



KIRRAE HEALTH SERVICE Inc.

# ANNUAL REPORT 2018-19





# About Us

We are located in the Framlingham Aboriginal Community which is situated on Gunditjmara Country on the western plains of Victoria. In 1861 Framlingham was established as an Aboriginal reserve by the Board for Protection of Aborigines. Kirrae Health Service began in the late 1970's.

For all intents and purposes Framlingham Aboriginal Settlement operates as a small town on Aboriginal land and is home base to and provides essential services to its people. Members may live at Framlingham, as well as in Warrnambool, Koroit, Yambuk, Allansford, Princetown, Terang and Bushfield.

## Our Mission

Kirrae Health Service exists in order to service the physical, mental and emotional health needs of the Framlingham Aboriginal community and surrounds in a manner that is effective, culturally sensitive and acceptable to the community.

## Our Services

Kirrae Health Service is a nationally Accredited Health and Community Services organisation providing:

- o Aboriginal Health Workers
- o Registered nurse on site
- o Visiting GP's
- o Maternal child health nurse
- o Chronic illness management
- o Health promotion activities
- o Health screening
- o Health education
- o Transport for medical appointments
- o Ante natal care
- o Drug and alcohol medical services
- o Optometry
- o Hearing
- o Immunisations
- o Home and community care
- o Health checks
- o Breast screening
- o Smoking cessation
- o Care planning
- o Glucose checks
- o Blood pressure checks
- o BMI's
- o Pap smears
- o Diabetes checks
- o Children's activities – play group, holiday program, homework group
- o Social, emotional and wellbeing services, counselling, advocacy, family therapy
- o AOD
- o Physical activity groups – walking, self-defence, fitness, gym, swimming
- o Much, much, more...

## Our Board

**Tanya McDonald**  
*Chairperson*

**Louise Wackett**  
*Deputy Chair*

**Aliera Harrison**  
*Member*

**Danny Chatfield**  
*Member*

**Lionel Chatfield**  
*Member*

**Alice Ugle**  
*Member*

**Wayne Harradine**  
*Member*



**Right : Koko Blokes and Eastern Marr Dancers**

# Objectives 2017–2021

Kirrae Health Service Strategic Plan Objectives are to:

**Strategic Objective 1:**

Maintain a viable, independent, accessible and culturally safe health and community service for the Framlingham community and surrounding service area.

**Strategic Objective 2:**

Increase the range of services that Kirrae Health Service can deliver of its own accord.

**Strategic Objective 3:**

Older and disabled people of the community are supported to remain in their homes longer.

**Strategic Objective 4:**

Improve social supports, educational supports, employment prospects and health awareness for the young people of Framlingham and surrounding districts.

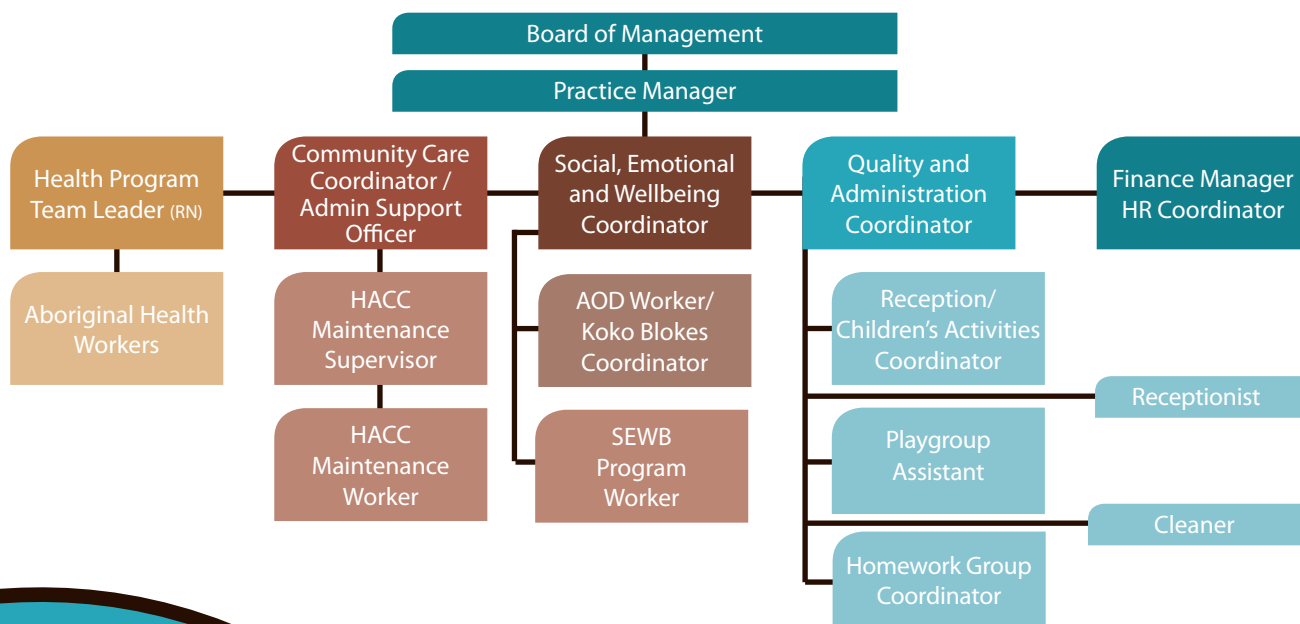
**Strategic Objective 5:**

Families are supported to stay together, make healthy lifestyle choices and improve mental health and wellbeing.

**Strategic Objective 6:**

KHS utilises Governance, Operational and Financial Best Practices.

## Structure Chart



# Chairperson

The Board of Management wish to acknowledge and pay respect to the elders and community members who have passed over in the 2018/2019 reporting period.

Wow, what another exceptional year for Kirrae Health Service with the continuation of the growth with the services and programs they have maintained and still continue to offer to the community. This has been widely seen with the commencement of the extension of the building works at Kirrae. This additional space will provide more effective services to the SEWB and AOD area as well as an additional training space.

