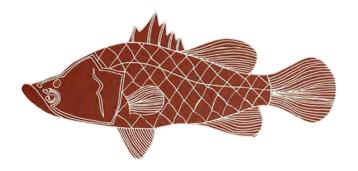




Foundation for Indigenous Sustainable Health



"Healthy spirit, heart, mind and body, healthy families, community and land"







Annual Report

KEY ACHIEVEMENTS 2022-2023

Foundation for Indigenous Sustainable Health PO Box 7741, Cloisters Square WA, 6850 info@fish.asn.au | www.fish.asn.au



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ABOUT US

Foundation for Indigenous Sustainable Health Ltd. (FISH) is:

- A registered company limited by guarantee with ASIC
- A registered Income Tax Exempt Charity and Deductible Gift Recipient with the Australian Taxation Office
- A registered Public Benevolent Institution with the Australian Charities and Not-For-Profit Commission (ACNC).

The abbreviation of our organisation's name FISH fits with the old proverb and the work we do:

"When you give someone a fish you only feed them for a day but if you teach someone to fish you feed them for a lifetime."

Our Story

FISH was established in 2010 to address the severe housing crisis in Indigenous communities throughout Australia. Our work has since expanded to include education, health, justice, and cultural initiatives. Acknowledging that Aboriginal and Torres Strait Islander people have a living spiritual, cultural, familial, and social connection with the land, FISH seeks to bring healing to the spirit, heart, mind, body, and land to help create healthy people and communities.

FISH believes that change does not come through welfare, but by giving people a 'hand up' where Aboriginal, Torres Strait Islander people and non-Indigenous people work hand in hand through innovation and enterprise to bring sustainable change.

FISH provides opportunities for Aboriginal and Torres Strait Islander people to share their wisdom and insights to the broader community, to teach people how to connect and care for each other, and for country, whilst closing the gap and breaking intergenerational cycles of trauma, poverty and engagement with the justice system. The focus of the organisation is:

"By Aboriginal and Torres Strait Islander people for Aboriginal and Torres Strait Islander people".

Our Vision

Aboriginal and Torres Strait Islander people are **confident**, **connected**, **healthy**, have equal opportunities with education, training, employment, and life choices, and are valued as **positive** and **healing contributors** who lead others to **care for** each **other and for Country**.

Our Mission

To improve the **social and emotional wellbeing** of Aboriginal and Torres Strait Islander people and **break intergenerational cycles of trauma, poverty, and engagement in the justice system**.

Our Values

We are inspired to **act** from **Compassion** and strive for **Equality**. We approach our work with **Courage, Integrity, Perseverance,** and **Resourcefulness**.







COMPASSION

We are driven by compassion, care, and solidarity for those suffering trauma, poverty, and oppression. With respect for human dignity, we seek to empower individuals to claim and protect their human rights.

EQUALITY

Conscious of our common humanity, we believe in equal rights for all where people are valued and able to positively contribute. We work to create fairer, more just societies, promoting tolerance, inclusiveness, and understanding.

COURAGE

We have the courage to act boldly with confidence and conviction, speaking truth to power, challenging unjust systems and harmful traditional practices, and promoting justice and peace.

INTEGRITY

We uphold and promote the highest standards of integrity in leadership and service, including honesty, transparency, and accountability.

PERSEVERANCE

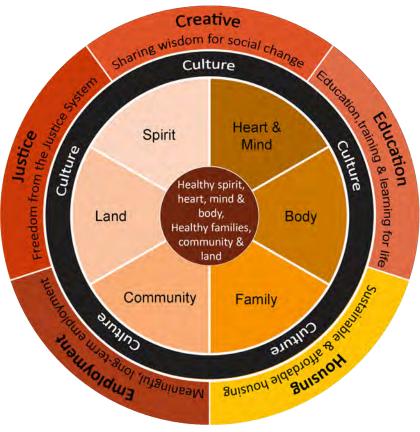
We aim to keep hope alive in addressing intergenerational disadvantage of Aboriginal and Torres Strait Islander people and recognise the need for perseverance and determination. We take the long view and strive to ensure the sustainability and continuity of our work.

RESOURCEFULNESS

Resources are finite, resourcefulness is not. We aim to use creativity and ingenuity to get the best results possible. We aim to grow each other's knowledge, working smarter, not harder, trying new methods to overcome challenges through an attitude of innovation, creativity and partnership that inspires out-of-the-box thinking as we share resources, knowledge, and expertise to bring about positive sustainable change.

WHAT WE DO

The diagram below summarises how we work, where we focus our efforts and the outcomes we are working towards.



Social and emotional wellbeing from an Aboriginal and Torres Strait Islander worldview encompasses a healthy spirit, heart, mind, and body, plus healthy families, communities, and land (central circle in diagram).¹

To achieve our vision, we also work on breaking intergenerational cycles of trauma, poverty, and engagement in the justice system for Aboriginal and Torres Strait Islander people by addressing the **socio-economic determinants** of wellbeing: **Creative, Education, Housing, Employment, & Justice** (outer circle in the diagram) in a culturally secure and sustainable way.

We create equal opportunities in education, training, and employment that enable Aboriginal and Torres Strait Islander people to become **positive and healing contributors** who lead others **to care for each other and for Country**.

¹ SEWB is a community-owned concept, first formally referenced in the National Aboriginal Health Strategy, 1989. Diagram adapted from Gee, Dudgeon, Schultz, Hart, & Kelly, 2013.

Co-chairs' Report

As the Co-Chairs of FISH, we are proud to reflect on a year of significant progress at FISH, showcasing our resilience, collective strength, and forward momentum.

Our leadership was further reinforced this year with the establishment of Co-Chair roles on our Board of Directors providing a balance of

leadership to strengthen our Board as we both share the role and complement each other's skill sets. With this change Karen Jacobs assumed the role of Deputy Chair and joined the Executive of the Board of Directors. These changes embody our ethos of 'walking together', providing diverse perspectives and invigorating our leadership and direction.

A major accomplishment was the finalisation of our 5-Year Strategic Plan for 2023-2028. We have fortified our operational structures with the strengthening of Board Committees through bringing of further expertise and adding of Working Groups, vital for achieving FISH's aims across our key pillars, including justice, education, housing, employment, and creative.

A highlight was through a co-design process establishing the 5 Pathways to Home Ownership program, an initiative designed to break intergenerational cycles of poverty and housing insecurity through home ownership. As our latest co-design/co-build house project in South West WA nears completion, we foresee a substantial expansion of our housing initiative, a vital step towards wealth creation for First Nations people.

Progress with the FISH Myalup Karla Waangkiny Justice and Healing Initiative has been impressive. With more than 40 years of justice system experience informing our efforts, we have worked closely with our national Aboriginal Co-Design Group, Aboriginal Elders, community leaders, and various State Government Departments and stakeholders to guide the initiative. We anticipate securing necessary approvals and funding to propel this project into the construction phase.

Our Social Enterprise initiative expanded significantly with the acquisition of the Outback Store in Fitzroy Crossing. Our presence facilitated immediate flood relief efforts during the Fitzroy and Western Australia's worst flooding. As the recovery phase continues, FISH keeps playing an important role in helping the town and surrounding communities come back stronger. We would like to recognise FISH CEO, Mark Anderson, for his tremendous personal contributions and leadership in the flood relief effort spending three months on site.

Looking ahead, we remain committed to fostering self-determination and sustainable development. We thank all our supporters, our volunteers and staff at FISH who work tirelessly and passionate to achieve our mission. Your dedication, generosity, and compassion underpins our efforts, and we couldn't have done this without you.

We are invigorated by this year's achievements and remain dedicated to 'walking together' towards a future of inclusivity.

Liza Fraser-Gooda and Dr Scott Martyn (Board Co- Chairs)

CHIEF EXECUTIVE OFFICER'S REPORT

What a year 2022-2023 has been, full of challenges and incredible outcomes, from a re-emergence of COVID; the worst flood in the history of Western Australia; the vote on the referendum to provide a voice in the Australian Constitution for Aboriginal & Torres Strait Islander people on matters that relate to their own lives; major outcomes for FISH's work with the expansion of our home ownership initiative; the purchase and establishment of the FISH Outback Stores in Fitzroy Crossing; through to major changes at a Board level.

FISH is deeply honoured to be led throughout this year by a passionate, committed, and highly skilled majority Aboriginal Board who donate their time to achieving the mission of the organisation to improve the social and emotional wellbeing of Aboriginal & Torres Strait Islander people and break intergenerational cycles of trauma, poverty and engagement in the justice system.

We commend the Board of Directors on establishing the Co-Chair structure for the Board this year with Dr Scott Martyn Co-Chairing along with Liza Fraser-Gooda, as together they have exemplified the work of FISH in Aboriginal & Torres Strait Islander people walking shoulder to shoulder with non-Indigenous people to bring positive long term sustainable change in the lives of individuals, their families, the community, and the nation.

FISH is a rarity in the Australian business, corporate, and not-for-profit sector with the Board of Directors being led by two strong Aboriginal women with Liza Fraser-Gooda, a Bidjara, Ghangulu and Iman woman, in the Co-Chair role of the Board of Directors, and Karen Jacobs, a traditional owner of Whadjuk Country, as Deputy Chair. These two women have played such integral roles this year along with Rita Lusted, a Noongar woman, with ties to Wilmen and Koreng boodja (Country). Each of these Aboriginal women have contributed significantly not only on the Board but also as respective Chairs of our Justice, Home Ownership and Education Board Committees.

As you read this report you will gain a deeper understanding of the impacts of FISH's diverse work and how it all interrelates to achieve our mission. You will better understand the work we do, why we do it, and the impact it continues to make not just directly for the individuals, their families, and their communities, but also in terms of structural reform – to change the way we do things that have not been working for decades.

We continue to see more children in care than the stolen generation; the highest number of incarcerated Indigenous people in the industrialised world; one of the highest suicide rates for Indigenous young people; chronic housing problems with homelessness and overcrowding; a widening gap in health outcomes and life expectancy between Indigenous and non-Indigenous people and ongoing challenges of racism and a lack of progress in closing the gap.

Aboriginal & Torres Strait Islander people have had the answers to these issues for years, however their voices have not been listened to or acted upon. FISH is focussed on being led by and for Aboriginal & Torres Strait Islander people and we work from a strengths-based approach where we have the courage to act boldly with confidence and conviction, speaking truth to power,

challenging unjust systems and harmful traditional practices, and promoting justice and peace. Not only are we led by a majority Aboriginal Board but throughout this report your will see numerous examples of how FISH's work is driven through a true co-design process with Aboriginal & Torres Strait Islander people.

In spite of all of the challenges faced by Aboriginal & Torres Strait Islander people, one of our values is resilience. We continue to keep hope alive in addressing generational disadvantage of First Nations people and we recognise the need for perseverance and determination. We take the long view and strive to ensure the sustainability and continuity of our work led by and for Aboriginal and Torres Strait Islander people.

This Annual Report details our many initiatives; however I want to highlight several significant areas. Firstly, FISH's response to the worst flood in the history of the Kimberley Region and the State of Western Australia. Because FISH's operational model is not reliant on government funding and our work is directed by the needs of the community, we were able to directly address not only the immediate needs in the initial stages of the response but also to the needs of the community as we moved into the recovery stage. Having staff on the ground, premises to operate from in Broome and in Fitzroy Crossing, and a broad network of partners enabled the FISH Team to respond immediately and effectively.

We were also able to listen to community and respond to areas that some others did not see as significant, as they were dealing with medical and critical food issues, but which Elders and community members did see as important, such as being able to provide food and medical supplies for their dogs who were dying of starvation because supply routes were cut. We were also able to support individuals and families who were stuck in towns such as Broome without any assistance. I pause to commend the FISH team, our volunteers, and many partners across Australia for achieving the impossible – the immediate delivery of aid to communities through the restored airstrip and via choppers. Our work continues in this area as we now move to long-term recovery with our focus shifting from Fitzroy Crossing townsite to the remote communities in Fitzroy Valley and surrounds.

