



KIRRAE HEALTH SERVICE Inc.

ANNUAL REPORT 2020-21



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 - Kalat Girls
- o Koko Blokes
- o Physical activity groups – walking, self-defence, fitness, gym, swimming
- o Much, much, more...

Our Board

Danny Chatfield
Chairperson

Louise Wackett
Deputy Chair

Alan Miller
Member

Katie Clark
Member

Jessica Chatfield
Member



Right : Koko Blokes with Uncle Rob Lowe

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.

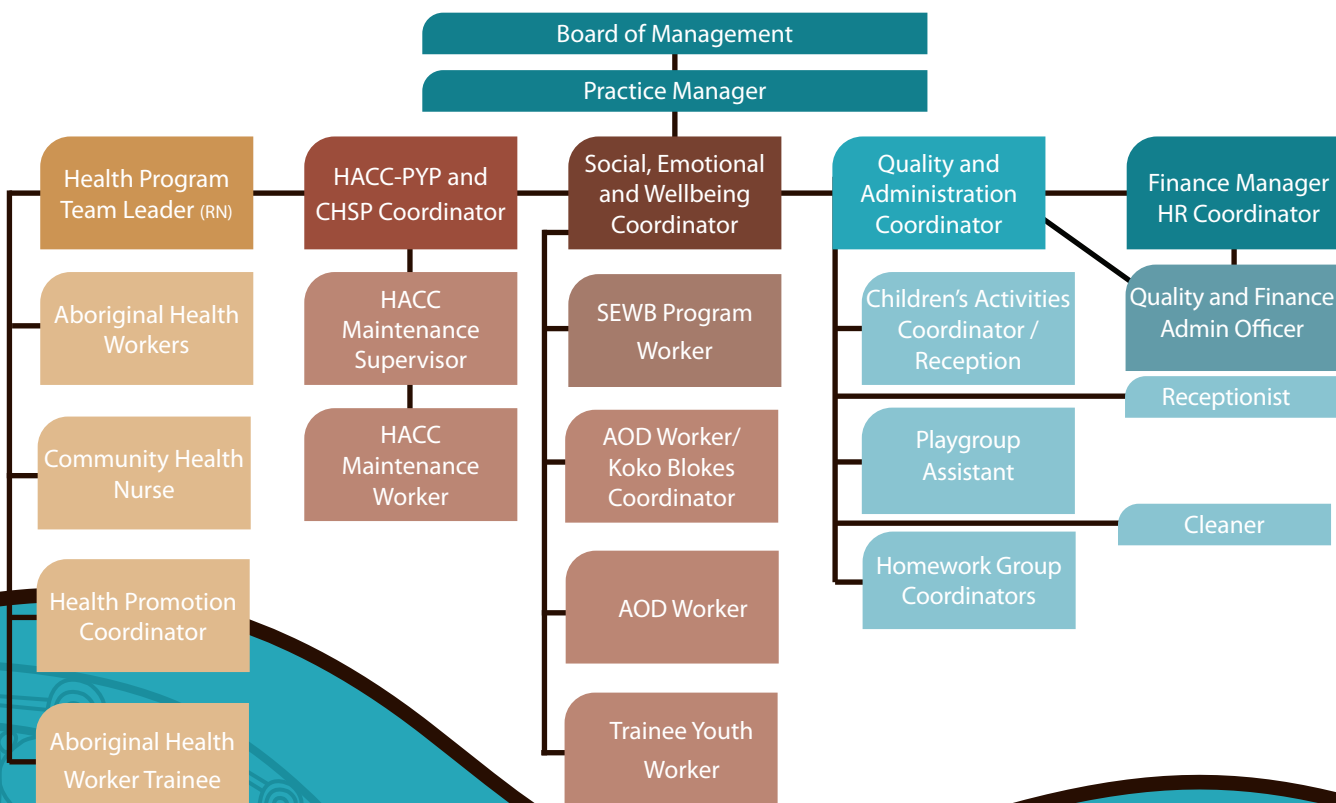
Strategic Objective 5:

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 into the Dreamtime during 2020/2021 Reporting period. Fly high with Bunjil.

On a personal note I would like to Acknowledge my fellow Board Members for continually attending meetings and constant hard work and to see Kirrae evolve and continue to grow and service our community.

Quarterly meetings are ongoing, which review all our strategy and compliance obligations. Reviewing of the strategic plan every six months continues to show our strengths and the amount of work that Kirrae put towards achieving.

Whilst Covid-19 has again thrown us challenges. The way we have pulled together to maintain our service delivery has been fantastic. From running weekly Covid-19 testing to the Vaccine rollout has really been a highlight.

I would like to acknowledge the CEO/Practice Manager, Auntie Non celebrated her 21st Kirrae Birthday on March 30, 2021 and we celebrated mid Covid-19 Vaccination clinic with cake, balloons, flowers and a lovely sculpture. We missed out on her 20th due to Covid, so we did a 21st instead. Well done and great job on your 21 years of service. What an achievement.

I would also like to acknowledge all the staff at Kirrae for all the hard work that has continued during the lockdowns caused by Covid-19 and again adapting quickly to still provide a service to community with online telehealth appointments, fruit service still being meet, Kids playgroup activities to do at home, Elders lunches being delivered. Just shows the true strengths and character of our program areas within Kirrae.

I would also like to thank you The Community. Our Elders, our youth, our Mothers and Fathers, everyone involved with Kirrae. Remember it's been another challenging year but be nice, be kind and always smile.

Danny Chatfield
Chairperson



Danny Chatfield • Chairperson



Centre :Animal Wildlife - Allan Miller

Right : Fitnes day - Lowanna, Latara and Tarell.

From the Practice Manager

2020/21 was another financial year our community and staff had to deal with lockdowns, variation to work days and working from home. Whilst Covid-19 dictated how we would run our program activities we complied with our risk management and compliance and continued to provide some sort of activity and excellent patient care. Our COVID19 safe plan is very comprehensive and able to adapt to changing circumstances, which was really good to see this living document continue to grow and be very practical.

Our teams: Admin, Health, Social and Emotional Wellbeing, Home and Community Care/Community Home Support Program and our Children programs continued to service our clients in creative ways.

This year our Strategic Plan was updated with community, staff and board input either verbally or through various surveys and it's all come together really well.

Even in these times we were able to grow our workforce with two new trainees in the health and SEWB areas. We have one more trainee to employ in the HACC-PYP/CHSP area later in the year.

Like the previous year we were all attending various meetings/workshops/training online which has at times been difficult due to the clashing of various meetings.

With the growth of our staff numbers we are looking to extend our premises as we have now reached capacity and are in need of more office/treatment rooms so we can house our visiting services and accommodate staff.

We have continued to maintain our strong relationship with the other ACCHOs and mainstream organisations.