Talking of training, the staff at Kirrae have been doing professional development and workshops around Aboriginal health, case management, mental health, AOD and Family Therapy, gathering further skills and knowledge. Kirrae also attended the SNAICC conference in Adelaide, titled National Voice for our Children, with focus on growing up strong, identity, culture and connection. Well done to the staff at Kirrae, keep up the fantastic work.

The children's activities staff provide exceptional playgroup, homework and active school holiday programs that encourage health, fitness and positive future outcomes to the community children and families.

The CHSP and HACC programs continue to promote wellness, quality of life, independence and keeping people connected to the community as well as better future outcomes for the Elders. I would like to acknowledge the success of the Elders gathering at Lorne earlier in the year.

The strength of the SEWB program continues to grow, providing excellent quality of service and a huge strength for Kirrae and the community.

Once again Diom has done an exceptional job in the financial area, with all acquittals completed and we have met all the appropriate funding guidelines.

I would like to acknowledge the success of the Close the Gap day held by Kirrae with a great turnout, it was fantastic networking day with many happy and smiling faces.

As Chairperson I greatly appreciate the hard work all Kirrae Health Service staff have delivered to their clients and community as well as the respected other service providers such as doctors, child & maternal health, hearing, eyes, dentist, other health services, justice, WRAD, education providers, plus many more.

Thank you for the support and dedication to Kirrae Health Service for the excellent quality of health care provided to our community.

**Tanya McDonald**

*Chairperson*



Tanya McDonald • Chairperson



**Centre :** Brandon and the letter C

**Right :** TIS Camp

# From the Practice Manager

So another year has come and gone and what a year it was. I have had the pleasure of watching this organisation grow over the past 19 years. From the little old bus to the beautiful building we have today.

This year we were successful in obtaining funding to build four more offices and a large room. It will house our SEWB team. We are also converting two current offices to treatment rooms due to the rise of visiting services. Chiropractors, massage, optometry, hearing, diabetes educator, dietician, speech therapy and maternal child health nurse.

Our client numbers have increased so we have been quite busy and I thank staff who often go above and beyond their normal duties. Staff are always improving their knowledge so they can better service our clients this is noted in the different area reports.

Kirrae has made a big effort to get out and about increasing our presence at a lot of meetings, court, advocating for clients and increasing other agencies knowledge of the work we do at Kirrae.



**Nonnie Harradine** • Practice Manager

In closing I would like to thank Kirrae's amazing staff, Board members and last but not least our clients and community members.

**Nonnie Harradine**  
Practice Manager



**Left** : Close the Gap Morning Run

**Middle** : Kaawim Holding a Snake

**Right** : Fay Clark Enjoying Lunch

# Quality and Administration Coordinator

What has the last year looked like?

Mikayla on reception continues to do a great job of helping to keep us on track, booking people in here and there, signing people in and out, reminding everyone of upcoming appointments, helping with transport, serving lunch, delivering fruit and everything else needed.

Playgroup continues to be a vibrant happy place with Kimberley, Teneshia and Maddie, with lots of focus on having fun and learning letters and numbers. Nikki finished up her role as HR Coordinator to move into an external training role with HR tasks being spread across the finance and Admin areas.

98% of suggestions logged for improvement last year were implemented as we continue to encourage ideas and ways to do better.

We worked steadily through the results of the annual community survey and provided as many of the priority requests and services as possible.

## Strategic Plan

We steadily track the strategic plan each month, looking at what the next focus areas are and working out our plan to achieve the next area of focus.

## Accreditation

National QIP Accreditation Health and Community Service Standards will always keep us busy with evidence being gathered to present for reassessment in 2020.

New upcoming accreditations because one is never enough:

- Aged Care Standards
- DHHS standards
- Work and Development Fines Australia

Always many things happening to keep us on our toes and doing our best. Sometimes we are serving you through our role in reception, sometimes we are serving you through providing a lovely clean building which



Mikayla Harradine • Reception



Paula O'Brien • Quality and Administration Coordinator



Kimberley Harradine • Children's Activities Coordinator



Michael Gala (Kunta) • Cleaner

Kunta takes much pride in maintaining. Sometimes we may be serving you a meal, helping children learn to count, or providing a monthly newsletter and facebook posts to help keep everyone in the loop. And sometimes we are serving you even though it looks like we are lying down on a strange bed in the corner of an office, because even when unwell, we try to do our best.

With thanks to our team, Mikayla, Kimberley and Kunta, and all the others who get co-opted into our team just because we all need each other and help each out all day long

## Paula O'Brien

Quality and Administration Coordinator

# Health Program

The last year for the health Team has been a very busy one as we not only continue to deliver our great range of programs and support services, but build on existing programs by offering a wider variety of allied health services to our community.

Our priorities last year were:

1. Identification of clients with existing chronic disease to ensure that current management is in line with best management practice.
2. Identification of clients at risk of chronic disease and initiate early intervention strategies.
3. Focus on family and childhood health to support healthy lifestyle choices around healthy eating, physical activity and health literacy.

These new Allied Health Services which include, Diabetes Education, Dietetics and Podiatry support our priority list by offering the expert care and management that community members with chronic disease, and those at risk of developing chronic disease need here “on country” at Kirrae.

Having these services delivered by ‘South West Healthcare Community Health’ is a way that our community can become more familiar and comfortable with our region’s major healthcare provider. South West Healthcare is the major referral centre of SW Victoria for most community and acute care services. Having services delivered on-site by SWHC will ensure continuity of service delivery and foster closer relationships that can only help facilitate more culturally appropriate local services.

We have been fortunate to secure ongoing funding through RWAV (Rural Workforce Agency Victoria) for these vital services as well as other existing services such as Audiology,

Optometry and Speech Therapy.

