



KIRRAE HEALTH SERVICE Inc.

ANNUAL REPORT 2019–20



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

Our Board

Tanya McDonald
Chairperson

(Stepped down August 2020)

Louise Wackett
Deputy Chair

Aliera Harrison
Member

Danny Chatfield
Member

Alice Ugle
Member

Wayne Harradine
Member

Alan Miller
Member

Katie Clark
Member



Right : Elders Gathering 2020

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.

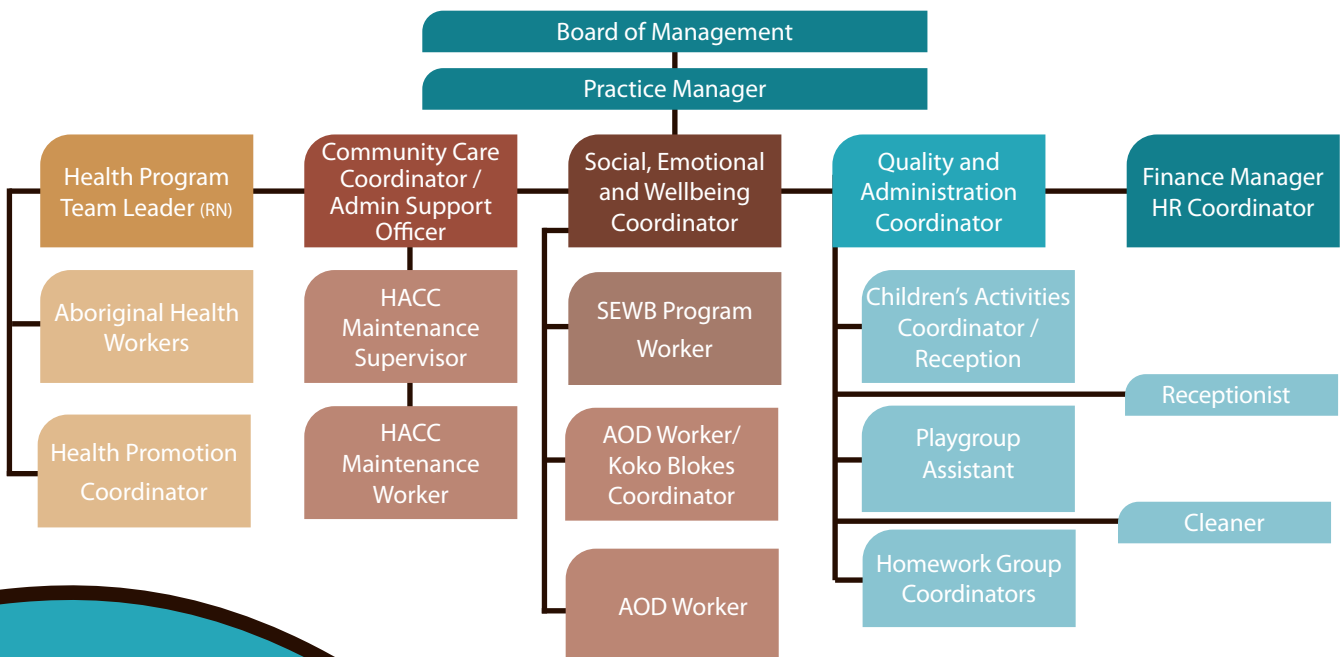
Strategic Objective 5:

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



Acting 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 the 2019/2020 reporting period. Fly high with Bunjil.

On a personal note I would like to acknowledge my fellow board members for continually attending meetings via online methods. And for adapting quickly to the new way of doing business. We use our Quarterly meetings to review all our strategy and compliance obligations.

Reviewing of the Strategic Plan every six months continues to show our strengths and also the amount of work that Kirrae put towards achieving the goals of the plan.

I would also like to acknowledge the Practice Manager/CEO and all the staff at Kirrae for all the hard work that has continued during the lockdown caused by COVID19 and again adapting quickly to still provide a service to community with online telehealth appointments, Fruit service still happening and kids playgroup activities to do at home.

I would also like to thank you the community for being so patient, as mentioned 2020 has thrown some challenges our way but we have all come together and hopefully real soon we can all put COVID behind us and move forward.

Louise Wackett
Acting Chairperson



Louise Wackett • Acting Chairperson



Centre : Jaxx with Playgroup Activity

Right : Elders Gathering Painting Workshop

From the Practice Manager

Firstly I would like to acknowledge that 2020 has been a rough year for our small community with the passing off some loved community members.

Kirrae staff throughout the year were continuing having a presence at various meetings, appointments, courts advocating for our client and increasing other agencies knowledge of the work we do at Kirrae. Our clinics and activities were often at full capacity.

With the Pandemic (Covi-19) Kirrae, like many other organisations had to quickly adapt how we did business. We enacted our Business Continuity Plan and were able to transition quite easily with the majority of our staff beginning working from home, with only Fabian and staff who live on the Settlement, especially our recently trained Aboriginal Health Workers, staying onsite. Our I.T provider helped us to roll out new tech to our staff working from home as it became clear we were in this for the long haul.

We have continued to attend various meetings and workshops via online which at times were challenging depending on the internet coverage for some. This however has also allowed us to attend other meetings that previously because of our low staff numbers we wouldn't have been able to attend, so it has been different but also workable

Our doctor clinics remained open to clients who needed them where possible, otherwise clients have been offered the telehealth option, with some of our allied health services also using this medium.

We have undertaken COVID safe planning and risk assessments, with clear practices and hygiene procedures in place for everyone.



Nonnie Harradine • Practice Manager

I would like to also acknowledge our current board members who have continued to provide great support and continual offers of assistance throughout this year.

We have continued to work to make progress in regards to our I.T upgrades and building revamp. With more works to hopefully begin before the end of the year.

Whether staff have been onsite or at home, we have continued to meet all of our many reporting requirements, funding acquittals, audits, checks and reviews.

We saw some new employees this year starting with a new Health Promotion Coordinator as well as another Alcohol and Drug worker. Sadly this year our Brian Medew decided it was time for a change after 11 years of service. We were successful in filling his position as the Social and Emotional Wellbeing Coordinator.

To my staff who have done an amazing job adapting to different delivery of services, and assisted in other areas outside their normal duties, I truly thank you all. Nothing is every too much for this crew they definitely pulled together and got the job done.