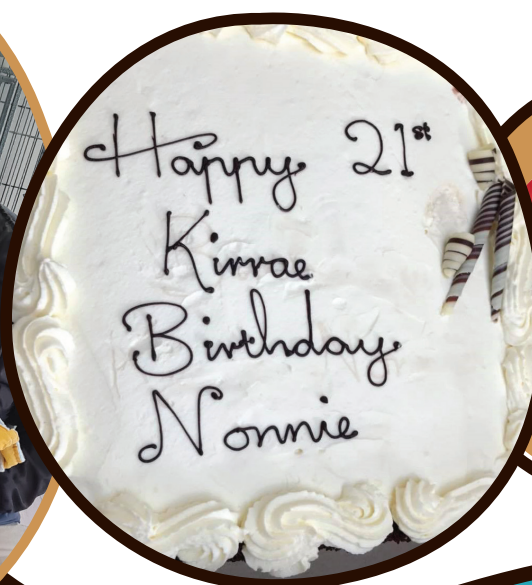
Nonnie Harradine • Practice Manager

VACCHO and NACCHO have done a fantastic job sharing information which was used and shared with our community. That plus some great Kirrae health promotions have resulted in a high number of vaccinated community members and staff.

The Board of Management who have been of great support throughout this year to myself, your support is much appreciated.

I want to thank our staff who continued to travel to work daily, and those who continued to work from home. Special thanks to our Admin team who have been a great source of support providing service to clients as well as their usual tasks. I want to thank each one of our staff for their commitment and strength during what has been a challenging year for not only them but our community.

Nonnie Harradine
Practice Manager / CEO



Left : Animal Wildlife - Hayden and Allan

Middle : Nonnie celebrates her 21st Kirrae Birthday

Right : TIS Family Photo Shoot - Hayden, Khalia and Kiana

Quality and Administration Coordinator

National Community Health Services Accreditation – we did it! Our Assessment was conducted in November 2020. Conducted over zoom our Assessors had a virtual tour of Kirrae, interviewed all staff, our Board representatives, other organisations we work with and some of our clients. Everyone's hard work over the previous three years shone through as we passed the assessment, received a Commendation and no recommendations from the assessment team for improvements. Well done peeps we rock! (Or as one of the Assessors was told by a parent during their interview: "Playgroup Rocks"!)

The people who keep this ship going Mikayla, Ivy, Kimberley and Teneshia have done a fantastic job. They have continued to adapt quickly each time restrictions changes occur. They lend a hand wherever it is needed. They deliver, help clients, answer phones, sort appointments, deliver mail, book and assist with COVID tests, help with audits, help with Board meeting prep, assist with vaccination clinics, Flu night, NAIDOC, run Playgroup, Holiday Program, Homework Group, pay the bills, help with reporting, COVID safety, help to plan and run events and the list goes on. They also oversee the Fruit Program and delivery of 14 pieces of fruit to each child each week of school term. This is a massive job each week, packing and delivering. Remember those awesome Always Was Always Will Be t-shirts folks received for participating in our Close The Gap Day walk in March? That was their idea! Who ensures all of our COVID safety screening happens, people use the QR code and get their temps checked? This crew. Thanks girls, you are fantastic. It can be challenging to be separated from your team for long stretches at a time whilst you are at home and they are onsite. Thanks to all for doing the best you could in these weird times.

NAIDOC in the 2020-2021 financial year was a remote event, with my crew creating the most AMAZING NAIDOC packs to be delivered to each home. Fantastic baskets filled with tasty BBQ goodies, flowers, activities and information. It was an awesome effort to be proud of.

Kunta kept us clean and sparkling, even when it was a lonely building with few staff and activities to cater to. Those onsite enjoy the sudden smell of eucalyptus and know he's been somewhere helping to keep us clean.

Thalia pops in and out to check in with the team and to work with us all on the Deadly Walkers Group, PT challenges and other great Health Promotion initiatives, as well as work together with us on our great social media posts. Thanks Thalia!
Continuous Improvement



Paula O'Brien • Quality and Administration Coordinator



Mikayla Harradine • Reception



Michael Gala (Kunta) • Cleaner



Kimberley Harradine - Children's Activities Coordinator-Receptionist



Ivy Clark - Quality and Finance Admin Officer

We chose to implement 100% of suggestions logged for improvement in 2020, again a testament to Kirrae's willingness to take on new suggestions and strive for improvements.
Surveys

Thanks to everyone who participated in our annual survey conducted on Flu night. All responses are used to assist in planning our services.
Audits and Checks

Our annual cycle of internal checking continued. Teams were lucky enough to get in some great risk review sessions at the very end of 2020 and some great planning and review sessions across January 2021, reviewing all of their program manuals and procedures.
Thanks folks.

Paula O'Brien

Health Program

The beginning of the pandemic in February 2020 marked the start of the most challenging period in recent history for our health service. Throughout this last year, the health team has had to constantly adapt and change the way we deliver our programs in response to the many challenging circumstances that this pandemic has caused. With the support of our funding bodies and Kirrae's management team, we have been well resourced and able to maintain and deliver innovative health programs within a Covid safe environment.

Ensuring that we deliver effective Health programs safely to our community within the constraints of ongoing State and Commonwealth Health Directives, has been our main focus over the last 12 months. Our health team have been doing a fantastic job of adapting to changing program delivery methods in response to whatever restrictions had been in place at a given time.

At the start of 2021 we were delighted to welcome Alice McCallum to our health team. Alice is a Registered Nurse and Midwife and has been working to support our team as a Community Health Nurse. Since commencing work, Alice has been well accepted by the community especially with her knowledge to support expectant mothers and those with new babies.

Our Aboriginal Health Workers Auntie Ann and Teneshia, continue to do a fantastic job of supporting our community given this challenging environment. They have had lots of challenges throughout the year and have certainly managed to keep our regular program of Health Checks whilst increased their skills and knowledge in infection control.

Thalia Robertson our TIS / Health Promotion Office, has been able to keep the momentum of community engagement going via online and remote health promotion programs as well as face to face sessions when restrictions have allowed. Some of the great work that she and the team have been able to run have included:

Ready for learning day – January

- o 37 children and 9 adults participated in the day.
- o Children spent an hour with the health promotion coordinator going over the benefits of healthy fruits and vegetables and also played a few activities.
- o Parents had a session with our dietician, Maggie, about creating healthy lunch boxes.
- o The day finished off with parents creating a healthy lunch in their new lunch box, lunch bag and their #DrinkwaterUmob water bottles.

Deadly Walkers – March ongoing

- o Deadly Walkers club launched in March at Closing the Gap day.
- o Between March and June the 68 members walked approximately 4000kms.
- o Incentives are based on the amount of kms participants

walk and include drink bottle, singlet, hat, beanie, t-shirt, hoodie, raincoat, music voucher, bottoms, sweat towel, head phones and sneakers.

Tackling Indigenous Smoking pregnancy and motherhood campaign – April ongoing

- o Two families with small children participated in a photoshoot campaign for GOMOB!
- o The images and quotes captured have been used in promotional material such as posters, banners, social media and the back of two local public transport buses.

Bootcamp April - July

- o 24 community members participated in an 8 week boot camp.
- o There was two types of boot camps to choose from – 2 low impact sessions a week held at KHS or 3 high intensity sessions a week held in the high altitude room at Warrnambool 24/7 gym.
- o Some participants lost significant body fat percentages, whilst others reported other benefits such as increased physical activity outside of the sessions, mental health benefits and chronic disease benefits.

Dental health week – August

- o Children participated in the dental health coloring competition to win a dental health pack that included an electric toothbrush, toothpaste and other goodies.

Some of our health teams other significant achievements for the year have been:

- The established an on-site COVID19 testing clinic. Having this ability to test on-site has ensured that our community is more willing to get a Covid screen even with mild symptoms.
- Commencement of Covid vaccinations onsite in March 2021.
- Men's health screening promotion Nov 2020.



