

ABORIGINAL COMMUNITY HOUSING LTD

ANNUAL REPORT 2022-2023



Reporting Period: 1 July 2022 - 30 June 2023

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This report details work by Aboriginal Community Housing Ltd (ACHL), an independent national Aboriginal and Torres Strait Islander Community Housing Provider focused on providing safe, affordable and appropriate housing and support to our tenants/customers and the local communities in all relevant states and territories. The report is an overview of the achievements and successes over the past 12 months nationally with the 2022-23 report based on our work from 1 July 2022 to 30 June 2023.

Warning: Aboriginal and Torres Strait Island people should be aware that this report contains imagery and names of Aboriginal and Torres Strait Islander people.



Acknowledgment of Country

Aboriginal Community Housing Ltd (ACHL) acknowledges that Aboriginal and Torres Strait Islander people were the first Australians with complex and sophisticated laws and environmental practices for over 60,000 years.

ACHL celebrates the survival and resilience of Aboriginal and Torres Strait Islander people and Aboriginal and Torres Strait Islander cultures across Australia and the many traditional lands and language groups.

ACHL recognises the valuable contribution of Aboriginal and Torres Strait Islander people in all aspects of life and looks forward to working together in partnership, with mutual respect and on an equal footing.

We acknowledge the Traditional Custodians of Country throughout Australia and their connections to land, sea and community. We also acknowledge the traditional owners of the lands on which our offices are based and where we work. We pay our respect to their Elders past, present and emerging and extend that respect to all Aboriginal and Torres Strait Islander people today.



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ABORIGINAL COMMUNITY HOUSING LTD

Aboriginal Community Housing Ltd (ACHL) is a growing independent national Aboriginal and Torres Strait Islander community housing organisation. We are the first independent nationally led and managed provider of long-term affordable housing, property and tenancy management for Aboriginal and Torres Strait Islander peoples and communities.

ACHL was established in 2016 as a member of the Community Housing Ltd Group of Companies to provide better housing options for Aboriginal and Torres Strait Islander communities. We recognise the rights of Aboriginal and Torres Strait Islander people and communities to determine their own future and to live in accordance with their own cultural values and customs. We maintain a strong vision to empower Aboriginal and Torres Strait Islander communities to develop, own and manage culturally appropriate, affordable, and sustainable housing.

ACHL is an Aboriginal Community Housing Provider (ACHP) registered under the National Regulatory System for Community Housing (NRSCH) as a Tier 1 Community Housing Provider. ACHL is also recognised as an approved Provider by the NSW Aboriginal Housing Office (AHO) with Growth Provider status.

ACHL works in partnership with Aboriginal and Torres Strait Islander services to deliver housing across tenancy management, property management and community development. We aim to further establish community development and economic development approaches to assist communities to determine and achieve their own aspirations and provide a range of products including additional supply of affordable rental and home ownership properties.

ACHL has established operations in Western Australia, South Australia, New South Wales and Victoria with a growing presence in Queensland, Tasmania and the Northern Territory.

Aboriginal Community Housing (Vic) Ltd (ACHVL) was established in 2021 as a subsidiary of ACHL and as one of two Aboriginal housing providers in Victoria. This work resulted in ACHVL being successfully registered under the Victorian Housing Register (Housing Vic). Over the past two-years a substantial amount of work has gone into developing partnerships with local Aboriginal Community Controlled Organisation (ACCO) and service providers. ACHVL has submitted tender bids as part of consortiums and independently to increase housing options for Victorian Aboriginals.

OUR MISSION | OUR VALUES | OUR PRINCIPLES | OUR SERVICES

Vision and Mission

Empowering Aboriginal and Torres Strait Islander communities to develop, own and manage culturally appropriate, affordable and sustainable housing.

ACHL's mission is for Aboriginal and Torres Strait Islander people throughout Australia to have access to housing that is safe, affordable, appropriate and supportive of health and wellbeing. Through facilitating effective partnerships and relationships ACHL will support Aboriginal and Torres Strait Islander communities to develop, build, manage, operate and own well designed and maintained housing solutions.

Our Values

We believe everyone should have equal opportunity to access good quality, affordable and sustainable housing. To achieve that end we share the following values.

1. Equality
2. Integrity
3. Accountability
4. Culturally Appropriate Practice
5. Respect
6. Empowerment

Our Principles

Our principles are fundamental to our success. They focus on how we strengthen, maintain and grow our organisation over time. Adhering to each of these principles is how we will become the best and most respected Aboriginal and Torres Strait Islander housing organisation in Australia.

What we can and will promise is to be truthful and honest; act with integrity and honour; and do the right thing. We will work with fierce resolve to make ACHL an organisation of which our communities, people, tenants, and employees can be proud.

1. We are honest and truthful
2. We engage
3. We involve the community
4. We listen
5. We are inclusive
6. We empower
7. We are committed to real, tangible and ongoing outcomes
8. We are committed to employment opportunities
9. We ensure the respect and understanding of cultural heritage

Our Services

ACHL aims to provide and/or facilitate culturally appropriate property and tenancy management for all Aboriginal and Torres Strait Islander people and communities nationally with a committed approach to community development to assist all Aboriginal and Torres Strait Islander people, families and communities achieve their own aspirations and needs.

ACHL provides a range of services that support our organisation's vision, across three main areas:

TENANCY MANAGEMENT

PROPERTY MANAGEMENT

COMMUNITY DEVELOPMENT

The services all comprise:

- Culturally appropriate and competent service delivery
- Flexible approaches when working with tenants & families
- Holistic service delivery, supported by the development of a toolkit.



CHAIR'S REPORT

This year was another excellent year for Aboriginal Community Housing Ltd (ACHL). We accomplished several key milestones and continued to strengthen and improve our footprint.

It is with pleasure that I present to you on behalf of the Board and staff of ACHL, our 2022-2023 Annual Report.

I would like to take this opportunity to thank our tenants, customers and the local communities along with our partners and stakeholders for continued support and collaboration to ensure that we are working for the betterment of Aboriginal and Torres Strait Islander people across Australia along with fostering and nurturing positive outcomes within our communities.

The following report outlines our achievements and successes throughout the year whilst providing an update on the progress of our growth and the continued development of ACHL. Our success is also directly linked to the hard work and dedication of our team. ACHL has made extraordinary progress this year, and I'd like to personally thank every team member for their energy, commitment and consistency in driving our company forward. In the 2022/23 year, some of the highlights from our activities included:

- Successfully achieving National Tier 1 registration with under the National Regulatory System for Community Housing (NRSCH)
- An increase in our property portfolio and the communities in which we operate.
- Successful registration of Aboriginal Community Housing (VIC) Limited (ACHVL). This is the first subsidiary company registered under ACHL.

Our primary focus remains on sustaining tenancies, increasing community and tenants' engagement, and building positive rapport with tenants, local community, service and support agencies. The coming year will be one where we look to develop and strengthen our plans for growth across our portfolio. Some of our plans for expansion include:

- Exploring new business opportunities to expand our footprint nationally.
- Continuing the expansion of our property portfolio through tender, grants and property transfers to provide positive housing outcomes for our communities. Further enhancing existing relationships with stakeholders, partnerships, and local community along with robust community engagement.

There are also projects and plans in the early development stages, which I will be excited to share once finalised.

I would like to acknowledge the staff, the board, all our members and partners for your continued efforts and support and we look forward to the years ahead.



Angela Huston
Chair

DIRECTOR'S REPORT

Your Directors present their report on Aboriginal Community Housing Ltd (the Company or ACHL), for the year ended 30 June 2023.

Directors

The following persons were Directors of the Aboriginal Community Housing Ltd during the whole of the financial year and up to the date of this report:

A Huston
F Skiotis
M O'Meara
B Bero
M McCallum
R Ruhl
M Jones

Principal activities

The principal activity of the Company is the delivery of housing for Aboriginal and Torres Strait Islander people throughout Australia to have access to housing that is safe, affordable, appropriate and supportive of health and wellbeing. Through facilitating effective partnerships and relationships ACHL will support Aboriginal and Torres Strait Islander communities to develop, build, manage, operate and own well designed and maintained housing solutions.

Dividends – Aboriginal Community Housing Ltd

No dividends were paid as the Company is prohibited pursuant to its Constitution to distribute dividends.

Members guarantee

Aboriginal Community Housing Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up is limited to \$20 for members, subject to the provisions of the company's constitution. At 30 June 2023 the collective liability of the sole member was \$20 (2022: \$100).

Review of operations

The ACHL surplus for the year amounted to \$355,523 (2022: surplus: \$660,382).

National legislation has established the basis for the registration of not-for-profit social housing providers in all Australian jurisdictions. Accordingly, ACHL has continued to comply with all the requirements for registration as a community housing provider in the National Regulatory System for community housing, maintaining its registration as a Tier 2 provider.

The staff complement increased from 12.20 to 14.92 full time equivalent (FTE) employees. Houses under management were 704 properties (2022: 471).

New developments over the year

In New South Wales, ACHL increased stock under management by an additional 100 units in the Mid North Coast.

