



Annual Report

2024





Maranguka Ltd
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Honouring Our Journey — Stepping Boldly Into the Future

Yaama,

As Executive Director of Maranguka Ltd, I write this with deep respect for the journey our community has travelled together over the past ten years. It has been a decade shaped by courage, cultural strength, and a shared commitment to creating a better future for our children.

From the beginning, Maranguka has been about walking a different path — one led by our people, grounded in culture, and built on the wisdom and guidance of our Elders and the Bourke Tribal Council.

What we've achieved together is something rare: a genuine model of community-led change that is now being looked to by communities and governments across the country.

Over the last ten years, we have seen real and lasting change:

We've led the way in justice reinvestment, created the Palimaa Data Platform as a tool for our own decision-making, and built partnerships that respect and uplift our governance.

We were the first place-based, community-led initiative in Australia and are now one of 10 place-based initiatives nationally funded under the Stronger Places, Stronger People initiative. The success of our work in Bourke has helped shape State and Federal policy, with Justice Reinvestment now adopted nationally.

We established the Palimaa Data Platform with Indigenous Data Sovereignty as a key principle, placing power back in community hands to drive data-informed decisions.

The Nexus Centre has been developed as a national hub for place-based collaboration, born out of the leadership and learning from Bourke — a space to support other communities, funders, and government in walking this path.

The NSW Government and the Department of Social Services are now co-funding the Backbone Team and have committed funding for another five years. The principles of Maranguka have also been adopted in government procurement contracts for services delivered in Bourke — a recognition of the protocols set by the Bourke Tribal Council.

Daily Check-Ins with Bourke Police — initiated in 2017 — are still proceeding, helping support families and create a more coordinated and compassionate response.

The NSW Cross-Sector Leadership Group was established to help government and community partners work better together — to unblock systemic barriers and strengthen frontline impact.

And through it all, the Bourke community has stood strong — leading, mentoring, innovating, and offering guidance to communities right across the country who now seek to learn from this journey.

We've walked alongside our young people through the Daily Check-In, cultural programs, youth leadership, and parenting support — and helped hundreds of families connect to the services and support they deserve.

These achievements have only been possible because of the strength of our community and the deep collaboration with our partners. Organisations like Catholic Care, Bourke District Children's Services, and many others have walked beside us with respect, humility, and a shared commitment to change. I honour every person and partner who has played a role — from our young ones showing up each day, to our Elders, staff, working groups, and supporters who continue to walk this path with us.

2024 has been a year of quiet reflection — a time to regroup, to listen, and to ready mob for what comes next.

Change is never a straight line, and we've faced challenges along the way. But we have also used this time to revitalise — to strengthen, refresh our governance, renew our working groups and partnerships, and take stock of how we move forward together.

Now, we step into a new decade with purpose.

In 2025, we begin building our next 10-Year Strategic Plan — a community-led roadmap that will shape our direction from 2025 to 2035.

This plan is about more than goals; it's about holding true to who we are and keeping our vision strong: to grow our kids up Safe, Smart, and Strong.

We will focus on deeper engagement, stronger partnerships, and lifting the voices of our young people.

We'll continue using our data to back community wisdom, and we'll keep working in partnership — on our terms — to create a future shaped by culture, connection, and accountability.

To our community — thank you for trusting us and leading the way.