Fabian McLindin RN • Health Program Team Leader



Ann Litster • Aboriginal Health Worker



Alice McCallum - Community Health Nurse



Phillip Chatfield - Aboriginal Health Worker Trainee

Right : Flu Night - Kyeshia Chatfield

Middle : Flu Night - Wayne Harradine

Far right : Troy Litster - COVID Vaccine

Health Program



- o 45 men were screened
- Women's health screening promotion Oct 2020.
- o 53 women were screened
- Men's health promotion golf day June 2020
- o 18 men attended.
- Flu Vaccination Night May 2021
- o 90 community members vaccinated

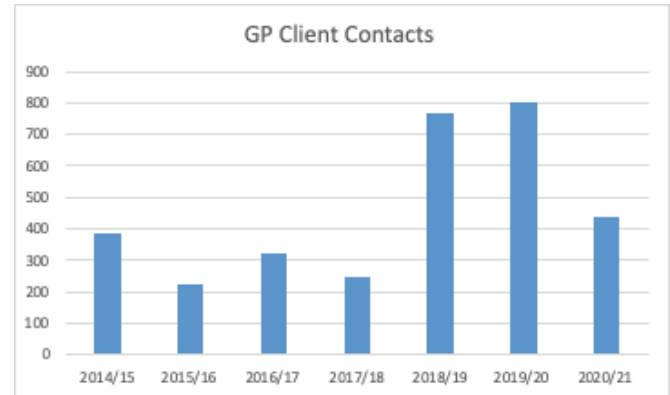
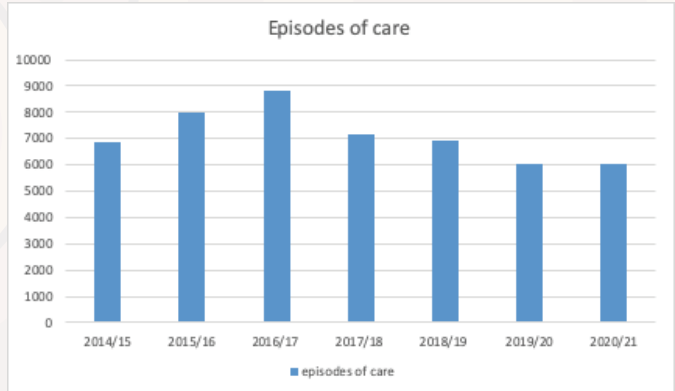
Community members living with chronic disease are particularly vulnerable during the pandemic

and that's not just in relation to them catching the virus. Thankfully our team has been able to ensure that Kirrae's clients have had ongoing access to specialist support throughout the pandemic.

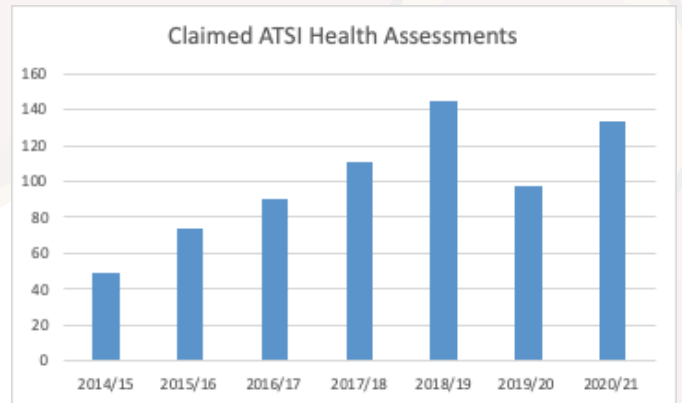
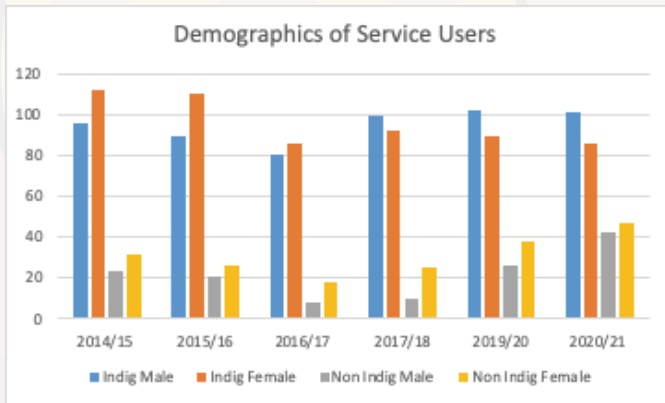
The health team's focus continues to ensure that as many of our community have annual health check. Having a yearly check is so important for our community as it is our best tool we have to assess the health of individuals and the community as a whole. Health checks enable us to spend some valuable one on one time with clients, to fully assess their physical and mental health. It enables us to pick up any existing health problems and assess individual risk of developing a problem later on. Early intervention is the key to managing health issues over a lifetime to ensure you live a healthy and fulfilling life.

As we look ahead to 2022 we remain optimistic that with increasing vaccination rates and subsequent easing of restrictions and lockdowns, we may once again return to a more COVID normal health service. As Health Team Leader I would like to thank our staff and community for pulling together during this difficult time and look forward to a time when we can gather freely to enjoy and express the rich culture of the Framlingham Aboriginal peoples.

Fabian McLindin RN
Health Program Team Leader



Health Program



Top : Uncle Lionel getting his COVID Vaccine

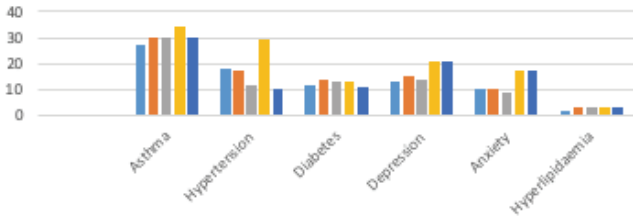
Middle : TIS Family Photo Shoot - Layla and Ryder

Bottom : Fitness day - Chayce

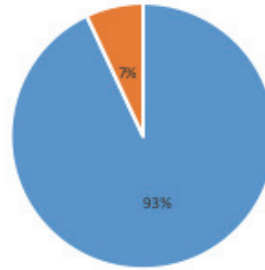
Health Program

Prevalence of disease

Light Blue = 2016
 Orange = 2017
 Grey = 2018
 Yellow = 2019/20
 Dark Blue = 2020/21



Clients with a recorded smoking status



Top : Fitness day Group

Bottom: The Girls at Fitness Day at KHS

Social, Emotional & Wellbeing Program



Heather Vafidis • Social, Emotional and Wellbeing Coordinator



Ebony Benett • Youth Worker Trainee



Melissa Sumner • AOD Worker



Aaron Hagan • AOD Worker and Koko Blokes Coordinator



Michael Boyd - Social, Emotional and Wellbeing Program

What a roller coaster year we've had with so many snap lockdowns, easing of restrictions, then only to be back in lockdown again. The weeks turned into months and it all became a blur. The pandemic has brought so much loss, loss of freedom to go visit friends and family, loss of vital learning at school and not being able to celebrate weddings or attend funerals like we once used to. This is the shadow pandemic they talk about – we may not have been infected physically by the virus itself but we certainly have been affected mentally and emotionally.