Nonnie Harradine
Practice Manager / CEO



Left : Tree Planting Day

Middle : Allan & Preston Run Rona

Right : Stay Home Stay Safe Colouring Activity

Quality and Administration Coordinator

I would like to thank all staff across this financial year as for at least the first half of it I was confined to a bed either in my house or on the floor of the office Nonnie and I share, with an icepack on my head. An unexpected never ending crappy medical condition saw me struggle to even walk much of the time across the 12 months of this reporting period and I am grateful for all of Kirrae, especially my crew and the Aboriginal Health Workers. Thanks folks, you are the best.

Mikayla, Kimberley, Kunta, Ivy, Teneshia and Maddi all contribute to the running of Reception, Playgroup and keeping the building ship shape and they do it well, pitching in wherever needed.

Playgroup had a great run from July 2019- March 2020 with transitions to Kinder and some new children joining in. We had some fun school holiday programs and wound December down last year with some early morning packing of fruit and vegetables for the community and some swift deliveries before heading home on a 40 degree day!

In times of COVID19 with many of us at home and a small crew onsite, this group are still working as seamlessly as they can. They have all helped to put many new processes in place very quickly and have adapted to whatever is thrown their way.

Ivy and Teneshia have been heavily involved in dealing with onsite matters on behalf of everyone across the months. They have delivered medications, meals, packed fruit, sometimes delivered fruit, worked on activity packs for clients, sorted admin tasks, they cleaned commonly touched surfaces across the entire building twice a day, organised playgroup activities, delivered needed items to staff, manned reception, on the list goes. Thanks you two, you've been fantastic.

For those stuck at home, you can be proud too as it can be a tricky thing to suddenly lose your everyday network and established practices and home school children and generally not go loopy! Thanks for hanging in there. Heck we even threw a silly wedding party by zoom so at least our sense of humour has never left us.

Across these many months we have tried really hard to look at 'what would we normally offer' in playgroup and try to emulate what we can for you at home and we appreciate all of your feedback. We have now even dragged Thalia into our little team meetings so that we can get some Health Promotion advice as we go along. All hands on deck we reckon!

Continuous Improvement

We chose to implement 100% of suggestions logged for improvement last year, with 54 new improvements logged to be undertaken. If we can find a sustainable way to do something better, we'll give it a go!

Surveys

Thanks to everyone who participates in our annual survey, it's so helpful and we try to steadily work through the results to provide as many of the priority requests and services as possible. We also trialled little GP satisfaction surveys via our ipads at reception and are grateful to everyone who said 'sure!' and filled them in for us. We collect feedback each term from our playgroup families and this too is super helpful in making sure we are providing the right balance for everyone.

Audits and Checks

Our annual cycle of internal checking continued as always. Everything from tag testing, exit signs, air conditioners, paths of travel to exits, file audits, program reviews, first aid kits, policies and procedures to fire extinguishers all go through review processes. Teams had great planning and review sessions across January and February this year, looking at all their program manuals and procedures. It warms the cockles of my nerdy little heart to see the great processes in place and all the knowledge sharing going on.

Accreditation

The lead up to submitting all evidence for our 3 yearly National Health and Community Services Standards Accreditation assessment was challenging. Ivy was a great help with some high level admin, Mikayla and Kimberley gathered anything I asked for

and other staff across Kirrae threw whatever evidence they could at me for loading to our assessment portal. We were on the final countdown with hundreds of pieces of evidence loaded when COVID19 was declared a global pandemic. We hit the SUBMIT button with one day left (unbeknownst to us) of working onsite before being sent home for 6 months. Who the heck could ever have predicted that?

Our accreditation assessment due in May 2020 was put on hold and will be undertaken mid-November instead, with an extension of our Accreditation expiration date granted.

Can you ever have enough thanks? Too bad here it comes again!

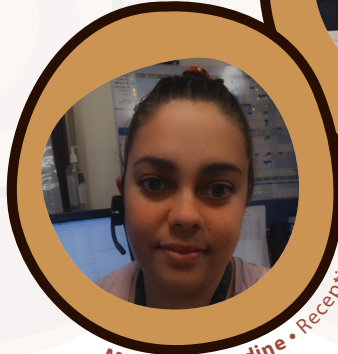
Thanks Community for helping us achieve what we need to do, even if you don't realise how much you are helping. Thanks staff. Thanks for helping me, thanks for smiling with me, thanks for keeping me upright, thanks for making me laugh, thanks for putting up with my dog and his stupid pig during zoom meetings, thanks for giving all the many things required of us a go, even if frankly we'd rather go and sit in the sun and have a nap sometimes. Two thumbs up everyone, we have done our very best.

Paula O'Brien

Quality and Administration Coordinator



Paula O'Brien • Quality and Administration Coordinator



Mikayla Harradine • Reception



Michael Gala (Kunta) • Cleaner



Kimberley Harradine • Children's Activities Coordinator

Health Program

From my last year's report I never would have imagined the way we have had to adapt our health programs and services around the unprecedented events that 2019/2020 has brought.

July 2019 to February 2020 was pretty much business as usual for the health team. Providing the care and programs that the community needs to ensure that we can address health issues across the age continuum is fundamentally what we aim to do. Relying on community feedback and monitoring the health of the community drives changes in service provision to address this aim.

The last part of 2019 saw the health team continue to push for every community member to have a health check. Ann and Teneshia have a pretty robust system of chasing up everyone that is overdue to get it done. It's not because we like to harass the community, we just know that this is our best strategy for monitoring the health of the community and preventing problems developing before that really affect your health.

The other most important task that the health team has been pushing is to increase screening rates to pick up any early signs that a health problem exists or may develop. In October last year we were fortunate to have the Breast Screen Bus come to Kirrae. During the 2 days of screening 15 local community members had their mammograms to pick up any early signs of breast cancer. Thankfully all the women tested were given the all clear so a great result. We are hoping that with mammograms recommended every 2 years for women between 50-74yo, that we will see the return of the bus in October 2021.

Management and monitoring of clients with a chronic disease continues to be an area of increasing focus and assisted through the PHN funded 'Integrated Team Care Program'. Clients are able to access extra support and funding through this program to ensure disadvantage doesn't prevent them from receiving the necessary treatments and follow up that will ensure they live well with their condition.

2019 ended with the predicted wind down to the festive season and all seemed well after the break with a flurry of planning and preparation for the New Year. Accreditation was on the horizon and our quality coordinator Paula had the whole health service buzzing with activity in preparation.

Well February 2020 threw all plans to the wind and it's been one hell of a year since! Who could have predicted that 2020



Ann Litster • Aboriginal Health Worker



Fabian McLindin RN • Health Program Team Leader

will be forever known as the year of the 'Coronavirus pandemic'. Not since the 1918 Spanish Flu has the world seen a global health crisis.