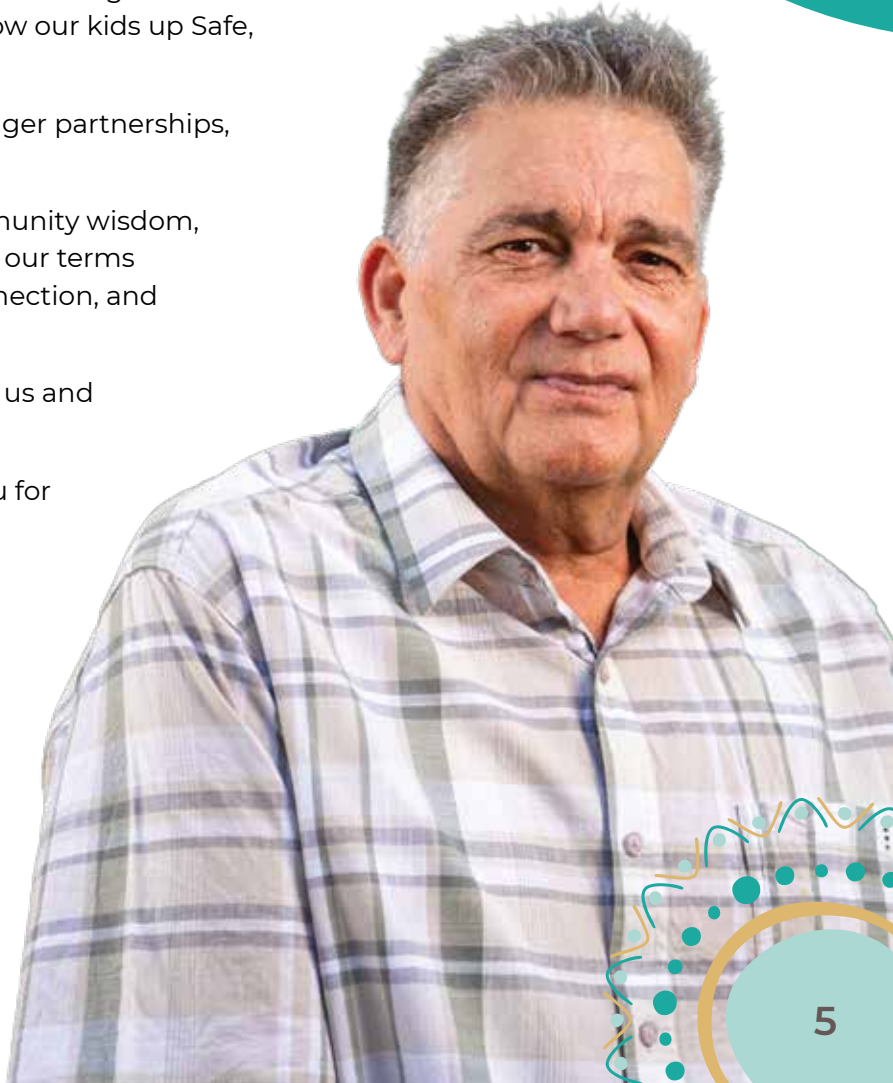
To our partners and supporters — thank you for walking beside us with respect.

This next chapter belongs to all of us.

Alister Ferguson



Executive Director
Maranguka Ltd



Celebrating 10 Years of Community- Led Change

Over the past decade, Maranguka Ltd, guided by the Bourke Tribal Council and in partnership with government, philanthropic, and community stakeholders, has built an unprecedented model of self-determination, collaborative service delivery, and data-driven transformation.

2024 marks a critical milestone in this journey, not only for the achievements of the past but for the strategic path ahead.



A Decade of Impact

Since becoming Australia's first major justice reinvestment site, the Bourke community—through Maranguka—has set a national standard for place-based, Aboriginal-led reform.

Key achievements over the past ten years include:

- ⦿ Establishing the **Daily Check-In model** (now in its 7th year), a proven mechanism for reducing youth offending and family violence through coordinated service responses.
- ⦿ Embedding **Maranguka's community protocols into NGO contracts**, ensuring accountability to local cultural governance via the Bourke Tribal Council.
- ⦿ Pioneering the **Palimaa Data Platform**, a community-owned tool that exemplifies First Nations Data Sovereignty in action.
- ⦿ Supporting more than **300 community members to obtain driver's licences**, and facilitating dozens of school holiday, parenting, and cultural programs for young people and families.
- ⦿ Leading nationally recognised collaborations, including with the **NSW Cross Sector Leadership Group, Stronger Places, Stronger People initiative**, and the formation of the **Nexus Centre** for national place-based learning.

A Year of Reflection



Despite operational challenges, 2024 has been a year of continued grassroots impact:

- ⦿ **Early Childhood and Parenting** programs, such as Welcome Baby to Country, Connected Beginnings, and Healthy Kids Bus Stop, saw increased community participation and improved school readiness indicators.
- ⦿ **8–18 Youth Programs**, including TRYP Bootcamps, Maranguka Youth Hub, and School Holiday activities, engaged hundreds of young people in cultural, wellbeing and leadership development.
- ⦿ The **Daily Check-In** model continued to deliver results in reducing youth re-offending, strengthening service coordination, and providing wraparound support.
- ⦿ The **Role of Men and Women's Group** working groups supported healing, parenting, and community safety through peer-led initiatives.
- ⦿ **Cultural programs** like the Maranguka Dance Group and weaving workshops enriched cultural identity and community cohesion.
- ⦿ Maranguka remains community-led, with the **Bourke Tribal Council** and Maranguka Board at the heart of governance. Ongoing alignment with the **Safe, Smart and Strong Strategy** ensures that decisions are informed by the aspirations, values and priorities of the Bourke Aboriginal community.