This year FISH made its most significant investment to date with the purchase and establishment of the FISH Outback Stores in Fitzroy Crossing as a Social Enterprise. I pause to commend the great work of Business Development Manager Katrina Cox who has been driving the establishment of this initiative and who, through the massive challenges of the flood, has been able to successfully establish the business as a social enterprise already having a positive impact on the community. This outcome is very important as it generates revenue to support the mission of FISH and will provide training and employment opportunities for Aboriginal people in the Kimberley in the retail and service industry.

This year, following a co-design process, the FISH Board made the decision to significantly expand and solidify FISH's Aboriginal Home Ownership Initiative with five distinct ownership pathways now operating. It was incredible to see the first home purchased through the pathway of Purchasing Established Properties and we look forward to the full implementation of this initiative and its national expansion. We were honoured to have Jason Dinning join the FISH Team this year as our Home Ownership Manager and we look forward to his contribution in the coming years.

After eight years since its inception, and through more than three years of work by the FISH Co-design Group from all over Australia, the FISH Myalup Karla Waangkiny

Healing and Justice Initiative national prototype is close to securing Development Approval from the Western Australian Planning Commission. We anticipate by the end of 2023 the submission will be put before the Commission for determination. This will be a major achievement designed by and for Aboriginal & Torres Strait Islander people to establish a national prototype healing and justice initiative that will see a place established where First Nations people aged 16-35 can heal and receive holistic support to break intergenerational cycles of trauma, avoid (re)engagement in the justice system and contribute positively to society. I pause to commend our Project Manager Kristian Rodd, our architect Jara Romero, and our Myalup Implementation Working Group, led by Liza Fraser-Gooda, for their ongoing determination and perseverance in driving this project forward.

I also wish to acknowledge and honour Sonya Pamela Rodgers, who through a bequest from her Estate has enabled us to bring forward much of FISH's work and already Sonya's legacy is having a direct and lasting impact. We continue to honour her life by ensuring her legacy continues in bringing intergenerational change to Aboriginal and Torres Strait Islander people, their families, and communities. We thank you Sonya and your family for your lasting legacy.

I want to thank the FISH Team, our volunteers, our partners, our supporters, and those that follow and promote FISH's work. Without your heart, passion, spirit, and commitment, none of this would have been possible. Today together we are planting a seed of change that will provide shade to those in the future that we will never know about.

I want to particularly thank those that we walk hand in hand and shoulder to shoulder with, as together we walk softly upon this land to bring change to your life, your families, and your communities. You continue to inspire us in our work as we see you overcome the most challenging of circumstances to bring positive change to your lives. We thank you for your inspiration and may we continue to inspire each other to be the best we can be and to make this world a better place for all.

Mark Anderson (Chief Executive Officer/ Director)



ORGANISATIONAL CAPABILITY

Board of Directors

FISH's Board of Directors comprises 50% Aboriginal people with a current vacancy to be filled giving over a 65% majority. All our Board Members are highly qualified and passionate about bringing positive long term sustainable change for Aboriginal and Torres Strait Islander people.



Liza Fraser-Gooda
(Co-Chair)
Bidjara, Ghangulu and
Iman Woman. Co-Founder
of Redspear Safety and
Safespear, Director of
Spear Foundation



Dr Scott Martyn (Co-Founder & Co-Chair) Medical practitioner, engineer, innovator, and researcher



Karen Jacobs
(Deputy Chair)
Traditional Owner of
Whadjuk Country.
Managing Director/
Chairperson of Indigenous
Economic Solutions and
Chairperson of The
Whadjuk Foundation.



Tim Donisi (Board Secretary) Lawyer and Special Council with Clayton Utz



Rita Lusted

Noongar woman, with ties to
Wilmen and Koreng boodja
(Country). Senior Consultant
WA Two-way Science.

Aboriginal Education Manager at
Baldivis Secondary College.



Noel Prakash Head of Indigenous Business and Community at NAB Bank



David Wirrpanda Yort-Yorta man. Former AFL champion, and experienced in community work.



Mark Anderson
Director & CEO – FISH
Over 40 years working in the
community sector, 10 living in
remote regions.



FISH Team

Katrina Cox - BUSINESS DEVELOPMENT MANAGER



Since joining FISH in Nov 2017 Katrina has had many opportunities to utilise her experience, skills and knowledge towards causes she feels passionate and connected to. Helping others understand the challenges faced and how we can empower Aboriginal communities to facilitate a better future for themselves and their families. Katrina has worked in Aboriginal based projects since the late 1990s, starting with her involvement in Jawun Secondment Program introducing Family Income Management in Coen, Cape York, Far North Queensland. Working on a variety of projects for FISH including FISH's Social Enterprises, Books For All Program and Micro Finance Funding, Katrina is passionate about business development and tourism opportunities for Indigenous entrepreneurs and businesses throughout Australia. Katrina believes that everyone should have an equal opportunity to create the best life outcomes for themselves and feels honoured to be part of the FISH team and supporting the individuals, families, and communities she works with.

Scott Wilson - CREATIVE EDUCATION DESIGNER



Scott is a Gooniyandi and Gajerrong man from WA's Kimberley region. Scott graduated from UWA in 2015 with a Bachelor of Arts, majoring in Anthropology and Indigenous history and heritage studies. In 2018, he was awarded a graduate program with Prime Minister and Cabinet, working with the Behavioural Economics Team of The Australian Government and has travelled many places of the world. Scott lived across Australia working with various youth organisations, such as Aurora Education Foundation, Year 13, and Headspace as an Advocate for Australian Youth Mental Health. He is the managing director and Co-Founder of an Aboriginal owned film, publishing, events and television company. Scott is writing various television series in animation and live action, while having developed an ever-expanding Aboriginal Superhero Universe in comic books. The comic launched in 2022 and has since sold out in Comic Conventions across the country. Scott brings to the team his passion for sharing the wisdom and beauty of his continuing culture with its connection and value to the broader world.

Jara Romero - ARCHITECT & PROJECT COORDINATOR



Jara is a Spanish architect with a passion for sustainability, natural construction, and working with communities. She has worked across Europe, South America, and Australia, learning from traditional architecture about the use of local materials and the adaptation of structures to local climates. Jara is FISH's Architect and Project Coordinator for all our construction projects. Jara lived and worked for three years in the remote Kimberley Region with the FISH-Bawoorrooga Self-Build Sustainable Housing & Education Program and now is focussed on the FISH Myalup Karla Waangkiny Justice and Healing Initiative.





Claude is an Aboriginal leader from the Gooniyandi clan group in the Fitzroy Valley. He is the Founder of the Bawoorrooga Community in the remote East Kimberley. Claude is the Chairman of Gooniyandi Aboriginal Corporation and is committed to communities bringing and driving the change for themselves. He is also a recognised artist, traditional dancer, and a leader in his culture. Claude is working on the Bawoorrooga Community Development, Arts and Cultural programs with FISH.

Danica Scott - PROGRAMS MANAGER



Danica Scott is a qualified Social Worker. She holds a Bachelor of Social Work, a Diploma of Counselling, a Certificate IV in Training and Assessment, and is completing a master's degree in Community Development. Danica has held a variety of roles across the community services sector, responsible for service development, training provision, implementation and evaluation within a direct engagement, management, and consultancy capacity. Program areas have included youth training and employment, residential support services (24/7 care), education to work transition, dependent drug and alcohol use including residential rehabilitation, homelessness and housing, personal and family mentoring, lifeskills development, severe and complex mental health, disability, and family crisis issues as well as a wide range of individual recreation and wellbeing programs.

Polly Wilson - RETAIL STORE MANAGER



Polly is a proud Gamilaroi, Ngemba Weilwan Woman who grew up in Wee Waa, NSW. Polly is an Artist and mother of four beautiful children. In June 2021 Polly moved her family to Perth to join the FISH team as our Trainee Retail Store Manager and to undertake a Certificate IV in Business. Polly's goal is to continue her journey with FISH and achieve her dreams of becoming a qualified Art Therapist working with families from a trauma background. Polly truly believes, and has experienced herself, the difference FISH can make in the lives of Indigenous peoples, families, and communities. FISH is supporting Polly to reach her goals by walking beside her on her new journey.

Kristian Rodd - PROJECT MANAGER



Kristian is a former lawyer who worked in corporate law in Melbourne and China. He changed paths to focus on sustainable building and has worked throughout Europe, South America, and Australia, in building earth houses. He is committed to projects that are by communities for communities to enable them to take their own power back to bring positive change. Kristian lived and worked for three years in the remote Bawoorrooga community in the Kimberley and is now the Project Manager for the FISH Myalup Karla Waangkiny Justice and Healing Initiative.

Renna Gayde - CULTURAL & COMMUNITY ENGAGEMENT CO-ORDINATOR MYALUP KARLA WAANGKINY



Renna is a proud Walbunja woman from the Yuin nation on south coast of NSW. Living on Noongar Boodja for the past 26 years she is mother to four beautiful daughters. Renna studies social work full time at Curtin University and works as a lived-experience advisor/advocate across various organisations and institutions. Renna sits on the Myalup Karla Waangkiny Co-Design Group and has recently joined FISH as the Cultural and Community Engagement Coordinator. Renna is passionate and committed to driving positive, self-determined change for her people and the community in which she lives.



Blake Innes - PUBLISHER



Blake Innes is a dedicated leader in the creative arts. His primary focus is on creating accessible and engaging platforms for individuals to share their stories. As a publisher, Blake uses his expertise to support and amplify the voices of others. This is particularly evident in his work with FISH, where he is deeply committed to FISH's mission. Blake's passion for storytelling extends to his own creative pursuits, having authored a novel and a collection of poetry. His academic training in history and English literature at Curtin University and Notre Dame further enriches his storytelling capabilities. Blake uses all his skills and knowledge to advance the mission of FISH, demonstrating his commitment to his community and his desire to make a positive impact.

Lisa Fieldhouse - EDUCATION MANAGER



Lisa was born and raised in Balga, Western Australia, however her family origins are as a proud Koori woman from Armidale and Redfern, NSW. Throughout her life Lisa has actively pursued a career working with young people and families and subsequently completed a degree in Youth Work at Edith Cowan University. Lisa's passion is to create meaningful opportunities for First Nation Peoples' voices to be heard and to build the capacity of all people to have a great appreciation and understanding of Aboriginal and Torres Strait Islander culture.

Jason Dinning - PROJECT MANAGER FISH FIRST NATIONS HOME OWNERSHIP INITIATIVE & HOUSING



Jason Dinning has extensive social housing experience from working with the Department of Communities (Housing) for 12 years in a range of managerial roles in metro and country areas. This also included a secondment to work with the Marra Worra Worra Aboriginal Corporation in Fitzroy Crossing, where he was introduced to FISH via the Bawoorrooga housing project. Jason has prior construction knowledge through his previous owner-built properties, and finance experience whilst working within a mortgage broking firm. Jason has a strong passion for helping Aboriginal people in living better lives through the provision of stable and affordable housing.

Reanna Doolan - TRAINEE CUSTOMER SERVICE RETAIL



Reanna is a proud Wiradjuri and Gamilaroi woman from Pilliga, NSW. Reanna moved to Perth on May 2021 and is excited to be part of the important work that FISH does for her people. Reanna is dedicated to helping empower her mob and break generational cycles, and supporting young people through education and culture.

Brendan Stallard - FINANCE OFFICER



Brendan began his work with FISH through an internship in his final year of study at Curtin University, with a focus on Finance and Accounting. After graduating, he moved into a permanent position as a Finance Officer, providing the opportunity to work on a wide range of projects and help maintain the financial environment of the organisation. His time with FISH has provided an insight into the challenges faced by indigenous communities, which has been an invaluable experience both personally and professionally. Brendan is an avid traveller, as he believes experiencing other cultures and communities allows us to better ourselves and the world around us.



Kiahara Jacobs Hampton-TRAINEE CUSTOMER SERVICE RETAIL

Kiahara is a 22 year old proud Noongar/Koori woman. Her mob is Ballardong, Geawegal, and Wanaruah. Kiahara is studying a Bachelor of Primary Education at Curtin University. Her purpose is to become the first Aboriginal teacher in her family. She believes that education, particularly around Aboriginal culture, will be the key driver for change in our communities and a fundamental component to the empowerment of our youth at a primary school level.