Event since the end of the financial year

ACHL has been awarded the management of 114 units in Albury and Balranald.

Likely developments in the operations of the Company were not finalised at the date of this report include:

ACHL will continue to develop and submit for multiple projects to expand its capacity to meet the highest housing need across all Australian states.

Environmental regulation

Environmentally Sustainable Design is a major consideration in all projects developed, and ACHL fully embraces the discipline of sustainability as a developer and builder.

INFORMATION ON DIRECTORS AND SECRETARIES

ANGELA HUSTON

MAICD, BCom (Professional Accounting); Assoc. Dip. Aquatic Resource Mgmt, Member Australian Institute of Company Directors

Chair, Non-Executive Director

Proud South East Queensland Kamilleroi Woman

Experience and expertise

Over 24 years' experience in accounting and business development in large, medium and not for profit Indigenous organisations. Angela has extensive experience in development, implementation and maintenance of commercial, procedural and reporting processes to ensure contract obligations are delivered in a timely and accurate manner. Angela is a proud Kamilleroi/Eauhlayi women from South East Queensland with a strong cultural awareness and a desire to improve the welfare of Aboriginal People through education, environmental management, housing and new project opportunities.

FIONN SKIOTIS

MSocSci (Policy & Human Services), Grad Cert SocSci (Housing Policy & Management), FAICD

Non-Executive Director

Experience and expertise

Fionn has over 35 years' experience in the not-for-profit sector in fields including community housing, disability, social policy, mental health, advocacy and human rights. He has been a CHL Director since 2001 and was Company Chair from 2013-2022.

Fionn is currently CEO of VALID (Victorian Advocacy League for Individuals with Disability) and a Board member of the Victorian Collaborative Centre for Mental Health and Wellbeing.

From 2009 – 2019 he was the Executive Director of International Social Service in Australia.

Fionn has held a wide range of governance roles in the not-for-profit sector. He has also served in several statutory positions, for example as a Community Member of Victoria's Mental Health Tribunal from 2006-2021.

MAUREEN O'MEARA

BAppSc (Indigenous Health), PgCert (Aboriginal Alternative Healing)

Non-Executive Director

Experience and expertise

Experienced in Aboriginal relationships and interactions, government and not for profit sectors, housing, health, intersectoral government relations and management of government partnership funds, community and business development.

Director of CHL Timor Ltd.

BRIAN BERO

LLB, Legal Practitioner

Non-Executive Director

Experience and expertise

Experienced corporate/commercial legal practitioner who has worked with large national and international corporate entities as well as State and Federal Governments, Federal and State Courts, small businesses and community organisations. Brian has a broad corporate/commercial practice including advising on complex contract negotiations and agreements, litigation, risk and compliance and regulatory matters, privacy, corporate structure and governance issues, probity matters, strategic government direction, technology matters, international instruments, personal injury, and procurement matters. Brian has also sat on a number of professional and community boards.

MARGARET MCCALLUM

DipGovMng

Non-Executive Director

Experience and expertise

Margaret McCallum is a proud Aboriginal woman and graduate of the SA Governor's Leadership Foundation program.

Margaret is skilled in communication, negotiation and influencing. As an effective leader, Margaret builds team capability through coaching, feedback and developing the quality of work done by others and where operational outcomes are consistently met. Margaret believes in fostering a culture that is safe and supportive to help each other grow. As a result, she has built a reputation as an agent of change with strong organisational design capability, and she inspires a collaborative approach to evidence-based solutions that are underpinned by sound judgement, intelligence, and common sense. Having experienced first-hand the challenges related to seeking healthcare as an Aboriginal woman, Margaret is motivated to ensure the strategic priorities she engages with are instrumental in achieving significant contribution to closing the gap for Aboriginal people. Margaret is currently a board member to the Ahpra Aboriginal Torres Strait Islander Health Practitioner Board of Australia and the SA Nursing and Midwifery Board, and South Australian Stolen Generation Aboriginal Corporation Director.

MATT JONES

CA, MBA, BIntBus, BA

Non-Executive Director

Experience and expertise

Experienced within professional services specialising in business reconstruction and recovery, cashflow forecasting, financial due diligence and risk management from a banking perspective.

RICHARD RUHL

Cert IV in Property Services (Real Estate) Real Estate License, Real Estate Agent

Non-Executive Director

Experience and expertise

Richard is a proud Kamilaroi Man and a highly experienced real estate professional, having worked in sales, property management and also acquiring and sustaining housing for the less fortunate. He is knowledgeable and understanding of community housing systems to ensure successful tenancies. Additionally, Richard has worked across Australia, as well as the Torres Strait Islands, to provide Aboriginal mental health first aid courses to communities and has a special passion for working within the NDIS sector with both Aboriginal and non-Aboriginal participants, providing them with the highest quality disability support services to meet their individual needs. He excels in providing expansive support services for those with high complex behavioural requirements.

VLAD STEINBERG

BEc, Grad Dip AppCorpGov, MBusLaw, AGIA, ACG, (Chartered Secretary and Chartered Governance Professional)

Company Secretary

Experience and expertise

Trained in business law and governance. Experienced in company secretarial and governance practice, business management, including extensive experience in the legal system as it affects business, resources management, compliance and risk management systems, ethics, values and culture.

SHAUNA LARKIN

CertGovNFP CertGovRiskMgt

Company Secretary

Experience and expertise

Shauna is experienced in company secretarial and governance and holds Certificates in Governance for Not-For-Profits and Governance and Risk Management.

Meetings of Directors

The numbers of meetings of the Company's board of Directors and of each board committee held during the year ended 30 June 2023, and the numbers of meetings attended by each Director were:

Member attendance	Full meetings of Directors	
	A	B
Angela Huston	8	8
Fionn Skiotis	6	8
Maureen O'Meara	7	8
Brian Bero	5	8
Margaret McCallum	5	8
Richard Ruhl	5	8
Matthew Jones	5	8
A = Number of meetings attended		
B = Number of meetings held during the time the director held office		

Directors' interests and benefits

ACHL is a Company limited by guarantee, hence none of the Directors hold an interest.

During or since the end of the financial year, ACHL has Directors' and Officers' Liabilities Insurance in place to insure current and former Directors, Secretaries and other officers against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while in the capacity of Director, Secretary or other officer of ACHL involving a willful breach of duty in relation to ACHL.

No Director of ACHL, during or since the end of the financial period, received or has become entitled to receive a benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by the Directors shown in the financial report or the fixed salary of a full time employee of ACHL or of a related body corporate) by reason of a contract made by ACHL or a related body corporate with one of the Directors or with a firm of which they are a member or with a company in which they have a substantial financial interest.

Indemnification of Directors and Officers

The Company has executed deeds of indemnity in favour of:

- (a) Directors of the Company (including past Directors),
- (b) Secretaries, and
- (c) Chief Financial Officer.

Each of these deeds provides an indemnity on substantially the same terms as the indemnity provided in the constitution in favour of Directors and Officers. The indemnity also gives officers a right of access to Board papers and requires the Company to maintain Directors' and Officers' liability insurance.

Indemnity of auditors

ACHL has agreed to indemnify their auditors, PricewaterhouseCoopers, to the extent permitted by law, against any claim by a third party arising from ACHL's breach of their agreement. The indemnity stipulates that ACHL will meet the full amount of any such liabilities including a reasonable amount of legal costs. No payments were made under this indemnity in 2023.

Proceedings on behalf of the Company

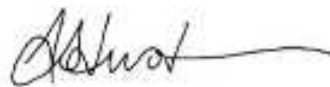
No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the Company, or to intervene in any proceedings to which the Company is a party, for the purpose of taking responsibility on behalf of the Company for all or part of those proceedings.

No proceedings have been brought or intervened in on behalf of the Company with leave of the Court under section 237 of the Corporations Act 2001.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 60-40 of the *Australian Charities and Not-forprofits Commission Act 2012* is held.

This report is made in accordance with a resolution of Directors



Angela Houston
Director

YEAR IN REVIEW

There have been challenges this year as there have been for the past several years with the continuing effects of COVID-19, supply chain disruptions, impacts on construction and maintenance projects and a Housing Crisis that doesn't seem to be slowing down but with those challenges comes the many successes.

The focus over the last year has been on continuing to develop and enhance our current strategic approach and business operations. We are continuing to strive forward with our mission to provide culturally appropriate, safe and affordable housing for Aboriginal and Torres Strait Islander people and all those in need of housing.

While, we have had many successes over the last 12 months, one of the most significant has been attaining our Tier 1 status under the National Regulatory System for Community Housing (NRSCH). ACHL is the first Aboriginal and Torres Strait Islander Community Housing Provider to achieve this status.

We have continued to strive forward with establishing and building our business and operational activities across Western Australia, South Australia, New South Wales and Victoria. We are committed to providing the best tenancy and property management along with essential services and supports for our tenants and communities.