We are so clever now we can just fix anything! Unfortunately, as Australians and indeed the world have quickly discovered, we just can't fix this pandemic. Although by world standards Australia has fared quite well getting on top of infection rates, things were developing so fast that we could only just keep up with the latest recommendations for preventing the spread of the virus.

Kirrae Health Service was very quick to implement any Health Department policies and advice from the Chief Medical Officer and form a comprehensive COVID response plan with recommendations implemented as soon as it was clear what best practice management should be.

As sometimes mentioned during the initial crisis, "It is like we are operating on a war footing!" It is a battle that we are still fighting because we just can't afford for our community to be exposed to a virus threat that could decimate not only our community and health service, but the most successful and oldest living culture in the history of this planet.

Thankfully numbers within aboriginal communities have been relatively low which is a testament to the great work all our Mob has been doing in getting the messages out and supporting each other during this crisis. Recognition of the need to protect our elders was one of the first strategies that we at Kirrae implemented with visits being made to elders to inform them of the risk, ensuring they had adequate support and providing clear information about explaining how to protect themselves and families.

With this pandemic our health priorities this year have somewhat changed to reflect the extraordinary times we are in;



Teneshia Harradine • Aboriginal Health Worker

Right : Flu Immunisation

Middle : Jayce at Playgroup

Far right : Healthy Community Lunch

Health Program

Our priorities for this year are

1. **Ensure that our community and workforce are safe and fully informed and prepared during the current COVID-19 pandemic**
2. **Ensure that during this pandemic crisis that as much as possible our priority areas of monitoring Chronic Disease clients, screening for existing and preventable disease and targeted health promotion continue to be done well.**
3. **Addressing root cause issues that lead to poorer health outcomes for Aboriginal peoples in particular the social determinants of health.**

With this in mind, the Kirrae Health Team has been focusing our attention on ensuring that as many of our community keep up with their annual health checks which are a large part of our early detection and screening strategy. Auntie Ann and Teneshia have been doing a fantastic job as usual at chasing up our clients by any means available to get them to commit to getting their health checks done.

Telehealth Services were established for our GP and Allied Health clinics to ensure that these vital services continued. The use of a virtual waiting room accessed through our website has worked well and the community have been very supportive of the change.

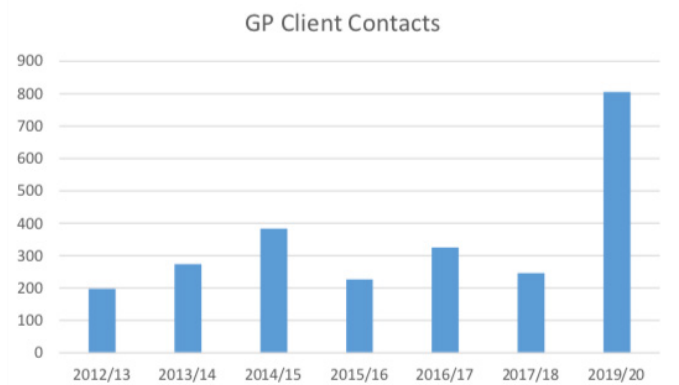
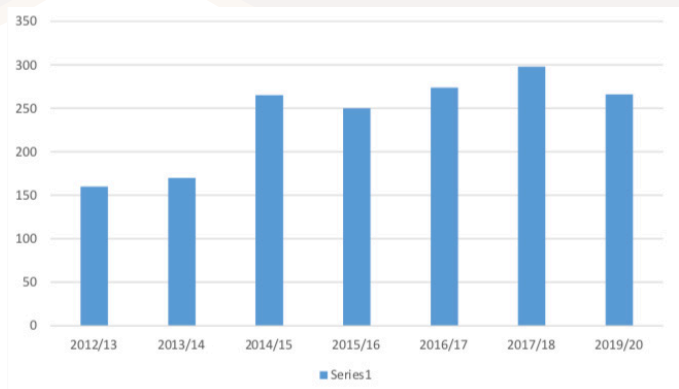
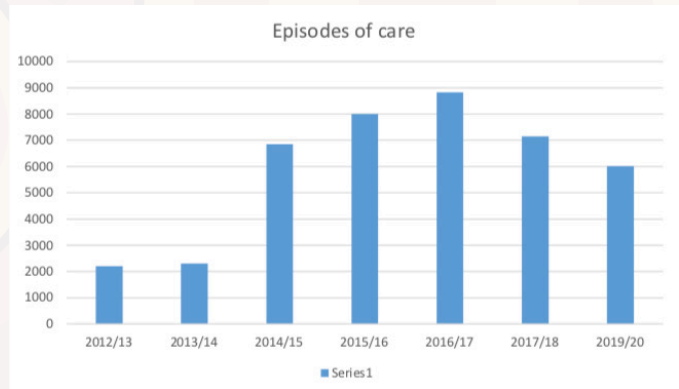
Our team welcomed Thalia Robertson earlier this year to fill the position of TIS and Health Promotion Coordinator. Timing couldn't have been better as although Thalia has had to work from home, she has been combining her health promotion skills and social media proficiency to make Kirrae Health Service one of the most 'social media active ACCHO's in Victoria.

From 'keeping safe and well' tips and messages during Covid-19 pandemic, to organising exercises classes online and getting our community along with seven other ACCHO's, supported through the 'Greater Western TIS Consortium' to participate in "RunRona". Kirrae had 48 community members participate with a total of 305km's either run or walked over the weekend of the event.