Stephen Donnet-Jones - MYALUP CARETAKER

Stephen has an extensive background in community development, employment, and the disability sector. His work has been about advocating for, and mentoring, people to build their dreams, strengths, and abilities. He enjoys being on country, fishing on the Fitzroy River, and enjoying the astounding beauty of the Kimberley.



Judy Campion – BOOKKEEPER

Judy came to Australia from England 34 years ago. Her book-keeping journey started 26 years ago when she met her husband and together, they started a small plumbing business. After her kids grew up, she started working at a small accounting practice where she first encountered the good work of FISH. Judy stepped forward to become the volunteer bookkeeper because she believes in the ethos that FISH stands for.



Ronni Smith - EXECUTIVE SUPPORT

Ronni joins FISH in the role of Executive Support having previously worked in Operations Management roles, and in executive coaching and personal development. With her business management experience and strong communication skills, Ronni supports the organisation at all levels, helping CEO Mark Anderson, the Board, and our team of dedicated staff to bring our vision to life. With a background in Art and Design, Ronni also supports FISH's social media and marketing efforts. Ronni is most fascinated by people, place, and the systems and stories that connect us all. She is inspired by the FISH vision and values and is excited to be part of this passionate and purpose driven team.





Tjiirdm McGuire

Tjiirdm is FISH's Young Creative Ambassador. He began his journey with FISH in 2017, starring in the feature film, Three Summers — an official FISH partner. TJiirdm is a successful film and television actor.



David Rennie

David is an internationally recognised wildlife photographer, environmentalist, artist, and Aboriginal advocate. He has won many awards including The 2013 Australian Geographic Anzang Nature Photographer of the Year.



Steven Streat

Steven works for Fortescue Metals Group (FMG). He organises the collection of cans, bottles and scrap metal from FMG work sites to be recycled with revenue supporting the work of FISH.

Co-Design Group



Greg Little



May McGuire



Dennis Jetta



Melba Wallam



Koodah Cornwall



Marie Pryor



David Wirrpanda



Shirley Harris



Troy Bennell



Lesley Ugle



Robert Taylor



Sharon Cooke



Jeff Amatto



Liza Fraser-Gooda



Frank Mitchell



Karen Jacobs



Buddy Cornwall



Karen Jetta



Kallan Nannup



Renna Gayde



Corey Kahn



Lorraine Pryor



Adam Drake



Rita Lusted



Delvene Cornwall



Kaisha Champion



Jara Romero (Facilitator / Site Design)



Danica Scott (Facilitator/ Program)



Mark Anderson (Facilitator)

KIMBERLEY FLOOD RELIEF

In January 2023, the Fitzroy Valley in WA's Kimberley region was hit by the worst flooding in the State's recorded history, with floodwaters in the iconic Fitzroy River peaking at a record 15.8 meters and creating a 50km wide inland sea. At its peak, 2.5 million gigalitres flowed past a given point per day, which is equivalent to five Sydney Harbours. The worst of the floods were felt in Fitzroy Crossing, submerging the town, and collapsing the enormous bridge spanning the Fitzroy River, which formed part of the Great Northern Highway – the only major connecting road between east and west Kimberley. The flood waters shut down all main access routes in the Kimberley, cutting off critical food and medical services and supplies to devastated and vulnerable communities.







After years of isolation, supply shortages, and social disruption caused by COVID-19, many of these affected remote communities were only just beginning to get back on their feet when they were struck by these floods.

Our extensive links and commitment to the region enabled FISH to be amongst the first responders to this crisis. From providing essentials to families stranded in Broome, supplying bedding and critical non-food items to those who had lost everything in the floods, to providing dog food and medication, our team did everything within our power to help alleviate the hardships to flood victims.









As flood waters receded, one of the biggest risks was from infection of minor cuts and abrasions. Our distribution of first aid kits played a role in mitigating this risk. Led by FISH CEO, Mark Anderson, and FISH's Crisis Logistics Manager, Scott Wilson, our team coordinated directly with people in the communities to find out exactly what was required. By working together with the community, our commercial partners, Department of Fire and Emergency Services, the SES, and the Australian Defense Force, we were able to acquire and coordinate transport and distribution of critical non-food items to those most in need. After the initial phase which focused on meeting the immediate emergency needs of flood victims, FISH shifted focus to the recovery and rebuilding effort. This included supplying items such as cleaning products and tools, water pressure cleaners, and shovels for removing mud.





We were able to respond swiftly as several FISH team members were already based in the region and with FISH having recently acquired the Outback Store in Fitzroy Crossing as part of our Social Enterprise initiative. This general store was one of the few buildings that were not flooded and was able to be used as a distribution point for these critical non-food relief items to be provided to members of the community. FISH Outback Stores will continue to be a central hub for the flood relief and recovery efforts.





FISH does not receive government funding, and all the money donated towards the Fitzroy Flood Relief was able to be directed to the people and communities affected by the floods.

We sincerely thank all our supporters. In particular, we would like to acknowledge the significant contributions of the Australian Defense Force, Department of Fire & Emergency Services WA, State Emergency Service, Bunnings, Marra Worra Worra Aboriginal Corporation, Kmart, Target, Broome Pharmacy, FastAid, Fitzroy Police, Jet Couriers, Orange Sky Australia, Broome Aviation, Air Kimberley, Qantas Freight, Dean Wilson Transport, Fremantle Foundation, Big W, Enscope, Phoenix Academy, Gurama Yani U - Fitzroy Valley Men Shed, Broome Men's Outreach Service Health and Wellbeing Team, Aviair, Animal Rescue Cooperative WA, Perth Airport, Petbarn Foundation, St John's WA, Storage King, Centurion Transport, Leedal, Royal Flying Doctor, Shine Lawyers, ANZ, Austral Limited, Impact Seed, Zipform, Owen Orthodontics, Wilderness Society, Jo Kirker, Margaret Johnson, Kerstin Stender, Tanya Stul, APS Foundation, CWA Perth Belles, and many others. Every contribution made a difference, and we couldn't have done this without the generosity of people who truly care.





A Story of Recovery - Tristan

Tristan is an outgoing Walmajarri and Bunuba man who, with the support of his dad Geoff, runs his own business: 'Tristan's Yard and Garden Maintenance'. He is the smiling face behind many of the well-tended gardens of Fitzroy Crossing.

At birth, Tristan was diagnosed with Foetal Alcohol Spectrum Disorder (FASD) which causes cognitive, behavioural, and learning difficulties. Early in his life, people told Tristan he would not be able to work, drive, or achieve things like managing a business. However, after being introduced to gardening maintenance by his school gardener, Tristan took the inspiring step of starting his own business. His business has gone from success to success, and he has even employed four of his friends, helping to keep them engaged, out of trouble, and into nature.

Tristian lost everything in the floods, including his ride on lawn mower, his work Ute and private car, his whipper snipper, blower, and many other tools and equipment that he had worked so hard to save for. This setback did not deter Tristan's determination to find a way back onto his feet. FISH was able to join with several other generous partners to support him in his efforts to rebuild, and he has been able to replace most of his equipment. Within 30 minutes of receiving his new whipper snipper, Tristian was chopping the high grass around the community radio station. Tristian is an amazing young man and an inspiration to all of us.





"Thanks FISH for helping me start work again and help my community. When I garden it's really good for me, it really clears my mind, and my stress goes right down. It's keeping me healthy, it's good for my muscles and if you don't like the sun too much, that's your bad luck. No one can survive in this heat, but I can." Tristan







Housing

Purpose

Sustainable, appropriate, secure, and affordable housing

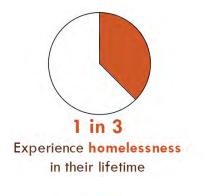
FISH works with First Nations people to create equal opportunities for sustainable, appropriate, secure, and affordable housing to break intergenerational cycles of poverty causing homelessness and housing insecurity.

Why these Programs

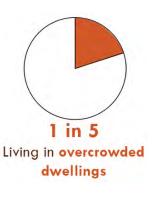
Homelessness - Overcrowding - Home Ownership

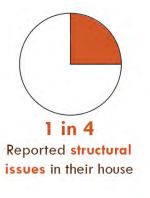
There is an urgent need for safe, secure, appropriate, and affordable housing for First Nations people as a fundamental building block for families moving out of poverty. The rate of home ownership is almost half that of non-Indigenous Australians, reflecting a legacy of intergenerational disadvantage.

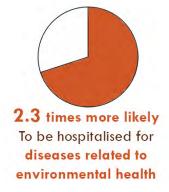
First Nations people experience:

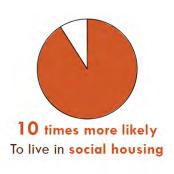






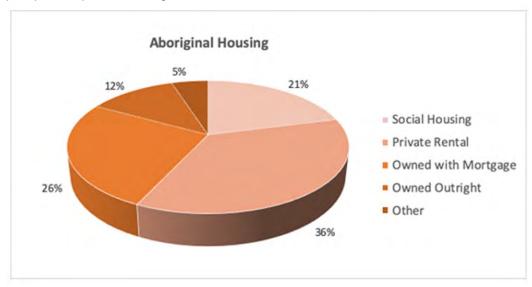






Excerpt from the WA Government's WA Housing Strategy 2020 - 2030:

Current social housing settings create a disincentive for people to improve their skills, gain work or increase their income. Better pathways and alternative housing options are needed to give people with capacity choices beyond social housing. Over the last 30 years, the average time people spend in public housing has more than doubled.



Australia's welfare 2019 in brief: Australian Institute of Health and Welfare, 2019

Because social housing provides stability, in some cases social housing occupants actively try to remain below the income threshold so as not to jeopardise their accommodation. Additionally, First Nations people still experience rental discrimination, compounding to the barriers to secure housing.

First Nations Home Ownership Initiative

To help break these barriers, FISH has developed the First Nations Home Ownership Initiative.

"Our strategy is not focused on social housing but on home ownership, which is the foundational step to breaking the cycles of intergeneration poverty and creating generational wealth. Now is the time for change."

Karen Jacobs Deputy Chair of the FISH Board of Directors,
Chair of the FISH Homeownership Board Committee and
Traditional Owner of Whadjuk Country.

FISH has been recognised for this initiative through a range of awards and acknowledgements:



Following a co-design process from First Nations people, FISH has developed five pathways to Home Ownership to cater for the different needs of each family:



Co-Design. Co-Build: Jedda Salmon's Home in Ravenswood

Following FISH's award-winning earth house with Bawoorrooga Community in the remote Kimberley, FISH is now working with young Bindjareb woman Jedda Salmon and her family to build her new home in the Bindjareb Region of South West WA. Jedda's ancestors walked this land for thousands of years. Jedda has co-designed her home with FISH's partner – Aboriginal owned, Tjuart Architects – and is completing 200 hours of work in assisting with the construction of her own home as "sweat equity". The whole family has saved diligently to support her, and she is the first member of her family to build a new home.









Purchase of an Established Property

One of our recent home ownership stories includes FISH's support of a young Aboriginal man who had been wrongly accused and was locked in prison while waiting for his trial. This led to him losing his job and was about to lose his home and car. Initially, FISH was able to secure legal representation to navigate the court system and he was cleared of the charges. During this time FISH was able to ensure he and his family did not lose their rental property or their car. We then assisted him to gain new employment through our Supported Employment Program, and to ultimately purchase a home with his partner for their young family through our Home Ownership Initiative. FISH provided financial literacy support, as well as mentoring around selecting and purchasing a home, including supporting the securing of a loan.



Transitional Housing

This is a new form of supportive housing, which is distinct from social housing. The social housing model, while providing a necessary service for a specific period, can trap participants in poverty as there is no transition process into mainstream rental and ultimately into home ownership. FISH will offer transitional housing through the purchase of established properties, initially in WA. These properties will be rented for the purpose of transitioning First Nations families into home ownership. FISH will provide wrap-around support and education programs directed towards home ownership, delivered by FISH Aboriginal staff members in a culturally positive and appropriate way.

