



KIRRAE HEALTH SERVICE Inc.

# ANNUAL REPORT 2022-23

**GO MOB!**  
#SmokefreeMob  
#StrongMob





# 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 Kalat Girls, Little Sistas
- o Men's and Women's Groups
- o Physical activity groups – walking, self-defence, fitness, gym, swimming
- o Much, much, more...

## Our Board

July - Oct 2022

**Danny Chatfield**  
*Chairperson*

**Louise Wackett**  
*Deputy Chair*

**Alan Miller**  
*Member*

Oct 2022 - June 2023

**Louise Wackett**  
*Chairperson*

**Ronald Chatfield**  
*Deputy Chair*

**Alan Miller**  
*Member*

**Danny Chatfield**  
*Member*



*Right : Community Kids Cooking damper on a stick*



# Strategic Objectives

Kirrae Health Service Strategic Plan Objectives are to:

## Strategic Objective 1:

Maintain a viable, independent, accessible, inclusive and culturally safe health and community service .

## Strategic Objective 2:

Older and disabled people of the community are respected and supported to remain safely in their homes for as long as possible.

## Strategic Objective 3:

Provide social, educational, lifestyle and health supports for our young people.

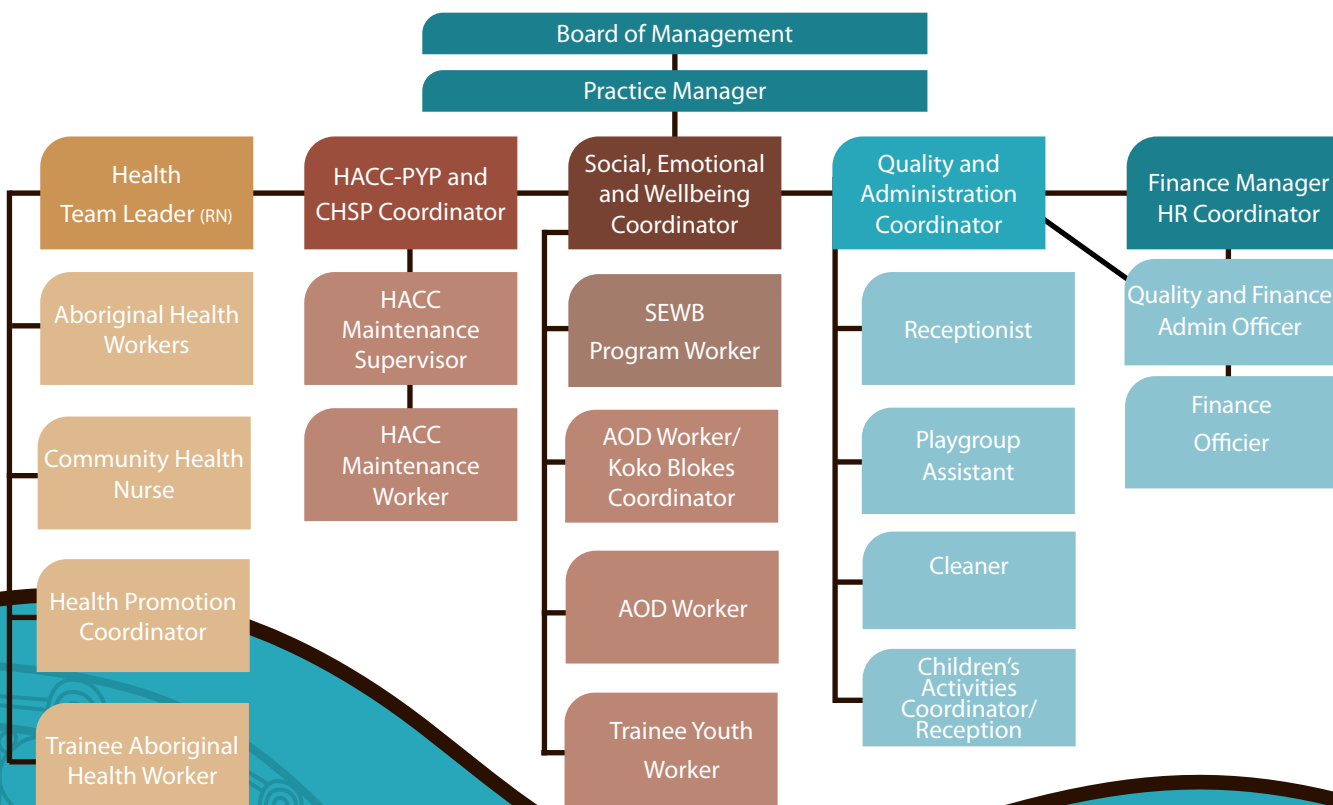
## Strategic Objective 4:

Empower families and individuals to grow together, build resilience and make healthy lifestyle and mental health and wellbeing choices

## Strategic Objective 5:

KHS utilises Governance, Operational and Financial Best Practices

# Structure Chart



# Chairperson

On behalf of the Kirrae Board, I am honoured to present the Annual Report for the 2022-2023 period.

I would like to acknowledge the Kirrae Whurrung people of the Maar Nation, the land in which our organisation operates and practices on, I would also like to offer my respects to our Elders, past present and emerging, your knowledge, wisdom, and capabilities, is what keeps our culture alive.

I like coming to Kirrae because the building is welcoming, the staff are fantastic and I am just so proud of it for what it does for the community. I love coming to BINGO, I like watching the young Koko Blokes dancing with their culture and bringing my granddaughters to Little Sista's. I enjoy the women's group, we have a good laugh and do some great things. I like coming with my grandson Kenji to playgroup, there are just things for all ages at Kirrae. I especially love doing the cooking for NAIDOC week. It was my passion and I don't do it much anymore and I look forward to that week. I feel overwhelmed and loved to be asked.

I ask community to really think about coming on the Board. It will give you a better understanding what's happening in the health service. I would like to retire from the Board in the next couple of years and would like to guide new people on the Board in the right directions, help if they have any problems or need me to answer questions.

Thanks to the current Board for the continued hard work over the last year. Our CEO and staff who do and absolute fantastic job.

We are a little organisation but do things in a huge way for our community. Thanks again to all the community for your ongoing support and we look forward to working all the families moving forward.

I would also like to pay my sincere respects to all families who endured heartache this past year with the loss of loved ones to the dreamtime. "May they fly high".

**Louise Wackett**  
*Chairperson*



**Centre :** Biggest Morning Tea

**Right :** Trust Workers at Biggest Morning Tea

# From the Practice Manager

Firstly I would like to take this opportunity to acknowledge and pay respect to the community members who passed during this year.

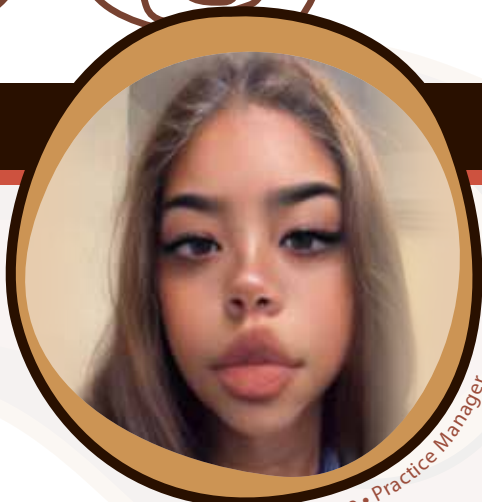
Well what a year it has been for Kirrae!