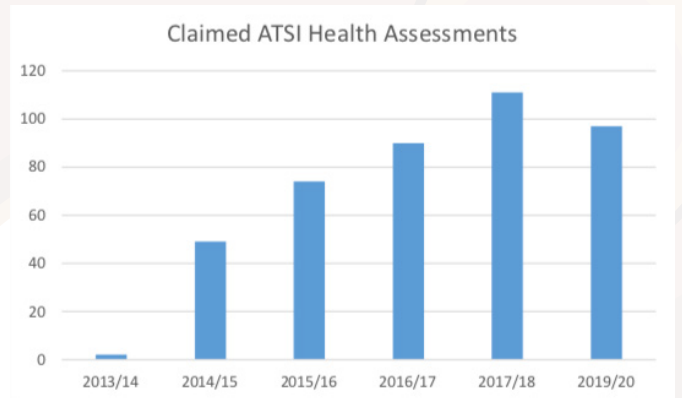
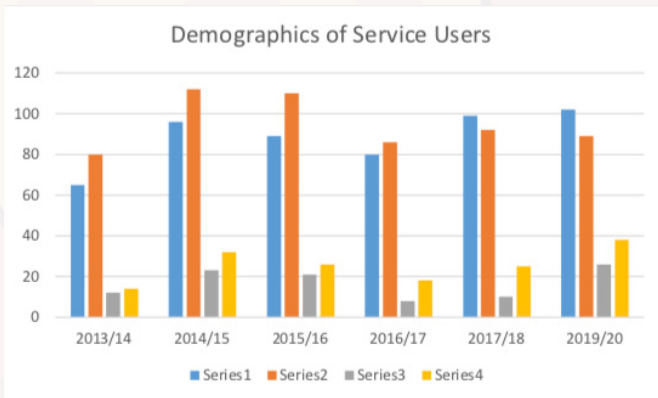
As we look ahead to 2021 we have to stay positive and trust in our Health Systems, Government and services to provide ongoing support to our communities. As 'Health Team Leader' I look forward to a time hopefully early in 2021, that we can welcome our community back into 'Kirrae Health Service', uninhibited with open arms and without the fear of Coronavirus hanging over our heads. And that all depends on getting a safe, effective vaccine for Covid-19 - Fingers crossed!

Fabian McLindin RN

Health Program Team Leader



Health Program

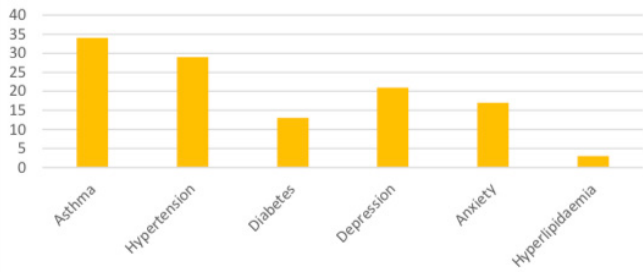


*Top : Community Helping with xmas Packing
 Middle : Bailey with Colouring Teeth Picture
 Bottom : Lionel with Puzzle Book*

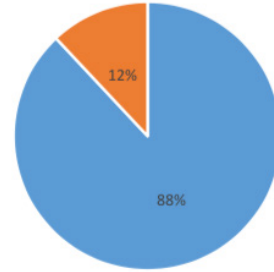
Health Program

Prevalence of disease

Yellow = 2019/20



Clients with a recorded smoking status



Recorded Not recorded (includes clients under 10 yrs)



Top : Run Rona Walk

Bottom: Koko Blokes Under 12 Boxing

Social, Emotional & Wellbeing Program



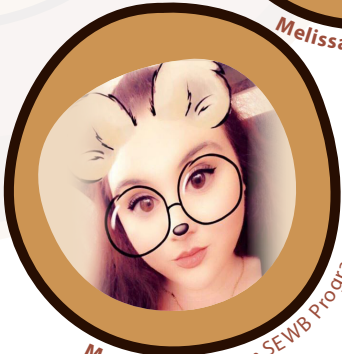
Heather Vafidis • Social, Emotional and Wellbeing Coordinator



Melissa Sumner • AOD Worker



Aaron Hagan • AOD Worker



Maddi Lemmens • SEWB Program Worker

2019-2020 saw some exciting expansion to the SEWB Team with the long awaited brand new offices being worked on across the latter half of 2019 and staff moving in by the start of 2020. A relief to everyone!

Long awaited AOD funding came through which then saw the addition of another AOD worker, with Melissa (Mel) Sumner joining the team in January. Mel is a welcome addition to the team, keen to learn and work alongside Aaron. It isn't always easy working in the AOD or counselling space but Aaron, Mel and Maddi in her counselling and advocacy role do us proud. Maddi remains ever vigilant working with her child, adolescent and adult clients and has seen great positive change across the board.

NAIDOC was celebrated with great events and cooking, with the SEWB chefs out in force.

The Work and Development Permit scheme through Fines Enforcement Services grew over the year with plans to continue across the program.

The crew did some great planning across January and February, reviewing all of the programs procedures and adding some great information to the SEWB Program Manual.

After 11 years Brian Medew said farewell and courageously started his own counselling business. We wish Brian well in his new chapter of life and thank him for his past service to Kirrae and in establishing a SEWB team.

I started in the SEWB Coordinator role on the 21st of July and before I could learn everyone's name, was sent to work from home like most of Victoria! Unfortunately the Covid19 Pandemic has caused great upheaval to service delivery. We much prefer to sit with people face to face than over the phone but hopefully it won't be too long before we can do this again.

Staff have undertaken a lot of training across the financial year including a Cert III in Mental Health, Diploma in community Services, working with aggressive behaviours, COVID19 infection control and more. SEWB Staff will be undertaking MARAM training in the new financial year, which is the new State wide Family Violence Framework.

Mel has been busy between study getting her head around the job and learning in general. Maddi is looking forward to the day she can get back into Playgroup and Homework club to support our young ones. Aaron, who also coordinates Koko Bokes, can't wait to get the boys back for more great activities.

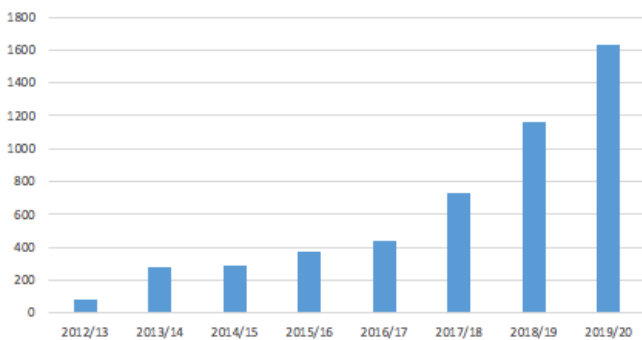
I look forward to getting to know my team better and sharing my experience and knowledge with them. I can tell already they are a dedicated lot and keen to help community where they can.

My Wish List includes perhaps one day creating a Community garden, incorporating a Healing Sensory Garden for children with sand and water play to be used in counselling sessions.