House and Land Package

This pathway offers an achievable option to purchase a new home. Utilising FISH's purchasing power and not for profit status, we will on-sell newly constructed homes to Aboriginal families with up to 20% gifted equity, with a minimum of 10% gifted equity depending on market conditions. Families will be selected via our Employer Sponsorship Program, and provided with a transitional home, with FISH utilising a portion of the rental payments to support construction finance for the new home.

Rent to Buy

This pathway 'bridges the gap' experienced by many families in saving a deposit to purchase a home. FISH will work with participants in the selection and purchase of a home and will rent the selected property to the participant over a 2-3 year period. At the end of this rent to buy period, FISH will gift our participant 50% of the rent they have paid over the life of the program as a deposit, and will assist them with finance negotiations to purchase their home from FISH.



JUSTICE

Purpose

Freedom from the Justice System

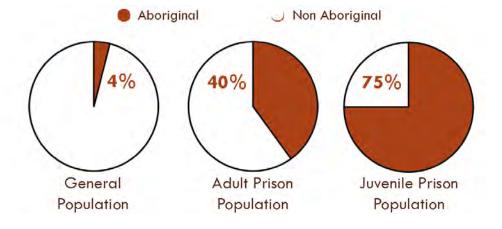
FISH's mission is to improve the social and emotional wellbeing of Aboriginal and Torres Strait Islander people and break intergenerational cycles of trauma, poverty, and engagement in the justice system.

Why these Programs

High Incarceration Rates - Significant Cost - High Rates of Recidivism

Across Australia, the over-representation of First Nations people is an ongoing crisis. In 2019, Aboriginal and Torres Strait Islander adults were imprisoned at **twelve times** the rate of non-Indigenous adults.² There was an increase of 63% in the imprisonment rate for Indigenous adults (from 1,333 to 2,081 per 100,000) between 2006 and 2020.³

Western Australia has one of the highest imprisonment rates in Australia (and the world), with 382 people incarcerated per 10,000 adults (compared to the national average of 215 people). WA Department of Justice Statistics (2020-21) demonstrate how over-represented Aboriginal people are in the Adult Justice System, comprising 40% of the prison population while making up only 4% of the general population. Juvenile justice is even worse, with Aboriginal people comprising around 75% of detainees.



 $^{^2}$ Australian Institute of Health and Welfare 2020. Aboriginal and Torres Strait Islander Health Performance Framework 2020 summary report.

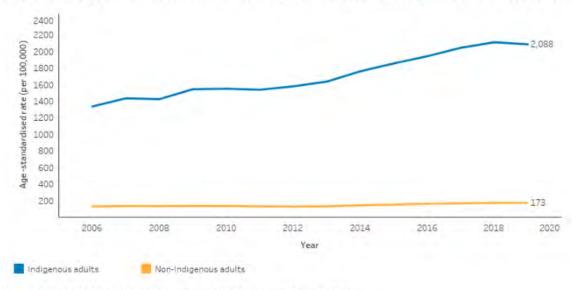
⁴ WA Department of Justice Annual Report 2020-21.

³ Australia's Welfare in Brief 2021; Australian Institute of Health and Welfare.

The number of Aboriginal adults who are incarcerated in WA has climbed every year for the last five years (by 2021, 2,662 men and women). Half of adult prisoners are aged 18-35 years old.

There is a pressing need for culturally appropriate diversion programs for Aboriginal people in WA.

Figure 2.11.5: Age-standardised national adult imprisonment rate, by Indigenous status, 2006 to 2019



Source: Table D2.11.11. AIHW and ABS analysis of ABS Prisoners in Australia 2019.

\$148,920 p.a.	40.15%	\$797,160 p.a.	52.59%
Adult Prisoners	Adult recidivism rate	Youth Prisoners	Juvenile recidivism rate

Incarceration of First Nations people imposes a significant cost burden on Australian taxpayers.⁵ Furthermore, justice reintegration programs are failing to achieve their intended outcomes of reintegration into the community and prevention of recidivism, given that such a high percentage of First Nations people return to prison within two years. FISH believes this is because First Nations people are not supported in the right ways when they leave the justice system.

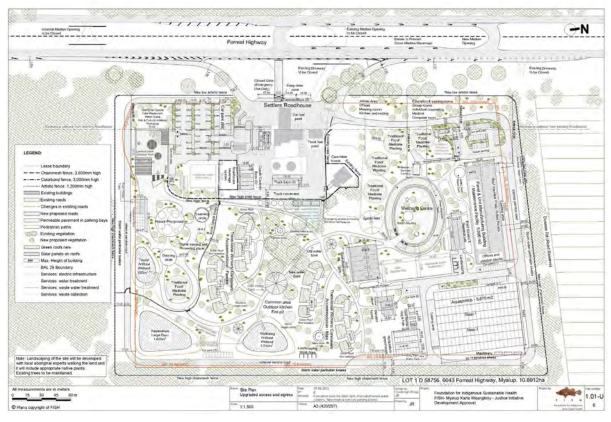
Government-funded justice programs designed by non-Indigenous people have failed to bring about significant change, evidenced by the statistics presented above. There is therefore an urgent need for a different approach to rehabilitation and reintegration of First Nations offenders to break the cycle of engagement in the justice system.

⁵ Key Indicators: Government of WA Department of Justice Annual Report 2022/2023.

FISH Myalup Karla Waangkiny Healing & Justice Initiative

A Place to Heal

FISH has worked with First Nations people within the justice system and from across Australia to co-design a place and program where First Nations people aged 16-35 can heal and receive holistic support to break intergenerational cycles of trauma, avoid (re)engagement in the justice system and contribute positively to society.



Site Plan by the Co-Design Group and FISH architect Jara Romero

FISH has acquired an 11ha site in Myalup, South West WA. The site and program have been named by our Aboriginal Co-design Group the "FISH Myalup Karla Waangkiny Healing and Justice Initiative". The site is being developed as a national prototype, and will include:

- Healing, rehabilitation and mentoring for First Nations people at risk or in justice system.
- Education, training, and employment.
- Agri-innovation: aquaponics, horticulture, traditional food and medicine, and research.
- Manufacturing sustainable housing panels.
- Construction and maintenance.
- Landscaping, grounds maintenance, and nursery.
- · Hospitality, retail, and tourism.



3D view of the Wellbeing Centre (3D by Corey Kahn)



3D view of the residential area (3D by Corey Kahn)

People at Site

When fully operational, the site will accommodate the following:

- 48 resident participants and 12 residential peer mentors.
- 20 low risk participants on community work release from Karnet and Bunbury prisons.
- 20 participants on community service orders.
- Qualified staff team to support program participants onsite and in the community.



Aboriginal Co-Design

For decades, governments have funded justice programs designed by non-Aboriginal people to bring about change for Aboriginal people, but real change is yet to occur. Co-design by Aboriginal people for Aboriginal people has a much higher probability of success. True co-design means allowing time for yarning and deep listening. Through this, we share and value each other's hearts, spirits, knowledge, and wisdom.



Structure of the male and female programs as described by the Co-Design Group

The FISH program draws on more than 40 years of experience in the justice system, as well as conversations with Aboriginal Elders, community leaders and 36 participants involved in FISH's Cultural Healing programs run in Casuarina Prison. In 2019, FISH created an Aboriginal Co-Design Group of 26 First Nations people from across Australia to co-design core programs and site design. Most members have lived experience with the justice system, including:

- Running programs or services in prison; or
- experience of incarceration; or
- a family member who was/is incarcerated.

Group members discussed and agreed upon:

- Site selection, program name & objectives.
- Program principles & participants' healing pathways.
- Site design, incl architectural & landscaping features.
- Site social enterprises.
- Facilities & required level of support.





Co-Design Meeting at the FISH-Myalup Karla Waangkiny site on April 2023.

On the left, Elder Greg Little during Welcome to Country.

Progress to date

FISH has applied for Development Approval through the State Development Assessment Unit (SDAU), under the WA Planning Commission (WAPC). SDAU is a special-purpose authority set up to assess significant development proposals under the State Government's COVID-19 economic recovery plan. FISH has now prepared and submitted a considerable amount of design work, including:

- Site plan, floor plans, elevations and perspectives, 3D digital model.
- Context plans and streetscape elevations.
- Site feature survey and topography.
- Detailed Planning Report (legal & regulatory, architectural, and sustainability analysis).
- COVID-19 Economic Recovery Report.
- Co-Design Process Report.
- Detailed Healing & Justice Program Summary.
- Bushfire Management and Evacuation Plans.
- Site Hydrology Report.
- Environmental Management Plan.
- Electrical Systems Feasibility Study.
- Operation & Risk Management Plan.
- Landscape Masterplan.
- Construction Staging Plan.
- Acoustic Assessment.
- Water Management Plan.
- Forrest Hwy access & egress road design engineering.
- Traffic Impact Statement.

"The most important element of the Myalup Initiative is that both the program and the whole 11-hectare site has been co-designed by and for Aboriginal and Torres Strait Islander people. In the past we haven't been listened to and this is one of the major reasons why we continue to see the highest rates of Indigenous people being imprisoned while being the smallest population group. Myalup is a national prototype to bring structural reform in the justice space to break the inter-generational cycle of recidivism."

Liza Fraser-Gooda, Co-Chair FISH Board of Directors,
Chair FISH Justice Committee



Meeting of the Aboriginal Co-Design Group



From left to right: Renna Gayde (Co-Design member), Jeff Amatto (Co-Design member), David Wirrpanda (FISH Director), Liza Fraser-Gooda (FISH Co-Chair), and Mark Anderson (FISH CEO) in Camberra, presenting the FISH Myalup Karla Waangkiny Project to Federal Ministers and other Members of Parliament.



EDUCATION

Purpose

Education and learning for life

FISH works with First Nations people to create equal opportunities in education to break intergenerational cycles of social disadvantage.

FISH also educates non-Indigenous people in First Nations history and the relevance of their Cultures to create better cultural, social, and economic relations between non-Indigenous and Indigenous Australians.

Why these Programs

Attendance - Standards - Attainment - Relevance

According to the Australian Government's Closing the Gap Report (2022) on improving outcomes for Indigenous Australians, some educational metrics are on track, but there is more to do.⁶

Metric	Target	Tracking	Trend
Early Childhood Education	96.7% enrolment	/	
School Attendance	Close the gap	X	Not improving: around 82% Primary school: 9% below Secondary school:17% below
Reading & Numeracy	Halve the gap	X	Improving across all year levels Reading 70% of national minimum Numeracy 80% of national minimum
Year 12 Attainment	Halve the gap	/	66% overall (85% in major cities; 38% in remote areas)

Australian Census Data and research conducted by Australian Indigenous Health Info Net reveals the following:⁷

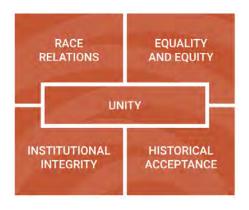
Percentage	Metric
48%	Year 9 students were below the minimum standard for writing
34%	Year 9 students were below the minimum standard for reading
47%	Completed Year 12
37%	Completed vocational or tertiary studies

⁶ Commonwealth Government, Dept of Prime Minister & Cabinet, Closing the Gap Annual Data Compilation Report, 2022.

Overview of Aboriginal and Torres Strait Islander health status 2021 (2022), Australian Indigenous HealthInfoNet.



There is an urgent need for equity in **educational outcomes** for Indigenous Australians to break intergenerational cycles of social disadvantage.



There is also a need for mainstream education and professional development programs that recognise First Nations history, the inherent strength and relevance of First Nations cultures, and acknowledge the inequality, inequity, and racism First Nations people experience today. All non-Indigenous Australians need to be able to engage in reconciliation, which embraces the five inter-related dimensions (left, from Reconciliation Australia), to demonstrate respect, recognition, and trust for Indigenous Australians.

FISH is passionate about reconciliation, but we believe all Australians need to move past reconciliation to reach a point where First Nations people are valued as positive and healing contributors in our communities.