On reflection 2022/23 year has been a great one for our organization. Our client numbers have increased, we began running more Doctor clinics and have added additional services to our visiting Allied Health providers.

This time around I am happy to report we were successful in the infrastructure application for our extension. All of the needed planning has continued behind the scenes and fingers crossed we will see the concrete slab laid in December. We have been listening to community and are now on the hunt for funding to extend the community room and our playgroup area, as they get jammed to capacity and beyond all the time.

We have had a few staff changes during this financial year. After 20 years of service, Auntie Ann decided to retire and we thanked her for her many years of hard work knowing she will be greatly missed, but also knowing we will still see her and her grandkids at playgroup!

VACCHO and NACCHO have continued to assist/share any information and support regarding COVID19. With Covid still lingering we have continued to support affected clients, and still advising clients to test themselves, isolate, wear masks and above all, get vaccinated. We have been distributing Rapid Antigen Tests to all community and encourage everyone to ask for them at any time. We have received grants to continue to inform our clients and wider community on any covid news/information, so watch this space.



Nonnie Harradine • Practice Manager

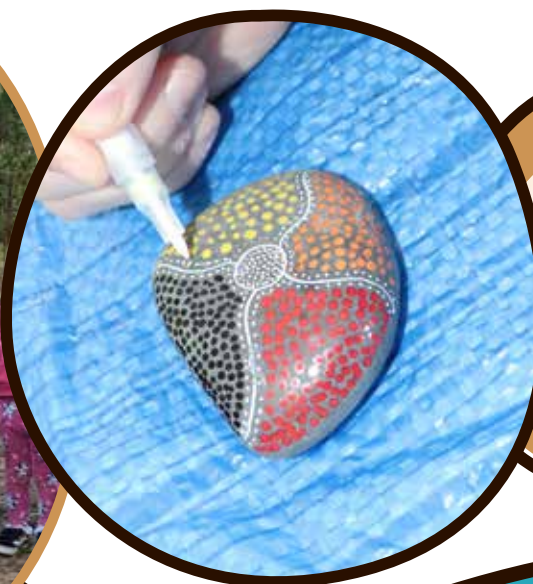
Kalat Girls, Little Sistas and Koko Blokes are all up and running with great attendance. This year also saw the renewal of Men's and Women's groups (been a while since we had those) and they also have been well attended and the activities they have been doing looked amazing. Big thanks to the staff that contribute to helping these groups run smoothly.

Our Close the Gap Day was well attended with new agencies attending and sharing advise and information. It was also a chance for our new partnership staff with the Australian Research Centre for Population Oral Health, Indigenous Unit to meet some of the community and introduce themselves to our crew.

I cannot thank our Board members enough; you guys really do go above and beyond in making sure Kirrae is achieving each year. The support you all provide to myself is truly appreciated and I can't thank you enough.

To my team at Kirrae you guys go above and beyond for our clients and the extra tasks or groups you all contribute to make our small service achieve all the extras that benefit our clients physical and mental health. YOU GUYS ROCK!

Nonnie Harradine  
Practice Manager / CEO



Left : Playgroup Easter

Middle : Rock painting

Right : Kingston Naidoc day



# Quality and Administration Coordinator

This admin crew are wonderful at keeping Kirrae on track. They are all instrumental in helping to see that our many activities and services happen and that you know all about them.

Kunta continued to keep Kirrae clean and volunteer beyond that role each week until he returned home to Hervey Bay, where we wished him the best.

## Clinical Governance

Our focus on Clinical Governance is going strong, always looking to ensure our clients get the best quality clinical service we can provide and always have a say in their care. Feedback, feedback, feedback, we love getting it.

## Continuous Improvement and feedback

One of our ongoing improvements this financial year was to create a stand alone Diversity Plan focusing on Aboriginal Culture, LGBTQI+, Physical Disabilities, Older people, mental health diversity and gender equality. This plan is displayed in our hallway for all to read at any time. The annual community survey taken across Flu Night is also vital tool to help us ensure we are on the right track and check for improvement areas.

Thanks to Brian Davis for donating his stunning handmade and painted letter box that we have converted into a feedback box! If you haven't seen it, check it out at reception!

## Accreditation – assessment time

It is time again for our 3 yearly assessment against the Health and Community Services Standards, with our onsite assessment occurring in early August. Much thanks to Ivy and all who help prepare for this, it is a culmination of all of the efforts of everyone in the whole organisation and the hard work they all do each day.

Thank you to the Management Team who help to support my work and to my beloved Admin crew, Mikayla, Ivy and Kimberley, your work speaks for itself.

## Paula O'Brien

*Quality and Administration Coordinator*



Paula O'Brien • Quality and Administration Coordinator



Mikayla Harradine • Reception



Ivy Clark - Quality and Finance Admin Officer



Kimberley Harradine - Children's Activities Coordinator-Receptionist



# Health Program

The last 12 months have been extremely busy for the health team as face to face appointments returned to normal post Covid 19 restrictions.

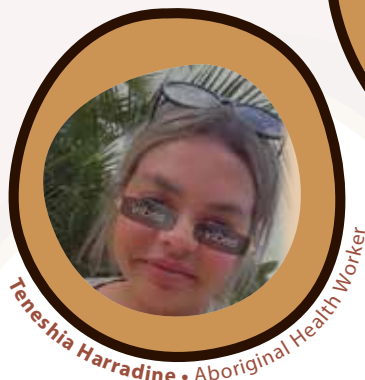
We started the year with an asthma clinic day to provide some asthma education and complete asthma and eczema action plans prior to the start of the school year. Puffers, spacers and eczema and skin care products were given out to those who attended on the day. A GP was available on site for asthma reviews and assessments.

GP clinic days proved to be very busy with increased attendance and over 60 health checks completed. Booking GP appointments throughout our region is becoming increasingly difficult, so an extra GP clinic has been added to our Kirrae visiting GP service each Friday. This means that we now have a GP available onsite approximately 10 days per month (2-3 days per week).

Clinics for visiting allied health practitioners (diabetes, chiropractor, podiatry, audiology, optometry, massage, dietician) have been very popular. In response to community feedback we added a visiting osteopath to our onsite allied health clinics.

Flu night was well attended. Once again a marquee was set up and everyone who attended sat down and enjoyed a 3 course meal and a catch up with family and friends. Each vaccinated family received a winter pack of goodies. On flu night 122 flu jabs and 26 covid jabs were given and many more jabs given in the weeks that followed.

Close the Gap day was well attended and the opening community walk was very popular. We partnered



Teneshia Harradine - Aboriginal Health Worker



Sarah Irving - Health Team Leader (RN)



Alice McCallum - Community Health Nurse

with the University of Adelaide to be involved in a silver fluoride dental health project. 97 children from our community participated in this project. The dental

team from Adelaide attended Kirrae Health Service during Close the Gap week. Each child had a dental examination and silver fluoride varnish painted on their teeth. The silver kills active decay and the fluoride toughens teeth to protect them from decay. Each child who participated received a gift card. The dentist will return in 2024 and 2025 to check the teeth of each participant. Participants will receive a special gift each visit to thank them for their participation.

Health programs have been very well received by everyone this year including bootcamps, deadly walkers, fruit program, day spa and swim and gym programs.