An early intervention focus remains a key priority for our health team as we would much prefer to prevent illness and disease, rather than deal with complications from conditions such as diabetes, heart disease and COPD that can have such devastating impacts on our individual, family and communities health.

A key strategy in this early intervention approach is to ensure that as many of our community as possible have a yearly health check. In this regard the Kirrae Health Team has done extremely well with 158 Medicare claims for health checks for 2018/2019 year, up 20% from last year’s figure of 131.

During health assessments we can get a snap shot of our client’s general health, and screen for any risk factors that may make an individual at risk of developing a chronic health problem. Checking on client’s lifestyle behaviours such as their diet, exercise level, smoking and alcohol intake open the conversation about modifying or eliminating behaviours that may make them prone to developing disease later in life.

Another important aspect of having a health check is to ensure that clients have had all of their regular screening checks done depending on their age. Things such as checking that immunisations are up to date, that women have had a PAP (Cervical Smear), Breast and Bowel Screen, and that men over 50 have had a prostate and bowel



Fabian McLindin RN • Health Program Team Leader



Ann Litster • Aboriginal Health Worker



Teneshia Harradine • Aboriginal Health Worker

**Right :** Because of Her I Can NAIDOC theme

**Middle :** Easter Bunny visits Playgroup

**Far right :** Biggest Morning Tea



# Health Program

screen.

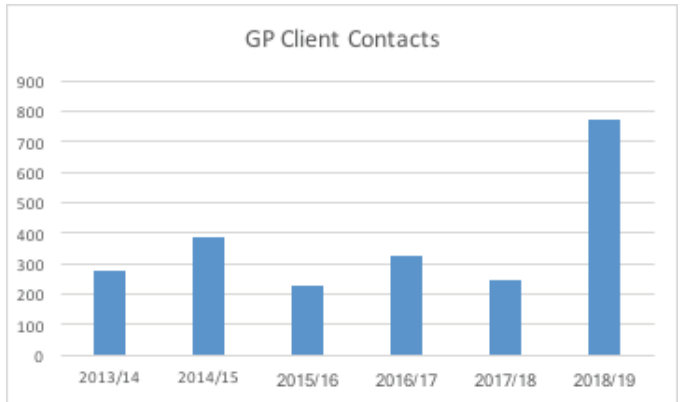
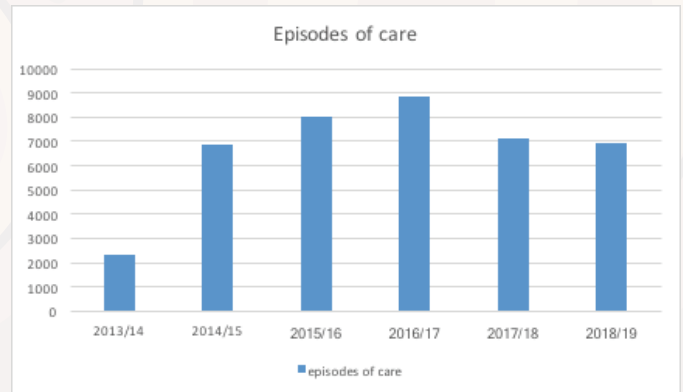
Our lists of programs that continue to run and be of great support to the community are:

- Yearly Health Assessments
- Fruit Program
- Aqua-zone and Day Spa memberships
- Delivery and support of medications and prescriptions to the community
- Health promotion activities
- Treatment room for assessment and management of health concerns.
- GP consulting weekly supported by WMC.
- Management of referrals and appointment to specialists.
- Transport of community to medical and other allied health appointments.
- Maternal and child health monthly visits
- Massage
- Chiropractic
- Immunisation of children and adults.
- Hearing Testing Services
- Eye Testing Services
- Cervical and Breast Screening program

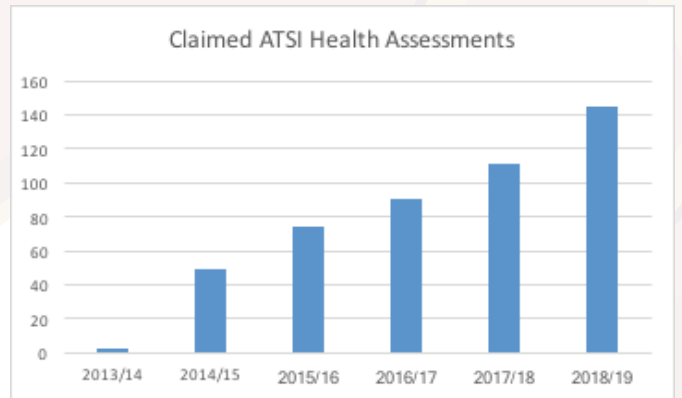
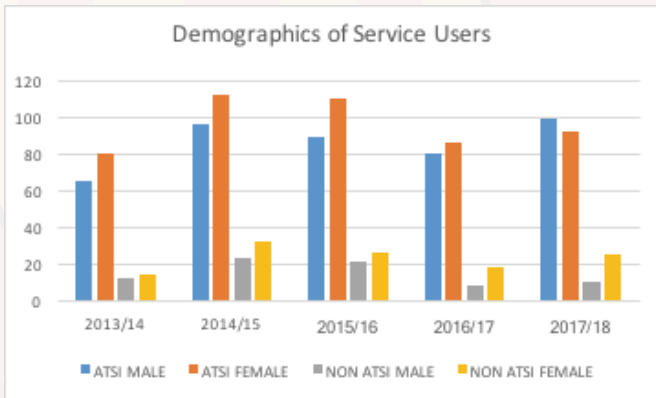
As Health Program leader, I again look forward to working with the community over the next year, building on Kirrae's existing programs and services to further enhance the great health outcomes already being achieved from the years of hard work by Kirrae Health service staff and the wider community.