Kirrae Health Service staff have done a great job trying to protect community physically with COVID19 testing clinics and vaccine Clinics. We have also tried to protect community emotionally and mentally by ensuring you remained connected, valued and cared for. I would like to thank everyone at Kirrae – the staff, the community, the clients and the Board for keeping us all safe. Job well done.

I'd also like to thank the SEWB Team – Aaron, Mel, Michael and more recently Ebony, for their patience, their creativity, their care and commitment to their clients. It is so difficult engaging with people when you can't meet face to face, but try they did and kept everyone safe and connected. The team contributed to newsletters, to reports, to the vegetable garden project and to other initiatives to boost mental health across community. The SEWB workers focused on young people and provided mental health support to this vulnerable group so impacted by Covid19 restrictions.

Sadly we said farewell to Maddi as she left to further her career and we thanked her for her service. Soon after, Michael joined the team and he focused on "Active Therapy" to engage his clients – predominantly young lads who are typically averse to traditional forms of counselling. The boys love their sessions with Michael whether it's shooting hoops, kicking a footy or going fishing. Lots of conversation and role modelling occurs resulting in positive behavior change across both school and home. Congratulations to Michael for successfully completing his Diploma of Community Services. Thank you Michael for helping out in Homework Group and in Koko Blokes.

Melissa's clients loved her persistence in attempting to keep them connected especially the art and craft care packs she delivered to them. Her clients seem to have adapted to tele health as the "new norm". Mel successfully completed her Cert IV in AOD and is currently enrolled in VACCHO's new Diploma of AOD. Thank you Mel for helping out in Playgroup and the newly formed Kalat Girls Group. Mel's confidence and skills have flourished the last 12 months so well done and thank you to Mel.

Aaron is engaged in higher AOD studies, also enrolled in the VACCHO AOD Diploma course. This started off in Melbourne but soon turned into an online course due to lockdown. Aaron has been busy supporting his clients the best he can over the phone and when restrictions allow face to face but it isn't easy to keep that engagement steady with lockdowns. Phone contact just doesn't suit some clients. Aaron also looks after Koko Blokes which has also been a roller coaster of stop/starts for the lads. Thank you Aaron for all you do to support your clients, the boys and the team.

VACCHO Traineeship funding allowed us to employ Ebony as a Trainee Youth Worker. She has been a breath of fresh air with her enthusiasm, creativity and can do attitude. She has been a vital addition to the running of Kalat Girls Group and she has connected well with the girls. She has a small caseload supporting and advocating for youth at home and at school. Ebony is enrolled in a Cert IV in Youth Work.

In the past 12 months 42 referrals to the SEWB/AOD program were made. Positive outcomes have included clients attending detox and rehabilitation, clients being debriefed after critical incidents and improved wellbeing across the board.

The Department of Justice recognised the success of our WDP program and have invited us to be part of a pilot program that will offer this program to those in remand which is very exciting and addresses a long awaited need.

We were pleased to announce that Kirrae was successful in obtaining considerable funding from Dhek Dja to run a girls group to empower community females aged 12-24. From consultation with female staff, Community and the girls themselves Kalat Girls was born and started off well until Covid19 restricted them meeting. We have lots planned for the girls ahead including training in job ready skills like safe food handling and barista training, self defence, art and crafts, music, trips away and having fun. Thank you to Jessica Chatfield for leading the group so well. Thank you also, to Holly Kerchavel at Colac Area Health who we have a partnership with in running Kalat Girls. Thank you to all the Community members who have offered to share their skills with the girls.

I look forward to the year ahead, especially so if Covid allows us the freedom to work on site and see all our clients face to face. I look forward to knowing everyone is safe and free from the virus threat. And I especially look forward to us all being able to share time with family and friends once again.

Heather Vafidis
SEWB Coordinator

Children's Activities

This year has been challenging for everyone, COVID19 continues to disrupt all our lives but is extra challenging for our children. Whenever we were unable to hold Playgroup onsite, we sent fun activities, a book and healthy snacks home each week. Thanks to the families that send photos of the kids enjoying their snacks and doing their activities. It makes us happy to see them enjoying receiving their packs and doing their activities. Parents assured us that the children knew that they were from playgroup and enjoyed having playgroup time, even if we couldn't be all together. When we have been able to hold playgroup onsite it has been fantastic, colourful and cheerful and great to see all the kiddies playing together and the families catching up.

As we have had a disrupted year it's made it hard to have the speech therapist, Maternal Health Nurse or anyone else come along regularly, but they were able to come to a few sessions.

One of our great Playgroup highlights was taking the Playgroup families to a Bluey concert at the Lighthouse Theatre and out to lunch.

Holiday program has been much the same as Playgroup, some remote activities and some face to face. We did squeeze a couple in and had a great turn out to the Holiday Program during the July holidays with some tie dye fun. It was great to see everyone come together and enjoy each other's company and activities. We had a session in April 2021 at the Cudjee Wildlife Park where everyone got to sit and hold heaps of different animals including snakes, birds and possums. Everyone also got to go outside and see emus, kangaroos, dingo, koalas and other animals and enjoyed being able to feed them. Activities in April also some the very popular Horse Riding sessions, which if you were lucky enough not to get rained on, were really enjoyed by everyone.

When unable to be face to face we sent home activity packs for the other holidays with games, crafts and food activities including cupcakes, pizzas, fruit kebabs, cubby making ideas, scavenger hunts and more.

We really miss seeing the kids and can't wait till we are able to come together again

Kimberley Harradine
Children's Activities Coordinator



Kimberley Harradine • Children's Activities Coordinator - Receptionist



Teneshia Harradine - Aboriginal Health Worker and Playgroup Assistant



Top: Hoilday Program - Horse Riding

Centre: Holiday Program - Tye dye day at KHS

Bottom: Santa's Visit to Playgroup - Kahlia

Koko Blokes

Koko Blokes returned from COVID-19 restrictions on the 22nd of July after face to face activities were suspended back in March 2020. We were able to run a couple of activities including our fitness test and boxing. This was sadly short lived however with Koko Blokes activities being suspended again on the 3rd of August due to COVID-19 restrictions being put back in place. During this time we were only been able to run 6-7 activities for the boys.

We started an at home art project during this time with the boys designing a Koko Blokes poster each. This was going to be a competition with the best artwork from each group being made up as promotion of Koko Blokes. Unfortunately we did not have any posters finished or handed in. Face to face is clearly the most successful way to engage for program participants.

Koko Blokes returned to face to face contact activities on the 4th of November with the U12's group first up playing a game of Kickball. Having the boys back together was great, there was lots of laughs and enjoyment from all as they had not been together in such a long time.

Kirrae asked the boys if they could do the "Welcome to country" and flag raising for NAIDOC. This was the boys first dance performance together since back in March 2020, the Koko's were a little rusty but still managed to impress all who attended.