Cancer screening events including bowel screening, breast screening and skin checks helped to keep our community well and informed about the benefits of cancer screening.

The biggest morning tea was attended by a large number of people and was a fun event with games, prizes and lots of yummy food.



Phillip Chatfield - Aboriginal Health Worker Trainee



# Health Program

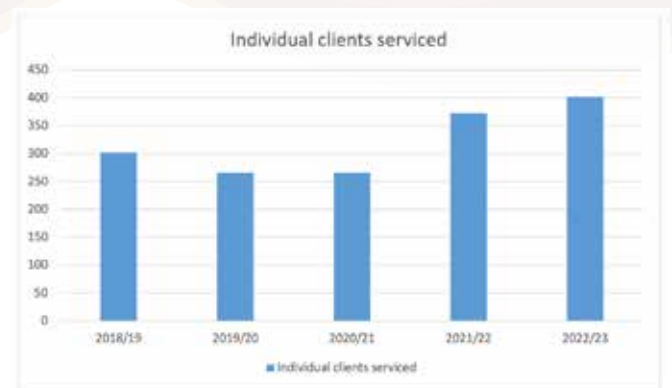
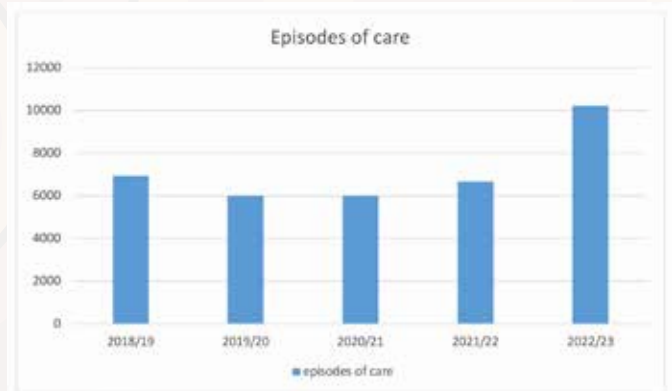


Our health team continue to improve and update their knowledge. In response to community feedback health team staff have completed an ear health course providing them with skills to complete ear examinations and ear irrigation. The team will soon attend an ear microsuction course to improve and build on the

skills learned in the ear health course. The team have also completed training in areas of vaccination, cervical screening and infant nutrition.

The health team share a wide variety of knowledge, skills, experience and qualifications in the areas of wound care, midwifery, paediatrics, asthma, eczema and hayfever management, continence care, smoking cessation, infant nutrition and chronic illness management. We fully encourage community members to drop in at any time for advice or support.

**Sarah Irving**  
Health Team Leader (RN)

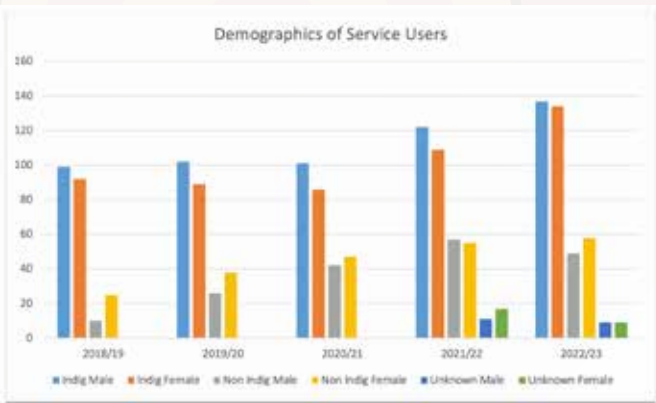


**Left :** CTG day walk 2023

**Middle :** Phyllis completes her bowel screening!

**Right :** Dentist Table - Close the Gap Day

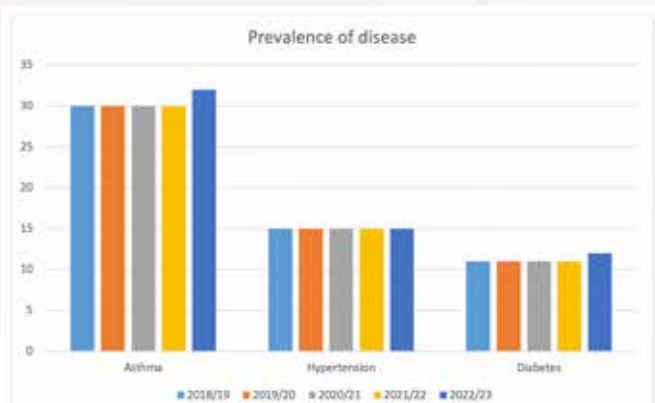
# Health Program



**Top :** Fay Clark - Flu Night

**Middle :** Kiana and Kahlia Harradine - Water Station  
Close the Gap Day

**Bottom :** Deadly Health Warriors Winner & Quit  
Champion - Hayden Harradine



Top : Flu Night - meal time

Bottom: Community Xmas Veggies Packing

# Social, Emotional & Wellbeing Program

## Social, Emotional and Wellbeing (SEWB)

### Jocelyn (Jos), Kristy, Melissa, Aaron

Positive outcomes have included clients attending detox and rehabilitation, receiving health care, advocacy and counselling as needed.

2023 saw our team really get into the swing of seeing clients post covid with both clients and workers happy to be out and about. Heather decided it was time for her to retire and we wish her well in her retirement. Jos has stepped up as the main counsellor for clients.

AOD is going well, client numbers are consistent and still taking referrals.

Work and development (WDP) is also consistent with so many clients able to be helped in this space.

Aaron and Mel continued to undertake their studies in Diploma of AOD to help in their work as AOD clinicians, whilst Jos attend a wide variety of training and Kristy continued with her studies in Youth Work.

The SEWB team attend our weekly Playgroup as much as possible and attends social support lunches to help give community as much access to the team as possible.

The team have once again been attending Koori Court each month.

Mel and Aaron took on the roles of overseeing the new Women's and Men's group. Whilst we have had both Men's and Women's groups in years past, it was time to start over and get something up and running once more. Jos took on starting Little Sista's and Kristy took on Kalat Girls.

## Pineitch Tannumbor (Strong Women) - Women's Group

### Melissa Sumner

This group is led by the women for the women. The group designed and voted on a group name and logo which was put onto shirts and jumpers which we see community wearing all the time.

Sessions are a mix of get togethers, dinners, talks, shows, and trips. We all need something to look forward to sharing with others and having a bit of fun, all of which leads to improved wellbeing for individuals, families, and our entire community.

Some feedback from the women's group is as follows:

What women's group means for me- It's a place of belonging, supportive and safe. A space of women uplifting other women and sharing of knowledge. It provides great connection to the women in community and an opportunity for history to be shared and not lost. It's a place of respect, fun and laughter. Thanks women's group you're the best.

Being in the women's group has been such an amazing journey you get to spend time with the ladies in the group we get to learn about each other not in a personal way just in a way that makes us all become one. Learning about things. Cultural museums, Crime walk very interesting to see how it was back in the day, Comedy shows lots of laughter. Dinner where we share stories lots of Laughs trying things outside of what we are used to. All the memories we now share. Different meals. So, for me it's more about leaving my comfort zone having people to laugh with, have fun and learn new things.

The woman's group is great company good laughs and meeting peoples going on trips looking forward to more great times together.

Woman's group to me means fun time with the women lots of laughs good yarns and fantastic company and so relaxing.