Some of our highlights from the 2022-23 year included:

- As at 30 June 2023, ACHL reported 704 properties under management across Australia in Western Australia, South Australia and New South Wales;
- ACHL achieved Tier 1 status under the National Regulatory System for Community Housing (NRSCH) in May 2023. The status is a significant achievement for ACHL;
- Aboriginal Community Housing (Vic) Limited (ACHVL) was registered as a Housing Provider under Victorian Housing. ACHVL is a subsidiary of ACHL;
- Working in partnership with Kurna Yerta Aboriginal Corporation (KYAC), Indigenous Land and Sea Corporation (ILSC) and the South Australian Housing Authority to secure final funds for the Aboriginal Elders Independent Living Village in South Australia. The development is expected to break ground in the 2023-2024 financial year with completion anticipated the following year;
- Implementation of 114 properties received under property management transfers in Southern New South Wales;
- Developing our community development and engagement initiatives throughout our national footprint;
- Working nationally within the Aboriginal and Torres Strait Islander Community Housing sectors to collaborate on the future direction of the community housing sectors and to navigate the challenges that arise within the sectors.





NATIONAL SNAPSHOT



704

properties under
management



955
Customers



93%

of customers identify as
Aboriginal or Torres
Strait Islander



4%

of customers live
with a disability



3%

of customers are
aged 65 and over



15
Staff

Operations in Western Australia, South Australia,
New South Wales and Victoria



ACHL has continued to diligently develop and expand our business, operational procedures and programs over the past 12 months, including working towards expanding our footprint into new operational areas and services we provide to our tenants and communities.

There have been numerous pieces of work completed at a national level throughout the 2022-2023 financial year, which included:

- Prioritising and actioning business objectives and goals from our ACHL Strategic Framework that support the organisation's internal development and pursuit of growth opportunities nationally.
- Establishment of ACHL subsidiary company Aboriginal Community Housing (Vic) Limited (ACHVL) including registration under Victorian Housing Registrar as a Housing Provider.
- Hosting the inaugural ACHL Annual Conference with attendance from ACHL staff to discuss the ACHL Strategic and Business Plans.
- Maintaining compliance under National Regulatory System for Community Housing (NRSCH).
- Reviewing and updating all ACHL policies and procedures to ensure they are up to date with current information for tenants and compliant with regulatory requirements.
- Recruitment undertaken to appoint employees to vacancies within the organisation.
- Reviewing and updating ACHL business/promotional materials including merchandise and business cards.
- National submission of tenders for funding and Community Development Grants.
- Regular reporting to the ACHL Board on performance and business development.
- Presence at relevant community housing sector conferences, individual state community engagement events and activities including NAIDOC celebrations, Homelessness Week, Reconciliation Week and other events hosted throughout the year.

ACHL Tier 1 CHP

In May 2023, ACHL were elated to achieve the long-term goal of obtaining Tier 1 status under the NRSCH as the first Aboriginal and Torres Strait Islander Community Housing Provider/organisation.

It has been a goal of ours to achieve this status in order to accomplish more positive outcomes for our people and communities. To have achieved this within an accelerated seven-year time frame is a significant achievement. We recognise the broader meaning this has for the national Aboriginal and Torres Strait Islander Community Housing Sector, this accomplishment has encouraged us to confidently move forward in the way we operate and develop our own organisation.

We hope that this achievement shows that with diligence and perseverance ACHL has achieved this goal showcasing the significant growth of the Aboriginal housing sector. It is ACHL's desire to see the Aboriginal housing sector continue to grow and provide positive outcomes for the community.

ACHL Annual Conference

The inaugural ACHL Annual Conference was held in May 2023 in Adelaide, South Australia to bring together all ACHL staff. It was a significant achievement for us to have held this internal conference as it allowed all ACHL staff nationally to come together to discuss a range of topics along with planning for the future.

As part of the Annual Conference ACHL staff participated in discussion groups and workshops to inform the ACHL strategic framework including key actions and updating of immediate, short term and long-term goals to support ACHL growth to better support the communities we serve along with all future goals, continued business growth and strategic development.



Stakeholder and Community Engagement

ACHL continues to develop and maintain a prominent presence at relevant community housing sector conferences, individual state community engagement events and activities including NAIDOC celebrations, Homelessness Week, Reconciliation Week and other events hosted throughout the year.

NAIDOC 2023 - For Our Elders

NAIDOC week 2023 was celebrated nationally with community events in all our footprints attended by staff and tenants.

Reconciliation Week

During National Reconciliation 2023, ACHL supported CHL in launching the next phase of their Reconciliation Action Plan (RAP). Events were hosted in all our offices nationally with our staff and partners in attendance. Our ACHL National Manager was the MC at the Melbourne launch speaking to the importance of working collaboratively with First Nations communities, peoples, organisations and internally with Aboriginal and Torres Strait Islander colleagues.

Sector Conference and Workshops

ACHL continues to participate in and attend sector conferences and workshops to maintain a presence and provide our expertise on the future growth and direction of the Aboriginal Community Housing sector. We continue to attend these to ensure better outcomes for our communities, Aboriginal and Torres Strait Islander peoples and the community housing sector.

Tenant Satisfaction 2022/23

Yearly ACHL, in collaboration with CHL engages Community Housing Industry Association (CHIA) NSW to undertake our annual Tenant Satisfaction Survey. By engaging the services of CHIA NSW ACHL is guaranteed an impartial, independent data collection and analysis service whilst ensuring respondents answers are confidential ensuring our performance is accurately collated and our benchmarks are comparative compared to similar organisations.



The objectives of this survey aim to:

- Establish the level of tenant satisfaction in relation with the National Regulatory System for Community Housing (NRSCH) threshold.
- Assess our performance levels against ACHL National averages and CHIA tenant satisfaction benchmarking group.
- Assist in informing future service delivery improvement through feedback provided by tenants.

There are eight key areas that the survey focuses on: Housing Services; Feedback; Repairs and Maintenance; Neighbourhood and Quality of Life; Communication and Customer Contact; Tenant Engagement; Recent Tenants; and Support Services and Housing.

The survey was undertaken from May to July 2023 and was conducted through a census approach, with all households managed by ACHL invited to participate in the survey either via email, SMS, post or in-person.

A final report was provided with the results identifying where ACHL sits against the national benchmarking of the NRSCH, and provided areas of success, as well as areas for improvement.

The results of the 2023 survey need to be considered in context and understanding that the survey encompasses only half of the ACHL footprint this includes South Australia and New South Wales. Western Australia is not reflected in the results.

Additionally, throughout this period we acknowledge that ACHL received successful property management transfers within NSW and SA this coupled with ongoing natural disasters that were occurring may have impacted multiple tenancies and the repair and maintenance services that we were able to provide, this is acknowledged on a case-by-case basis.



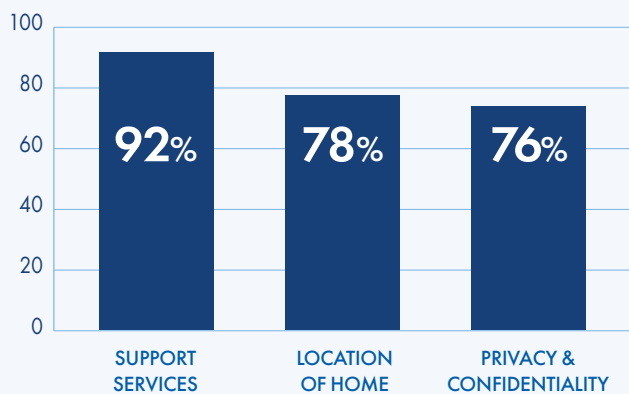
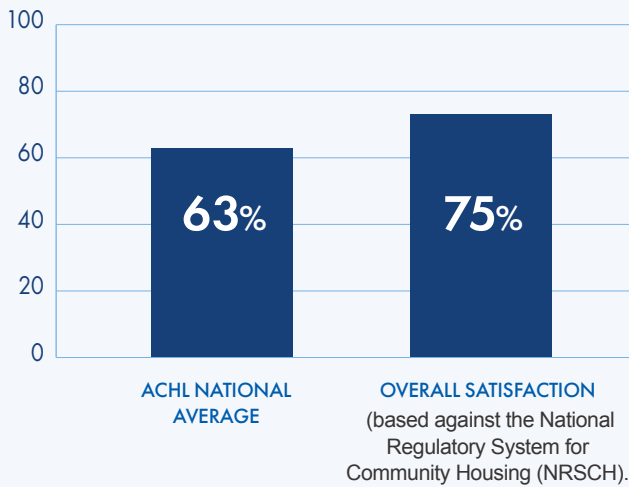
TENANT SATISFACTION SURVEY RESULTS

ACHL's National Average – 63%

The overall satisfaction is based against the National Regulatory System for Community Housing (NRSCH) 75% threshold.

HIGHLIGHTS

- ACHL has referred me to suitable support services (92% Positive)
- Location of home (78% Positive)
- Privacy and confidentiality are upheld by CHL (76% Positive)



Moving Forward – Areas for Improvement and Change

- Repairs and Maintenance – ACHL acknowledges that this is a continual area of focus for us in ensuring that we are providing the best possible service to our tenants. We will look to make improvement in our repairs and maintenance services over the coming years.
- Communication about Feedback – The feedback we receive from our tenants is extremely vital in ensuring that we are meeting the needs and outcomes to improve their lives.