National Education Strategy

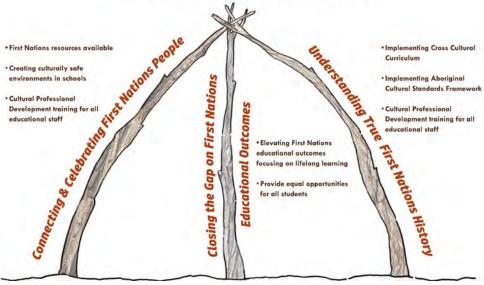
In the 2022-2023 financial year, FISH achieved a significant milestone by establishing our transformative education model. This model is designed to empower Aboriginal and Torres Strait Islander individuals and communities through education, placing their perspectives and cultural values at its centre. We focus on training and supporting local facilitators within their own communities. This way, we enable them to become ambassadors of their own cultural heritage and share their valuable insights with a wider audience.

Our training will give facilitators the necessary skills to deliver culturally responsive educational programs, bridging the gap between traditional knowledge and academic disciplines. Facilitators will learn to navigate the complexities of the education system while maintaining cultural authenticity.

As our model expands nationally, through partnerships with schools, organisations, and community members, we will see the ripple effects of positive change. First Nations students will have greater access to culturally relevant education that celebrates their identity and fosters a sense of pride and belonging, and non-Indigenous students will benefit from the richness of Indigenous perspectives.

All of this will serve as a catalyst for positive social change. Through our commitment to training facilitators and engaging with communities, we are cultivating a network of empowered individuals who will carry the torch of Indigenous cultural expertise into the wider community, bridging cultural divides and promoting cross-cultural understanding.

FISH Education Strategy - The Three Pillars



Professional Development

Since 2016, FISH has offered Cultural Competency Professional Development Training for educators, government agencies, and businesses to bring a profound understanding of First Nations culture and history – moving them beyond reconciliation to an even deeper level of cultural partnership.

The training connects people's "head knowledge" with their heart and spirit. In this way, we shift people's paradigms and lead them to a commitment to create positive change to build an environment of celebration, acknowledgement, understanding, and respect for First Nations people. We help participants understand:

- The structure and cultural richness of First Nations society pre-European settlement and its relevance in today's context.
- Laws and policies in Australia since settlement that have impacted on First Nations people.
- The intergenerational impact of those laws and policies on First Nations people through personal, first-hand accounts and stories.
- Where we are today and why.
- How to create an inclusive work environment and work effectively with First Nations people across Australia.





Professional Development at the Murray Districts Aboriginal Association's Cultural Centre.

Books for All

FISH believes in celebrating language and culture as a pathway to lifting literacy levels in Indigenous communities and towns. Storytelling is powerful: it fosters cultural understanding and pride, reignites spirit, and equips people to thrive in the modern world.

If we expect young people to engage with literacy, it needs to feel relevant to them. Kids need to see that their own culture is represented and celebrated in books, film, music, and other platforms. The 'FISH Books for All' provides:

- Indigenous-authored books to young people most in need.
- An extensive range of titles from around Australia, selected for being educational, culturally appropriate, accessible, and relevant to their audience.
- Books to recipients from high-need categories: remote community youth, children in foster care or under guardianship, or low socio-economic childcare centres.

Reading for pleasure is the single biggest indicator of a child's future educational success – more than their family circumstances, their parents' educational background, or their income. We want to see more children, particularly those from disadvantaged backgrounds, with a life-long habit of reading for pleasure and the improved life chances this brings them.

Since the commencement of the program, FISH Books For All has provided \$28,310 worth of books to remote communities, care schools, foster groups, schools, and Not for Profits. We thank our supporters, including Future2 Foundation, EnScope, Aurizon, Jackson McDonald, Mandurah Baptist College, Pegasus Legacy Trust, Emma Alderson, Wood and Acknowledge This! for making this program possible.





Children in remote communities reading the books from Books for All

School partnerships and Educational Resources

FISH is honoured to work with so many amazing schools and educators who are passionate and focussed on creating the best educational programs possible for all young people to inspire students to be the best they can be in life. To create a lifelong love of learning. Our partnerships with schools focus on areas including interactive workshops for students and teachers, educational resource packs, curriculum design, and on-country visits.

FISH has an immense range of books, audio, traditional language flashcards, and posters. FISH has developed a stock of over 420 book titles, from early childhood through to secondary, and is one of the largest Indigenous book retailers in Australia. Through our Social Enterprise, FISH provides curated material packs to suit the recipients' needs drawing from an extensive collection and network of First Nations authors and cultural educators.





Scott Wilson and Blake Innes at Mandurah Primary and Safety Bay Primary Schools

This year, our partnerships with several remote schools in WA's flood-hit Kimberley Region were vitally important in supporting the students and families in their recovery from the worst floods in the region's history. FISH has worked with several affected schools, including Fitzroy Valley District High School, Muludja Remote Community School, and Bayulu Remote Community School, initially in crisis relief, providing students with clothing and school backpacks full of needed items, and later to support the schools' reengagement programs to get students back to school.

"Our partnership with FISH is focussed on the needs of our students and their families. It is great to have the FISH team supporting the school to successfully support and reengage with our students. The floods have had a big impact on all of us but together we can get back on our feet and enable our children to succeed," Marmingee Hand, Aboriginal Languages Program Teacher.





FISH's resources at Fitzroy Valley District Highschool and Muludja Remote Community School



EMPLOYMENT

Purpose

Meaningful, long-term employment

FISH works with First Nations people to create equal opportunities in training and culturally-appropriate, meaningful, sustainable, and long-term employment, to break intergenerational cycles of poverty.

Why these Programs

Employment Rates – Financial Pressures

According to the Australian Government's Closing the Gap Report (2020) on improving outcomes for Indigenous Australians, the gap in employment rates has failed to improve, with 49% Indigenous employment compared with around 75% for non-Indigenous Australians.⁸

Metric	Target	Tracking	Trend
Employment rate	Halve the gap	V	Rate is stable
		X	59% in cities 35% in remote areas

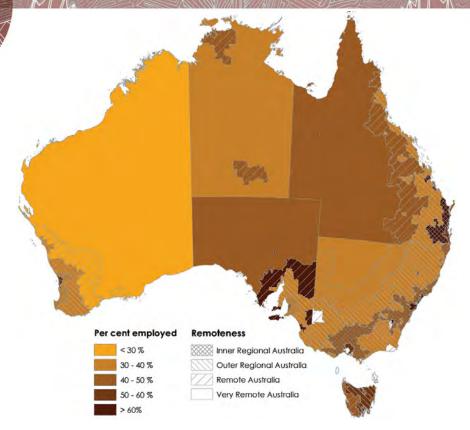
The National Aboriginal and Torres Strait Islander Social Survey (NATSISS) revealed more of the employment issues for Indigenous Australians.⁹

49%	2 x	2 x	42%
Employment	Men employed compared to women	Women in part-time employment compared to men	Of unemployed report high/very high psychological distress.

Inequality in employment opportunities places a significant negative financial pressure on First Nations people and on the Australian government.

⁸ Commonwealth Government, Dept of Prime Minister & Cabinet, Closing the Gap Report, 2020.

⁹ Australian Bureau of Statistics, National Aboriginal and Torres Strait Islander Social Survey (NATSISS).



Indigenous employment rates, 15- 64 year old, by jurisdiction, by remoteness, 2018-19 Australian Bureau of Statistics, 2019. Australian Aboriginal and Torres Strait Islander Health Survey 18-19.

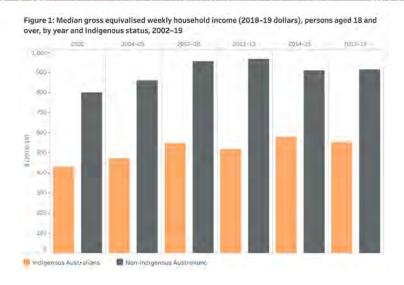
Low income: There are significant differences in median income for Indigenous Australians compared to non-Indigenous Australians regardless of location, but the disparity is most obvious in very remote areas. In 2021, the median income for Indigenous Australians was \$848, compared with more than \$1,000 for non-Indigenous Australians. ¹⁰

Welfare dependence: due to the ongoing intergenerational impact of government policies, in 2019, 45% of Indigenous Australians aged 15 years and over were receiving some form of income support (compared to 23% for non-Indigenous Australians). This was most commonly Newstart, Disability Support Pension, or Parenting Payment Single. Most people do not want to remain on income support long term, yet welfare dependence often becomes an intergenerational cycle due to the inability to access sustainable employment.

Financial stress: in 2019, Indigenous Australians were much more likely to experience financial stress - 53% could not raise emergency funds of \$2,000 in a week, 39% experienced cash-flow problems in which they could not afford to meet basic living expenses (compared to 13% and 19%, respectively, for non-Indigenous Australians).

First Nations people are an asset to Australia, already contributing greatly to the nation and with much more to offer. However, there is a need to create culturally safe work environments that enable First Nations people to share their wisdom, knowledge, and skills, with the broader community, including teaching people how to connect and care for each other and for Country. There is also an urgent need to create new pathways to employment for First Nations people through upskilling, training and education that is culturally appropriate and based on their natural talents, knowledge, and skills.

¹⁰ Australian Institute of Health and Welfare, Australia's Welfare 2021 in Brief.



FISH Social Enterprises

FISH does not rely on government funding, so we need to be innovative in financing the work of the organisation and one of the ways we do that is through developing Social Enterprises.

FISH has four strategies with our social enterprise work:

- Training and Employment of Aboriginal & Torres Strait Islander people in the retail industry;
- Support the economic independence of Aboriginal & Torres Strait Islander microenterprises, authors and artist through the sale of their products;
- Make available to the general public 100% authentic Aboriginal & Torres Strait Islander products, books and artwork; and
- Generate revenue to support the work of FISH in achieving our mission.

FISH Outback Stores

FISH Outback Stores was opened in the remote WA town of Fitzroy Crossing in November 2022. The store is a social enterprise with the focus on training and employing local people, with revenue from the store going back into community initiatives to bring positive long term sustainable change. FISH Outback Stores sells a wide range of outdoor products, from clothing, hats, and boots to cattle station and camping accessories, guitars, and other essential outback supplies.

We would like to congratulate Katrina Cox, FISH's Business Development Manager, for her amazing work in growing the business, particularly through the extreme challenges of the Fitzroy River flooding in early 2023. Only a few months after opening, the town was hit by the worst flood in the Region and State's history. FISH was able to pivot and focus on flood relief while at the same time get the store up and running again for the benefit of the community.

This is Stage 1 of our future developments in the valley. The retail and service industry in the Kimberley Region is one of the largest employers, however Aboriginal people are the lowest employed in that industry, while being the highest population group. FISH is working to change that by expanding our social enterprise activities in the Kimberley and using it as an example of how to bring change.









FISH Social Enterprise Mt Lawley

Since 2021, FISH has operated a retail social enterprise and Aboriginal art gallery in Mt Lawley, Perth, nestled within the Local & Aesthetic café. This year, we significantly expanded this space to keep pace with its booming popularity and the growing demand for our wide range of products from Indigenous-owned businesses, authors, and artists. FISH is the largest, Indigenous book social enterprise retailer in Australia with over 420 titles.

The retail space showcases a variety of Indigenous business products, both local and interstate, including:

- Bush Tucker from Indigiearth and Native Oz Bushfoods
- Six Seasons Coffee's tea and coffee
- Soaps, candles, and earrings from Nagula Jarndu
- Local WA honey from Furious Bee
- Handmade jewellery from Juri Clay
- Artisanal products championing First Nations artists through Better World Arts
- A multitude of creative products from First Nations artists and businesses.

You can also find our products at our online shop, accessible at https://shop.fish.asn.au/.





Polly Wilson (Social Enterprise Manager, Perth), Kiahara Jacobs Hampton and Charlotte O'Shea at the FISH Social Enterprise at Mount Lawley

Retail Traineeships

As well as supporting First Nations micro-enterprises and artists, one of the key aims of all of FISH's social enterprises is to provide RTO-certified training to our employees. FISH has now employed many young First Nations trainees in jobs they can be proud of. Our trainees are promoting products that help all Australians to gain an appreciation and understanding of the first custodians of this land and their stories.

FISH's first trainee, Polly Wilson, a Gamilaroi, Ngemba Weilwan woman, commenced her retail traineeship with FISH and Phoenix Academy in 2021. We were very proud to see her excel at this role and so quickly rocket to the position of FISH Social Enterprise Manager – Metro Region.