## Marr Weereeng (Men's Spirit) - Men's Group

### Aaron Hagan

This year Kirrae Health Service have been able to start the Men's group, which is based around running group activities around SEWB principles. Just going out together as a group and doing different stuff we would not normally be able to do. Activities are planned to run once a month.

Activities we ran this financial year included:

- AFL game
- White water rafting
- Ifly (Indoor sky diving)
- Fishing charter
- Boxing event (Kambosos v Haney)
- Dardi Munwurro Statewide Men's Gathering
- St. Kilda Music Festival
- Comedy for Treaty roadshow
- Dinner and spas

Over these activities we have had a total of 38 different men attend and be a part of this group. This has been good for all members to have a program like this run again as we have not had anything like this in a long time. Ideas for activities all come from members of the group. Only downfall to this is getting full commitment from the men to show up to activities on the day when planned. Too many excuses sometimes. But I know for sure they are disappointed from all the stories shared from those who did attend!! Overcoming this will determine whether the program will continue or not in the future. Kirrae did have to put a hold on activities for a while due to these circumstances, hopefully we won't come to that again.

It has taken awhile but the men have finally come up and agreed on the name of the KHS Men's group - Marr Weereeng meaning Men's Spirit. We currently have members working on designing a logo for the group, so we can start getting some uniforms made up.

Can not wait to see how next year's activities are and where they take us.



Melissa Sumner • AOD Worker



Aaron Hagan • AOD Worker and Koko Blokes Coordinator



Kristy Crawley - Trainee Youth Worker



Jocelyn Retalack - Social Emotional Wellbeing Worker



# Social, Emotional & Wellbeing Program

## Youth work and Kalat Girls

### Kristy Crawley

I have now been at Kirrae for just over 12 months. In this time I have built rapport and made trusting relationships with community and other organisations. My youth work experience and knowledge is growing. I have been lucky enough to attend training courses to expand my knowledge to better help our community.

Kalat Girls meet fortnightly with the girls always having a say in activities and talking about what they would like to do. I check in regularly and adapt to their changing needs as they grow and evolve.

The Kalat Girls and their mums attended our amazing Uluru Camp in April. We saw some really positive outcomes from the trip, across mother-daughter relationships and also peer relationships. The Kalat Girls also held a wildly successful dinner for their families which was raved about. We have also organised talks such as a sexual health talk and a healthy relationships talk in which the feedback we received from the young women was positive.

## Little Sistas

### Nonnie Harradine

(because Jos Retallack the coordinator is away in Italy and didn't take us with her)

At the start of 2023 the little sistas group started having group sessions every fortnight, alternating with Kalat Girls. The little sistas is a positive group of around 15 young girls. The focus on the little sistas is to provide activities in which we are creating strong values and positive experiences. Over the last 6 months we have been focusing on building positive relationships with peers and self-confidence. We have run activities such as our self-esteem boxes which created an opportunity for our young girls to reflect on what is it they love about themselves and each other. We wrote little notes to each other and placed them in our boxes to create special memories. Watching the girls read back on what it is other people liked about them was a special moment. We have also held a Karate class with Nurse Sarah. This would have to have been one of the most successful Little Sista sessions. All the girls really got into the session, a lot walking away with the desire to do karate lessons. There was a lot of laughter and fun. The little sistas have also done some cultural activities such as painting with Tracy Roach and building animals with Bronwyn.

## Koko Blokes

### Aaron Hagan

The start of every financial year is probably the busiest time for Koko Blokes, due to the number of dances they get booked in for NAIDOC Week. Usually, 3 or 4 dances for this week alone. Over this year Koko Blokes have performed a total of 8 dances, with a lot of young members stepping up and leading each performance and a lot of new members dancing this year for their first time. Really proud of all the boys and their growing confidence.

We ran activities such as:

- Art projects
- Dance practices
- Boxing
- Baker Boy concert
- Surfing
- Cooking sessions
- Movie nights
- Western Bulldogs game @ Mars

Unfortunately, this year we did not have an end of year trip due to limited funding, we were really running on fumes. But through continuing

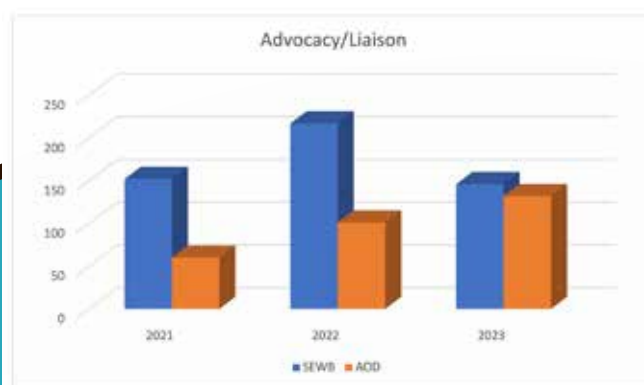
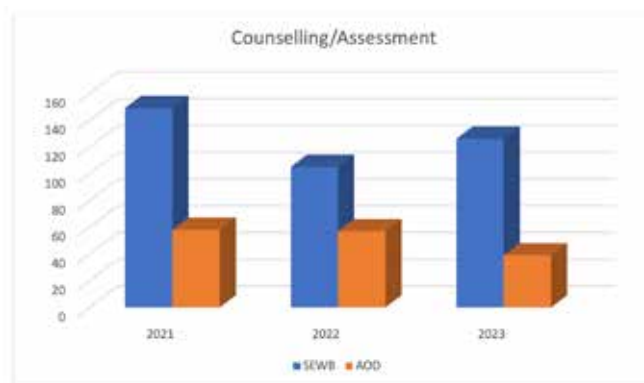
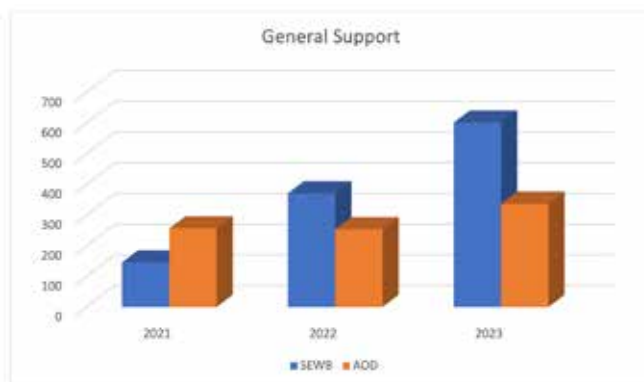
efforts we have now secured other funding opportunities to keep the group running into the future and will now be able to have our big end of year trips again.

After the end of year school holidays and returning in February of 2023, numbers at activities were low due to all the members sporting and other commitments. Leaving us the only option of pausing the program until May 2023 when there was available time and days to continue. Also having staff training commitments attributed to this, as we were only available to run 3 sessions a month instead of our regular 4 weekly sessions.

Keeping the older boys attending and interested has also been proven to be quite difficult this year, with a few older members ceasing to attend. (Most likely due to being hairy and finding other interests mainly girlfriends, hahahahaha!)

I believe with our new funding and all the new members young ones joining up, the 23-24 financial year is only looking up regarding activity opportunities and member numbers growing again.

As always having the privilege to be able to coordinate and run such a program and see how much all these young men have grown is so rewarding. A big thank you to all Koko Blokes members for always showing respect and continuing to show up each week.