ACHL recognises that while we use the Tenants Satisfaction Survey results as a feedback mechanism, we also understand that not all tenants take part in this process and that there are other avenues available for feedback to be received. The results assist us in understanding the key areas that we as an organisation need to make improvements in, as well as further understanding any particular issues our tenants would like to see improved, changes implemented or further development of solutions to these issues.



WESTERN AUSTRALIA SNAPSHOT



361

properties under
management



318

Customers



100%

of customers identify as
Aboriginal or Torres
Strait Islander



7

Staff

Offices located in Broome, Exmouth,
Geraldton, Kalgoorlie, Kununurra and Perth.



Western Australia holds one of the largest Aboriginal and Torres Strait Islander footprints in Australia. ACHL has been established in the state since 2016 and through our partnership with CHL holds a strong reputation in key areas of WA.

ACHL WA currently manages 361 properties in 23 remote and town-based communities in the Kimberly and Goldfields regions and Aboriginal Transitional Housing in Kununurra, Broome and Halls Creek. We have offices located in Broome, Exmouth, Geraldton, Kalgoorlie, Kununurra and Perth.

Over the last 12 months, our WA team has been working tirelessly, recognising there is an extensive amount of travel involved in the roles that our WA housing officers and team undertake in order to support our tenants and communities. Our staff have interacted with a range of remote communities, including Dillon Springs, Doon Doon, Mandagala, Cockatoo Springs, Molly Springs.

This year, ACHL assisted Thread Together, a national clothing donation service that collects brand new unsold clothing and gives to people in need. We were able to distribute clothing to many remote WA communities including Molly Springs, Kalumbaru, Doon Doon, Wyndham. The clothing items are distributed throughout many communities by collaborating with several different service providers including Aged Care, Wunan Support Services, Women's Shelter, Sobering Up Shelter, and many more.

Also, the team worked in collaboration with the Nanas Club – a group of local indigenous ladies who ACHL assisted in bringing together, to assist with sorting and distribution of clothing. With the high levels of poverty and lack of housing, clothing becomes disposable, with no washing or showering facilities available for most people. This contributes to the cycle of poverty, with the high cost of remote clothing. The Nanas Club have been distributing and allocating boxes of clothing for remote communities.

These and other organisations that provide our tenants and local communities with these essential services are vital to assisting in ensuring that needs of our remote communities are met.

ACHL WA has also been working to further establish relationships to support community needs. Many of these individual and groups are doing it tough and meeting with them is an eye-opening, inspiring experience. Throughout the year, we have been able to assist our tenants and local communities through challenging conditions and have achieved positive outcomes for all. ACHL continues to seek new opportunities to continue supporting the communities of regional and remote Western Australia.



SOUTH AUSTRALIA SNAPSHOT



21

properties under
management



50

Customers



84%

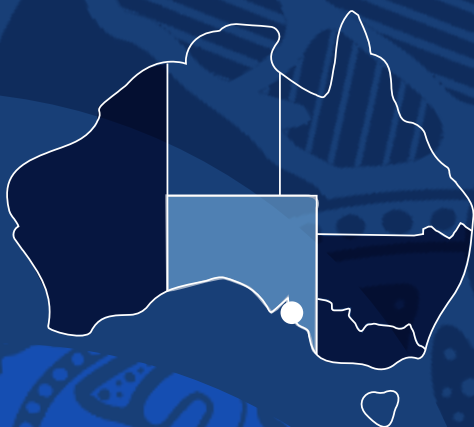
of customers identify as
Aboriginal or Torres
Strait Islander



2

Staff

One office located in Adelaide.



ACHL manages 21 properties throughout metro Adelaide and regional South Australia including the management of Tika Tirka, an Aboriginal and Torres Strait Islander student affordable accommodation facility, purpose built for Aboriginal and Torres Strait Islander students from metro, rural and remote communities enrolled at university and/or who are undertaking further training and development.

Over the past 12 months, ACHL has committed to strengthening its partnerships, community development work and program within Tika Tirka.

Tikka Tirka

Tika Tirka continues to grow from strength to strength over the past year with additional students/tenants joining the housing accommodation to undertake education and employment opportunities throughout metro Adelaide. Over the past year we have continued to develop programs for the students/tenants of Tika Tirka to support their development and growth.

In 2022, ACHL was successful in receiving a Strategic Partnership funding grant from the South Australian Government that will support the student's connection to country and culture on Kaurna Land. Throughout this year we have continued to develop initiatives and support students in connecting with the country that they are living, studying and working on.

Deadly Cheffing Skills

A new program was introduced to the students at Tika Tirka this year, Deadly Cheffing Skills, which is a cooking program that teaches student how to prepare and cook healthy and nutritious meals, prepare a food budget. and learn and develop a few life skills along the way. The program brings tenants together to share a meal and have yarns.

We were excited to welcome Uncle Ivan Copley to one of the sessions. Uncle Ivan joined the tenants, brought along several traditional artifacts and bush tuckers ingredients, and had a yarn with the tenants about his Kaurna and Peramangk heritage.

We hope to continue this program which has had an overwhelming positive response and provided tenants with a communal social space and learning opportunities.



NEW SOUTH WALES SNAPSHOT



Six offices located in Albury, Coffs Harbour, Kempsey, Parramatta, Port Macquarie and Taree.



2023 has been a year of growth for ACHL in NSW as we continue to strengthen and broaden our operations throughout NSW including expanding into new regions and undertaking new community development opportunities.

We currently manage properties within the Mid North Coast region of New South Wales including Port Macquarie, Kempsey, Coffs Harbour, Nambucca Heads and Tweed Heads along with the addition of properties in the Riverina/Southwestern region including Albury, Balranald, Moama & Edwards River.

Property Management Transfers

ACHL was the successful recipient under Tranche 3 of Aboriginal Housing Office (AHO) Property Management Transfer program receiving 114 properties in the Riverina / South-Western region of NSW with the properties spanning the areas of Albury, Balranald, Moama and Edwards River. The property transfers were completed in November 2022, this was achieved by working in partnership with the AHO and DCJ to ensure a smooth transition for all involved.

The properties received by ACHL are classified as remote regional, there has been a learning curve and our staff have adapted to ensure effective tenant engagement for the region. With the addition of these properties ACHL has had to expand our footprint by establishing a local presence, with a new housing officer located at the Hub in Albury to provide property and tenancy support to our tenants within the region.

By working collaboratively with community services and other organisations ACHL are further integrating our range of service supports to ensure that all essential needs are being met.

A working space was established within the Hub in Albury. The Hub is a shared office space occupied by several community service providers. The installation of our Housing Officer within this space has been beneficial for not only our staff member, and customers but the other service providers who also inhabit the space, as ACHL have been able to share cultural knowledge and experience to those working in the Hub.

ACHL has been actively participating in and contributing to community engagement projects within the Mid-North Coast regions of Port Macquarie and Kempsey. Some of the exciting projects over the past 12 months include:

Nyiirun Djiyagan Wakulda Women's Festival 2022

In October, ACHL was in attendance at the Nyiirun Djiyagan Wakulda Women's Festival in Port Macquarie hosted by Djiyagan Dhanbaan. The festival brings together a diverse range of women to empower, celebrate and provide self-care to women from within the Mid-North Coast communities.

*Djiyagan Dhanbaan are an Aboriginal Women's group that promote; the revival of culture through language and practice, self-empowerment, leadership and self-care.

ACHL staff and tenants were in attendance and participated in the festival where we had a combined booth with CHL to collaborate with the women of the mid-north coast communities.

West Kempsey Community Centre

In collaboration with Community Housing Ltd (CHL), ACHL supported the delivery of the new West Kempsey Community Centre. The Centre has been established for the community and local service providers with support and funding provided by partnerships with local stakeholders, community and the NSW government. The goal was to re-establish a space for the community to gather for social and wellness purposes. While also providing a space for a range of service providers to deliver a suite of support services to the community. The refurbishment works for the centre will commence soon.



West Kempsey Aboriginal Housing Strategy

ACHL was the successful recipient of a \$25,000 grant from CAGES foundation to undertake and develop a West Kempsey Aboriginal Housing Strategy. This strategy will be developed in consultation with community to focus on addressing the key issues of Housing for Aboriginal people and communities specially in Kempsey and West Kempsey. It will look at addressing issues such as housing supply and demand, cultural connection to community and the key roles of housing organisations and support services to ensure more positive outcomes. The development of the Housing strategy is currently underway with consultation and engagement being undertaken in Kempsey.

Koori Housing Maintenance Employment Initiative

Under the Aboriginal Affairs NSW Community and Place grant program, ACHL was the successful recipient of a \$50,000 grant for our Koori Housing Maintenance Employment Initiative. The grant funding was used to purchase a ute and trailer to allow our maintenance and housing teams to carry out maintenance work for our tenants and the wider Mid-North Coast community. This will improve maintenance wait times and the quality of the environment that our tenants are living in.