Hayden Harradine • HACC Maintenance Supervisor



Aaron Hagan • Koko Blokes Coordinator



Lionel Chatfield - Hacc Maintenance Worker

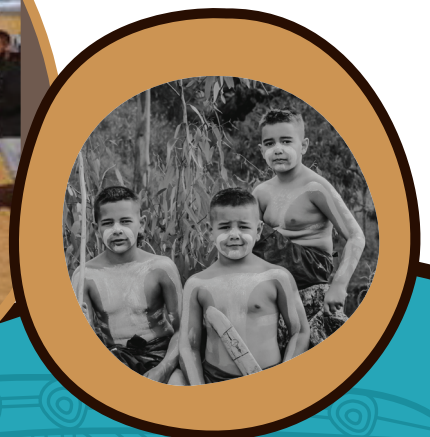
We followed this up with a rugby clinic running over two weeks from the Gunditjmara Bulls local rugby team. The

Gunditjmara Bulls team consist of a lot older brothers and cousins of the Koko Blokes. Koko's really enjoyed this with lots of talent shown by the boys over the two sessions. Having done this expressed the need for a junior's competition in this area being arranged in the future.

We also played a game of cricket down the beach with both groups coming together finishing up with a BBQ for all members and parents.

Our last activity for the year was our end of year break up. This was pretty hard to come up with as there was not really an option to get away as we usually do. So we ended up taking the boys bowling and to the movies this was enjoyed by all.

We started this year with the Koko's getting fresh haircuts by one of the



Left : Koko Blokes - Filming for Salty One-
Above : Narrah, Wirann and Bungarie Ugle-Hagan

Koko Blokes

members Mother's. This was done so all the boys looked their best for the Koko Blokes photo shoot by Monique Kyeema Photography a local indigenous woman who has ties to community. The photo shoot was of full group and individual family portraits. The overall finished product was exceptional, with all families getting a usb of their boy's photos.

We ran our 6 monthly fitness test, this was a bit of a struggle for the boys coming out of Covid lockdowns. With results showing a decline in fitness levels.

We had plenty of dance practices for upcoming dance performances and the "Welcome/Graduation ceremony where we had 3 new boys join and one graduate to the 12+ group.

Due to COVID-19 restrictions the Koko's only were able to do 3 dance performances out of the 6 booked:

- Warrnambool Primary School
- Southwest Principals annual forum
- NAIDOC

The Koko's art project we did this reporting period was for each group to do a silhouette group painting. Both groups' efforts were amazing. Both the paintings are proudly hanging in Kirrae.

We have also ran cooking, boxing and basketball activities.

Unfortunately our yarning circle activities and guest speakers did not get to run as snap lockdowns and COVID19 restrictions put a halt to our weekly catches for a few weeks.

The main issue we have had this reporting period is with the COVID19 restrictions putting a halt to our usual face to face activities. With restrictions easing we have had to develop procedures so we can try to bring the group back together safely. A risk review was undertaken for each program area including Koko Blokes, looking at the risks, ways to mitigate risk, social distancing requirements and more.

It has not been a very good year for the Koko's with all the disruptions but in the future it will become a lot better, allowing us to continue running the program as normal.



Above : Tum and Xavier

Right : Koko Blokes and Hayden and Kahlia

HACC – CHSP Program

Home and Community Care Program for Younger People and Commonwealth Home Support Program

We began the 2020/2021 Financial Year with Ivy continuing work as the program coordinator before transitioning to her new role as the Quality and Finance Admin Officer in January. In March I came on board to take on the HACC-PYP and CHSP role.

On that note I would like to thank Ivy for all the hard work she put into the role with the CHSP HACC/PYP program, she continues to assist me through this change over period and with ongoing reporting.

Community Lunches were great & a big thank you to Jess cooking up a healthy meal plan each fortnight. Sadly due to work commitments, Jess finished up & COVID19 reared its ugly head again, putting a halt to our onsite lunches for a while.

A big thank you to Kings Catering who have supplied community meals & single meals to clients in lockdown.

We had arranged a few activities but often we were knocked on the head with COVID.

Social Support lunches were starting to get on a roll & we visited such places as the Allansford Hotel, such big meal some clients struggled to eat it all! Then we headed off to Flying Horse Inn, the RSL, the City Memorial Bowls Club & Raffey's Tavern with some strong numbers for lunch. Worked well with some suggestions from community on different places they would like to visit.



Lionel Chatfield • HACC Maintenance Worker

LGBTQI Wear It Purple Day, to foster supportive, safe, empowering and inclusive environments for rainbow young people was arranged late August with Guest speakers & community lunch. We teamed up with the deadly walking group to include rainbow branding and colour palette across the Deadly Walkers clothing range coming out. Then...lockdown hit and the day was put on hold. This project took the eye of Department of Health & we received a commendation & they wanted it to show case the state our work. Well done to all of The Kirrae Health Team on



John Brooks • HACC-PYP and CHSP Coordinator

this achievement. Special Thanks to Thalia who has been a great ally for the CHSP Program.

Big thanks to all the staff who helped deliver the Fruit & meals to the community member's during the year.

Hayden & Bones had the blades sharpened & were ready to go when weather and COVID allowed.

The boys did been doing an excellent job with delivering the Fruit, Meals & activity packs for all the community member's & keeping up with their other roles at Kirrae.



Hayden Haradine • HACC Maintenance Supervisor

I have worked from home as required by State Government rules & had to adjust, I prefer Face To Face with my role.

We started a new breakfast group with thanks to Ivy, Ebony & Kunta, for all school children on Thursdays. Lots of yummy food on offer & our famous smarty pan cakes next time. We encourage all families to come & we might have a few things in store for the children before getting on the Bus.

Bingo was on a roll during the Year with all the prizes well received after a hard but fair battle in each game. More activities to come from July onwards, all COVID dependent as always.

I would like to thank the Board, community members & all the staff at Kirrae Health Services, in welcoming me into the role. I look forward to more face to face going forward!

John Brooks
HACC-PYP and CHSP Coordinator



FINANCIAL REPORT

For the year ended 30 June 2020



Diom Vafidis • Finance Manager

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Far left : TIS Family Photo Shoot - Layla Herbertson

Left : Animal Wildlife - Jayce

Above: School Holiday Activities at home - Nyree and Kaley Grayson

Right : Vann - Holiday Program at home Cup cake making



Kirrae Health Service Inc.

ABN 98 641 022 731

Financial Statements for the year ended 30 June 2021

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KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

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For the year ended 30 June 2021

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KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Committee Report

For the year ended 30 June 2021

The committee present their report, together with the financial statements of Kirrae Health Service Inc. ("KHS") for the year ended 30 June 2021.

Information on committee members

The following persons were committee members of the association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Danny Chatfield
 Louise Wackett
 Katie Clark
 Allan Miller
 Tanya McDonald (until October 2020)
 Alera Harrison (until October 2020)
 Wayne Harradine (until October 2020)
 Alice Ugle (until October 2020)
 Jessica Chatfield (from October 2020)

Principal activities

During the financial year the principal continuing activities of the association were servicing the health needs of the Framlingham Aboriginal Community.

There were no other significant changes in the state of affairs of the association during the financial year.

Operating results

The operating surplus of the association amounted to \$935,405 (2020: \$679,278).

Meetings of committee members

The number of meetings of the association's committee held during the year ended 30 June 2021, and the number of meetings attended by each committee members were:

	Committee meetings	
	Eligible to attend	Number attended
Danny Chatfield	4	4
Louise Wackett	4	2
Katie Clark	4	3
Allan Miller	4	3
Tanya McDonald	2	1
Alera Harrison	2	1
Wayne Harradine	2	1
Alice Ugle	2	2
Jessica Chatfield	2	2

After balance date events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Committee Report

For the year ended 30 June 2021

Auditor's independence declaration


The lead auditor's independence declaration for the year ended 30 June 2021 has been received and can be found immediately after this committee report.