Polly Wilson and her family at her graduation ceremony at FISH Social Enterprise at Mt Lawley, receiving her certificate from Liza Fraser-Gooda (FISH Co-Chair).

"If someone told me I would be doing this three years ago I would not have believed them. I thought my life was set on a course and there would never be any positive change and I would live my life just surviving each day. Now here I am having completed my Cert IV in Retail Management. I am now the FISH Social Enterprise Manager — Perth Region, and here I am picking up a new car for my job so I can support the FISH Aboriginal Trainees and our social enterprises. If I can do this, then anyone can! Thank you FISH for supporting me through each step, even when I was struggling". Polly Wilson



FISH thanks Phoenix Academy for their support in providing the Phoenix Academy Scholarship. They are a proudly Australian-owned, family business, as well as an Accredited and Registered Training Organisation, offering a range of nationally recognised courses.

Kiahara Jacobs Hampton, a proud Ballardong, Geawegal, Wanaruah, and Koori woman, moved from casual to a fulltime Cert IV Retail Traineeship with the FISH team.



"I'm proud to be part of a passionate team who strive for greatness in making a difference in others' lives. I'm grateful to be on this journey and working with knowledgeable people as together we make a real difference for my people and helping to educate all people about our amazing culture and to share our stories. It makes me feel good because our people are finally being heard, and it's by the right people."

Kiahara.Jacobs Hampton

As well as her retail role, Kiahara is also studying to pursue a career in education and has started to contribute her skills to FISH's education initiatives. She also recently represented FISH at the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) Summit 2023 at the Perth Exhibition Centre, on Whadjuk boodjar. The national summit was co-convened by the South West Aboriginal Land and Sea Council (SWALSC), with the theme for the summit being 'Navigating the spaces in-between'. The program provided attendees the opportunity to explore radical creativity and how First Nations people can reimagine the future. Scott Wilson, a Gooniyandi and Gadgerong man in FISH's creative arm, and Polly Wilson also attended this important national forum.

Reanna (Ree Ree) Doolan, a Wiradjuri and Gamilaroi woman, is another of FISH's retail trainees, who has excelled in her role across a number of FISH's different social enterprises.



"I love my job in that FISH has given me an opportunity to earn money while I am being trained by Aboriginal people on the job. While I am learning I can't believe that my work is then also benefiting so many other Aboriginal people by me selling their products."

Reanna Doolan

FISH deeply thanks all our trainees, and we are proud of their amazing contributions.

FISH Group Training Organisation

We are expanding the work of FISH to become a Group Training Organisation. Aboriginal & Torres Strait Islander people have a low start up rate for traineeships and apprenticeships and one of the highest dropout rates.

Group Training Organisations employ apprentices and trainees under a Training Contract and place them with host employers. They undertake the responsibilities for the quality and continuity of the apprentices' and trainees' employment and training. They also manage the additional care and support necessary to facilitate the successful completion of the Training Contract.

The FISH Team is working with Rebecca Warren and Benny Eggmolesse, Managing Director of Aak-Ither, a 100% Aboriginal owned Consultancy Group, to expand the work of FISH to become a Group Training Organisation.



From left to right: Rebecca Warren, Benny Eggmolesse and Mark Anderson.

FISH Myalup Karla Waangkiny Healing & Justice Initiative

The FISH Myalup Karla Waangkiny Healing and Justice Initiative involves developing a place for First Nations people to heal and receive holistic support to break intergenerational cycles of trauma, avoid (re)engagement in the justice system and contribute positively to society. Read more about the initiative in the Justice section of this Annual Report.

FISH was pleased to contract Indigenous-owned Thuroona Services Pty Ltd for the very first contract for the Initiative. Thuroona undertook the asbestos removal, demolition, and site clearing in preparation for construction works at the site.

"Thuroona Services feels privileged to be working on such an important project for our people that will make real change. The Myalup project that has been designed by our people for our people is a game changer and we are honoured to be part of it, and to be the first contract issued." Terry Riley







CREATIVE

Purpose

Creative programs are essential in creating positive societal change for First Nations people. Generations of First Nations artists have used various art forms to share wisdom, raise awareness of societal issues, and amplify narratives fostering progress.

Artistic and cultural creativity is well known to enhance community wellbeing, acting as catalysts for change. They foster creative learning, nurture healthier societies, and promote community resilience and leadership.

Our creative arm uses literature, music, film, painting, poetry, and other art forms to communicate wisdom, highlight societal issues, and champion uplifting narratives. FISH recognises art and storytelling as a significant tool for:

- · connecting with traditional culture;
- understanding and appreciating each other's journeys;
- · celebrating accomplishments and providing role models; and
- · addressing societal issues.

By sharing stories, we aim to nurture healthy individuals and communities.

Participants

FISH partners with First Nations artists in creative projects, offering them a platform to share their expertise, enhancing their self-esteem, and instilling a sense of community belonging where they feel valued and empowered to contribute positively.

FISH Publishing

In the 2022-2023 financial year, FISH Publishing achieved significant milestones in our commitment to empowering First Nations creatives and promoting Indigenous storytelling. We are thrilled to report that we have published another title: *Connections*, a powerful work by Justin Geange, accompanied by the stunning artwork of Tegan Geange. This publication represents our ongoing dedication to amplifying the voices and talents of Indigenous creators.

Building upon our previous successes, including the titles *Little Bullock Ngooloog Ngooloog* by Scott Wilson, *From Country with Love* by Rhys Paddick and Emma Gibbens, and *Connections* by Justin Geange, as well as our support of Scott Wilson's *Dark Heart*, printed by Gestalt Comics, we have established new collaborations and partnerships nationally with talented individuals from diverse Indigenous backgrounds, ensuring a rich tapestry of stories and perspectives. Currently, we are developing three new publications.

Our team is working tirelessly to bring forth a new initiative that we believe has the potential to reshape the creative industry in Australia. While we cannot reveal all the details just yet, we are eagerly preparing to make a significant announcement soon that will further our mission and empower Indigenous creatives on a national scale.





Left: Scott Willson presenting his book Little Bullock Ngooloog Ngooloog at WaterCorp

Right: FISH Publisher Blake Innes with Emma Gibbens, author of From Country with Love

FISH Films @ The Backlot

FISH Films @ The Backlot has had a remarkable run of successful events, and we are thrilled to build upon this in the upcoming 2023-2024 season.

Despite the challenges posed by COVID interruptions and other factors, our events have persevered, showcasing the power of storytelling and the sharing of knowledge and experiences. Through film, we gain a deeper understanding of each other's journeys, challenges, and values. This process allows us to celebrate achievements, find positive role models, and explore effective ways to address societal issues.

The FISH-Backlot initiative supports the Aboriginal & Torres Strait Islander film industry by showcasing films created by First Nations filmmakers. Additionally, we promote Indigenous and Indigenous-themed films that highlight Australian stories, history, and culture. Through this, we not only share compelling narratives but also raise funds for the FISH Creative Program, supporting further artistic endeavours within our community.

Our events are more than just film screenings. They are immersive experiences accompanied by special events, including presentations by film directors, actors, or producers. These discussions and fundraising auctions create an engaging atmosphere and foster meaningful dialogues surrounding the films.

We are incredibly grateful for the generous support of Ian Hale and his team at The Backlot Perth, as well as our event sponsor, Phoenix Academy and Study Perth.

Poetry

At the start of each week, FISH is honoured to publish and share a poem written and recited by Indigenous people from around Australia, including Justin Geange. Justin is a Maori man from Logan, Queensland, a devoted husband, father of two, and plumber by trade, who works for the suicide prevention charity, Mates in Construction.

FISH uses the creative space to bring messages of reflection and hope, encouraging us all to walk shoulder to shoulder, softly on the land, to make this earth a better place. You can find Justin and other Indigenous poets' poems on FISH social media platforms.

Seen and Heard (by Justin Geange)

There's a yarn we need to have That concerns the greater good; The importance of a people Having a voice that's understood.

A people who were only seen A mere six decades ago. A fact that really blows my mind That this country was that slow.

And yet we still are sitting Upon our silent hands, Disputing what we need to do, To help a brother stand.

It's the wishes of a people In a statement from the heart, With desire of heard inclusion, And a hope of a new start.

How can we learn the lessons Gleaned from sixty thousand years? How can we heal the history Of trauma, hurt and tears?

Nobody cares how much you know Until they know how much you care. How can we say we've heard you When your voice we cannot hear?

How can we say we're equal When statistics show we're not?

We sadly lead the world in deficits; I think it's time to "shift the plot".

For if we always do, what we've always done,

We'll always get what we always got. If nothing changes, nothing changes, And yet we need that change a lot.

Do we not all want our kids to shine With a future bright and new? How can we see that come to pass If we only do what we always do?

How can we say we truly see If eyes are closed to "we"? Blinded by division, Brought about by legacy.

So can we come together And help a people have a voice, With a self-determined future, Built from inclusion, hope and choice?

Could one small act be all we need To turn this boat around? One single solitary word Could give a silent voice a sound.

So I say yes to the Uluru Statement And your deep impassioned word. I back you up with all I got, With the hope you're seen and heard.



GOVERNANCE

Board Committees

FISH's majority Aboriginal-led Board of Directors is Co-chaired by Liza Fraser-Gooda, a Bidjara, Ghangulu and Iman woman originally from Rockhampton in Central Queensland, who is responsible for setting and overseeing the strategic direction of the organisation. We have five Board Committees that do the operational work of the Board in their areas of expertise and knowledge, with each being chaired by a Director of the Board. The Board Committees then break down the strategic plan and provide direction on implementation, which is carried out by the FISH team on the ground working with our partners.

Our Board Committees and Chairs are listed below:

- Justice Committee: Liza Fraser-Gooda has extensive senior management experience and holds a number of directorships across a broad range of sectors. Liza is the Co-Chair of the FISH Board of Directors, on the FISH Board Executive and Chair's and the FISH Board of Directors' Justice Committee and FISH Myalup Karla Waangkiny Healing & Justice Implementation Working Group.
- Education Committee: Rita Lusted is a proud Wilomin yok living on Noongar boodja. Rita
 is a specialist Noongar Teacher, passionate educator, senior manager in Aboriginal
 Education and two-way science and a great artist. Rita has extensive senior management
 experience and holds many advisory roles in the education and language sector. Rita
 Chair's FISH's Board of Directors' Education, Training & Employment Committee and is
 a member of the FISH Co-design Group for the FISH Myalup Karla Waangkiny Healing
 & Justice Initiative.
- Housing Committee: Karen Jacobs is a bloodline descendant and a Traditional Owner
 of Whadjuk Country. Her primary focus is on developing and encouraging Aboriginal
 people's involvement in enterprise and business opportunities. Karen holds several
 directorships across a broad range of sectors and continues to have extensive senior
 management experience and advisory engagement in both corporate and government
 sectors. Karen is the Deputy Chair of the Board, and Chairs FISH's Board of Directors'
 Aboriginal Transitional Housing and Home Ownership Committee.
- Finance Committee: Noel Prakash was born in Fiji and moved to Australia at sixteen to complete his schooling and tertiary education. He is a senior banking professional with extensive corporate and management experience. Noel is passionate about creating financial Independence for First Nations people and has held the role of National Head of Indigenous Business Banking in two of Australia's four big banks. Noel is the Treasurer of the Board, and Chairs FISH's Board of Directors' Finance, Enterprise, Audit and Administration Committee.

We acknowledge and thank our partners Clayton Utz who, provide pro-bono legal support and facilities to enable FISH to do this important strategic planning work. This support means FISH can focus our financial resources on direct service provision instead of administration.

Aboriginal Leadership Group

As FISH grows, we strive to serve as an example of organisational best practice and innovation. Recently, FISH established its Aboriginal Leadership Group, which was formed out of a desire to ensure cultural security across the organisation, especially for our First Nations staff.

A large piece of the group's work involves developing a Cultural Framework that will guide FISH in this time of growth to ensure that cultural competency and cultural security is at the heart of everything we do. Membership of the group extends to all First nations employees, however the ethos and purpose of the group is about inclusively walking shoulder to shoulder with our non-Indigenous staff members to create real and lasting change for Aboriginal people. It is exciting to see the how the group contributes to the strategic direction of FISH.