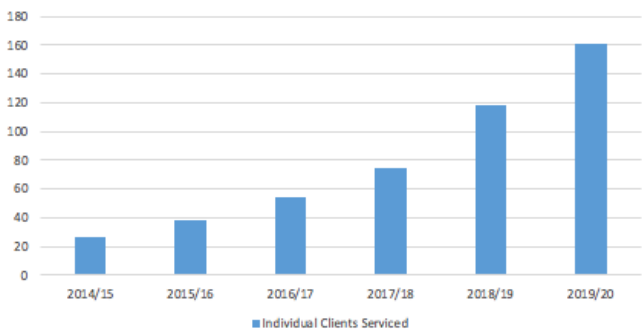
I am also looking forward to Community lunches and events so I can get to know all of you too. I believe it is the relationship that is so very important in building trust and respect. Here's to the year ahead – let's hope it's a good one!

Heather Vafidis
SEWB Coordinator

SEWB Contacts



Individual Clients Served



Children's Activities

Playgroup is a place for families to all feel welcome and come together to have fun and positive experiences with their children. It helps children to develop positive social, emotional, and physical skills and build the confidence they need to go onto kinder and school.

The Maternal Child Health Nurse visits playgroup monthly to offer information and support around parenthood and child health and development. Sometimes midwife Mary or the Koori Maternal Health Nurse Mary-Anne comes to offer care to women and families during pregnancy, labour and birth, including information around newborn care and breastfeeding.

Each term we ask families for feedback to help us to know what we are doing great, what we need to improve, what families want to do, what benefits attending playgroup has on their children and themselves.

Lots of great stuff with counting, name writing, learning colours, reading, sharing. Lots of bouncing and jumping with Teneshia. Halloween is always to be a favourite with great dress ups!

The Holiday program runs each term and we try to include lots of physical activities and sport with healthy snacks, cooking and fun. It can be a challenge to find activities to suit all the little kids as well as the older kids, but we love to see everyone all together.

Corona virus has seen us have to change up how we run Playgroup and the Holiday program with no gatherings of groups of people and only so many people able to be in the one space. For playgroup we have been delivering packs to each child which includes an activity, a book and also a healthy snack and sandwich. The Holiday program also has continued as best with can with board games sent out for the July holidays and plans for the next lot across Sept/Oct.

Thanks to Teneshia for keeping playgroup running and getting activity packs together and out the door for months, and to Ivy for helping out. Thanks to Maddi who attends playgroup with us when we run it onsite and joins in our zoom meetings during COVID19 times.

Hope to see everyone all together soon.

Kimberley Harradine
Children's Activities Coordinator



Kimberley Harradine • Children's Activities Coordinator



Teneshia Harradine • Playgroup Assistant



Top: Bubbles and Food Dye at Play Group

Centre: Jaxx with Play Dough

Bottom: Koko Blokes

Koko Blokes

In this reporting period Koko Blokes were honoured to receive the NAIDOC Youth of the Year Award from Gunditjmara Co-operative.

The boys continued to work on their fitness with boxing sessions, running and surfing activities. We have continued our fitness testing which we do every 6 months, to see how much improvement has been made. Parents enjoyed receiving the fitness reports, whilst the boys themselves were far more interested in making sure they beat their mates!

Bobby Cunningham from Australian Indigenous Mentoring Experience, put on a basketball clinic for the Koko's. The boys really enjoyed this and Bobby is happy to help out in the future. He is a great role model and community favourite.

The Koko Blokes continued to connect to culture through traditional dancing. Within this period the boys were asked to undertake 8 dance performances with dance practice being held in the lead up, teaching and learning new routines. Performances were given at the Gunditjmara Bulls rugby season opening, Warrnambool Primary School: Multi cultural day, Connecting Communities Journey by VICPOL, Koori County Court opening, NAIDOC Day @ Kirrae, Justice Forum, Sherriff's Conference, Eastern Maar AGM and the Wurdi Youang ceremony.

The Wurdi Youang ceremony involved four different dance groups from over the Gunditjmara Nation and surrounding areas coming together to do a corroboree. This was a highlight for the boys being involved in something quite special. It was held at Little River, site of



Hayden Harradine • Koko Blokes



Aaron Hagan • Koko Blokes Coordinator



Lionel Chatfield • Koko Blokes

some of the oldest standing stone arrangements in the world.

We had our Koko Bloke of the year voting and awards, for the member who has shown

great attendance, excellent attitude and leadership among the group.

Our two different aged groups participated in a variety of events including 'Hoops against Violence' in Horsham, NAIDOC March in Melbourne, Western Bulldogs game in Ballarat, cooking sessions, cyber safety and boxing sessions.

We started 2020 of with a bang having the end of the year camps for the under 12's and 12+ groups. The Under 12's visited Science Works, went swimming, to the movies, the amazing Sea Life Melbourne Aquarium and Luna Park. The adult supervisors found it very hard to keep up with young fellas! The 12+ Camp was a really good time filled with a lot of laughs. They went to Melbourne to the amazing Cable Park, went to the movies and Adventure Park. We received a lot of positive feedback from parents saying the Koko's would not stop talking about their trips.



Left : Koko Blokes at Wurdi Youang ceremony

Above : Koko Blokes Cruz

Koko Blokes

We had a team meeting in January and reviewed how we plan activities, any procedures that needed creating or reviewing and planning our monthly team meetings.

Jordy Edwards came down from Geelong to teach the boys some new dances to add to their dance performance. The Koko's have performed the new dances on four separate occasions with all the crowds loving the new ones. All new members joined in these performances and did a terrific job as most of them had not performed before.

The boys developed a "Welcome ceremony" for new members joining Koko Blokes and a "Graduation ceremony" for Koko blokes moving from the under 12's group to 12+ group.

After a couple of practices we held our "Welcome ceremony" in Feb for four new members, all seven year old boys who have been eager to join. This consisted of all the Koko's being in their traditional lap laps and ochre and calling each new member forward individually. They painted a new member with ochre and gave them a small branch of gum leaves to throw on the smoking fire, gathering them to the circle and the joining ceremony. All parents were invited to the ceremony and

celebration BBQ.

Koko Blokes designed and ordered new uniforms which arrived early March and were handed out to all members and parents who have volunteered or assisted with the program. We had hoodies, polos, training tops and shorts made. These look great with lots of people asking if they can buy a set but being told you can only gain a set if you help out with the Koko Blokes program.

On March 16th Koko Blokes program was suspended due to COVID-19 restrictions. All were saddened by this. With everyone being stuck at home on we trialed a 30 day fitness and wellbeing challenge on our Facebook page. Only 3 or 4 Koko's completed the full 30 days. Face to face is definitely for us with some great plans for when we can be together again.

Hopefully things can return to normal in the near future and where we can continue to deliver this program.