**Fabian McLindin RN**

*Health Program Team Leader*



# Health Program

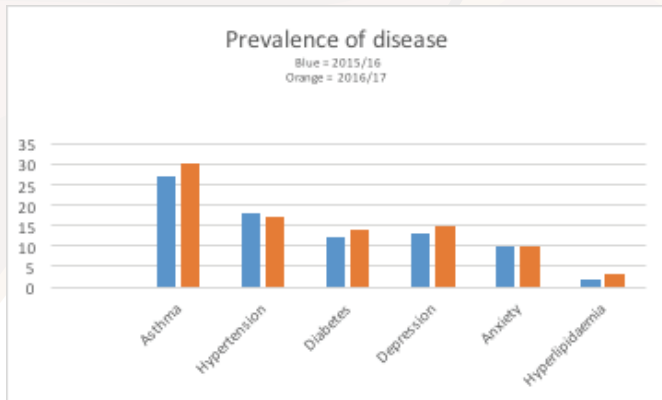


**Top :** Charlie the Cheeky Bird

**Middle :** Chayce getting his flu vaccine

**Bottom :** Liarna at the Girls Art and Health Day

# Health Program



Top : Yoga Session

Bottom: Boxing with Community on Close the Gap Day

# Social, Emotional & Wellbeing Program



**Brian Medew** • Social, Emotional and Wellbeing Coordinator



**Aaron Hagan** • AOD Worker



**Maddi Williams** • SEWB Program Worker

SEWB is now a team of 3 with Maddi Williams coming into the fold as of October 2018 and working alongside Aaron and myself.

Maddi is a welcome team member whose work description includes counselling, case management and advocacy plus anything else that gets thrown her way at Kirrae. Maddi is also seen working in playgroup during the day and homework group on Tuesday evenings.

Along with the growth of the SEWB team comes the expansion of your health service with new office space being built to accommodate the team. It will be great to have the space to provide private catch ups with clients and meeting rooms for the team and other orgs that wish to visit. Can't wait to move in anytime soon and test out the bean bag seating for the old hippy.

Kirrae SEWB continues to gain traction with external services and we reckon that this has been because we have stayed true to our model of work. This gets tested at times from funding bodies and some main stream services that receive Aboriginal funding believing that they have their finger on the pulse of what's good for our client base. For us at Kirrae it's at about coming from a base of respect, being allowed to work in this space whilst listening to client's stories, wants and needs.

We have a need to make sense of the world and our place in it

We are what we think. All that arises in our thoughts and with our stories we make the world.

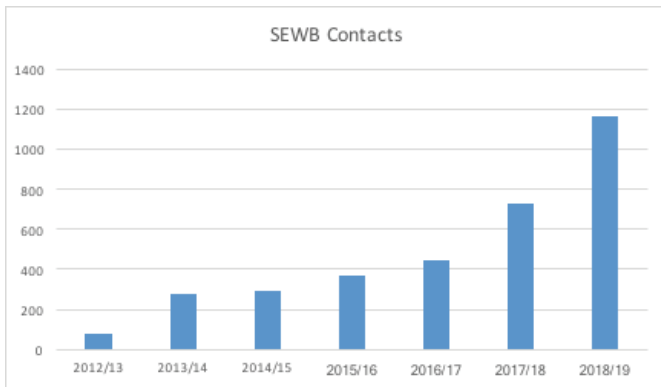
We are lived by our stories we tell. Be aware of the stories you tell yourself and tell others, for you will surely be lived by them.

Activities that the SEWB team have been involved in have included the SEWB State Wide Gathering, NAIDOC DAY plus the NAIDOC March in Melbourne, Close the Gap, Reconciliation Day and Tackling Indigenous Smoking camp.

Moving into the New Year with client numbers still increasing who knows where this is going to end. Having new space and resources is going to be fantastic and will assist the flexible delivery model of our service. It would be great if we could have the funding to match the work that we do. On the other hand wishing for that may also restrict our model of work. What we do know is that we will keep providing the service that our clients and community demands.

Cheers from the SEWBIES

**Brian Medew**  
SEWB Coordinator



# Children's Activities

Since introducing playgroup to Kirrae Health Service between 15-20 years ago, Playgroup has continued to be an essential part of the Fram community, providing a happy space for community to bring their gorgeous babies and young children.

Playgroup is an area where parents/carers can introduce their children to new experiences in an environment where they can feel at home with members of the community as well as family and friends, before they move onto the big wide world of more formal education.

Across the year we have provided a wide variety of services to meet the different needs of all members of playgroup, including a great speech therapist, maternal child health nurse, midwife Mary and also on site access to Doctors, optometrist, chiropractor, hearing testing and many others.

We always have some great activities, across the last 12 months we did some food dye painting, made some fabulous pot plants for Mother's Day, bubble painting, made rocket ships, enjoyed some outdoor activities, tried some Koori Art and have had fun learning letters and numbers. Each week the children practice finding their own name and sometimes even trying to find their friends or cousins names.

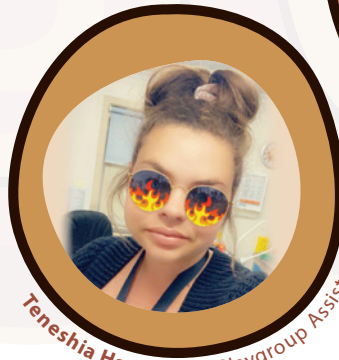
Holiday Program is always colourful ranging from slime making to a great girl's Art and Health Day (the dream catchers and paintings were AMAZING), bowling, sports and more. It can be tricky trying to find an activity to suit everyone from the very young to the teenage crowd but we seem to get there each time.

Many thanks to everyone who comes along to participate, and to Teneshia, Maddie and everyone else who helps at Playgroup and Holiday Program.

