special mention to the following funders:

- Victorian State Government
- Commonwealth Government
- National Legal Assistance Partnership
- Victorian Legal Service Board
- Victorian Legal Aid
- Oak Foundation

We would also like to acknowledge the probono support provided by the following legal firms over the past year.

- Allens
- Ashurst
- Clayton Utz
- Corrs Chambers Westgarth
- DLA Piper
- Gadens
- Gilbert & Tobin
- Hall & Willcox
- Holding Redlich
- King and Wood Mallesons
- Maurice Blackburn
- MinterEllison
- Victoria Legal Aid

We wish to extend our thanks to the Victorian Aboriginal Community Controlled sector and community leaders for the collective pursuit of justice and advocating for the rights of Aboriginal children, young people, families and adults to be realised, protected and upheld.

To the allies who work and walk alongside us, thank you for your continued support.

Donate to VALS

If you, or the organisation you work for would like to support VALS and the work that we do, please <u>visit our website</u> to make a donation.





50 years staunch.50 years connected.50 years VALS.

Ph: **03 9418 5999** or **1800 064 865**

E: vals@vals.org.au

HO: 273 High Street, Preston VIC 3072

W: vals.org.au