Signed on behalf of the committee.

Committee Member: 

Name: Danny Chatfield / Chairperson

Dated this 8th day of November 2021

Committee Member: 

Name: Louise Wackett / Deputy Chairperson



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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Kirrae Health Service Inc. for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

RSM

RSM AUSTRALIA PARTNERS

A handwritten signature in black ink that reads 'John Findlay'.

JOHN FINDLAY
Partner

Ballarat, Victoria
Dated this 8th day of November 2021

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement of Profit or Loss and Other Comprehensive Income
 For the year ended 30 June 2021

	Note	2021 \$	2020 \$ (restated)
Revenues and other income	2.1	2,862,914	2,234,830
Employee expenses	3.1	(1,070,847)	(910,049)
Operating expenses	3.2	(774,961)	(614,547)
Depreciation	4.3	(81,701)	(30,956)
Surplus before income tax		935,405	679,278
Income tax expense		-	-
Surplus for the year after income tax		935,405	679,278
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		935,405	679,278

The accompanying notes form part of these financial statements

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement of Financial Position
As at 30 June 2021

	Note	2021 \$	2020 \$ (restated)
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	2,065,399	1,261,066
Trade and other receivables	5.1	127,430	67,860
Prepayments		25,344	20,459
Total Current Assets		2,218,173	1,349,385
Non-Current Assets			
Property, plant and equipment	4.1	460,889	311,326
Right-of-use assets	4.2	174,931	125,989
Total Non-Current Assets		635,820	437,315
TOTAL ASSETS		2,853,993	1,786,700
LIABILITIES			
Current Liabilities			
Trade and other payables	5.2	199,043	126,589
Employee benefits provision	3.3	220,303	212,480
Lease liabilities	6.2	40,262	10,516
Total Current Liabilities		459,608	349,585
Non-Current Liabilities			
Employee benefits provision	3.3	19,309	19,780
Lease liabilities	6.2	127,222	104,887
Total Non-Current Liabilities		146,531	124,667
TOTAL LIABILITIES		606,139	474,252
NET ASSETS		2,247,854	1,312,448
EQUITY			
Accumulated surplus	8.1	2,247,854	1,312,448
TOTAL EQUITY		2,247,854	1,312,448

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement of Changes in Equity
 For the year ended 30 June 2021

	Accumulated surplus	Total
	\$	\$
2021		
Balance at 1 July 2020	1,312,448	1,312,448
Surplus for the year	935,405	935,405
Balance at 30 June 2021	2,247,854	2,247,854
2020		
Balance at 1 July 2019	633,170	633,170
Surplus for the year (restated)	679,278	679,278
Balance at 30 June 2020	1,312,448	1,312,448

The accompanying notes form part of these financial statements

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement of Cash Flows

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers including grants (inclusive of GST)		2,803,066	2,266,878
Payments to suppliers and employees (inclusive of GST)		(1,770,887)	(1,814,092)
Interest received		278	1,370
Net cash provided by operating activities	8.2	<u>1,032,457</u>	<u>454,156</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(191,740)	(192,104)
Net cash used in investing activities		<u>(191,740)</u>	<u>(192,104)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments of lease liabilities		(36,384)	(12,376)
Net cash used in financing activities		<u>(36,384)</u>	<u>(12,376)</u>
Net increase in cash and cash equivalents held		804,333	249,676
Cash and cash equivalents at end of financial year		1,261,066	1,011,390
Cash and cash equivalents at end of financial year	6.1	<u>2,065,399</u>	<u>1,261,066</u>

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1 Summary of Significant Accounting Policies

The financial statements cover Kirrae Health Service Inc. ("KHS") as an individual entity. KHS is an association incorporated in Victoria and operating pursuant to the *Associations Incorporation Reform Act 2012 (Vic)*. KHS is also a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

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

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.

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

Basis of preparation

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

Historical cost convention

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

Critical accounting estimates

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

a) Association details

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

1 Kirrae Avenue
Purnim VIC 3278

b) Goods and Services Tax (GST)

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

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

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

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

c) Income tax

No provision for income tax has been raised as the association is exempt from income tax pursuant to Division 50, section 50-10 of the *Income Tax Assessment Act 1997*.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1 Summary of Significant Accounting Policies (cont.)**d) Current and non-current classification**

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

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

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

e) Economic dependence

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

f) Prior period correction

During the year, it was identified that accrued funding which was recognised as a liability in the prior year, should have been recognised as revenue in the prior year as there were no sufficiently specific performance obligations attached to the funding. Therefore, KHS has restated the comparative information as follows:

	2020
	\$
Revenue as previously reported	2,108,705
Adjustment recognised	126,125
Revenue as restated	<u>2,234,830</u>
Net result as previously reported	553,153
Adjustment recognised	126,125
Net result as restated	<u>679,278</u>
Current payables as previously reported	252,714
Adjustment recognised	(126,125)
Current payables as restated	<u>126,589</u>
Equity as previously reported	1,186,323
Adjustment recognised	126,125
Equity as restated	<u>1,312,448</u>

As the correction is contained to revenue, payables and equity, a third balance sheet has not been prepared.

g) Presentation

The amounts presented in the financial statements have been rounded to the nearest dollar. Minor discrepancies in tables between totals and sum of components are due to rounding.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 2 Funding Delivery of Our Services

KHS overall objective is the delivery of health treatment and support services, health promotion and prevention programs to members of the Framlingham and surrounding communities in accordance with identified community needs and the formal objectives of KHS. To enable KHS to fulfil its objectives it receives income primarily from Commonwealth and State government funding. KHS also receives income from the supply of services as outlined in the statement of profit or loss and other comprehensive income.

2.1: Revenue and other income

	2021 \$	2020 \$
Note 2.1: Revenue and other income		
<i>Operating revenue</i>		
Department of Prime Minister of Cabinet	185,402	184,144
Department of Health and Human Services	1,164,472	214,271
Department of Health and Ageing	130,276	125,469
Department of Health	536,054	614,803
Gunditjamara Co-operative	-	254,676
VACCHO	-	265,681
Western Victoria Primary Health Network	118,221	69,857
Other grants	517,400	244,610
Total operating revenue	<u>2,651,825</u>	<u>1,973,511</u>
<i>Non-operating revenue</i>		
Other income	210,811	259,949
Interest received	278	1,370
Total non-operating revenue	<u>211,089</u>	<u>261,319</u>
Total revenue and other income	<u>2,862,914</u>	<u>2,234,830</u>

Revenue recognition

The association recognises revenue as follows:

Revenue from contracts with customers

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

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

Donations

Donations are recognised at the time the pledge is made.

KIRRAE HEALTH SERVICE INC.

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Notes to the Financial Statements
For the year ended 30 June 2021**Note 2 Funding Delivery of Our Services (cont.)***Grants*

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

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

Other revenue

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

Revenue to be expended in next year

The following funding has been recognised in Note 2.1 as revenue as there are no sufficiently specific performance obligations attached to the funding, however the associated expenditure is expected to occur in the next financial year:

	2021 \$	2020 \$
Department Health and Human Services – Mental Health Funding	175,807	76,125
Department of Justice and Community Safety – Koori Youth Grants	50,000	35,000
Department of Health	-	15,000
Total revenue to be expended in next year	<u>225,807</u>	<u>126,125</u>

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 3 The Cost of Delivering Services

This section provides an account of the expenses incurred by KHS in providing key services. In Note 2, the funds that enable the provision of services/products were disclosed and in this note the cost associated with provision of services are recorded.