**Kimberley Harradine**  
*Children's Activities Coordinator*



Kimberley Harradine • Children's Activities Coordinator



Teneshia Harradine • Playgroup Assistant



*Top: Plants for Mothers Day*

*Centre: Jess and Bree with their Hairy Friend*

*Bottom: Western Bulldogs Visit*

# Koko Blokes

It has been a very busy year for the Koko Blokes with the boys showing off their culture and skills with 8 dance performances over the year. They performed before the Warrnambool Koori Circuit Court for their proud 15 year anniversary. This event was well attended with much positive feedback given to the group for their great dance performance. Performances included:

- NAIDOC Day @ Kirrae
  - Eastern Maar @ Kirrae
  - Warrnambool East Primary School
  - Aboriginal Children's Forum @ Port Fairy
  - Graduation Dance @ The Pavilion
  - 15th Anniversary Koori Circuit Court @ Warrnambool
  - Western Bulldogs visit @ Kirrae
  - Reconciliation Week @ The Green
- Koko Bloke's made their own



Hayden Harradine • Koko Blokes



Aaron Hagan • Koko Blokes Coordinator

boomerangs, Nulla Nullas and spears for the dance group. This involved for stages of skinning the wood, burying the wood for a week to help spread the resin contained within, heating the wood over coals to seal the resin and finally shaping the items with hatchets and sanders. The boys enjoyed this and are really proud of the results.

The group went eeling at the traditional spot down the Hopkins River, capitalising on the stone eel trap that the group had repaired/built up last year. Utilising the trap no nets were needed and some great eels caught.

We undertook our annual Art Project. This time the theme was based around Reconciliation week, with the boy's painting what they felt reconciliation week represented to them.



Left : Koko Blokes

Above : Koko Blokes Dancing

# Koko Blokes

We also split the Koko's into two groups this year, under 12's and 12+. This was done so we could find more suitable activities for both age groups. We will continue this in the future, still combining both groups for dance practice and certain other activities.

Koko's have taken part in many activities over the last year including:

Hoops Against Violence, Boxing sessions, Cooking sessions, Veggie Garden Project, Dance Practices, Car Wash for community, Surfing sessions, Fitness tests, Brophy Tour and more.

In this time Koko's have also had hoodies, jackets, hats and beanies custom made as part of their uniforms to represent Koko's when out and about.

They look fantastic.

This is a wonderful program for the boys, and being able to watch the Koko's grow over the last year and build stronger attitudes, confidence and relationships with each other is a great reward not only for the them but also for all that help out with the group, from the workers to the parents.

Nothing less than greatness for these future leaders.

**Aaron Hagan**  
*Koko Blokes Coordinator*



**Above :** Koko Blokes with Eastern Marr Dancers  
**Right :** Koko Blokes Welcome Dance

# HACC – CHSP Program

Kirrae Health Service was honoured to organise the Elders gathering which was held at Mantra Lorne 4th and 5th December 2018 with the help of the four other organisations Gunditjmara, Winda-Mara, DWECH, and Wathaurong. In total we had 58 attend which included clients, carers and staff members from across the five aboriginal organisations.

It was a two day event with guest speakers which included Elders Abuse from Senior Rights Victoria, Treaty Update from Jill Gallagher, Kinship information from Winda-Mara's kinship worker and Social and Emotional Wellbeing Coordinator Brian Medew from Kirrae had clients up playing the drums. There was great musical entertainment of an evening and good fun had by all.

We also had a workshop on capturing your story which included Three Questions:

What defines an Elder?

What message would you like to give to young fellas today?

How have we maintained our culture?

We also had two questions from the Kinship to work through:

What are barriers that stop grandparents being a carer of their family?

How do we support vulnerable families?

All that attended had a fabulous time and enjoyed every moment of the gathering.

This year the new Aged Care Standards were released so we at Kirrae have been busy reviewing the new standards against our policy and procedures and working on how



Hayden Harradine • HACC-CHSP Maintenance Supervisor



Ivy Clark • HACC – Community Care Coordinator and Administration Support Officer



Brian Chatfield • HACC-CHSP Maintenance Worker

Kirrae can incorporate them with everything that we already do.

Hayden Harradine has been doing an excellent job for the past year as our Maintenance Supervisor. Our HACC maintenance worker Brian Chatfield, who worked for us at Kirrae for 3 years, decided it was time for him to adventure back home to be closer to his family.

Our community lunches and bingo are still great activities with a good attendance from HACC/CHSP clients and community members. Jess Chatfield is still doing a wonderful job with the healthy lunches, with community members checking out the recipes for some of the meals so that they can cook them at home.

**Ivy Clark**

*HACC – CHSP Community Care Coordinator and Administration Support Officer*





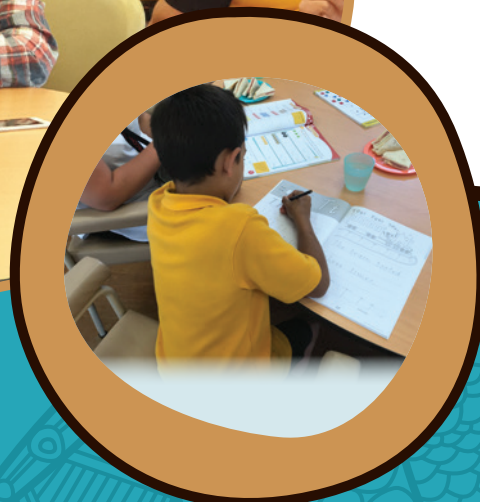
# FINANCIAL REPORT

For the year ended 30 June 2019



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*Far left : Elders Gathering*

*Left : Tanaya - Welcome to Country*

*Above: Community Lunch*

*Right : Homework Group*

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Board of Management Report**  
**For the Year Ended 30 June 2019**

The Board of Management present their report on the Financial Report of Kirrae Health Service Inc. for the year ended 30 June 2019.