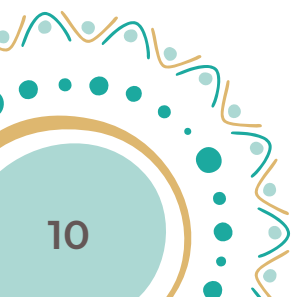
In 2024, significant groundwork was also laid to:

- ⦿ Refresh working group memberships to deepen community engagement.
- ⦿ Enhance the **authorising environment** for government-community partnerships.
- ⦿ Develop a refreshed **Community Accountability Framework** to drive transparency and collaborative impact.



STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

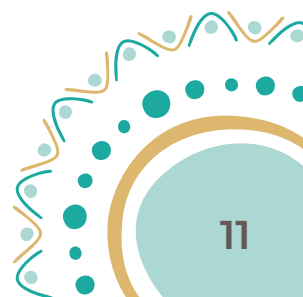
	Note	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	3,366,983	2,427,222
Trade and other receivables	7	76,113	227,344
<i>Total current assets</i>		<u>3,443,096</u>	<u>2,654,566</u>
Non-current assets			
Property, plant and equipment	8	89,661	12,143
<i>Total non-current assets</i>		<u>89,661</u>	<u>12,143</u>
TOTAL ASSETS		<u>3,532,757</u>	<u>2,666,709</u>
LIABILITIES			
Current liabilities			
Trade and other payables	9	3,006,905	2,165,677
Employee benefits	10	132,236	87,806
<i>Total current liabilities</i>		<u>3,139,141</u>	<u>2,253,483</u>
Non-current liabilities			
Employee benefits	10	839	3,964
<i>Total non-current liabilities</i>		<u>839</u>	<u>3,964</u>
TOTAL LIABILITIES		<u>3,139,980</u>	<u>2,257,447</u>
NET ASSETS		<u>392,777</u>	<u>409,262</u>
FUNDS			
Accumulated funds		<u>392,777</u>	<u>409,262</u>
TOTAL FUNDS		<u>392,777</u>	<u>409,262</u>



MARANGUKA LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Revenue	4	<u>1,727,104</u>	<u>1,683,464</u>
		<u>1,727,104</u>	<u>1,683,464</u>
Expenses			
Administration expenses		(226,773)	(179,309)
Consulting and accounting expenses		(40,169)	(95,454)
Depreciation	5	(10,506)	(2,190)
Employee costs		(1,032,800)	(992,265)
Program costs		(375,137)	(294,278)
Travel expenses		<u>(58,204)</u>	<u>(52,091)</u>
Total expenses		<u>(1,743,589)</u>	<u>(1,615,587)</u>
Surplus (deficit) before income tax		(16,485)	67,877
Income tax expense		<u>-</u>	<u>-</u>
Surplus (deficit) for the year		(16,485)	67,877
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income (loss) for the year		<u><u>(16,485)</u></u>	<u><u>67,877</u></u>



STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 30 JUNE 2024

	Accumulated Funds \$	Total \$
Balance at 1 July 2022	341,385	341,385
Comprehensive income		
Surplus (deficit) for the year	67,877	67,877
Other comprehensive income	-	-
Total comprehensive income (loss) for the year	<u>67,877</u>	<u>67,877</u>
Balance at 30 June 2023	<u>409,262</u>	<u>409,262</u>
Balance at 1 July 2023	409,262	409,262
Comprehensive income		
Surplus (deficit) for the year	(16,485)	(16,485)
Other comprehensive income	-	-
Total comprehensive income (loss) for the year	<u>(16,485)</u>	<u>(16,485)</u>
Balance at 30 June 2024	<u>392,777</u>	<u>392,777</u>