Above : Koko Blokes

Right : Koko Blokes at the NAIDOC March

HACC – CHSP Program

We began this financial year with Lionel (Bones) coming on board to work in a maintenance role with Hayden.

Bingo continued to be popular and at capacity all year. Some great prizes are always won and our end of year Christmas bingo was well attended. A great fun activity with everyone making their lunches and chatting up a storm.

Community Christmas lunch was great with Jess cooking a great feed and the tables all set out with Christmas crackers and decorations.

With Jess starting a course she was sadly unable to continue cooking our community lunches. We put out an advertisement for a community lunch cook with no luck so in the meantime I was cooking the fortnightly meals for community.

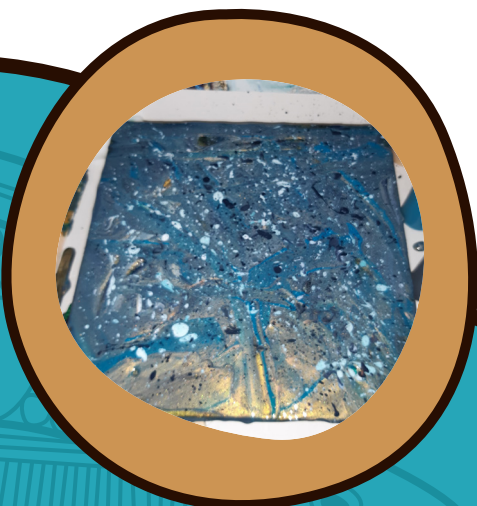
We organised the Elders Gathering at Lorne in early March. There were clients from Wind-mara, Wathaurong, Gunditjmara and Kirrae. In total 39 people attended. We had 3 workshops over the two day event, Legal Aid, Family Therapy and an Artwork shop. The fourth workshop was for Treaty but unfortunately they were unable to attend at the last moment.



Lionel Chatfield • HACC-CHSP Maintenance Worker

The Legal Aid workshop covered Power of Attorney, Medical power of attorney, making an Advance Care Directive, issues with

Aboriginal Housing Victoria tenancies and more. The Family Therapy workshop was run by our SEWB Coordinator Brian Medew. His workshop was interesting in the best way, he got everyone interacting and reflecting. The Art workshop was run by Nathan from Iluka Designs. He made sure that everyone did a bit of the artwork on a group painting. It turned out to be a wonderful workshop and painting, everyone had fun adding their little bit.



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

Everything was going great with the Gathering, community and the social support lunches, Bingo, everyone really starting to get back into attending activities, when COVID-19 happened.

Since COVID-19 started we only stopped services for a couple weeks to get a plan together of how to service the HACC/CHSP clients safely and to wait for supplies/activities ordered to come. We now have fortnightly activity packs and meal delivery and clients have been enjoying these packs and meals with a lot of good feedback from them.

I have been one of the staff that has still been working onsite since COVID-19. We all have had to adjust to a lot of change this year which has included our roles to be flexible to be able work onsite with just a few people and to help other staff that are working from home.

Hayden and Bones have been doing an excellent job, they took over the role of delivering the weekly fruit for all of the kids and the playgroup kids weekly activity packs, as well as keeping up with their maintenance jobs when allowed.

Thanks everyone for the year.

Ivy Clark
Community Care Coordinator/Admin Support Officer



Hayden Harradine • HACC-CHSP Maintenance Supervisor



FINANCIAL REPORT

For the year ended 30 June 2019



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Far left : Clients getting Arty at home

Left : Lunch Time

Above: View whilst walking, Connecting Communities Journey

Right : Sonny with Letters and Numbers

KIRRAE HEALTH SERVICE INC
A0031914E

Board of Management Report
For the Year Ended 30 June 2020

The Board of Management present their report on the Financial Report of Kirrae Health Service Inc. for the year ended 30 June 2020.

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)
Katie Clark (Board Member)
Alicia Harradine (Board Member)
Wayne Harradine (Board Member)
Alice Ugle (Board Member)

OPERATING RESULT

Net Profit/(Loss) for the Year	2020	2019
	\$	\$
	<u>553,153</u>	<u>(11,671)</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.



Name: **LOUISE WACKETT**
BOARD MEMBER



Name: **ALLAN MILLER**
BOARD MEMBER

Dated this 29th day of September 2020

KIRRAE HEALTH SERVICE INC
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Statement of Profit and Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue from Operating Activities	2	1,882,386	1,446,513
Other Income	2	226,319	148,834
Employee Expenses	3a	(910,049)	(915,568)
Program Running Expenses	3b	(369,311)	(422,298)
Occupancy Expenses	3e	(21,104)	(35,305)
Administrative Expenses	3c	(224,132)	(209,500)
Depreciation	3f	(30,956)	(24,347)
Surplus/(Deficit) for the year attributable to members		553,153	(11,671)
Other Comprehensive Income		-	-
Total Comprehensive Income for the year attributable to members		553,153	(11,671)

KIRRAE HEALTH SERVICE INC
A0031914E
Statement of Financial Position
As At 30 June 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and Cash Equivalents	4	1,261,066	1,011,390
Prepayments		20,459	31,314
Trade & Other Receivables	5	67,860	16,670
TOTAL CURRENT ASSETS		1,349,385	1,059,374
NON-CURRENT ASSETS			
Right-of-Use Assets	6	125,989	-
Property, Plant and Equipment	7	311,326	140,472
TOTAL NON-CURRENT ASSETS		437,315	140,472
TOTAL ASSETS		1,786,700	1,199,846
CURRENT LIABILITIES			
Trade & Other Payables	8	252,714	382,599
Employee Entitlements	9	212,480	181,059
Lease Liabilities	12	10,516	-
TOTAL CURRENT LIABILITIES		475,710	563,658
NON-CURRENT LIABILITIES			
Employee Entitlements	9	19,780	12,199
Lease Liabilities	12	104,887	-
TOTAL NON-CURRENT LIABILITIES		124,667	12,199
TOTAL LIABILITIES		600,377	575,857
NET ASSETS		1,186,323	623,989
EQUITY			
Accumulated Surplus	10	1,186,323	623,989
TOTAL EQUITY		1,186,323	623,989

KIRRAE HEALTH SERVICE INC
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Statement of Changes in Equity
For the Year Ended 30 June 2020

	Note	Accumulated Surplus \$	Total \$
Balance at 1 July 2018		635,660	635,660
Deficit for the year		(11,671)	(11,671)
Balance at 30 June 2019	10	623,989	623,989
Change in Accounting Policy (AASB 16)		9,181	9,181
Restated Balance at 1 July 2019		633,170	633,170
Surplus for the year	10	553,153	553,153
Balance at 30 June 2020		1,186,323	1,186,323