With the continued support of partnerships and expanding our business growth opportunities ACHL maintains a dedicated focus on strengthening our footprint within New South Wales. By strengthening our partnerships and looking to new and exciting prospects we strive to always ensure our outcomes are of benefit to our tenants and local communities.



EXPANDING ACHL'S FOOTPRINT

Queensland:

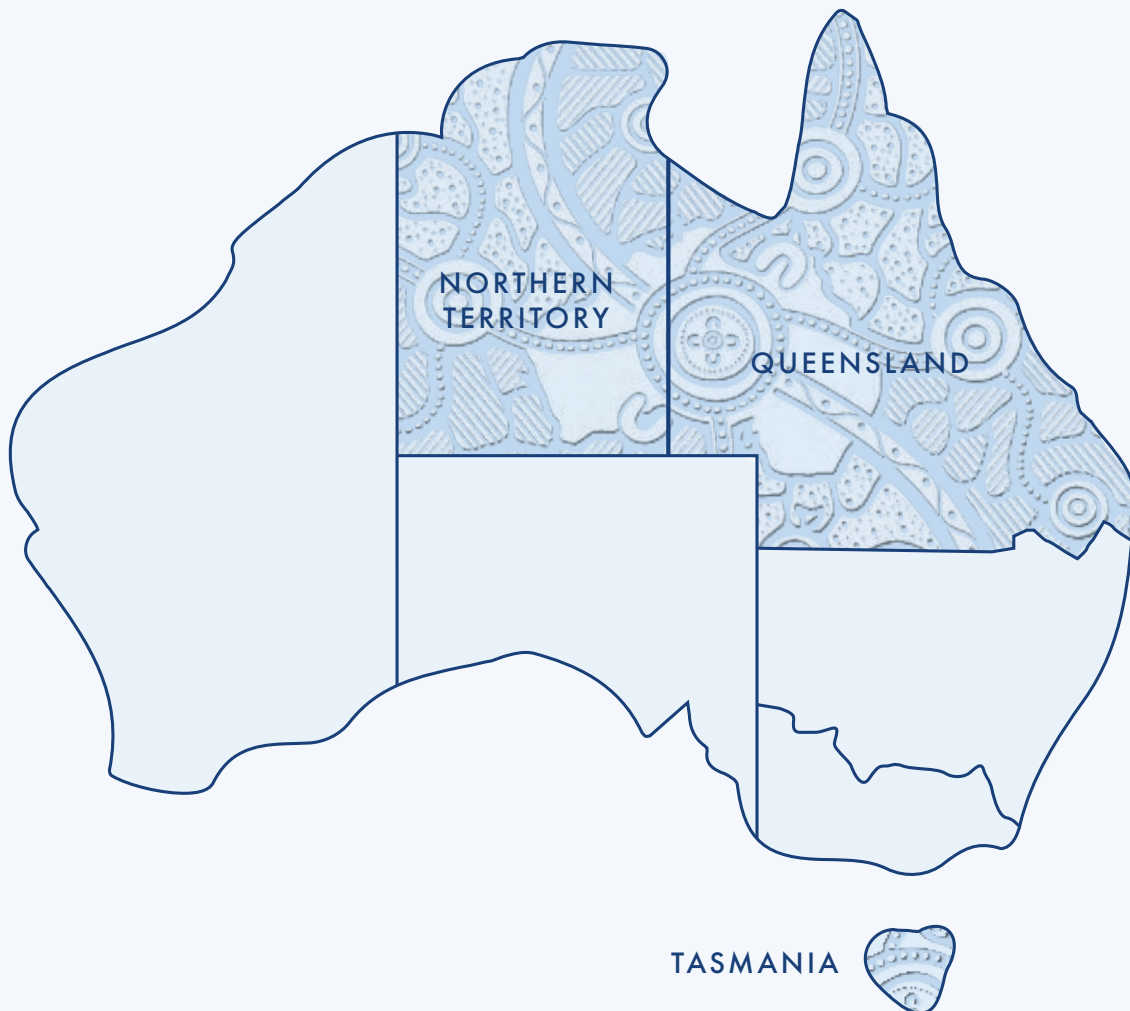
ACHL continues to work at establishing a footprint in Queensland with an open communication with the Queensland Government and relevant stakeholders to explore options to be involved.

Northern Territory:

ACHL has employed a Business Development Officer within the Northern Territory to explore opportunities to address homelessness in the NT which is 12 times the national average. ACHL are participating in joint bids and grant applications with CHL for activities in the NT. ACHL and CHL presented a joint bid for DFSV Housing Pathways and received a grant to find private housing for 17 women and their families. Our first four clients in the NT are Aboriginal women and their children.

Tasmania:

ACHL will be establishing its footprint in Tasmania in late 2023, undertaking tenancy management for Aboriginal specific tenancies.



ABORIGINAL COMMUNITY HOUSING (VIC) LIMITED (ACHVL)



Six offices located in offices located in Melbourne,
Blackburn, Bairnsdale, Morwell, Bendigo and Ballarat



Aboriginal Community Housing (Vic) Limited (ACHVL) was established in September 2021 as a subsidiary of ACHL to further develop the ACHL vision for all Aboriginal and Torres Strait Islander people and to provide access to safe, affordable and culturally appropriate housing that is supportive of health and wellbeing.

For the past 12 months, ACHVL has been undertaking the registration process to become a registered Community Housing provider in Victoria. In August 2022, we were successful in attaining registration under the Victorian Housing Registrar as a Housing Provider.

Since our registration, ACHVL have been working to expand our footprint and business within Victoria. While, we currently do not have any properties in Victoria, we are actively working within the community and sector to establish connections, build partnerships and working relationships.

Through developing close working relationships within the Victorian Aboriginal Community Controlled Sector, ACHVL have attended community led meetings, working groups and forums to learn and gain a greater understanding of the Victorian Aboriginal landscape. Gaining this understanding has enabled ACHVL to effectively advocate for the Aboriginal communities' affected by the long-term housing crisis to Government through tender applications and offering detailed information to the broader Victorian housing sector.

ACHVL aims to establish a more robust community housing space within the areas that we operate through providing essential housing services, tenancy and property management, various funding opportunities and partnerships, securing more resources and establishing of diverse community development programs.

Furthermore, we have recruited an essential role with the appointment of the ACHVL Relationship Manager. The key position and members of the broader ACHL team will support the continued development and growth of ACHVL.



WHAT WE PLAN TO DO MOVING FORWARD

The ACHL Strategic Framework outlines priority business objectives that support the organisation's internal development and pursuit of growth opportunities nationally. ACHL is committed to achieving these objectives as they are essential in being able to deliver the desired outcomes for Aboriginal and Torres Strait Islander people and communities. The four business objectives are:

1. Sustainability of ACHL's business operations in the immediate, short, and long-term;
2. Maintaining, facilitating, and fostering partnerships with all stakeholders of ACHL;
3. Delivering housing solutions for Aboriginal and Torres Strait Islander people to move through the housing continuum;
4. Renewing and increasing business growth (aside from ACHL's housing growth) to ensure ongoing viability and sustainability of ACHL's operations.

In 2023–24, we will continue to support our tenants, customers, and local communities through a range of new and exciting business growth, community development and engagement initiatives as well as seeking new and innovative partnerships and funding opportunities. Some of the commitments and priorities for the coming year are:

- Continued provision of tenancy and property management service
- Continue to work in partnership with Kaurna Yerta Aboriginal Corporation (KYAC) through its Pangkarra Trust, Indigenous Land and Sea Corporation and the South Australian Housing Authority to develop the Aboriginal Elders Independent Living Village in South Australia.
- Continue to develop our community development and engagement initiatives and activities.
- Continue to work with the Aboriginal Community Housing Sector and the mainstream sector to look at the future and to navigate challenges which may arise.
- The introduction of ACHVL as a subsidiary of ACHL. While, we have commenced establishment of our presence in Victoria, we look to strengthen this over the next 12 months.

FINANCIAL STATEMENTS

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These financial statements are the financial statements of Aboriginal Community Housing Ltd as an individual entity. The financial statements are presented in the Australian currency. Aboriginal Community Housing Ltd is a company limited by guarantee, incorporated and domiciled in Australia.

The registered office: Level 15, 222 Exhibition Street, Melbourne VIC 3000, Australia

The principal place of business: Level 15, 222 Exhibition Street, Melbourne VIC 3000, Australia

The financial statements were authorised for issue by the Directors on 16 October 2023.
The Directors have the power to amend and reissue the financial statements.

During the year, the registered office was at 19-23 Prospect Street, Box Hill VIC 3128, Australia.