Top: Bonnie at playgroup

Centre: Vann Chatfield - Fathers Day Present

Bottom: Eliza at playgroup excursion

# Children's Activities

The year has gone by in a flash, and some highlights have been watching the children become confident and capable little people making positive relationships and connections in our community and the wider community. It's great to see the playgroup families involved in other programs/events at Kirrae.

Healthy lunches and snacks are provided each week as well as water, the children are great with routine and know that they need to wash their hands before we go have lunch and snacks.

Some favourite activities and special events of the past 12 months that the children still talk about are, Father's Day Craft gifts excursions, gymnastics, painting, cubby kitchen and making cuppas, playdough, scavenger hunt and pasting activities, Halloween, our Xmas breakup, Easter hunt Playgroup kids love Naidoc day and CTG day at Kirrae.

We feel honoured and privileged in the role Playgroup plays in supporting children to become confident in their sense of self, watching their curiousness creativeness when learning new things.

We have taken the children on several local excursions such as swimming at Aquazone, toddler sessions at Gymnastics, park plays and an overnight trip to Geelong to attend the Museum of Art and Play which is designed for kids young and old with lots of interactive play.

We have had a speech Pathologist come back into the playgroup setting to assess children in a space they are comfortable, give advice and coordinate with parents and Kirrae staff if any follow ups are required. They are also assisting staff and families to learn Auslan sign language, as we have children that use Auslan at playgroup and all agree Auslan is a great communication tool for us all to learn. Parents and staff can have discussions, ask questions and get advice as needed which has been beneficial to all.

This year we added to the Playgroup Uniform with t-shirts, bucket hats and book bags. The children can pick a book each week to keep and take home in their Playgroup bags. The feedback from former and current families and others has been very positive and has made our playgroup recognisable when out and about. We had photo books made for children with memories of their playgroup year to keep and look back on.

Thank you to all our Families that come and participate each week making playgroup the amazing place that it is, and to Teneshia, Thana and everyone else that helps to make playgroup the safe and dead space it is.

**Kimberley Harradine**  
Children's Activities Coordinator



Kimberley Harradine - Children's Activities Coordinator - Receptionist



Teneshia Harradine - Aboriginal Health Worker and Playgroup Worker



**Top:** Bonnie at playgroup  
**Centre:** Vann Chatfield - Fathers Day Present  
**Bottom:** Eliza at playgroup excursion

## Mens Group



## Kalat Girls



**Top Left :** Kalat Girls Camp - Joceyln Retallack

**Top Right :** Kalat Girls Camp - Camel Ride

**Right :** Kalat Girls - Uluru Camp Group Photo

# HACC-PYP and CHSP Program

First, a big thank you to the Community for supporting us throughout the year. I would like to thank all the staff at Kirrae Health service for all their outstanding support. Special mention to Ivy & Paula for their support in my role.

We welcomed Darren to our HACC/CHSP Team late last year. Darren & Tylah have been working outstandingly for the community delivering fruit, helping with Children activities, special days & mowing lawns, cooking the BBQ & serving out community lunch. Also, a big thanks to Roy from the trust for cooking the BBQ on our special days at Kirrae!

## Community Lunch, Bingo, Special Days

Community Lunches continue to grow in numbers with lots of yummy food supplied from Kings catering. The chicken Parma's have been a big hit with all the satisfied customers. Big Thanks to Rick, Maddi, Tylah & Darren for helping serve out the hot lunches. It was noted that a wide range of HACC-PYP/CHSP clients attended community lunches & all our special Days, Close the gap, Biggest Morning Tea & NAIDOC. There have been a couple of lucky winners in the attendance wheel spin at lunch with great prizes.

Bingo was well supported & we had great fun & the true competitive spirit came out in all the players. Christmas Bingo was also a great hit with the Mob. The lunch was great & even a BBQ was held, with plenty of choice & control for the community.

Big Thanks to Northern Raiders Cricket club, who conducted a cricket clinic at our Close The Gap Day with the children all having a hit. Kirrae footballs were given out with big smiles on all the children's faces.

## Social Support

Wow what a big year the mob had in social support Lunch. The highlight was visiting Tae Rak, Aquaculture Centre at Lake Condo. The visit & meal was worth the visiting & we recommend anyone wanting to

visit, you will not be disappointed. We also attended The Allansford Hotel, Cally Hotel, Rafferty's Tavern, Flying Horse inn, Warrnambool Football Club, City Memorial Bowling Club, Macey's Hotel. The other Highlight was visiting Woolsthorpe Hotel for our Christmas Lunch including the bus trip.

## KADNAC (Koori Aged and Disability Network Advisory Committee.)

I attended KADNAC meetings & sector support updates at Goolum Goolum, Dhauwurd Wurrung, Gunditjmara, with lots of support from Jimmy Driscoll, the Regional Aboriginal development officer from Ballarat/ Grampians Health Services.



John Brooks • HACC-PYP and CHSP Coordinator



Darren Roberts • HACC Maintenance Supervisor

## Carer Connect Roadshow

Kirrae Health Services attended a Carer Connect support Services Roadshow held at Gateway Plaza in March, with networking with other services including Mpower, Elders Right Advocacy, Services Australia, Wellways, Wattle Lane plan management, Carer connect U, Wdea works, Barwon Health, Carer Gateway, Warrnambool Hospice. Wrad, & Cooida.

The day was an outstanding result for our Health service with all our merchandise wiped out from the hundreds of enquires. Special thanks to Tenisha, Phillip & Nonnie who helped with all the requests. We will be attending another roadshow in September at Mortlake.

The Aged Care Reforms are ongoing with lots of changes & new reforms in the wings. Keep watching the newsletters, on that note I would like to Thank Mikalya for her Fantastic newsletters.

Finally, I would like to thank the Board, & Management team. Special Thanks to Paula for her work with HACC/CHSP throughout the year with all the AWP. Big thanks to Nonnie for her great leadership at the Helm of Kirrae.

Still happy to help anytime, anyplace for the community.

John Brooks  
HACC-PYP and CHSP Coordinator



Tylah Merriman - HACC-PYP and CHSP Maintenance Worker





# FINANCIAL REPORT

For the year ended 30 June 2023

We are delighted to share our first annual report as the finance team. At the end of last year Ivy was off work for 3 months due to medical issues and not being able to function. This year Ivy started back with limited hours, slowly increasing until she was back at full time. Kirrae was greatly helpful during this time, with assistance getting to medical appointments and with getting back to work full time.

In February, Diom left Kirrae to pursue other endeavors. This left Ivy as the sole finance person for 2 months, with help from Nonnie and Paula to keep the wheels turning. The accountants Michelle and Nicole were able to help with the bookkeeping and other finance aspects.

In April, Rick the Finance Officer was employed. Rick was previously our go to guy for I.T when he worked for Multicomm. Rick has been learning all things finance, streamlining processes and spear heading payroll management. Rick loves having a chat and a laugh with community.

Late in June, I was employed as the Finance Manager and finally the team was complete. I started off with getting my head around the grants and the accounting program Reckon, and then later training both Rick and Ivy in Reckon.

Ivy greatly enjoys the new tasks and responsibilities and is looking forward to further training down the track. Rick and I have been loving working at Kirrae so far, we both love helping out in the kitchen for community lunch!