**BOARD OF MANAGEMENT**

The following persons held office as Board Members of Kirrae Health Service Inc. throughout the year and at the date of this report:

Tanya McDonald (Chairperson) and (Secretary)  
Louise Wackett (Deputy Chairperson)  
Danny Chatfield (Board Member)  
Lionel Chatfield (Board Member)  
Alice Ugle (Board Member)  
Wayne Harradine (Board Member)  
Alier Harradine (Board Member)

**OPERATING RESULT**

Net Profit/(Loss) for the Year	2019	2018
	\$	\$
	<u>(11,671)</u>	<u>(21,960)</u>

**PRINCIPAL ACTIVITIES**

The principal activities of the corporation during the year related to servicing the health needs of the Framlingham Aboriginal Community.

**SIGNIFICANT CHANGE IN OPERATIONS**

No significant change in the nature of these activities occurred during the year.

**AFTER BALANCE DATE EVENTS**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

Signed on behalf of the Board of Management.

*Tanya McDonald*

Name:  
BOARD MEMBER

*Louise Wackett*

Name:  
BOARD MEMBER

Dated this 11<sup>th</sup> day of October 2019

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Statement of Profit and Loss and Other Comprehensive Income**  
For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
Revenue from Operating Activities	2	1,446,513	1,296,058
Other Income	2	148,834	126,798
Employee Expenses	3a	(915,568)	(833,625)
Program Running Expenses	3b	(422,298)	(340,567)
Occupancy Expenses	3e	(35,305)	(32,066)
Administrative Expenses	3c	(209,500)	(208,992)
Depreciation	3f	(24,347)	(29,566)
<b>Surplus for the year attributable to members</b>		<b>(11,671)</b>	<b>(21,960)</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income for the year attributable to members</b>		<b>(11,671)</b>	<b>(21,960)</b>

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Statement of Financial Position**  
As At 30 June 2019

	Note	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	4	1,011,390	933,190
Prepayments		31,314	18,353
Trade & Other Receivables	5	16,670	35,773
<b>TOTAL CURRENT ASSETS</b>		<b>1,059,374</b>	<b>987,316</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	6	140,472	125,406
<b>TOTAL NON-CURRENT ASSETS</b>		<b>140,472</b>	<b>125,406</b>
<b>TOTAL ASSETS</b>		<b>1,199,846</b>	<b>1,112,722</b>
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	7	382,599	326,248
Employee Entitlements	8	181,059	140,972
<b>TOTAL CURRENT LIABILITIES</b>		<b>563,658</b>	<b>467,220</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Entitlements	8	12,199	9,842
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>12,199</b>	<b>9,842</b>
<b>TOTAL LIABILITIES</b>		<b>575,857</b>	<b>477,062</b>
<b>NET ASSETS</b>		<b>623,989</b>	<b>635,660</b>
<b>EQUITY</b>			
Accumulated Surplus	9	623,989	635,660
<b>TOTAL EQUITY</b>		<b>623,989</b>	<b>635,660</b>

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Statement of Changes in Equity**  
For the Year Ended 30 June 2018

	Note	Accumulated Surplus \$	Total \$
<b>Balance at 1 July 2017</b>		<b>657,620</b>	<b>657,620</b>
Other Comprehensive Income for the year		(21,960)	(21,960)
<b>Balance at 30 June 2018</b>	9	<b>635,660</b>	<b>635,660</b>
Other Comprehensive Income for the year	9	(11,671)	(11,939)
<b>Balance at 30 June 2019</b>		<b>623,989</b>	<b>623,721</b>

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Statement of Cash Flows**  
For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from Operating Activities		1,771,246	1,550,535
Interest Received		2,489	3,099
Payments to Suppliers and Employees		<u>(1,656,122)</u>	<u>(1,301,777)</u>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	10	<u><b>117,613</b></u>	<u><b>251,857</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Payment for Property, Plant and Equipment		<u>(39,413)</u>	<u>(13,126)</u>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<u><b>(39,413)</b></u>	<u><b>(13,126)</b></u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<u><b>78,200</b></u>	<u><b>238,731</b></u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>		<u><b>933,190</b></u>	<u><b>694,459</b></u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR</b>	4	<u><b>1,011,390</b></u>	<u><b>933,190</b></u>

**KIRRAE HEALTH SERVICE INC**  
A0031914E**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019****Note 1: Significant Accounting Policies**

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

**New or amended Accounting Standards and Interpretations adopted**

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

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

The following Accounting Standards and Interpretations are most relevant to the Association:

**AASB 9 Financial Instruments**

The Association has adopted AASB 9 from 1 July 2018. The standard introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows which arise on specified dates and that are solely principal and interest. A debt investment shall be measured at fair value through other comprehensive income if it is held within a business model whose objective is to both hold assets in order to collect contractual cash flows which arise on specified dates that are solely principal and interest as well as selling the asset on the basis of its fair value. All other financial assets are classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading or contingent consideration recognised in a business combination) in other comprehensive income ('OCI'). Despite these requirements, a financial asset may be irrevocably designated as measured at fair value through profit or loss to reduce the effect of, or eliminate, an accounting mismatch. For financial liabilities designated at fair value through profit or loss, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in OCI (unless it would create an accounting mismatch). New simpler hedge accounting requirements are intended to more closely align the accounting treatment with the risk management activities of the entity. New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. Impairment is measured using a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. For receivables, a simplified approach to measuring expected credit losses using a lifetime expected loss allowance is available

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and Interpretations of the Australian Accounting Standards Board (AASB), the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

**KIRRAE HEALTH SERVICE INC**  
A0031914E**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019****Note 1: Significant Accounting Policies continued****Revenue recognition***Grant Income*

Grants are recognised as revenue, in accordance with AASB 1004, when the Association gains control of the underlying assets. Where grants are reciprocal, revenue is recognised as performance occurs under the grant. Non-Reciprocal grants are recognised as revenue when the grant is received or receivable.

*Interest*

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

*Other Income*

Revenue is recognised in accordance with AASB 118 *Revenue*. Income is recognised as revenue to the extent it is earned. Unearned Income at reporting date is reported as Income received in advance.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

**Economic Dependence**

A significant portion of Kirrae Health Service Inc. revenue is derived from Department of Health and Department of Human Services. Kirrae Health Service Inc. is dependent on continued revenue from both services for its continued ability to carry on normal activities in its current structure. The board have no reason to believe this funding will not be ongoing.