MARANGUKA LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities	4		
Receipts from customers and government		2,948,707	2,794,202
Payments to suppliers and employees		<u>(1,920,922)</u>	<u>(1,656,197)</u>
<i>Net cash flows from operating activities</i>		<u>1,027,785</u>	<u>1,138,005</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	5	<u>(88,024)</u>	<u>(14,333)</u>
<i>Net cash flows from investing activities</i>		<u>(88,024)</u>	<u>(14,333)</u>
Net increase in cash and cash equivalents		939,761	1,123,672
Cash and cash equivalents at the beginning of the financial year		<u>2,427,222</u>	<u>1,303,550</u>
Cash and cash equivalents at the end of the financial year		<u><u>3,366,983</u></u>	<u><u>2,427,222</u></u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1 - Corporate information

The financial report includes the financial statements and notes of Maranguka Limited for the year ended 30 June 2024. Maranguka Limited is registered as a company limited by guarantee and not having a share capital under the provisions of the Australian Charities and Not-for-profits Commission Act 2012.

Maranguka is a grassroots vision for improving outcomes and creating better coordinated support for vulnerable families and children through the true empowerment of the local Aboriginal community.

The registered address and principal place of business of the company is:

41B Mitchell Street
Bourke NSW 2840

The financial statements were approved by the Board of Directors on 30 April 2025.

Note 2 - Basis of preparation

Statement of compliance

These general purpose financial statements have been prepared in compliance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards - Simplified Disclosures*. The company is a not-for-profit entity for the purposes of preparing these financial statements.

Basis of measurement

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

Currency and rounding of amounts

The financial statements are presented in Australian dollars, which is the company's functional and presentation currency.

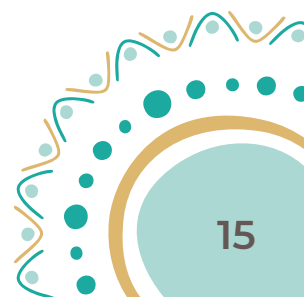
Critical accounting estimates and judgements

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

Key estimates

Impairment

The Directors assess impairment at the end of each reporting period by evaluation of conditions and events specific to the company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.



New and revised standards that are effective for these financial statements

Several amendments and clarifications to Australian Accounting Standards and interpretations are mandatory for the 30 June 2024 reporting period. These include:

- ⦿ AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates
- ⦿ AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

The application of these amendments and clarifications have not had a material impact on the carrying values of the company's asset, liability or equity balances; nor a material impact on the disclosures in the financial report nor the recognition and measurement of the company's revenue or expenses.

New standards and interpretations not yet adopted

Certain new accounting standards, amendments and interpretations have been published that are not mandatory for 30 June 2024 reporting periods and have not been early adopted by the company. These include:

- ⦿ AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (effective for the year ending 30 June 2026)
- ⦿ AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants (effective for the year ending 30 June 2025)
- ⦿ AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements (effective for the year ending 30 June 2025)

It is not expected that AASB 2014-10, AASB 2022-6 or AASB 2023-1 will have a material impact on the company in future reporting periods.

Note 3 - Accounting policies

The material accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to the period presented, unless otherwise stated.

Income Tax

Maranguka Limited is a not-for-profit charity and it is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. All revenue is stated net of the amount of goods and services tax (GST). Revenue is recognised for the major business activities as follows:

Grants

Grants are received from the government and other non-government bodies. Grants received on the condition that specified services are delivered, or conditions are fulfilled, are considered reciprocal. These grants are initially recognised as a liability and revenue is recognised as services are performed or conditions fulfilled. Revenue from non-reciprocal grants is recognised when the company obtains control of the funds.

Other revenue

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

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, and deposits held at call with financial institutions.

Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less a provision for impairment. Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for impairment is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

Property, plant and equipment

Recognition and measurement

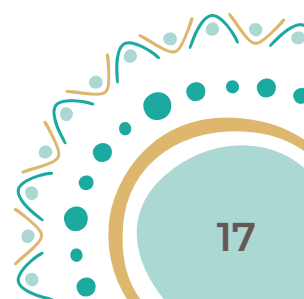
Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of comprehensive income.

Subsequent costs

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. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Carrying Amount

The carrying amount of property, plant and equipment is reviewed annually by the company to ensure that it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows are discounted to their present values in determining recoverable amounts.