KIRRAE HEALTH SERVICE INC
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Statement of Cash Flows
For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from Operating Activities		2,266,878	1,771,246
Interest Received		1,370	2,489
Payments to Suppliers and Employees		(1,814,092)	(1,656,122)
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	11	<u>454,156</u>	<u>117,613</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for Property, Plant and Equipment		(192,104)	(39,413)
NET CASH FLOW USED IN INVESTING ACTIVITIES		<u>(192,104)</u>	<u>(39,413)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payments of lease liabilities		(12,376)	-
NET CASH FLOW USED IN FINANCING ACTIVITIES		<u>(12,376)</u>	<u>-</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS		<u>249,676</u>	<u>78,200</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		<u>1,011,390</u>	<u>933,190</u>
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	4	<u>1,261,066</u>	<u>1,011,390</u>

KIRRAE HEALTH SERVICE INC
A0031914E

Notes to the Financial Statements

For the Year Ended 30 June 2020

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 15 Revenue from Contracts with Customers

The incorporated association has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

AASB 16 Leases

The incorporated association has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

AASB 1058 Income of Not-for-Profit Entities

The incorporated association has adopted AASB 1058 from 1 July 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately.

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 1: Significant Accounting Policies

New or amended Accounting Standards and Interpretations adopted (continued)

Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Impact of Adoption

AASB 15, AASB 16 and AASB 1058 were adopted using the modified retrospective approach and as such comparatives have not been restated. The adoption of AASB 16 had the impact of an increase on opening retained profits as at 1 July 2019 of \$9,181.

The impact of the new Accounting Standards compared with the previous Accounting Standards on the current reporting period is as follows:

	Before new accounting standards – 1 July 2019 \$	Impact of new accounting standards AASB 16 \$	After new accounting standards 1 July 2019 \$
Net profit	(11,671)	-	-
Right-of-use assets	-	135,695	135,695
Lease liabilities	-	126,514	126,514
Contract liabilities	-		
Net assets	623,989	(9,181)	633,170
Retained earnings	623,989	9,181	633,170

The following is a reconciliation of total lease commitments at 30 June 2019 to the lease liabilities recognised at 1 July 2019:

Operating lease commitments	176,047
Discounted using the entities incremental borrowing rate of 3%	(49,533)
Lease liability recognised at 1 July 2019	126,514

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
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Notes to the Financial Statements

For the Year Ended 30 June 2020

Note 1: Significant Accounting Policies continued

Revenue Recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated 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.

Sales revenue

Events, fundraisings and raffles are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

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.

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*.

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements

For the Year Ended 30 June 2020

Note 1: Significant Accounting Policies continued

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.

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.

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements

For the Year Ended 30 June 2020

Note 1: Significant Accounting Policies continued

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.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

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

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 principle 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 interest. 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.

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements

For the Year Ended 30 June 2020

Note 1: Significant Accounting Policies continued

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

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

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

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

Leases

The Association assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Association as Lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-Use Assets

The Association recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Association at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Lease Liabilities

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including insubstance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Association and payments of penalties for terminating the lease, if the lease term reflects the Association exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Association uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements

For the Year Ended 30 June 2020

Note 1: Significant Accounting Policies continued

Leases continued

Short-Term Leases and Leases of Low-Value Assets

The Association applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

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.

Allowance for Expected Credit Losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 2: Revenue and Other Income

	2020	2019
	\$	\$
Department of Prime Minister of Cabinet	184,144	182,886
Department of Health and Human Services	123,146	75,728
Department of Health & Ageing	125,469	186,832
Department of Health	614,803	603,255
Gunditjamara Co-operative	254,676	238,818
VACCHO	265,681	77,160
Western Victoria Primary Health Network	69,857	51,889
Other Grants	244,610	29,945
	<u>1,882,386</u>	<u>1,446,513</u>
Other Income	224,949	146,345
Interest	1,370	2,489
	<u>226,319</u>	<u>148,834</u>
TOTAL REVENUE	<u>2,108,705</u>	<u>1,595,347</u>

Note 3: Expenses

Note 3a: Employee Expenses

Wages	797,508	797,355
Superannuation	73,540	75,769
Provision Employee Entitlements	39,001	42,444
TOTAL EMPLOYEE EXPENSES	<u>910,049</u>	<u>915,568</u>

Note 3b: Program Running Expenses

Activity	148,905	165,265
Elders Costs	-	-
Family Support	-	-
HACC Services	6,426	6,567
Meetings/Seminars/Travel/Accommodation	14,325	19,254
Pharmaceutical & Health	180,994	216,371
Playgroup	6,496	5,732
Training and Course Costs	12,165	9,109
TOTAL PROGRAM RUNNING EXPENSES	<u>369,311</u>	<u>422,298</u>

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 3: Expenses continued

Note 3c: Administration Expenses

	2020	2019
	\$	\$
Advertising	1,749	741
Accounting	39,360	39,360
Audit	15,850	17,200
Bank Fees	1,245	1,442
Board Expenses	3,555	373
Centre Maintenance	15,981	18,674
Computer Expenses	40,227	49,035
Miscellaneous	11,285	575
Office Supplies	10,886	10,909
Social Support Lunch	6,486	7,648
Staff Training & Uniforms	1,035	1,249
Subs & Memberships	29,350	20,532
Telephone/Internet/Communication	14,668	10,619
Vehicle Costs	32,455	31,143
TOTAL ADMINISTRATION EXPENSES	<u>224,132</u>	<u>209,500</u>

Note 3d: Auditors Remuneration

Remuneration of the auditor of the association for:

- Auditing the financial report	10,650	12,000
- Grant acquittal services	5,200	5,200
	<u>15,850</u>	<u>17,200</u>

Note 3e: Occupancy Expenses

Building Maintenance	1,797	1,657
Insurance	9,614	10,389
Leasing Charges	-	2,365
Rent	-	10,000
Utilities-Electricity & Gas	9,693	10,894
TOTAL OCCUPANCY EXPENSES	<u>21,104</u>	<u>35,305</u>

Note 3f: Depreciation

Plant & Equipment	21,250	24,347
Amortisation – ROU Assets	9,706	-
TOTAL DEPRECIATION EXPENSE	<u>30,956</u>	<u>24,347</u>