**Income Tax**

No provision for income tax has been raised as the Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is current when: it is expected to be realised or intended to be sold or consumed in normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within twelve months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

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

**Cash & cash equivalents**

Cash & 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.



**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**

**Note 1: Significant Accounting Policies continued**

**Trade & Other Receivables**

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

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

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

**Plant and equipment**

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

Depreciation is calculated on a straight-line basis to write off the net cost of each item of plant and equipment over their expected useful lives with the following rates:

Plant and Equipment	up to 20 years
---------------------	----------------

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

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

**Impairment of non-financial assets**

Non-financial assets are reviewed 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.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Trade and other payables**

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

**KIRRAE HEALTH SERVICE INC**  
A0031914E

## Notes to the Financial Statements

### For the Year Ended 30 June 2019

#### Note 1: Significant Accounting Policies continued

##### Trade & Other Receivables

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

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

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**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**

**Note 1: Significant Accounting Policies continued**

**New Accounting Standards and Interpretations**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date for entity	Requirements	Impact
AASB 15 <i>Revenue from Contracts with Customers</i>	30 June 2020	This standard requires revenue to be recognised when performance obligations are satisfied.	Expected to have no significant impact.
AASB 16 <i>Leases</i>	30 June 2020	AASB 16 will cause the majority of leases of an entity to be brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low value assets which may remain off-balance sheet.	Expected to have no significant impact.

**Note 1a. Critical accounting judgements, estimates and assumptions**

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

*Estimation of useful lives of assets*

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

*Employee benefits provision*

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

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**

**Note 2: Revenue and Other Income**

	2019	2018
	\$	\$
Department of Prime Minister of Cabinet	182,886	192,215
Department of Health and Human Services	75,728	-
Department of Health & Ageing	186,832	162,192
Department of Health	603,255	549,432
Gunditjamara Co-operative	238,818	230,965
VACCHO	77,160	86,114
Western Victoria Primary Health Network	51,889	57,583
Other Grants	29,945	17,557
	<u>1,446,513</u>	<u>1,296,058</u>
Other Income	146,345	123,699
Interest	2,489	3,099
	<u>148,834</u>	<u>126,798</u>
<b>TOTAL REVENUE</b>	<u><b>1,595,347</b></u>	<u><b>1,422,856</b></u>

**Note 3: Expenses**

**Note 3a: Employee Expenses**

Wages	797,355	742,980
Superannuation	75,769	69,078
Provision Employee Entitlements	42,444	21,567
<b>TOTAL EMPLOYEE EXPENSES</b>	<u><b>915,568</b></u>	<u><b>833,625</b></u>

**Note 3b: Program Running Expenses**

Activity	165,265	115,144
Elders Costs	-	2,081
Family Support	-	557
HACC Services	6,567	7,733
Meetings/Seminars/Travel/Accommodation	19,254	15,599
Pharmaceutical & Health	216,371	184,727
Playgroup	5,732	4,562
Training and Course Costs	9,109	10,164
<b>TOTAL PROGRAM RUNNING EXPENSES</b>	<u><b>422,298</b></u>	<u><b>340,567</b></u>

**KIRRAE HEALTH SERVICE INC**  
**A0031914E**
**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**
**Note 3: Expenses continued**
**Note 3c: Administration Expenses**

	2019	2018
	\$	\$
Advertising	741	1,193
Accounting	39,360	39,360
Audit	17,200	18,450
Bad & Doubtful Debts Expense	-	1,068
Bank Fees	1,442	1,560
Centre Maintenance	18,674	14,743
Computer Expenses	49,035	40,959
Miscellaneous	948	2,873
Office Supplies	10,909	14,379
Social Support Lunch	7,648	-
Staff Training & Uniforms	1,249	1,905
Subs & Memberships	20,532	30,211
Telephone/Internet/Communication	10,619	10,241
Vehicle Costs	31,143	32,050
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b><u>209,500</u></b>	<b><u>208,992</u></b>

**Note 3d: Auditors Remuneration**

Remuneration of the auditor of the association for:

- Auditing the financial report	12,000	11,650
- Grant acquittal services	5,200	6,800
	<b><u>17,200</u></b>	<b><u>18,450</u></b>

**Note 3e: Occupancy Expenses**

Building Maintenance	1,657	1,586
Insurance	10,389	9,381
Leasing Charges	2,365	2,365
Rent	10,000	10,000
Utilities-Electricity & Gas	10,894	8,734
<b>TOTAL OCCUPANCY EXPENSES</b>	<b><u>35,305</u></b>	<b><u>32,066</u></b>

**Note 3f: Depreciation**

Plant & Equipment	24,347	29,566
<b>TOTAL DEPRECIATION EXPENSE</b>	<b><u>24,347</u></b>	<b><u>29,566</u></b>

KIRRAE HEALTH SERVICE INC  
40031914E

## Notes to the Financial Statements For the Year Ended 30 June 2019

### Note 4: Cash & Cash Equivalents

	2019 \$	2018 \$
Petty Cash	68	68
Commonwealth Bank HACC Account	234,173	226,937
Commonwealth Bank Health Worker Account	334,528	324,976
Commonwealth Bank Program Account	155,264	100,735
Commonwealth Bank Salary Packaging Account	380	280
Commonwealth Bank Project Account	5,741	1,143
Commonwealth Bank Passbook Account	134,458	134,190
Commonwealth Maintenance Account	146,778	144,861
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b><u>1,011,390</u></b>	<b><u>933,190</u></b>

### Note 5: Receivables

Accounts Receivable	16,569	35,672
Other Receivables	1,169	1,169
Less: Allowance for expected credit losses (2018: Provision for doubtful debts)	(1,068)	(1,068)
<b>TOTAL TRADE &amp; OTHER RECEIVABLES</b>	<b><u>16,670</u></b>	<b><u>35,773</u></b>