Auditor's Independence Declaration

As lead auditor for the audit of Aboriginal Community Housing Ltd for the year ended 30 June 2023, I declare that to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



Jason Perry
Partner
PricewaterhouseCoopers

Melbourne
16 October 2023

Aboriginal Community Housing Ltd

Statement of comprehensive income

For the year ended 30 June 2023

	Notes	2023	2022
		\$	\$
Revenue from contracts with customers	3	2,729,873	2,624,323
Property rental revenue	4	2,550,593	1,113,090
Other income	5	34,842	757
Operating expenses		(2,600,059)	(1,762,748)
Property costs		(1,362,285)	(872,010)
Tenancy costs		(987,568)	(435,658)
Finance costs		(9,873)	(7,372)
Surplus before income tax		355,523	660,382
Income tax expense		-	-
Surplus for the year		355,523	660,382
Other comprehensive income			
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		355,523	660,382
<i>Surplus is attributable to:</i>			
Owners of Aboriginal Community Housing Ltd		355,523	660,382
<i>Total comprehensive income for the year is attributable to:</i>			
Owners of Aboriginal Community Housing Ltd		355,523	660,382

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

Aboriginal Community Housing Ltd

Statement of financial position

As at 30 June 2023

	Notes	2023	2022
		\$	\$
ASSETS			
Current assets			
Cash and cash equivalents	6	5,026,804	2,289,617
Term deposits		1,004,525	-
Trade and other receivables	7	145,561	72,178
Contract assets	8	164,467	264,379
Other current assets		5,247	5,245
Total current assets		6,346,604	2,631,419
Non-current assets			
Property, plant and equipment	9 (a)	-	737
Right-of-use assets	9 (b)	162,344	99,507
Intangible assets	10	5,948	8,524
Investment properties	11	44,732	27,135
Total non-current assets		213,024	135,903
Total assets		6,559,628	2,767,322
LIABILITIES			
Current liabilities			
Trade and other payables	12	941,506	676,613
Contract liabilities	13	3,193,520	108,985
Lease liabilities	9 (b)	106,522	60,735
Provisions	14	77,508	59,489
Total current liabilities		4,319,056	905,822
Non-current liabilities			
Lease liabilities	9 (b)	61,006	41,823
Provisions	14	6,919	2,553
Total non-current liabilities		67,925	44,376
Total liabilities		4,386,981	950,198
Net assets		2,172,647	1,817,124
EQUITY			
Contributed equity		50,000	50,000
Retained earnings	15	2,122,647	1,767,124
Total equity		2,172,647	1,817,124

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

Aboriginal Community Housing Ltd

Statement of equity

For the year ended 30 June 2023

	Notes	Contributed equity	Retained earnings	Total equity
			\$	\$
Balance at 1 July 2021		50,000	1,106,742	1,156,742
Surplus for the year		-	660,382	660,382
Total comprehensive income for the year		-	660,382	660,382
Balance at 30 June 2022		50,000	1,767,124	1,817,124
Balance at 1 July 2022		50,000	1,767,124	1,817,124
Surplus for the year		-	355,523	355,523
Total comprehensive income for the year		-	355,523	355,523
Balance at 30 June 2023	15	50,000	2,122,647	2,172,647

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

Aboriginal Community Housing Ltd

Statement of changes in cash flows

For the year ended 30 June 2023

	Notes	2023	2022
		\$	\$
Cash flows from operating activities			
Receipts from rent, operational grants and services (inclusive of GST)		9,166,039	3,927,980
Payments to suppliers and employees (inclusive of GST)		(5,330,836)	(2,781,109)
		3,835,203	1,146,871
Interest received		34,842	-
Interest paid	9(b)(ii)	(9,765)	(7,372)
Net cash inflow from operating activities		3,860,280	1,139,499
Cash flows from investing activities			
Payments for capital work in progress		(17,597)	(27,135)
Investment in term deposits		(1,004,525)	-
Net cash outflow from investing activities		(1,022,122)	(27,135)
Cash flows from financing activities			
Principal elements of lease payments		(100,971)	(90,081)
Net cash outflow from financing activities		(100,971)	(90,081)
Net increase in cash and cash equivalents		2,737,187	1,022,283
Cash and cash equivalents at the beginning of the year		2,289,617	1,267,334
Cash and cash equivalents at end of year	6	5,026,804	2,289,617

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

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

1 Summary of significant accounting policies

This note provides a list of all significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for Aboriginal Community Housing Ltd.

(a) Basis of preparation

These general purpose simplified disclosure financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and *Australian Charities and Not-for-profits Commission Act 2012*. Aboriginal Community Housing Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

(i) Compliance with Australian Accounting Standards – Simplified Disclosure Requirements

The financial statements of the Aboriginal Community Housing Ltd comply with Australian Accounting Standards – Simplified Disclosures as issued by the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not-for-profits Commission Act 2012*.

(ii) Historical cost convention

- These financial statements have been prepared under the historical cost convention

(iii) New and revised Accounting Standards and Interpretations adopted by the Company

The Company has applied the following standards and amendments for first time for their annual reporting period commencing 1 July 2022:

- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments [AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141].

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) New standards and interpretations not yet adopted

Any new, revised or amending Australian Accounting Standards or Interpretations that are not yet mandatory have not been early adopted for the 30 June 2023 reporting period. The Company's assessment indicates there is no material impact expected on the Company's financial

statements in the period of initial application of any new, revised or amending Australian Accounting Standards or Interpretations.

(v) Going concern consideration

The financial report has been prepared on a going concern basis, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

(b) Foreign currency translation

Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in Australian dollar, which is Aboriginal Community Housing Ltd's functional and presentation currency.

(c) Revenue recognition

AASB 15 provides guidance on the following five elements of a contract with a customer:

1. Identifying a contract;
2. Identifying performance obligations under the contract;
3. Determining the transaction price;
4. Allocating the transaction price to each of the performance obligations; and
5. Recognising revenue as each performance obligation is met.

To correctly identify the sources of revenue, ACHL has allocated revenue streams into groups to provide a broad overview of the types of revenue earned and to assist in correctly identifying the correct methodology of revenue recognition.

Revenue is recognised for the business activities under the following streams:

Property rental revenue

Rental revenue is recognised on a straight-line basis over the lease term under AASB 16 Leases (as opposed to the rest of the revenue streams that fall under the scope of AASB 15). Modifications to the leases are accounted for as a new lease from the effective date of the modification, considering any prepaid or accrued lease payments relating to the original lease as part of the lease payments for the new lease.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

1 Summary of significant accounting policies (continued)

Operational grant income

This revenue is based on Government funded grants that are for operational purposes, such as salaries and general operational costs for various programs in which ACHL is involved. Government grants are provided as per the agreement with some being received quarterly in advance or half yearly. Each agreement is reviewed individually with the revenue recognised over time. Each contract has unique criteria that requires the assessment be undertaken with reference to the specifics of the contract.

Property/Client Service grant income

Property/Client service grant income relates to program funding contracts with Governments for specific purposes, with an expectation that key performance targets are met such as assisting a certain number of clients in a specific time frame. Under these arrangements, the contract is allocated a transaction price for the service arrangement with revenue recognised over time, based on activity and or meeting KPI's. Any unspent amount at year-end is recognised as contract liability. Each agreement is assessed individually to ensure accurate recognition of revenue.

Recoveries

Recoveries is income related to amounts recovered from tenants or other businesses where it is agreed that ACHL may recover the costs incurred. Under these arrangements, revenue is recognised at the time the invoice is raised to external parties which is at a point in time.

Management fees

Management fees relate to activity where the Company acts as agent and receive fees for managing properties. The revenue and expenses associated with these properties lie with the third party and ACHL only recognises a management fee over time on a straight-line basis as and when the contracts allow.

Grant revenue

Grant income is recognised in profit or loss when it is controlled or there is a right to receive and it is probable that the economic benefits comprising the contribution will flow to the entity, in accordance with Accounting Standard AASB 1004. When there are conditions attached to grant revenue relating to the use of those grants for specific purposes it is recognised in the statement of financial position as a liability until such conditions are met or services provided. There are three types of Government grants:

- *Operating Administration Project Grants*

Project funding or contributions are received in relation to a financial year from Government parties for the purpose of meeting the administrative costs of the Company are included in revenue in that year.

Services income

Services income represents construction revenue recognised at the stage of completion basis and measured using the proportion of costs incurred to date as compared to expected actual costs. Where losses are anticipated they are provided for in full. Construction revenue has been recognised on the basis of the terms of the contract adjusted for any variations or claims allowable under the contract.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers, these include:

- *Property management fees*

Revenue from property management service is recognised when the services are rendered.

- *Program income*

The Company provides services in the areas of property and tenancy management. Revenue from these services is recognised when the entity has delivered the services and the customers have accepted the services in accordance with the program contracts.

Recoveries

Recoveries income are reimbursements of business expenses via third parties which may include water usage, property damage, insurance claims and property costs incurred on behalf of Government housing authorities.

Other income

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers, these include:

- *Other fees income*

Revenue from non-recurring extraordinary activities is recognised when received.

- *Lease Income*

Revenue from office spaces and properties lease is recognised on a straight-line basis over the lease term.