Financial sustainability

Future Fund

FISH believes that Government policy cannot always adequately respond to community needs. We are committed to our mission of improving the social and emotional wellbeing of Aboriginal people and breaking intergenerational cycles of trauma, poverty, and engagement in the justice system. We therefore believe that being financially sustainable in our own right is critical to implementing our long-term strategies to bring about positive sustainable change in the lives of Aboriginal people, their families, and the community.

Considering this, in 2017/2018 FISH established a Future Fund to provide long-term financial security for the organisation. We are working to build up a capital asset, maintain the base capital of the fund, and utilise the remaining income from the fund to carry out our mission. The Future Fund is embedded in the FISH constitution with an Investment Policy Statement signed off by the Board.

The Australian Ethical Charter

	SUPPORT	AVOID
SUSTAINABLE PROGRESS	 appropriate technological systems high quality, properly presented products & services ameliorate wasteful or polluting practices locally based ventures 	 misleading or deceitful marketing or advertising promotion of unwanted products or services speculation financial over-commitment
NVIRONMENT	 sustainable land use and food production appropriate human buildings and landscape preserve endangered eco-systems efficient use of human waste workers' participation in organisational decision making and ownership 	destroy or waste non-recurring resources products and services harmful to humans, non-human animals or the environment pollute land, air or water
SOCIAL IMPACT	 alleviate poverty dignity and well-being of animals human happiness, dignity, and education 	militarism or weapons exploit through low wages or poor working conditions discriminate restrict human rights



FISH adopted the Australian Ethical Charter flow chart (above) as a framework to assist us in ethical investment decisions that support such things as sustainable food production, endangered eco-systems, and the alleviation of poverty, and avoid harms such as waste mismanagement, militarism, and discrimination.

The Board has established three subset funds under the Future Fund, one being the Microfinance Loan Fund, the Aboriginal Home Ownership Fund, and the Social Enterprise Fund which we are working to grow.

FISH 250 Club

FISH established the FISH 250 Club several years ago following requests from individuals and business who wanted to partner with us as we work to achieve our mission.

FISH believes that all First Nations people have the right to be confident, connected, healthy, have equal opportunities with education, training, employment, and life choices, and are valued as positive, healing and leading contributors to community in connecting people to caring for each other and caring for country.

Individuals and organisations can become one of the limited 250 Members of the FISH 250 Club and will be working in partnership with FISH to provide people with a hand up in bringing positive change to their lives. Members make an annual tax-deductible donation of \$250, which can be recurrent or once-off. The revenue from the FISH 250 Club covers the core operational expenses, allowing other financial support and funding to be fully directed towards direct service provision.

By the end of June 2023, the FISH 250 Club numbered 148 proud members. Will you join us?

Bequests - A lasting change

One of the most effective ways of assisting FISH in achieving its mission to improve the social and emotional wellbeing of First Nations people and to break the cycle of inter-generational trauma, engagement in the justice system, and poverty, in the medium to long term, is by remembering us in your Will.

FISH does not rely on government funding for our work because we know that government policy does not always focus on positive long-term sustainable change for First Nations people.

In making a bequest to FISH, you are helping us break the cycle of inter-generational trauma, poverty, and engagement in the justice system for First Nations people and enabling them to be valued by and able to positively contribute to our community.

Your lasting, caring gift will be responsibly managed and will continue to benefit many people long after you have gone. You also have the opportunity to nominate which area you would like your bequest to support, such as the Aboriginal Home Ownership Initiative, our Justice, Health, Creative, Education, or Employment Initiatives.

To learn more please access our website: https://fish.asn.au/make-a-difference/#bequest.

Thank you

One of the ways each one of us can leave a lasting legacy is through a bequest, and last year FISH was honoured to receive a bequest from the Estate of the late Sonya Pamela Rodgers as she wanted to leave a lasting legacy for the benefit of First Nations people.

The bequest is spread over a three-year period and will assist FISH in a range of areas to bring positive long term sustainable change in the lives of First Nations people, their families, and communities.

Over the next three years the bequest will enable FISH to become a Group Training Organisation which will provide culturally appropriate and supported employment opportunities for First Nations people to assist in breaking the cycle of poverty and enable them to become economically independent.

The bequest will also enable FISH to become a Registered Training Organisation to provide certified training for First Nations people led by First Nations people. This will also tie into the work we are doing within the education system to support young Aboriginal people to transition from school into culturally supportive training and employment opportunities.

In the third year the bequest will assist FISH in becoming a registered Curriculum and Reengagement in Education (CARE) School. The purpose of the school is the education of secondary aged First Nations students who have been unable to access or have significant difficulty in accessing mainstream education. The school will provide culturally appropriate educational services to meet the needs of the students to enable them to succeed in education therefore leading to further training and employment opportunities.

Finally, the bequest will also contribute to the implementation work for the FISH Myalup Karla Waangkiny Healing and Justice Initiative and to FISH's Aboriginal Home Ownership Initiative Capital Rotating Fund to support the construction of 50 codesigned homes over the next 5-8 years. This will assist in breaking intergenerational cycles of poverty through home ownership.

We thank and honour the late Sonya Pamela Rodgers and her family for this lasting gift that will truly bring positive intergenerational change for First Nations people over the ensuing years.





HOW TO MAKE A DIFFERENCE

Every boab tree is unique. Each has character and personality, reflecting its silent passage through years, centuries, and millenia. Some individual trees are 1,500 years old which makes them some of the oldest living beings in Australia, and puts them among the oldest in the world.

FISH sees the significance of every single donation, no matter how small or large, to be as important as the single boab seed from which abundant things can grow.

For Aboriginal people in the north of Australia, the boab trees have, for centuries, been providers - giving shelter, food, water and medicine. Every part of the boab tree was important no matter what size, from the seeds, the nuts through to the roots.

From a little seed would grow this majestic tree full of hope, soul, and power for Aboriginal people, from which life, health, and ceremony would come.

Join with us on this great adventure by supporting the work of FISH. From your support and partnership, we can achieve great things together and make a positive, lasting, and sustainable difference in the lives of First Nations people.

Gifts of more than \$2 are tax deductible in Australia.



Image by David Rennie





OUR PARTNERS

National Partners



























State Partners

































Aboriginal Partners







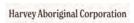












School Partners













Trusts, joundations, and individuals



















HIN





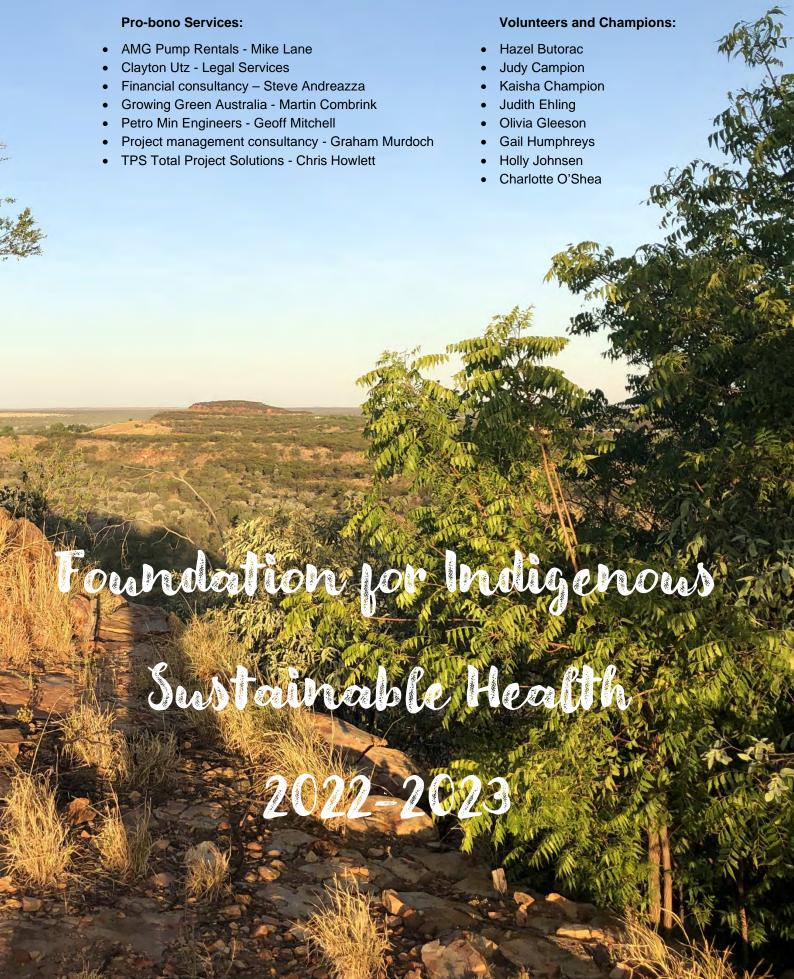






Pro-bono support and volunteers

The work of FISH would not be possible without the ongoing dedication and generosity of our many supporters. In the past year, in addition to the support of our financial donors and 250 Club members, we have been privileged to receive pro-bono and volunteer support across a range of specialised areas. We would like to express our heartfelt thanks to all those who have contributed their expertise, including:







Foundation for Indigenous Sustainable Health Ltd

ABN 89 141 884 684

Special Purpose Financial Report - 30 June 2023

Foundation for Indigenous Sustainable Health Ltd Contents 30 June 2023

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General information

The financial statements cover Foundation for Indigenous Sustainable Health Ltd as an individual entity. The financial statements are presented in Australian dollars, which is Foundation for Indigenous Sustainable Health Ltd's functional and presentation currency.

Foundation for Indigenous Sustainable Health Ltd is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business is:

5/257 Bannister Road, Canning Vale, WA 6155

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on _____October 2023. The directors do not have the power to amend and reissue the financial statements.

Foundation for Indigenous Sustainable Health Ltd Directors' report 30 June 2023

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2023.

Meetings of directors

During the year ended 30 June 2023 the Board of Directors met formally six times during the year and the Executive of the Board met eleven times. Total meetings for the year were seventeen.

Contributions on winding up

In the event of the company being wound up, ordinary members are required to contribute a maximum of \$20 each. Honorary members are not required to contribute.

The total amount that members of the company are liable to contribute if the company is wound up is \$160, based on 8 current ordinary members.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

-DocuSigned by:

Scott Vladimir Martyn

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Dr Scott Vladimir Martyn

Chair of Board

30 October 2023

DocuSigned by:

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Mark Anderson

Mark Anderson

Director

30 October 2023

Foundation for Indigenous Sustainable Health Ltd Directors' declaration 30 June 2023

In the directors' opinion:

- the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations and the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of Foundation for Indigenous Sustainable Health Ltd;
- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards as described in note 1 to the financial statements, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

-DocuSigned by:

Scott Vladimir Martyn —2684D140BED14C6...

Dr Scott Vladimir Martyn

Chair of Board

30 October 2023

DocuSigned by:

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Mark Anderson Director

30 October 2023

DIRECTORS:

ROBERT CAMPBELL RCA, CA VIRAL PATEL RCA, CA ALASTAIR ABBOTT RCA, CA CHASSEY DAVIDS RCA, CA



ASSOCIATE DIRECTOR:

SANTO CASILLI FCPA PFIIA

AUDITOR'S INDEPENDENCE DECLARATION

To the Directors of Foundation for Indigenous Sustainable Health Ltd

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Act 2001, in relation to our audit of the financial report of Foundation for Indigenous Sustainable Health Ltd for the year ended 30 June 2023, to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of section 60-40 of the Australian Charities and Not-forprofits Commission Act 2012 in relation to the audit; and
- b. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- c. No contraventions of any applicable code of professional conduct in relation to the audit

Australian Audit

DocuSigned by:

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Alastair Abbott, CA, RCA, MAICD, M. Forensic Accounting Registered Company Auditor number 486826

Director

Australian Audit

Perth, Western Australia

Date: 30 October 2023



DIRECTORS:

ROBERT CAMPBELL RCA, CA VIRAL PATEL RCA, CA ALASTAIR ABBOTT RCA, CA CHASSEY DAVIDS RCA, CA



ASSOCIATE DIRECTOR:

SANTO CASILLI FCPA PFIIA

INDEPENDENT AUDITOR'S REPORT

To the members of Foundation for Indigenous Sustainable Health Ltd

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of Foundation for Indigenous Sustainable Health Ltd (the entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial report has been prepared in accordance with requirements of the Corporations Act 2001 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

- a. giving a true and fair view of the entity's financial position as at 30 June 2023, and of its financial performance and its cash flows for the year then ended; and
- b. complying with the Corporations Regulations 2001; and
- c. complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Qualified Opinion

We have not attended the 2023 financial year end stock take. Therefore, we were unable to obtain sufficient appropriate evidence about the stock value as at 30 June 2023. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the Corporations Act 2001, the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the Directors





of the entity, would be in the same terms if given to the Directors as at the time of this auditor's report.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the entity to meet the requirements of the ACNC Act and The Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and The Directors for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards to the extent described in Note 1, the ACNC Act 2012 and the Corporations Act 2001. The responsibility of Management also includes such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

The Directors are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's
 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.