### Note 6: Property, Plant & Equipment

Plant and equipment:		
At cost	379,074	373,060
Accumulated depreciation	(272,002)	(247,654)
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b><u>107,072</u></b>	<b><u>125,406</u></b>

Work-in-progress – building improvements:

At cost		
<b>TOTAL WORK-IN-PROGRESS – BUILDING IMPROVEMENTS</b>	<b><u>33,400</u></b>	<b><u>-</u></b>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b><u>140,472</u></b>	<b><u>125,406</u></b>

### Movement in carrying amounts

Movements in carrying amounts for plant and equipment between the beginning and the end of the current financial year:

<b>2018</b>	<b>Plant &amp; Equipment</b>
	<b>\$</b>
Balance at the beginning of the year	141,846
Additions at cost	13,126
Disposals	-
Depreciation expense	(29,566)
Carrying amount at end of year	<b><u>125,406</u></b>

**KIRRAE HEALTH SERVICE INC**  
**A0031914E**
**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**
**Note 6: Plant & Equipment continued**
**Movement in carrying amounts continued**

Movements in carrying amounts for property, plant and equipment between the beginning and the end of the current financial year:

<b>2019</b>	<b>Plant &amp; equipment</b> \$	<b>Work-in-progress – building improvements</b> \$
Balance at the beginning of the year	125,406	-
Additions at cost	6,013	33,400
Disposals	-	-
Depreciation expense	(24,347)	-
Carrying amount at end of year	<u>107,072</u>	<u>33,400</u>

**Note 7: Payables**

	<b>2019</b> \$	<b>2018</b> \$
<b>CURRENT</b>		
Accounts Payable	44,901	25,993
GST Payable	30,649	43,600
Payroll Liabilities	11,840	2,801
Other Payables	300	300
Accruals	27,157	32,641
Accrued Grant	267,752	220,913
<b>TOTAL CURRENT PAYABLES</b>	<u>382,599</u>	<u>326,248</u>

**Note 8: Employee Benefits**

	<b>2019</b> \$	<b>2018</b> \$
<b>CURRENT</b>		
Annual Leave	93,764	67,851
Long Service Leave	87,295	73,121
	<u>181,059</u>	<u>140,972</u>
<b>NON-CURRENT</b>		
Long Service Leave	12,199	9,842
<b>TOTAL EMPLOYEE BENEFITS</b>	<u>12,199</u>	<u>150,814</u>

**Note 9: Accumulated Surplus**

	<b>2019</b> \$	<b>2018</b> \$
Retained Surplus at start of financial year	635,660	657,620
Net Result for the Year	(11,671)	(21,960)
<b>RETAINED SURPLUS AT END OF FINANCIAL YEAR</b>	<u>623,989</u>	<u>635,660</u>

**KIRRAE HEALTH SERVICE INC**  
A0031914E

**Notes to the Financial Statements**  
For the Year Ended 30 June 2019

**Note 10: Reconciliation of Net Cashflows from Operating Activities to Net Result**

	2019 \$	2018 \$
Net Result for the year	(11,671)	(21,960)
Depreciation	24,347	29,566
	<u>12,676</u>	<u>7,606</u>
(Increase)/decrease in Receivables	19,103	(11,198)
(Increase)/decrease in Prepayments	(12,961)	385
Increase/(decrease) in Trade and Other Payables	56,351	233,497
Increase/(decrease) in Employee Entitlements	42,444	21,567
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b><u>117,613</u></b>	<b><u>251,857</u></b>

**Note 11: Key Management Personnel Disclosures**

*Compensation*

The aggregate compensation made to officers and other members of key management personnel of the Incorporated Association is set out below:

Aggregate compensation	<u>88,339</u>	<u>85,904</u>
------------------------	---------------	---------------

**Note 12: Contingent Liabilities**

The Incorporated Association had no contingent liabilities as at 30 June 2019 and 30 June 2018.

**Note 13: Commitments**

The Incorporated Association had no commitments for expenditure as at 30 June 2019 and 30 June 2018.

**Note 14: Events after the Reporting Period**

No matter or circumstance has arisen since 30 June 2019 that has significantly affected, or may significantly affect the Incorporated Association's operations, the results of those operations, of the Incorporated Association's state of affairs in the future financial year.





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## INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF MANAGEMENT OF KIRRAE HEALTH SERVICE INC.

### Opinion

We have audited the accompanying financial report of Kirrae Health Service Inc. (the Association), which comprises the statement of financial position as at 30 June 2019, statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by Board of Management on the annual statement.

In our opinion, the accompanying financial report of the Association is in accordance with the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Association's financial positions as at 30 June 2019 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – *Reduced Disclosure Requirements* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Kirrae Health Service Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012* and *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe West VIC, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.

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### Auditor's Responsibilities for the Audit of Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Board of Management 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 the audit.

#### CROWE HORWATH WEST VIC

**RICHARD AINIO**  
Partner

**Ballarat, Victoria**  
Dated this 4<sup>th</sup> day of October 2018

The relationship you can count on



### Responsibilities of the Board of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Reduced Disclosure Requirements*, the *Associations Incorporation Reform Act 2012*, and *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

### Auditor's Responsibilities for the Audit of Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with Board of Management 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 the audit.

**CROWE AUDIT AUSTRALIA**

*Richard Ainio.*

**RICHARD AINIO**  
Partner

**Ballarat, Victoria**  
Dated this 11<sup>th</sup> day of October 2019

[www.crowe.com.au](http://www.crowe.com.au)

**Ballarat, Victoria**  
Dated this 4<sup>th</sup> day of October 2018

The relationship you can count on

**Left :** Nikahlee Planting **Middle :** Kids doing Drums at TIS Camp **Below :** The Great Tea Bag Toss



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