- *Donations and bequests*

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the statements of financial position.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

1 Summary of significant accounting policies (continued)

(i) Interest income

Interest income is recognised using the effective interest method and is recognised within Other Income in Note 5.

CONTRACT ASSETS AND LIABILITIES

Contract assets represent the Company's right to consideration for services provided to customers for which the Company's right remains conditional on something other than the passage of time. Contract assets comprise program funding, capital project funding and project constructions.

Contract liabilities arise where payment is received prior to the work being performed. Contract liabilities include funding received in advance and program surpluses. Contract assets and contract liabilities are recognised and measured in accordance with AASB15.

(d) Income tax

Aboriginal Community Housing Ltd is exempt from income tax under Division 50, sub section 50 - 5 of the Income Tax Assessment Act 1997, as amended.

(e) Leases

The Company's leasing activities and how these are accounted for The Company leases various offices, equipment and vehicles. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

Contracts may contain both lease and non-lease components. The Company allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Company is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component. Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Company is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life. Payments associated with short-term leases including equipment, vehicles and some properties, and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

Leases in which a significant portion of the risks and rewards of ownership were not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) were charged to profit or loss on a straight-line basis over the period of the lease. Rental income for the Company is based on underlying calculations determined by Housing Policy and is recognised accordingly over the period of the lease.

Lease income from operating leases where the Company is a lessor is recognised in income on a straight-line basis over the lease term. The respective lease assets are included in the balance sheet based on their nature. The Company did not need to make any adjustments to the accounting for assets held as a lessor as a result of adopting the new leasing standard.

(f) Impairment of assets

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value-in-use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

(g) Cash and cash equivalents

For the purpose of presentation in the statements of cash flows, 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statements of financial position.

(h) Trade receivables

Trade receivables are recognised initially at fair value and will subsequently be measured at amortised cost using the effective interest method, less loss allowance. Trade receivables are generally due for settlement within 14 days.

Trade receivables and contract assets have been grouped based on shared credit risk characteristics.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

1 Summary of significant accounting policies (continued)

Collectability of trade receivables and contract assets is reviewed on an ongoing basis. An allowance account (provision for impairment of trade receivables) will be used when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. The Company applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables and contract assets. Refer Note 7.

(i) Property, plant and equipment

Property, plant and equipment, other than land and building (investment property) are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and buildings which are measured at fair value.

The carrying amount of plant and equipment is reviewed annually by Directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the Company includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

The depreciation rates used for each class of depreciable assets are:

Class of fixed assets	Depreciation rates
Plant and equipment	20% – 40%
Right-of-use assets	Straight-line over the length of lease

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (note 1(f)).

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statements of comprehensive income. When revalued assets are sold, it is Company policy to transfer any amounts included in other reserves in respect of those assets to retained earnings.

(i) Investment properties

Investment properties are properties held to earn rental and/or capital appreciation. Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are measured and recognised at fair value. An investment property is derecognised upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statements of comprehensive income in the period in which the property is derecognised.

Investment properties are carried at fair value, which is based on a combination of Director and independent valuations annually or tri-annually. Changes in fair values are recorded as either profit or loss or capital grant liabilities depending on the beneficial owner of the property.

Development properties under construction

The total cost of a development property is generally capitalised to its carrying value until development is complete.

At each reporting date, the carrying values of development properties under construction are reviewed to determine whether they are in excess of their fair value. Where appropriate, a write-down is made to reflect fair value.

Post completion, the property is externally valued with a full formal report and thereafter the stabilised asset valuation process applies.

(j) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less amortisation and any impairment losses.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

1 Summary of significant accounting policies (continued)

Amortisation

Intangible assets with finite lives are amortised on a straight-line basis over their useful lives and tested for impairment whenever there is an indication that they may be impaired. The amortisation period and method are reviewed at each financial year-end.

Assets with an assumed indefinite useful life are reviewed at each reporting period to determine whether this assumption continues to be appropriate. If not, it is changed to a finite life and accounted for prospectively as a change in accounting estimate.

Derecognition

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset and is recognised in the statements of comprehensive income within other income and other expenses.

(k) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Refer Note 12.

(l) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

(ii) Other long-term employee benefit obligations

The liabilities for long service leave and annual leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period 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 end of the reporting period of government bonds with terms and currencies that match, as closely as possible, the estimated

future cash outflows. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in the statements of comprehensive income.

The obligations are presented as current liabilities in the statements of financial position if the Company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

(iii) Post-employment obligations

The Company pays contributions to publicly or privately administered defined contribution superannuation plans on a mandatory, contractual or voluntary basis. The Company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are

(iv) Termination Benefits

Termination benefits are payable when employment is terminated by the Company before the normal retirement date or when an employee accepts voluntary redundancy in exchange for these benefits. The Company recognises termination benefits at the earlier of the following dates

- (a) when the company can no longer withdraw the offer of those benefits; and
- (b) when the entity recognises costs for a restructuring that is within the scope of AASB 137 and invoices the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than twelve months after the end of the reporting period are discounted to present value.

(m) Goods and Services Tax (GST)

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

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 Australian Taxation Office is included with other receivables or payables in the statements of financial position.

(n) Goods and Services Tax (GST) continued

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 Australian Taxation Office, are presented as operating cash flows.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

2 Critical estimates and judgements

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

Expected credit losses for trade receivables

Trade receivables are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable

expectation of recovery included, amongst others, the failure of a debtor to engage in a repayment plan with the Company, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

3 Revenue

(a) Disaggregation of revenue from contracts with customers

The Company derives revenue from the transfer of services over time and at a point in time in the following revenue stream:

	2023	2022
	\$	\$
From continuing operations		
Operational grant income	2,355,393	1,771,899
Recoveries	374,480	447,937
Management fees	-	17,587
Other income	-	386,900
	2,729,873	2,624,323
Timing of revenue recognition		
At a point in time	374,480	834,837
Over time	2,355,393	1,789,486
	2,729,873	2,624,323

(b) Assets and liabilities related to contracts with customers

The Company has recognised the following assets and liabilities related to contracts with customers:

	Notes	2023	2022
		\$	\$
Current contract assets relating to contracts	8	164,467	264,379
Total contract assets		164,467	264,379
Current contract liabilities relating to contracts	13	3,193,520	108,985
Total contract liabilities		3,193,520	108,985

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

4 Property rental revenue

	2023	2022
	\$	\$
Rental income	2,550,593	1,113,090
	2,550,593	1,113,090

5 Other income

	2023	2022
	\$	\$
Gain on lease terminations	-	754
Interest Income	34,842	3
	34,842	757

6 Current assets - Cash and cash equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	5,026,804	2,289,617

7 Current assets - Trade and other receivables

	Notes	2023	2022
		\$	\$
Trade receivables		268,091	94,940
Provision for impairment of receivables		(162,618)	(43,933)
		105,473	51,007
Other receivables		13,570	200
Amounts receivable from related parties	19	17,104	-
Prepayments		9,414	20,971
		145,561	72,178

8 Current assets – Contract assets

	2023	2022
	\$	\$
Program and Project funding receivable	164,467	264,379

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

9 Non-current assets

(a) Property, plant and equipment

	Plant and equipment	Total
	\$	\$
At 30 June 2022		
Cost	85,461	85,461
Accumulated depreciation	(84,724)	(84,724)
Net book amount	737	737
Year ended 30 June 2023		
Opening net book amount	737	737
Depreciation charge	(737)	(737)
Closing net book amount	-	-
At 30 June 2023		
Cost	85,461	85,461
Accumulated depreciation	(85,461)	(85,461)
Net book amount	-	-

(b) Right of use assets

This note provides information for leases when the Company is a lessee.

(i) Amounts recognised in the statement of financial position

The statement of financial position shows the following amounts relating to leases:

	2023	2022
	\$	\$
Right-of-use assets		
Buildings	122,602	9,286
Vehicles	39,742	90,221
	162,344	99,507
Lease liabilities		
Current	106,522	60,735
Non-current	61,006	41,823
	167,528	102,558

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

9 Non-current assets (continued)

(ii) Amounts recognised in the statement of comprehensive income	2023	2022
	\$	\$
Depreciation charge of right-of-use assets		
Buildings	52,627	35,896
Vehicles	50,478	55,630
	103,105	91,526
Additions to the right-of-use assets during the financial year	165,942	54,958
Interest expense (included in finance expenses)	9,765	7,372
The total cash outflow for leases	110,736	97,453
Expense relating to short-term leases (included in cost of goods sold and administrative expenses)	15,522	21,731
Expense relating to leases of low-value assets that are not shown above as short-term leases (included in administrative expenses)	3,375	-

10 Non-current assets - Intangible assets

	Computer Software	Total
	\$	\$
At 30 June 2022		
Cost or fair value	12,880	12,880
Accumulated amortisation	(4,356)	(4,356)
Net book amount	8,524	8,524
Year ended 30 June 2023		
Opening net book amount	8,524	8,524
Amortisation charge	(2,576)	(2,576)
Closing net book amount	5,948	5,948
At 30 June 2023		
Cost or fair value	12,880	12,880
Accumulated amortisation	(6,932)	(6,932)
Net book amount	5,948	5,948