- 3.1: Breakdown of employee benefits expenses
- 3.2: Breakdown of operating expenditure
- 3.3: Employee benefits in the statement of financial position

	2021	2020
	\$	\$
Note 3.1: Breakdown of employee benefits expenses		
Wages	962,886	797,508
Superannuation	90,807	73,540
Provision employee entitlements	17,154	39,001
Total employee benefits expenses	<u>1,070,847</u>	<u>910,049</u>
Note 3.2: Breakdown of operating expenditure		
Program running expenses	503,097	369,311
Administration expenses	252,632	224,132
Occupancy expenses	19,232	21,104
Total operating expenditure	<u>774,961</u>	<u>614,547</u>
Note 3.3: Employee benefits in the statement of financial position		
<i>Current</i>		
Provision for annual leave	125,961	124,102
Provision for long service leave	94,342	88,378
Total current provisions	<u>220,303</u>	<u>212,480</u>
<i>Non-Current</i>		
Provision for long service leave	<u>19,309</u>	<u>19,780</u>

Employee benefits recognition

Provision is made for the association'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 national government bonds with terms to maturity that match the expected timing of cash flows.

Critical accounting estimates and judgments: Employee benefits

As discussed above, 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.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 4 Key Assets to Support Service Delivery

KHS controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources to be utilised for delivery of those outputs.

- 4.1: Property, plant and equipment
- 4.2: Right-of-use assets
- 4.3: Depreciation

	2021 \$	2020 \$
Note 4.1: Property, plant and equipment		
i) Gross carrying amount and accumulated depreciation		
<i>Non-Current</i>		
Work in progress – Building improvements (at cost)	-	179,141
Building improvements (at cost)	351,503	-
Accumulated depreciation	(38,112)	-
Total building improvements	313,391	-
Plant and equipment (at cost)	460,858	435,143
Accumulated depreciation	(313,360)	(302,958)
Total plant and equipment	147,498	132,185
Total property, plant and equipment	460,889	311,326

ii) Reconciliations of the carrying amounts of each class of asset

	Work in progress – Building improvements \$	Building improvements \$	Plant and equipment \$	Total \$
Year ended 30 June 2021				
Balance at the beginning of the year	179,141	-	132,185	311,326
Additions	-	86,440	105,300	191,740
Transfers	(179,141)	234,561	(55,420)	-
Depreciation expense	-	(7,610)	(34,567)	(42,177)
Balance at the end of the year	-	313,391	147,498	460,888
Year ended 30 June 2020				
Balance at the beginning of the year	33,400	-	107,072	140,472
Additions	145,741	-	56,069	201,810
Depreciation expense	-	-	(30,956)	(30,956)
Balance at the end of the year	179,141	-	132,185	311,326

Property, plant and equipment recognition

Property, plant and equipment, including freehold land and buildings, are carried at cost unless otherwise stated. Depreciable assets are depreciated over their useful life to the company.

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

The carrying amount of property, plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount of those assets.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 4 Key Assets to Support Service Delivery (cont.)**Note 4.1: Property, plant and equipment (cont.)****Fair value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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.

Critical accounting estimates and judgments: Impairment of non-financial assets

The association assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to the association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

	2021 \$	2020 \$
Note 4.2: Right-of-use assets		
<i>Non-Current</i>		
Building	124,487	124,487
Less accumulated depreciation	(15,384)	(7,561)
Total building right-of-use assets	109,103	116,926
Photocopier	11,208	11,208
Less accumulated depreciation	(4,356)	(2,145)
Total photocopier right-of-use assets	6,852	9,063
Vehicles	88,463	-
Less accumulated depreciation	(29,488)	-
Total vehicles right-of-use assets	58,976	-
Total right-of-use assets	174,931	125,989

KIRRAE HEALTH SERVICE INC.

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Notes to the Financial Statements
For the year ended 30 June 2021

Note 4 Key Assets to Support Service Delivery (cont.)**Note 4.2: Right-of-use assets (cont.)**

Reconciliations of the carrying amounts of each class of asset

	Building \$	Photocopier \$	Vehicles	Total \$
Year ended 30 June 2021				
Balance at the beginning of year	116,926	9,063	-	125,989
Additions	-	-	88,463	88,463
Depreciation	(7,823)	(2,211)	(29,488)	(39,522)
Balance at the end of the year	109,103	6,852	58,976	174,931
Year ended 30 June 2020				
Balance at the beginning of year	-	-	-	-
First time adoption of AASB 16	124,487	11,208	-	135,695
Depreciation	(7,561)	(2,145)	-	(9,706)
Balance at the end of the year	116,926	9,063	-	125,989

Right-of-use asset recognition

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

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

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

	2021 \$	2020 \$
Note 4.3: Depreciation		
Plant and equipment	34,567	21,250
Building and improvements	7,610	-
Amortisation right-of-use assets	39,523	9,706
Total depreciation	81,701	30,956

Depreciation recognition

Depreciation is calculated on either a straight line or diminishing value basis over the useful life of property, plant and equipment (excluding freehold land). The depreciation method and useful life of assets is reviewed regularly to ensure they are still appropriate.

The depreciable amount of property, plant and equipment including buildings but excluding land, is depreciated on a diminishing value basis or straight-line basis over the asset's useful life commencing from the time the asset is held

KIRRAE HEALTH SERVICE INC.

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Notes to the Financial Statements
For the year ended 30 June 2021**Note 4 Key Assets to Support Service Delivery (cont.)****Note 4.3: Depreciation (cont.)**

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

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

Critical accounting estimates and judgments: Estimation of useful lives of assets

The association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. 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.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements
For the year ended 30 June 2021**Note 5 Other Assets and Liabilities**

This section sets out those assets and liabilities that arose from KHS's operations.

- 5.1: Trade and other receivables
5.2: Trade and other payables

	2021	2020
	\$	\$
Note 5.1: Trade and other receivables		
Account receivable	127,629	22,701
ATO integrated client account	-	45,359
Other receivables	1,169	1,169
Less: Allowance for expected credit losses	(1,368)	(1,368)
Total trade and other receivables	<u>127,430</u>	<u>67,861</u>

Receivables recognition

Receivables are recognised at their transaction price, less any provision for impairment. Trade receivables are based on normal credit terms and do not bear interest.

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

A simplified approach is applied in calculating expected credit losses, which uses a lifetime expected loss allowance.

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

Note 5.2: Trade and other payables

Account payable	67,009	44,786
GST payable	72,482	28,848
Payroll liabilities	13,196	6,083
Other payables	-	10
Accruals	46,355	46,862
Total trade and other payables	<u>199,042</u>	<u>126,589</u>

Payables recognition

Trade payables are recognised at their transaction price. Trade payables are obligations on the basis of normal credit terms and do not bear interest.

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at the end of the reporting period. Due to their short-term nature, they are measured at amortised cost and are not discounted. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 6 How We Finance Our Operations

This section provides information on the sources of finance utilised by KHS during its operations, along with other information related to financing activities of KHS.