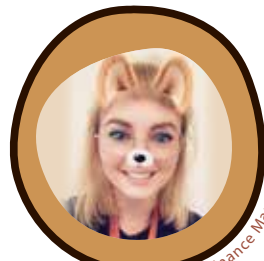
It has been an incredible journey for us building the finance team, we want to take this opportunity to express our appreciation of the privilege of working with this vibrant community.

Since then we have all been a bundle of laughter in the finance office, focusing on teamwork and creating efficiencies. We look forward to the next year where we will further refine the finance department and share knowledge amongst our team.

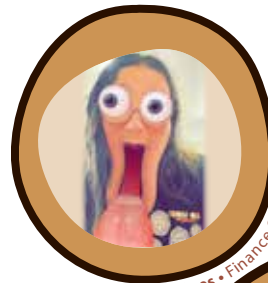
Peace out Y'all.

**Maddi Kelly**

*Finance Manager*



Maddi Kelly • Finance Manager



Rick Wines • Finance Officer



Ivy Clarke • Quality and Finance Admin Officer



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**Far left :** Holiday Program - Treetop Adventures - Group Photo

**Left :** Naidoc Day Portrait - Herbie Harradine-Teneshia Harradine-Jacob Wylie

**Above:** Thalia Roberts - Deadly Walkers - Close the Gap Day

**Right Top :** Kristy Crawley and Kalat Girls Portrait



## Kirrae Health Service Inc.

ABN 98 641 022 731

Financial Statements for the year ended 30 June 2023

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**KIRRAE HEALTH SERVICE INC.**

ABN 98 641 022 731

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**For the year ended 30 June 2023**

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**KIRRAE HEALTH SERVICE INC.**

ABN 98 641 022 731

**Committee Report**

For the year ended 30 June 2023

The committee present their report, together with the financial statements of Kirrae Health Service Inc. (“KHS”) for the year ended 30 June 2023.

**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
- Allan Miller
- Ronald Chatfield (appointed 25 January 2023)

**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.

**Objectives**

The objectives of the incorporated association is outlined in the 2021 – 2025 Strategic Plan which includes 5 key objectives as outlined below:

1. Provide and grow culturally safe, person centred, Aboriginal Community Controlled holistic health services.
2. Empower and support families and individuals, including those with disabilities, to build resilience and make healthy lifestyle, social, emotional and wellbeing choices.
3. Expand and strengthen health and wellbeing programs, services and representation for young people (0-25 yrs).
4. Ensure older members of the community are able to choose and access culturally appropriate services and supports to assist their daily living and help foster social connections.
5. Foster an ongoing culture of continuous quality improvement, strong governance, operational and financial best practice.

**Strategy for achieving the objectives and performance measurement**

To enable the incorporated association to meet it objectives the committee has developed the 2021 – 2025 Operational Plan and is performance is measured in accordance with performance indicators below:

Strategy	Measurement
1. Ensure infrastructure needs are reviewed and resources applied for including – more office space, enlarge community space	<ul style="list-style-type: none"> <li>▪ Evidence of ongoing infrastructure advocacy to funding bodies</li> <li>▪ Infrastructure grant funding streams identified</li> <li>▪ Needs prioritised</li> <li>▪ Project plans created</li> <li>▪ Possible partnerships identified</li> </ul>
Explore onsite physio and dental options to expand On Country service delivery	<ul style="list-style-type: none"> <li>▪ Evidence of research and liaison with relevant service providers</li> <li>▪ Review of space allocation and equipment needs and capacity</li> <li>▪ Services onsite or feasibility report for BOM</li> </ul>
Offer relevant pathways for community to become a massage therapist, yoga teacher, chiropractor, optometrist, audiologist, nurse	<ul style="list-style-type: none"> <li>▪ Review of training options, support and funding</li> <li>▪ Review student placement options</li> <li>▪ Advertise for expressions of interest</li> <li>▪ Newsletter and socials</li> <li>▪ CTG day promo</li> </ul>
Ensure all relevant staff work from a trauma informed base	<ul style="list-style-type: none"> <li>▪ All clinical staff to have training in trauma informed practices relevant to their field and scope of practice</li> </ul>
Set up an Art/Craft centre at Kirrae to progress Art Therapy, cultural therapy, youth work, grief counselling	<ul style="list-style-type: none"> <li>▪ Community consultation review</li> <li>▪ Space allocation and storage review</li> <li>▪ Funding stream identified</li> <li>▪ Implementation and review plan created</li> <li>▪ Training opportunities reviewed and sourced</li> </ul>
Provide first aid training for community	<ul style="list-style-type: none"> <li>▪ Evidence of expressions of interest collected</li> </ul>

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Committee Report

For the year ended 30 June 2023

Strategy	Measurement
	<ul style="list-style-type: none"> <li>First Aid Training sourced relevant to identified needs</li> <li>Course/s held onsite</li> <li>Evaluation plan created and implemented</li> </ul>
Increase strategies to monitor progress and behavioural change from health promotion programs	<ul style="list-style-type: none"> <li>Evidence of different strategies for process evaluation</li> <li>Evidence of impact evaluation and outcome evaluation under different settings/programs</li> <li>Evidence of review of current systems</li> <li>Evidence of modifying or developing system for clinical and population monitoring and evaluation</li> </ul>
Holistic health promotion across all Kirrae program areas	<ul style="list-style-type: none"> <li>Evidence of measures in place to help clients to overcome barriers to making healthy choices</li> <li>Evidence of programs continued participation in health promotion</li> <li>HP included in all activity planning and program reviews</li> </ul>
Tackling Indigenous Smoking	<ul style="list-style-type: none"> <li>Evidence of advocacy for ongoing TIS consortium funding</li> <li>Ongoing TIS health promotion including smoke free events</li> <li>Quit support, KHS funded NRT support</li> <li>Ongoing Quit advisor staff role</li> <li>All health staff trained in Quitskills</li> <li>Link Quit measures to 715's (health assessments)</li> </ul>
Fitness programs	<ul style="list-style-type: none"> <li>Onsite and offsite fitness programs in place</li> <li>Fitness incentives attached to 715's</li> <li>Programs designed for HACC_PYP and CHSP clients</li> <li>Youth fitness programs incorporated into existing groups and holiday program activities</li> <li>Evaluation of fitness incentives and programs</li> <li>All fitness programs linked to 715's for participants</li> </ul>
Community events	<ul style="list-style-type: none"> <li>Evidence of annual community survey communicated, implemented, evaluated and referred to when planning</li> <li>Evidence of a PDCA cycle of planning and evaluation of all community events</li> <li>Evidence that events are culturally safe</li> <li>Evaluation that shows community events assist in providing opportunistic occasions of health care and create opportunities for increased social, emotional wellbeing for community</li> </ul>
Fruit program	<ul style="list-style-type: none"> <li>KHS fruit program continues for all children/clients of the service up to school leavers</li> <li>KHS fruit program continues for Elders who wish to participate</li> <li>Children who receive fruit undertake annual Health Assessments</li> <li>Parents of children who receive fruit undertake annual Health Assessments</li> <li>Look for funding for fruit program to lessen the burden on health funding</li> </ul>
Allied Health Services run onsite	<ul style="list-style-type: none"> <li>RWAV funding ongoing</li> <li>Relationship with SWHC and private allied health providers is strengthened and evaluated</li> <li>Infrastructure to support onsite allied health activities/staff displacement is sourced and implemented</li> <li>Client feedback around allied health provision is sourced and reviewed for continuous quality improvement</li> </ul>
Chronic Disease Management	<ul style="list-style-type: none"> <li>Evidence of ongoing participation in ITC PHN funding goals</li> <li>Review of ITC and CDM case load for employment opportunities</li> <li>Evidence of person centred CDM plans for all relevant clients</li> <li>Evaluation of CDM</li> <li>Client feedback on CDM is included in the evaluation process and feedback is reviewed for continuous quality improvement</li> </ul>
Strong clinical governance Improving relationship with SWHC – ALO's, AHPAC	<ul style="list-style-type: none"> <li>Clinical governance training for all staff</li> <li>Clinical governance framework documented, communicated, implemented and reviewed</li> </ul>
Cultural training	<ul style="list-style-type: none"> <li>Review of WVPHN consulted cultural awareness training</li> <li>Research capacity for staff or interested community to conduct cultural awareness and cultural safety training or participate in further training consultation processes.</li> </ul>



KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Committee Report

For the year ended 30 June 2023

Strategy	Measurement
2 Out of rehab program, run by a success story of the program, culture base, AOD recovery	<ul style="list-style-type: none"> <li>Research, design and develop program</li> <li>Engage consultant/s as required</li> </ul>
Women's group	<ul style="list-style-type: none"> <li>Assess level of community engagement, feasibility, funding, program design</li> </ul>
Men's shed/cultural shed	
Cultural tours – ceremonial pit, invite people out to Fram, Tree planting	<ul style="list-style-type: none"> <li>Research tour logistics and implications for Kirrae</li> <li>Review internal recruitment opportunities</li> <li>Research funding and training opportunities</li> <li>History – health – people – land</li> <li>Existing people, train people</li> <li>Here and the Trust, partner with Trust</li> <li>Link to 1.16</li> </ul>
Advocacy, build capacity and partnerships	<ul style="list-style-type: none"> <li>Partnerships review and report</li> <li>Evidence of partnerships with new medical clinics</li> </ul>
Expand HACC-PYP and CHSP program	<ul style="list-style-type: none"> <li>Program review</li> <li>Increased workforce in this area</li> <li>Increased skills capacity</li> <li>Funding review and advocacy</li> </ul>
Disability Support Awareness	<ul style="list-style-type: none"> <li>Social media and newsletter information</li> <li>Review website content and update</li> <li>Carer Expo attendance and promotion</li> <li>KADNAC support evident</li> </ul>
3 Youth groups for all ages	<ul style="list-style-type: none"> <li>Kalat Girls members</li> <li>Koko Blokes members</li> <li>Have special day for children that don't fit age group for existing groups in the holiday periods – so 4 times a year</li> </ul>
Youth voice to the Board	<ul style="list-style-type: none"> <li>Send out expression of interest to community between 16 – 18 yo</li> <li>Target individuals</li> <li>Provide information on being on a Board</li> </ul>
School based traineeships	<ul style="list-style-type: none"> <li>Trainee attend as required</li> <li>Individual work plan created</li> </ul>
Increase collaboration with schools	<ul style="list-style-type: none"> <li>SEWB/Youth Worker to engage or make contact with schools</li> <li>SEWB to engage with Keso's</li> </ul>
Playgroup – investigate holding more than once a week (2020 community survey)	<ul style="list-style-type: none"> <li>Review work plan</li> <li>Investigate staff availability for extra day</li> <li>Investigate the need</li> </ul>
Tutoring for kids	<ul style="list-style-type: none"> <li>Kip McGrath</li> <li>Send information to families</li> <li>Have children assessed</li> </ul>
HACC PYP/CHSP Trainee	<ul style="list-style-type: none"> <li>Source funding - VACCHO</li> <li>Advertise to community</li> <li>Advertise outside the community</li> </ul>
4 Annual Elders Gathering	<ul style="list-style-type: none"> <li>Scope the number of Elders interested in attending</li> <li>Carers availability</li> <li>Organise relevant information/speakers</li> <li>Review organising with KADNAC/sourcing funding</li> </ul>
Elder abuse education and campaigns, Elder health and safety	<ul style="list-style-type: none"> <li>Send information out in newsletter</li> <li>Make a Kirrae style poster/pamphlet</li> <li>Guess speakers over lunch</li> <li>Social media tiles</li> </ul>
Community games nights (2020 survey)	<ul style="list-style-type: none"> <li>Investigate the types of games</li> <li>Availability of staff/volunteers</li> </ul>
HACC PYP/CHSP Trainee	<ul style="list-style-type: none"> <li>Recruitment of trainee</li> <li>Within community</li> <li>External if no community interested</li> </ul>
Respect campaign	<ul style="list-style-type: none"> <li>Co-design with clients, Koko Blokes, Kalat Girls</li> <li>Community art work and poetry attached to campaign</li> <li>Social media campaign</li> </ul>
5 Board support the staff and CEO Strong Governance	<ul style="list-style-type: none"> <li>Annual board self-reflection</li> <li>Timely quarterly board meetings</li> <li>Feedback</li> <li>Accreditation needs met</li> </ul>

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Committee Report

For the year ended 30 June 2023

Strategy	Measurement
Staff Appraisal for PM	<ul style="list-style-type: none"> <li>Annual appraisal done by Chairperson and another board member</li> </ul>
Governance training for current and potential future members	<ul style="list-style-type: none"> <li>Liaison with VACCHO and Justice Connect to ensure training is available to suit the needs of learners</li> <li>Connect with FAT training</li> </ul>
Training for staff	<ul style="list-style-type: none"> <li>Training register maintained</li> <li>Training needs identified</li> <li>Adequate funding for training needs</li> </ul>
Workforce continuity, workforce planning, succession planning	<ul style="list-style-type: none"> <li>HR trend report completed</li> <li>HR gap analysis undertaken</li> <li>Succession plans maintained/reviewed</li> <li>Knowledge management processes a priority amongst teams</li> </ul>
Staff wellbeing	<ul style="list-style-type: none"> <li>Employee Assistance Program maintained</li> <li>Staff able to identify signs of stress and anxiety</li> <li>Annual staff survey</li> <li>Team meetings</li> <li>Staff days</li> </ul>
Accreditation/s	<ul style="list-style-type: none"> <li>Evidence submitted to QIP or other accrediting bodies</li> <li>Successful accreditation assessments and quality reviews</li> <li>National Health and Community Service Standards (edition 7) Accreditation maintained and Quality Work Plan goals achieved</li> <li>Aged Care Standards met</li> <li>WDP accreditation maintained</li> <li>Review of mental health standards, rainbow tick accreditation, RACGP to determine if these are achievable accreditations or if parts can be achieved. Plan create to achieve identified goals</li> </ul>
Financial Review monthly program statements against budgets to ensure all funding is expended in an appropriate and responsible manner	<ul style="list-style-type: none"> <li>Annual external financial audit shows that all funded monies is accounted for accurately according to statutory requirements, standards, concepts and policies</li> <li>Board receive quarterly financials and are confident in interpreting them</li> <li>Program areas receive monthly financials and are confident in interpreting them</li> <li>All income and expenditure entered in accounting software</li> <li>Task segregation to ensure clear audit trail</li> <li>Knowledge management fostered across whole of finance team</li> </ul>
PDCA approach to planning and evaluation	<ul style="list-style-type: none"> <li>All staff engage in PDCA planning and Review cycles</li> <li>Kirrae PDCA tools utilised</li> </ul>
Annual team planning and review	<ul style="list-style-type: none"> <li>Review forms/processes</li> <li>Annual planning and review</li> </ul>
Risk Management	<ul style="list-style-type: none"> <li>Risk Registers – Operational and Board maintained and reviewed</li> <li>Register review reporting to Board</li> <li>Risk trend reports</li> </ul>

Operating results

The operating surplus of the association amounted to \$556,112 (2022: \$319,748).