The Company amortises intangible assets with a limited life, using the straight-line method over the following periods: software 2-10 years

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

11 Non-current assets – Investment properties

	Development properties	Total
	\$	\$
Development properties under construction		
Opening balance	27,135	27,135
Additions	17,597	17,597
Closing balance	44,732	44,732

12 Current liabilities - Trade and other payables

	2023	2022
	\$	\$
Amount payable to related parties	535,997	14,956
Revenue in advance - rent and other	19,213	22,993
Trade payables and accrued expenses	386,296	638,664
	941,506	676,613

13 Current liabilities – Contract liabilities

	2023	2022
	\$	\$
Program funding received in advance	3,193,520	108,985
	3,193,520	108,985

14 Liabilities - Provisions

	2023	2022
	\$	\$
Current		
Provision for employee benefits	77,508	59,489
	77,508	59,489
Non-Current		
Provision for employee benefits - long service leave	6,919	2,553
	6,919	2,553

15 Retained earnings

Retained earnings

Movements in retained earnings were as follows:

	2023	2022
	\$	\$
Balance at 1 July	1,767,124	1,106,742
Surplus for the year	355,523	660,382
Balance at 30 June	2,122,647	1,767,124

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

16 Remuneration of auditors

During the year the following fees were paid or payable for services provided by the auditor:

PwC

	2023	2022
	\$	\$
<i>Audit and other assurance services</i>		
Audit and review of financial statements	13,469	13,205
Total remuneration for audit and other assurance services	13,469	13,205
Contingent liabilities and contingent assets		

17 Contingent liabilities and contingent assets

The Company has no contingent liabilities at 30 June 2023 (2022: nil).

18 Commitments

(a) Capital commitments

The Company has no capital commitments at 30 June 2023 (2022: nil).

(b) Lease commitments

The Company has no non-cancellable operating leases. All leases are now classified as right-of-use assets.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

19 Related party transactions

(a) Parent entity

The Company is controlled by the following entity.

Name	Type	Place of Incorporated	Ownership Interest	
			2023	2022
Community Housing Limited	Ultimate parent entity	Australia	100%	100%

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

	Notes	2023	2022
		\$	\$
(b) Compensation paid to Key Management Personal		264,472	75,688
(c) Transactions with related parties			
<i>Transactions with parent entity</i>			
Beginning of the year		(14,956)	(29,607)
Funds (advanced) / repaid		(400,069)	21,831
Intercompany charges		(103,868)	(7,180)
Closing payable		(518,893)	(14,956)
<i>Represented by</i>			
Amounts receivable from related parties	7	17,104	-
Amounts payable to related parties	12	(535,997)	(14,956)
		(518,893)	(14,956)

(d) Terms and conditions

Outstanding balances are unsecured and are repayable on demand.

20 Financial risk management

Activities and management policies

The Company's activities expose it to a variety of financial risks, including the effects of changes in market prices, credit and liquidity risks. The Company does not currently have exposure to market risk. Credit and liquidity risk management focuses on minimising the potential adverse effects on the financial performance of the Company.

(a) Market risk

(i) Foreign exchange risk

The Company does not undertake transactions denominated in foreign currencies.

(ii) Interest rate risk

The Company has no borrowings and is not exposed to interest rate risk on borrowings.

(b) Credit risk

In the normal course of business, the Company incurs credit risk from trade receivables and financial institutions. The Company performs credit evaluations of its housing customers when they apply for housing. The Company acknowledges that given the industry it operates in there are concentrations of credit risk to low-income households. The Company maintains its cash and bank balances with a financial institution with a high credit rating. The carrying amount of trade receivables best represents the Company's maximum credit risk exposure.

Aboriginal Community Housing Ltd

Notes to the financial statements

For the year ended 30 June 2023

20 Financial risk management (continued)

(c) Liquidity risk

The Company aims to prudently manage liquidity risk by maintaining sufficient cash and other liquid assets or the availability of funding in the form of intercompany debt. Intercompany balances are repayable on demand.

The table below analyses the Company's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows at the reporting date.

		No later than 1 year		Later than 1 year	
		2023	2022	2023	2022
		\$	\$	\$	\$
Contractual maturities of financial liabilities					
Lease liabilities	9	106,522	60,735	61,006	41,823
Trade and other payables	12	941,506	676,613	-	-
		1,048,028	737,348	61,006	41,823

The Company is not aware of any material exposure to financial risk from financial instruments at the date of this report other than interest rate risk.

(d) Fair value measurements

The carrying value of all financial assets and liabilities approximate their fair values.

21 Interest in other entities

Name of entity	Country of incorporation	Class of shares	Ownership Interest ⁽¹⁾			
			2023	2022	2023	2022
			%	%	\$	\$
Aboriginal Community Housing (Vic) Ltd	Australia	Not applicable ⁽³⁾	100.00	100.00	-	-

⁽¹⁾ The proportion of ownership interest is equal to the proportion of voting power held.

⁽²⁾ The company is limited by guarantee and is a wholly owned subsidiary of Community Housing Limited.

⁽³⁾ Aboriginal Community Housing (Vic) Ltd is limited by guarantee and is a wholly owned subsidiary of Aboriginal Community Housing Limited.

22 Events occurring after the reporting period

No matters or circumstances has occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations or the state of affairs of the Company in subsequent financial years.

As of 1 July 2023, Aboriginal Community Housing Ltd and Aboriginal Community Housing (Vic) Ltd are no longer controlled by Community Housing Limited.

Directors' declaration

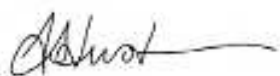
For the year ended 30 June 2023

In the Directors' opinion:

- (a) the financial statements and notes set out on pages 7 to 25 are in accordance with the Australian Charities and *Not-for-profits* Commission Act 2012 or equivalent, including:
 - (i) complying with Accounting Standards – General Purpose Financial Statements – Simplified Disclosures and other mandatory professional reporting requirements, and
 - (ii) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its performance for the year ended on that date, and
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

The Directors have been given the declarations of the Managing Director and Chief Financial Officer required by Section 295A of the Corporations Act 2001.

This declaration is made in accordance with a resolution of Directors.



Angela Huston
Director

16 October 2023

Independent auditor's report

To the members of Aboriginal Community Housing Ltd

Our opinion

In our opinion:

The accompanying financial report of Aboriginal Community Housing Ltd (the Company) is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

What we have audited

The financial report comprises:

- the statement of financial position as at 30 June 2023
- the statement of comprehensive income for the year then ended
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- the notes to the financial statements, which include significant accounting policies and other explanatory information
- the directors' declaration.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

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

Independence

We are independent of the Company in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon. Prior to the date of this auditor's report, the other information we obtained included the Directors' report.

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

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

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

Responsibilities of the directors for the financial report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



PricewaterhouseCoopers



Jason Perry
Partner

Melbourne
16 October 2023



Auditor's Independence Declaration

As lead auditor for the audit of Aboriginal Community Housing Ltd for the year ended 30 June 2023, I declare that to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'JP', enclosed within a faint, light-grey rectangular border.

Jason Perry
Partner
PricewaterhouseCoopers

Melbourne
16 October 2023





ABORIGINAL COMMUNITY HOUSING LTD

Aboriginal Community Housing Ltd ABN: 23 165 108 654

Aboriginal Community Housing (Vic) Ltd ABN: 62 653 394 293

New South Wales	South Australia	Western Australia	Victoria	Queensland	Tasmania	Northern Territory
Coffs Harbour 1/19 Park Avenue Coffs Harbour NSW 2450	Adelaide 270B Main North Rd Prospect SA 5082	Broome 9 Barker Street Broome WA 6725	Melbourne Level 15 222 Exhibition St Melbourne 3000 VIC	Robina Suite 101, Level 1 Campus Alpha 2 Investigator Dr Robina QLD 4226	Mowbray Level 1/288 Invermay Rd, Mowbray TAS 7248	Palmerston Level 1, 1 Palmerston Circuit Palmerston NT 0830
Kempsey 84 Belgrave St Kempsey NSW 2440	Tika Tirka Ph: 08 8210 0200 E: tika.tirka@achl.org.au	Exmouth 2 Truscott Cr Exmouth WA 6707	Blackburn 1 Chapel St, Blackburn VIC 3130	Maryborough 88 Ellena St, Maryborough QLD 4650		
Parramatta 4/20 Charles St, Parramatta NSW 2150		Geraldton 2/11 Wiebbe Hayes Ln, Geraldton WA 6530				
Port Macquarie Level 1, 16 Clarence St, Port Macquarie NSW 2444		Kalgoorlie 305 Hannan St, Kalgoorlie WA 6430				
Taree 183-185 Victoria St, Taree NSW 2430		Kununurra 60 Coolibah Dr, Kununurra WA 6743				
Albury The Hub 562 Macauley St, Albury NSW 2640		Perth Commercial Office 1 & 2 Ground Floor, 146 Fitzgerald St, WA 6000				

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