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

Report on Other Legal and Regulatory Requirements

In our opinion, the entity has complied with 60-30(3)(b), (c) and (d) of the ACNC Act:

- a. by providing us with all information, explanation and assistance necessary for the conduct of the audit;
- b. by keeping financial records sufficient to enable a financial report to be prepared and audited; and
- c. by keeping other records required by Part 3-2 of the ACNC Act, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the entity.

Australian Audit

— DocuSigned by:

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Alastair Abbott, CA, RCA, MAICD, M. Forensic Accounting Registered Company Auditor number 486826

Director

Australian Audit

Perth, Western Australia

Date: 30 October 2023

Foundation for Indigenous Sustainable Health Ltd Statement of profit or loss and other comprehensive income For the year ended 30 June 2023

	2023 \$	2022 \$
Revenue		
Social enterprise revenue	646,723	289,496
Bequest	500,000	1,000,000
Donations	481,907	382,299
Donation - 250 Club	12,250	18,422
Fee for service	3,200	4,914
Interest revenue	3,444	<u>-</u>
Program revenue	114,116	83,685
Recoveries	3,054	61,359
Rental income	5,700	7,800
Sale of assets	57,618	12,646
Trusts/Grants/Subsidies	45,185	39,349
Total revenue	1,873,197	1,899,970
Total revenue	1,873,197	1,899,970
Expenses		
Social enterprise expense	(426,300)	(190,505)
Administration expense	(13,943)	(10,484)
Bad debts written-off	(5,126)	(119)
Board Expenses	(3,333)	(4)
Borrowing & interest costs	(40,342)	(3,135)
Fee for service	(10,548)	(4,545)
Financial expenses	(15,237)	(10,924)
General expense	(2,069)	(2,923)
Insurance expense	(31,701)	(5,119)
IT & website development	(7,270)	(8,513)
Motor vehicle expense	(36,184)	(25,195)
Professional development, PPE & staff expenses	(9,347)	(10,275)
Program expense	(237,554)	(148,146)
Rent	(46,804)	(25,114)
Repairs and maintenance	(9,292)	-
Salaries & on-costs	(997,915)	(508,612)
Travel expense	(47,750)	(5,176)
Total expenses	(1,940,715)	(958,789)
Operating surplus/(deficit)	(67,518)	941,181
Depreciation and amortisation expense	(119,260)	(37,791)
Surplus/(deficit) for the year	(186,778)	903,390
Other comprehensive income for the year		
Total comprehensive income for the year	(186,778)	903,390

Foundation for Indigenous Sustainable Health Ltd Statement of financial position As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	3	541,371	1,031,694
Trade and other receivables	4	29,118	21,431
Inventories Right of use assets	5 6	230,150	77,486
Right-of-use assets Other	7	131,241 18,501	- 18,337
Total current assets	,	950,381	1,148,948
Non-current assets			
Trade and other receivables	4	30,779	-
Property, plant and equipment	8	564,264	266,936
Goodwill	9	650,000	
Total non-current assets		1,245,043	266,936
Total assets		2,195,424	1,415,884
Liabilities			
Current liabilities			
Trade and other payables	10	175,507	52,906
Borrowings	11	271,330	24,624
Lease liabilities	12	55,102	-
Employee benefits	13	99,272	49,292
Other		15,831	- 426.022
Total current liabilities		617,042	126,822
Non-current liabilities			
Borrowings	11	505,990	114,664
Lease liabilities	12	78,645	-
Employee benefits Total non-current liabilities	13	22,366 607,001	16,239 130,903
Total non-current habilities		007,001	150,905
Total liabilities		1,224,043	257,725
Net assets	;	971,381	1,158,159
Equity			
Reserves		-	255,445
Retained surpluses		971,381	902,714
Total equity	;	971,381	1,158,159

Foundation for Indigenous Sustainable Health Ltd Statement of changes in equity For the year ended 30 June 2023

	Reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2021	-	254,769	254,769
Surplus for the year Other comprehensive income for the year	<u> </u>	903,390	903,390
Total comprehensive income for the year	-	903,390	903,390
Transfer to reserve	255,445	(255,445)	
Balance at 30 June 2022	255,445	902,714	1,158,159
	Reserves \$	Retained profits \$	Total equity
Balance at 1 July 2022		profits	
Balance at 1 July 2022 Deficit for the year Other comprehensive income for the year	\$	profits \$	\$ 1,158,159
Deficit for the year	\$	profits \$ 902,714	\$ 1,158,159
Deficit for the year Other comprehensive income for the year	\$	902,714 (186,778)	\$ 1,158,159 (186,778)

Foundation for Indigenous Sustainable Health Ltd Statement of cash flows For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		1,831,287	1,893,239
Payments to suppliers and employees (inclusive of GST)		(1,899,028)	(793,904)
Net cash from/(used in) operating activities	17	(67,741)	1,099,335
Cash flows from investing activities			
Payments for investments		(650,000)	-
Payments for property, plant and equipment		(415,995)	(168,331)
Proceeds from disposal of property, plant and equipment		36,928	-
Interest received		3,444	6,020
Net cash used in investing activities		(1,025,623)	(162,311)
Cash flows from financing activities			
Proceeds/(repayment) of borrowings		581,267	79,403
Repayment of lease liabilities		(34,991)	(138,769)
Net cash from/(used in) financing activities		546,276	(59,366)
Net increase/(decrease) in cash and cash equivalents		(547,088)	877,658
Cash and cash equivalents at the beginning of the financial year		1,031,694	154,036
		101.555	1 001 66 -
Cash and cash equivalents at the end of the financial year	3	484,606	1,031,694

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out either in the respective notes or below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

Basis of preparation

In the directors' opinion, the company is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Corporations Act 2001 and associated regulations. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of Foundation for Indigenous Sustainable Health Ltd.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Note 1. Significant accounting policies (continued)

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

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 company'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.

Finance costs

Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Note 1. Significant accounting policies (continued)

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 tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the company for the annual reporting period ended 30 June 2023. The company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Provision for impairment of inventories

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent sales experience, the ageing of inventories and other factors that affect inventory obsolescence.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Goodwill and other indefinite life intangible assets

The company tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 1. The recoverable amounts of cash-generating units have been determined based on value-inuse calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Cash and cash equivalents

	2023 \$	2022 \$
Current assets		
Cash on hand	40	40
Cash at bank	507,731	1,031,654
Cash on deposit	33,600	
	541,371	1,031,694
Reconciliation to cash and cash equivalents at the end of the financial year The above figures are reconciled to cash and cash equivalents at the end of the financial year as shown in the statement of cash flows as follows:		
Balances as above Bank overdraft (note 11)	541,371 (56,765)	1,031,694
Balance as per statement of cash flows	484,606	1,031,694

Accounting policy for cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the statement of cash flows presentation purposes, cash and cash equivalents also includes bank overdrafts, which are shown within borrowings in current liabilities on the statement of financial position.

Note 4. Trade and other receivables

	2023 \$	2022 \$
Current assets		
Trade receivables	20,945	8,783
Other receivable	8,173	6,526
BAS receivable		6,122
	29,118	21,431
Non-current assets		
FISH Home Ownership Loan	30,779	
	59,897	21,431

Accounting policy for trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Note 5. Inventories

	2023 \$	2022 \$
Current assets Stock on hand - at cost	230,150	77,486

Accounting policy for inventories

Stock on hand is stated at the lower of cost and net realisable value. Cost comprises of purchase and delivery costs, net of rebates and discounts received or receivable.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Note 6. Right-of-use assets

	2023 2022 \$ \$!
Current assets		
Right-of-use assets	168,738	-
Less: Accumulated depreciation	(37,497)	
	131,241	

Accounting policy for right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Note 7. Other

	2023 \$	2022 \$
Current assets		
Prepayments	15,501	14,421
Borrowing cost	-	916
CBA - Security deposit	3,000	3,000
	18,501	18,337

Note 8. Property, plant and equipment

	2023 \$	2022 \$
Non-current assets		
Plant and equipment - at cost	376,001	185,704
Less: Accumulated depreciation	(92,468)	(67,244)
	283,533	118,460
Motor vehicles - at cost	335,457	160,926
Less: Accumulated depreciation	(61,260)	(12,450)
	274,197	148,476
Computer equipment - at cost	6,596	_
Less: Accumulated depreciation	(62)	-
	6,534	-
	564,264	266,936

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment

3-7 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 9. Goodwill

	202 \$	2022 \$	
Non-current assets Goodwill - at cost	650	0,000	_

Accounting policy for intangible assets

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Note 9. Goodwill (continued)

Goodwill

Goodwill arises on the acquisition of a business. Goodwill is not amortised. Instead, goodwill is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Impairment losses on goodwill are taken to profit or loss and are not subsequently reversed.

Note 10. Trade and other payables

	2023 \$	2022 \$
Current liabilities		
Trade payables	119,358	9,780
Income in advance	-	25,000
Accrued expenses	26,242	14,785
BAS payable	26,865	-
Other payables	3,042	3,341
	175,507	52,906

Accounting policy for trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Note 11. Borrowings

	2023 \$	2022 \$
Current liabilities		
Bank overdraft	56,765	_
Bank loans	54,712	-
MV loan	84,853	24,624
Deferred payment	75,000	
	271,330	24,624
Non-current liabilities		
Bank loans	277,484	_
MV loan	191,006	114,664
Deferred payment	37,500	
	505,990	114,664
	777,320	139,288

Accounting policy for borrowings

Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Note 12. Lease liabilities

Accounting policy for lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

Note 13. Employee benefits

	2023 \$	2022 \$
Current liabilities Annual leave	99,272	49,292
Non-current liabilities Long service leave	22,366	16,239
	121,638	65,531

Accounting policy for employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Note 14. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Australian Audit, the auditor of the company:

	2023 \$	2022 \$
Audit services - Australian Audit		
Audit of the financial statements	5,500	5,000
Other services - Australian Audit		
Compilation of financial statements	1,700	1,500
	7,200	6,500

Note 15. Related party transactions

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

The following balances are outstanding at the reporting date in relation to loans with related parties:

Refer to non interest bearing liabilities (note 11), the loans are received from related party of Foundation for Indigenous Sustainable Health Ltd on terms more favorable to Foundation for Indigenous Sustainable Health Ltd than normal market rate.

Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

Note 16. Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Note 17. Reconciliation of surplus/(deficit) to net cash from/(used in) operating activities

	2023 \$	2022 \$
Surplus/(deficit) for the year	(186,778)	903,390
Adjustments for:		
Depreciation and amortisation	119,260	219,542
Interest received	(3,444)	(6,020)
Othe adjustment	(23)	-
Change in operating assets and liabilities:		
Increase in trade and other receivables	(38,467)	(6,920)
Increase in inventories	(152,664)	(20,834)
Decrease/(Increase) in other operating assets	(164)	(14,421)
Increase/(decrease) in trade and other payables	122,601	(11,170)
Increase in employee benefits	56,107	10,706
Increase in other operating liabilities	15,831	25,062
Net cash from/(used in) operating activities	(67,741)	1,099,335