Depreciation

The depreciable amount of all property, plant and equipment is depreciated on a straight-line basis over the asset's useful life to the company commencing from the time the asset is held ready for use.

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

Computer equipment	33%
Furniture and fittings	20%
Motor vehicles	12.5%

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.

Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. The carrying amount of trade and other payables is deemed to reflect fair value.

Income received in advance

Income, other than government contract income, that is received before the service to which the payment relates has been provided is recorded as a liability until such time as the service has been provided, at which time it is recognised in the statement of comprehensive income.

Unexpended grants

The company receives grant monies to fund projects either for contracted periods of time or for specific projects irrespective of the period of time required to complete these projects. It is the policy of the company to treat grant monies as revenue in advance in the statement of financial position where the company is contractually obliged to provide the services in a subsequent financial period to when the grant is received or in the case of specific project grants where the project has not been completed.

Employee benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on high quality corporate bonds with terms to maturity that match the expected timing of cash flows.

Accumulated Funds \$	Total \$
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Note 4 - Revenue

Revenue

Government grants	1,176,276	1,060,134
Other grants	488,936	425,821
	<u>1,665,212</u>	<u>1,485,955</u>

Other revenue

Donations	3,334	250
Other revenue	58,558	197,259
	<u>61,892</u>	<u>197,509</u>

Total revenue

<u>1,727,104</u>	<u>1,683,464</u>
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Note 5 - Expenses

Depreciation – property, plant and equipment	10,506	2,190
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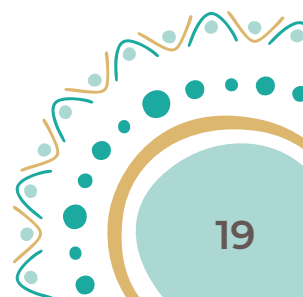
Note 6 – Cash and cash equivalents

Cash at bank	3,366,983	2,427,222
<i>Total cash and cash equivalents</i>	<u>3,366,983</u>	<u>2,427,222</u>

Note 7 – Trade and other receivables

Current

Trade receivables	40,846	183,043
GST receivable	7,106	
Other receivables	1,069	6,435
Prepayments	27,092	37,866
<i>Total current trade and other receivables</i>	<u>76,113</u>	<u>227,344</u>



Note 8 – Property, plant and equipment

At 30 June 2023

	Computer Equipment \$	Furniture and Fittings \$	Motor Vehicles \$	Total \$
Cost	14,333	-	-	14,333
Accumulated depreciation	(2,190)	-	-	(2,190)
<i>Net carrying amount</i>	<u>12,143</u>	<u>-</u>	<u>-</u>	<u>12,143</u>

Movements in carrying amount

Opening net carrying amount	12,143	-	-	12,143
Additions	18,562	4,514	64,948	88,024
Depreciation charge for the year	(8,307)	(846)	(1,353)	(10,506)
Closing net carrying amount	<u>22,398</u>	<u>3,668</u>	<u>63,595</u>	<u>89,661</u>

At 30 June 2024

Cost	32,895	4,514	64,948	102,357
Accumulated depreciation	(10,497)	(846)	(1,353)	(12,696)
<i>Net carrying amount</i>	<u>22,398</u>	<u>3,668</u>	<u>63,595</u>	<u>89,661</u>

2024
\$

2023
\$

Note 9 - Trade and other payables

Current

Trade payables	86,948	47,435
Income in advance	2,842,900	2,005,908
Liabilities to employees	19,841	22,954
Other payables	57,216	89,380
<i>Total current trade and other payables</i>	<u>3,006,905</u>	<u>2,165,677</u>

Note 10 - Employee Benefits

Current

Annual leave	88,541	47,245
Long service leave	43,695	40,561
<i>Total current employee benefits</i>	<u>132,236</u>	<u>87,806</u>

Non-current

Long service leave	839	3,964
<i>Total non-current employee benefits</i>	<u>839</u>	<u>3,964</u>

2024
\$

2023
\$

Note 11 - Key management personnel compensation

The positions included within the Key Management Personnel disclosure of the company during the year were as follows:

- Executive Director
- Chief Executive Officer
- Directors

The aggregate amount of compensation paid to key personnel during the year was:

514,966	472,475
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Note 12 - Auditor's remuneration

Fees paid to StewartBrown, Chartered Accountants:

Audit of the financial report

16,000 15,000

Preparation of the financial report

2,800 2,600

Total auditor's remuneration

18,800 17,600

Note 13 - Government grants

The company has recognised government grant revenue from the following levels of government and departments:

Commonwealth

1,048,693 389,414

State - New South Wales

127,583 670,720

Total government grants

1,176,276 1,060,134

Note 14 - Contingent liabilities

At balance date the Directors of the company are not aware of the existence of any contingent liability.