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 4: Cash & Cash Equivalents

	2020	2019
	\$	\$
Petty Cash	68	68
Commonwealth Bank HACC Account	187,842	234,173
Commonwealth Bank Health Worker Account	602,187	334,528
Commonwealth Bank Program Account	187,594	155,264
Commonwealth Bank Salary Packaging Account	200	380
Commonwealth Bank Project Account	671	5,741
Commonwealth Bank Passbook Account	134,729	134,458
Commonwealth Maintenance Account	147,775	146,778
TOTAL CASH & CASH EQUIVALENTS	<u>1,261,066</u>	<u>1,011,390</u>

Note 5: Receivables

Accounts Receivable	22,701	16,569
ATO Integrated Client Account	45,359	-
Other Receivables	1,169	1,169
Less: Allowance for expected credit losses	(1,368)	(1,068)
TOTAL TRADE & OTHER RECEIVABLES	<u>67,861</u>	<u>16,670</u>

Note 6: Right-of-Use Assets

Building Lease	124,487	-
Less: Accumulated depreciation	(7,561)	-
Photocopier Lease	11,208	-
Less: Accumulated depreciation	(2,145)	-
Total Right-of-Use Assets	<u>125,989</u>	<u>-</u>

Note 7: Property, Plant & Equipment

Plant and equipment:		
At cost	435,143	379,074
Less: Accumulated depreciation	(302,958)	(272,002)
TOTAL PLANT & EQUIPMENT	<u>132,185</u>	<u>107,072</u>

Work-in-progress – building improvements:

At cost		
TOTAL WORK-IN-PROGRESS – BUILDING IMPROVEMENTS	<u>179,141</u>	<u>33,400</u>
TOTAL PROPERTY, PLANT & EQUIPMENT	<u>311,326</u>	<u>140,472</u>

KIRRAE HEALTH SERVICE INC
A0031914E

Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 7: Property, Plant & Equipment continued

Movement in carrying amounts

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

	Plant & equipment	Work-in-progress – building improvements
	\$	\$
2019		
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>

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

	Plant & equipment	Work-in-progress – building improvements
	\$	\$
2020		
Balance at the beginning of the year	107,072	33,400
Additions at cost	56,069	145,741
Disposals	-	-
Depreciation expense	(30,956)	-
Carrying amount at end of year	<u>132,185</u>	<u>179,741</u>

Note 8: Payables

	2020	2019
	\$	\$
CURRENT		
Accounts Payable	44,786	44,901
GST Payable	28,848	30,649
Payroll Liabilities	6,083	11,840
Other Payables	10	300
Accruals	46,862	27,157
Accrued Grant	126,125	267,752
TOTAL CURRENT PAYABLES	<u>252,714</u>	<u>382,599</u>

KIRRAE HEALTH SERVICE INC
A0031914E

Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 9: Employee Benefits

	2020	2019
	\$	\$
CURRENT		
Annual Leave	124,102	93,764
Long Service Leave	88,378	87,295
	<u>212,480</u>	<u>181,059</u>
NON-CURRENT		
Long Service Leave	19,780	12,199
TOTAL EMPLOYEE BENEFITS	<u>19,780</u>	<u>12,199</u>

Note 10: Accumulated Surplus

	2020	2019
	\$	\$
Retained Surplus at Beginning of Financial Year	623,989	635,660
Accounting Policy Change (AASB 16)	9,181	-
Net Result for the Year	553,153	(11,671)
RETAINED SURPLUS AT END OF FINANCIAL YEAR	<u>1,186,323</u>	<u>623,989</u>

The relationship you can count on

KIRRAE HEALTH SERVICE INC
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Notes to the Financial Statements
For the Year Ended 30 June 2020

Note 11: Reconciliation of Net Cashflows from Operating Activities to Net Result

	2020 \$	2019 \$
Net Result for the year	553,153	(11,671)
Depreciation	30,956	24,347
Effect of Discounting on Lease Liabilities	1,267	-
	<u>585,376</u>	<u>12,676</u>
(Increase)/decrease in Receivables	(51,191)	19,103
(Increase)/decrease in Prepayments	10,855	(12,961)
Increase/(decrease) in Trade and Other Payables	(129,885)	56,351
Increase/(decrease) in Employee Entitlements	39,001	42,444
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>454,156</u>	<u>117,613</u>

Note 12: Lease Liabilities

	2020 \$	2019 \$
CURRENT		
Building Lease	8,480	-
Photocopier	2,036	-
	<u>10,516</u>	<u>-</u>
NON-CURRENT		
Building Lease	98,092	-
Photocopier	6,795	-
	<u>104,887</u>	<u>-</u>
Total Lease Liabilities	<u>115,403</u>	<u>-</u>

Note 13: Key Management Personnel Remuneration

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>91,625</u>	<u>88,339</u>
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KIRRAE HEALTH SERVICE INC
A0031914E

Notes to the Financial Statements

For the Year Ended 30 June 2020

Note 14: Contingent Assets and Liabilities

The Incorporated Association had no contingent assets or liabilities as at 30 June 2020 and 30 June 2019.

Note 15: Commitments

The Incorporated Association had no commitments for expenditure as at 30 June 2020 and 30 June 2019.

Note 16: Events after the Reporting Period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 30 June 2020, 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 2020 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

The relationship you can count on

KIRRAE HEALTH SERVICE INC
A0031914E

Board of Management Statement
For the Year Ended 30 June 2020

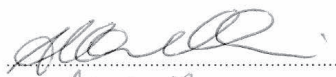
In the opinion of the Board of Management, the financial report as set out on the proceeding pages:

1. the attached financial statements and notes comply with the Australian Accounting Standards – Reduced Disclosure Requirements, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012* and associated regulations;
2. the attached financial statements and notes give a true and fair view of the Incorporated Association's financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
3. there are reasonable grounds to believe that Kirrae Health Service Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board of Management and is signed for and on behalf of the Board of Management by:



Name: LOUISE WACKETT
BOARD MEMBER



Name: Awan Miron
BOARD MEMBER

Dated this 29th day of September 2020



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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 2020, 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 2020 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.

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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.



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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Auditor's Independence Declaration Under Division 60 of the *Australian Charities and Not-For-Profits Commission Act 2012* to the Committee of Kirrae Health Service Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been no contraventions of:

- (a) the auditor independence requirements as set out in Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

CROWE WEST VIC

CASSANDRA GRAVENALL
Partner

Geelong, Victoria
Dated this 2nd day of October 2020

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.

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Left : Kingston at Playgroup **Middle :** Community xmas Fruit and Veg Packing **Below :** Playgroup Fun



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