This section includes disclosures of balances that are financial instruments.

- 6.1: Cash and cash equivalents
- 6.2: Lease liabilities
- 6.3: Commitments for expenditure

	2021	2020
	\$	\$
Note 6.1: Cash and cash equivalents		
<i>Current</i>		
Petty cash	68	68
Commonwealth Bank HACC account	229,115	187,842
Commonwealth Bank health worker account	1,378,596	602,187
Commonwealth Bank program account	174,042	187,594
Commonwealth Bank salary packaging account	4	200
Commonwealth Bank project account	921	671
Commonwealth Bank passbook account	134,729	134,729
Commonwealth maintenance account	147,923	147,775
Total cash and cash equivalents	<u>2,065,399</u>	<u>1,261,066</u>

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 6.2: Lease liabilities*Current*

Lease liabilities	40,262	10,516
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Non-Current

Lease liabilities	127,222	104,887
Total lease liabilities	<u>167,484</u>	<u>115,403</u>

Lease liabilities recognition

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

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

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 6 How We Finance Our Operations (cont.)**Note 6.2: Lease liabilities (cont.)****Critical accounting estimates and judgments: incremental borrowing rate**

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the association estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

Note 6.3: Commitments for expenditure

The association had no commitments for expenditure as at 30 June 2021 and 30 June 2020.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 7 Risks, Contingencies and Valuation Uncertainties

The association is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the association is related mainly to fair value determination.

7.1: Financial instruments

7.2: Contingent assets and contingent liabilities

Note 7.1: Financial instruments

Financial instruments arise out of agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The association applies AASB 9 and classifies all of its financial assets based on the business model for managing the assets and the asset's contractual terms.

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the group to collect the contractual cash flows; and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The association recognises the following assets in this category:

- cash and cash equivalents; and
- receivables.

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method.

The association recognises the following liabilities in this category:

- payables; and
- lease liabilities.

Derecognition of financial assets and financial liabilities*Financial assets*

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the association retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the association has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset; or
 - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where the association has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the association's continuing involvement in the asset.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 7 Risks, Contingencies and Valuation Uncertainties (cont.)**Note 7.1: Financial instruments (cont.)***Financial liabilities*

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

Reclassification of financial instruments

Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through profit or loss, fair value through other comprehensive income and amortised cost when and only when the association's business model for managing its financial assets has changes such that its previous model would no longer apply.

Financial risk management objectives and policies

The association's activities do expose itself to some financial risks which need to be actively managed.

Market risk

The association's exposure to market risk is primarily through interest rate risk and equity price risk.

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The association has some exposure to cash flow interest rate risks through cash and deposits that are at floating rates. The association manages this risk by mainly undertaking fixed rate or non-interest-bearing financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate.

Interest rate risk

Changes in interest rates effects the ability for the association to earn returns on investment. Management negotiates with banking institutions to get the best available rates for these deposit accounts and also uses the service of Findex to manage its investment portfolio. On this basis, the association is exposed to interest rate risk although this risk is mitigated where possible.

Liquidity risk

Vigilant liquidity risk management requires the association to maintain sufficient liquid assets (mainly cash and cash equivalents) to be able to pay debts as and when they become due and payable. The association manages liquidity risk by maintaining adequate cash reserves by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

Credit risk

The association is not exposed to any significant credit risk.

Foreign currency risk

The association is not exposed to any significant foreign currency risk.

Price risk

The association is not exposed to any significant price risk.

Note 7.2: Contingent assets and contingent liabilities

There are no known contingent assets or contingent liabilities for KHS as at 30 June 2021 (2020: NIL).

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 8 Other Disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

- 8.1: Equity
- 8.2: Reconciliation of surplus to net cash flows from operations
- 8.3: Related parties
- 8.4: Key management personnel disclosures
- 8.5: Events occurring after the reporting date
- 8.6: New Accounting Standards and Interpretations not yet mandatory or early adopted

	2021	2020
	\$	\$
Note 8.1: Equity		
<i>Retained earnings</i>		
Retained surplus at the beginning of the financial year	1,312,448	623,989
Accounting policy change (AASB 16)	-	9,181
Surplus after income tax expense for the year	935,405	679,278
Retained surplus at the end of the financial year	<u>2,247,854</u>	<u>1,312,448</u>
Note 8.2: Reconciliation of surplus to net cash flows from operations		
Surplus for the year	935,405	679,278
Cash flows excluded from surplus attributable to operating activities		
Non-cash flows in profit:		
- depreciation	81,701	30,956
- effect of discounting on lease liabilities	-	1,267
Changes in assets and liabilities:		
- (increase) in trade and other receivables	(59,570)	(51,191)
- (increase)/decrease in prepayments	(4,885)	10,855
- increase/(decrease) in trade and other payables	72,454	(256,010)
- increase in employee benefits provision	7,352	39,001
Cash flow from operations	<u>1,032,457</u>	<u>454,156</u>

Note 8.3: Related parties*Key management personnel*

Disclosures relating to key management personnel are set out in note 8.4.

Transactions with related parties

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

Receivable from and payable to related parties

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

Loans to/from related parties

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

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

Note 8 Other Disclosures (cont.)**Note 8.4: Key management personnel disclosures***Compensation*

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

	2021	2020
	\$	\$
Aggregate compensation	<u>101,575</u>	<u>91,625</u>

Note 8.5: Events occurring after the reporting date

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

Note 8.6: New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the association for the annual reporting period ended 30 June 2021. The association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement by Members of the Committee
For the year ended 30 June 2021

In the opinion of the committee:

- a. The financial report as set out on pages 4 to 23 presents a true and fair view of the financial position of Kirrae Health Service Inc. as at 30 June 2021 and its performance for the year ended on that date in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board and the requirements of the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-Profits Commission Act 2012*.
- b. At the date of this statement, there are reasonable grounds to believe that Kirrae Health Service Inc. will be able to pay its debts as and when they fall due.

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

Committee Member: 

Name: Danny Chatfield / Chairperson

Dated this 8th day of November 2021Committee Member: 

Name: Louise Wackett / Deputy Chairperson



INDEPENDENT AUDITOR'S REPORT
To the Members of Kirrae Health Service Inc.

RSM Australia Partners

12 Anderson Street West, Ballarat VIC 3350
PO Box 685 Ballarat VIC 3353

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Opinion

We have audited the financial report of Kirrae Health Service Inc., which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the financial report of Kirrae Health Service Inc. is in accordance with the *Associations Incorporation Reform Act 2012 (Vic)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance and cash flows for the year ended on that date; and
- (ii) 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 Kirrae Health Service Inc. 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.

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in Kirrae Health Service Inc.'s annual report for the year ended 30 June 2021, but does not include the financial report and the auditor's report thereon.

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

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

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

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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RSM Australia Partners ABN 36 965 185 036

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Notes to the Financial Statements

For the year ended 30 June 2021

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Left : Kai - Playgroup **Middle :** Jayce and Santa at Playgroup
Below : Animal Wildlife - Kimberley, Bernie and tamara



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**Our Future is Our Mob,
Our Mob is a #SmokefreeMob
A Smokefree Mob is a #StrongMob**
gomob.com.au

GO MOB!
#SmokefreeMob
#StrongMob