Note 15 - Related party transactions

Director's Compensation

Two Directors received remuneration in the current financial year. This remuneration has been disclosed in Note 11.

Note 16 - Events occurring after balance date

There were no significant events occurring after the balance sheet date.

FINANCIAL REPORT - 30 JUNE 2024 DIRECTORS' DECLARATION

The Directors of the Maranguka Limited declare that:

1. The financial statements, which comprises the statement of financial position as at 30 June 2024, and the statement of profit or loss and other comprehensive income, statement of changes in funds and statement of cash flows for the period ended on that date, a summary of accounting policies and other explanatory notes are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - (a) comply with Australian Accounting Standards - Simplified Disclosures (including Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulations 2022; and
 - (b) give a true and fair view of the financial position of the company as at 30 June 2024 and of its performance for the period ended on that date.
2. In the opinion of the Directors, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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



Alister Ferguson
Director

30 April 2025





StewartBrown

Integrity + Quality + Clarity

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CHARTERED ACCOUNTANTS

MARANGUKA LIMITED

ABN 82 646 525 135

FINANCIAL REPORT - 30 JUNE 2024

**AUDITOR'S INDEPENDENCE DECLARATION UNDER s60-40
OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE DIRECTORS OF MARANGUKA LIMITED**

I declare that, to the best of my knowledge and belief, during the period ended 30 June 2024 there have been:

- (a) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

StewartBrown

StewartBrown
Chartered Accountants

Justin Weiner
Partner

30 April 2025

MARANGUKA LIMITED

ABN 82 646 525 135

FINANCIAL REPORT - 30 JUNE 2024

**INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF MARANGUKA LIMITED**

Opinion

We have audited the financial report of Maranguka Limited which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in funds and statement of cash flows for the period then ended, notes comprising a summary of accounting policies and other explanatory information, and the Directors' Declaration.

In our opinion, the accompanying financial report of Maranguka Limited is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the company's financial position as at 30 June 2024 and of its financial performance for the period then ended, and
- b) complying with *Australian Accounting Standards - Simplified Disclosures* and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Directors of the company, would be in the same terms if given to the Directors as at the time of this auditor's report.

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

Directors' Responsibility 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 Act 2012* and for such internal control as the Directors determine is necessary to enable the preparation of a 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

MARANGUKA LIMITED
ABN 82 646 525 135

FINANCIAL REPORT - 30 JUNE 2024

INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF MARANGUKA LIMITED

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at *The Auditing and Assurance Standards Board* and the website address is <http://www.auasb.gov.au/Home.aspx>

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



Stewart Brown
Chartered Accountants



Justin Weiner
Partner

30 April 2025

Future Focus

As we reflect with pride on a decade of deep cultural, social, and systemic change, our sights are firmly set on the future.

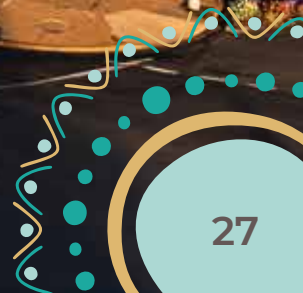
2025 will be a year of revitalisation.

Maranguka Ltd is beginning a new chapter, anchored in the development of the **2025–2035 Strategic Plan**—a ten-year roadmap to embed long-term transformation grounded in community voice, cultural authority, and shared accountability.



The strategic focus will centre on:

- ① Strengthening our approach to community needs under the vision of “**Growing our Kids Up Safe, Smart and Strong**”.
- ① Renewing collaboration frameworks across government, services, and community through improved cultural competency and shared learning.
- ① Deepening the use of **community data and lived experience** to inform action and advocacy.
- ① Elevating **youth leadership**, cultural connection, and wellbeing across all service delivery pillars.





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