Meetings of committee members

The number of meetings of the association's committee held during the year ended 30 June 2023, 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	4
Allan Miller	4	2
Ronald Chatfield	2	1



KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Committee Report

For the year ended 30 June 2023

After balance date events

No matters or circumstance has arisen since 30 June 2023 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.

Auditor's independence declaration

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found immediately after this committee report.

Signed on behalf of the committee

Committee Member: Louise Joyce Wackett  
Name: LOUISE JOYCE WACKETT

Committee Member: Danny Chiffieud  
Name: DANNY CHIFFIEUD

Date this 8th day of November 2023





AUDITOR'S INDEPENDENCE DECLARATION

RSM Australia Partners

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

T +61 (0) 3 5330 5800

F +61 (0) 3 5330 5890

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

As lead auditor for the audit of the financial report of Kirrae Health Service Inc. for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Associations Incorporation Reform Act 2012* and 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

JOHN FINDLAY  
Partner

Ballarat, Victoria

Dated this 9<sup>th</sup> day of November 2023

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KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenues and other income	2.1	2,939,483	2,407,513
Employee expenses	3.1	(1,236,973)	(1,119,238)
Operating expenses	3.2	(1,047,288)	(870,186)
Depreciation	4.3	(99,110)	(98,341)
<b>Surplus before income tax</b>		<b>556,112</b>	<b>319,748</b>
Income tax expense		-	-
<b>Surplus after income tax</b>		<b>556,112</b>	<b>319,748</b>
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive income for the year</b>		<b>556,112</b>	<b>319,748</b>

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	3,241,191	2,365,501
Trade and other receivables	5.1	90,788	111,218
Prepayments		31,662	22,016
<b>Total Current Assets</b>		<b>3,363,641</b>	<b>2,498,735</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4.1	428,924	470,047
Right-of-use assets	4.2	95,885	135,408
<b>Total Non-Current Assets</b>		<b>524,809</b>	<b>605,455</b>
<b>TOTAL ASSETS</b>		<b>3,888,450</b>	<b>3,104,190</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	5.2	146,234	147,699
Employee benefits provision	3.3	232,619	254,919
Lease liabilities	6.2	9,193	39,832
Contract liabilities	5.3	287,845	-
<b>Total Current Liabilities</b>		<b>675,891</b>	<b>442,450</b>
<b>Non-Current Liabilities</b>			
Employee benefits provision	3.3	8,455	4,555
Lease liabilities	6.2	80,390	89,583
<b>Total Non-Current Liabilities</b>		<b>88,845</b>	<b>94,138</b>
<b>TOTAL LIABILITIES</b>		<b>764,736</b>	<b>536,588</b>
<b>NET ASSETS</b>		<b>3,123,714</b>	<b>2,567,602</b>
<b>EQUITY</b>			
Accumulated surplus	8.1	3,123,714	2,567,602
<b>TOTAL EQUITY</b>		<b>3,123,714</b>	<b>2,567,602</b>

KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

Statement of Changes in Equity

For the year ended 30 June 2023

	Accumulated surplus \$	Total \$
<b>2023</b>		
<b>Balance at 1 July 2022</b>	2,567,602	2,567,602
Surplus for the year	556,112	556,112
<b>Balance at 30 June 2023</b>	<b>3,123,714</b>	<b>3,123,714</b>
<b>2022</b>		
<b>Balance at 1 July 2021</b>	2,247,854	2,247,854
Surplus for the year	319,748	319,748
<b>Balance at 30 June 2022</b>	<b>2,567,602</b>	<b>2,567,602</b>

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers including grants (inclusive of GST)		3,542,130	2,423,314
Payments to suppliers and employees (inclusive of GST)		(2,620,140)	(2,017,577)
Interest received		11,996	411
<b>Net cash provided by operating activities</b>		<b>933,986</b>	<b>406,148</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		(18,464)	(67,975)
<b>Net cash used in investing activities</b>		<b>(18,464)</b>	<b>(67,975)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments of lease liabilities		(39,832)	(38,071)
<b>Net cash used in financing activities</b>		<b>(39,832)</b>	<b>(38,071)</b>
Net increase in cash and cash equivalents held		875,690	300,102
Cash and cash equivalents at end of financial year		2,365,501	2,065,399
<b>Cash and cash equivalents at end of financial year</b>	6.1	<b>3,241,191</b>	<b>2,365,501</b>

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

**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 – *Simplified Disclosures* 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.

The financial statements have also been prepared on a going concern basis.

*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) 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.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

**Note 1 Summary of Significant Accounting Policies (cont.)****c) 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.

**d) 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*.

**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) Presentation**

The amounts presented in the financial statements have been rounded to the nearest dollar.

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

## 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

	2023 \$	2022 \$
<b>Note 2.1: Revenue and other income</b>		
<b>Grant income</b>		
Department of Health and Human Services	-	204,606
Department of Health and Ageing	176,029	139,893
Department of Health	2,052,695	1,474,846
VACCHO	84,714	187,963
Western Victoria Primary Health Network	97,752	97,348
Other grants	407,052	204,290
<b>Total grant income</b>	<b>2,818,242</b>	<b>2,308,946</b>
<b>Non-operating income</b>		
Other income	59,658	54,557
Interest received	11,996	411
<b>Total non-operating income</b>	<b>71,654</b>	<b>54,968</b>
<b>Total income</b>	<b>2,889,896</b>	<b>2,363,914</b>
<b>Revenue from contracts with customers</b>		
Medicare benefits	49,587	43,599
<b>Total revenue from contracts with customers</b>	<b>49,587</b>	<b>43,599</b>
<b>Total revenue and other income</b>	<b>2,939,483</b>	<b>2,407,513</b>
<b>Disaggregation of revenue</b>		
<b>Major services</b>		
Medical services	49,587	43,599
<b>Timing of revenue recognition</b>		
Services recognised at a point in time	49,587	43,599

## Income recognition

All income is stated net of the amounts of goods and services tax (GST)

## 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. If a grant does not have any sufficiently specific performance obligations attached, the grant is recognised upon receipt.



## KIRRAE HEALTH SERVICE INC.

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**Notes to the Financial Statements**

For the year ended 30 June 2023

**Note 2 Funding Delivery of Our Services (Cont.)***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 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.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

**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

	2023 \$	2022 \$
<b>Note 3.1: Breakdown of employee benefits expenses</b>		
Wages	1,131,500	993,818
Superannuation	118,826	99,382
Provision employee entitlements	(13,353)	26,038
<b>Total employee benefits expenses</b>	<b>1,236,973</b>	<b>1,119,238</b>

Employee expenses include all costs related to employment including wages and salaries and leave entitlements. Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

**Note 3.2: Breakdown of operating expenditure**

Program running expenses	694,837	605,400
Administration expenses	335,231	243,056
Occupancy expenses	17,220	21,730
<b>Total operating expenditure</b>	<b>1,047,288</b>	<b>870,186</b>

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

**Note 3.3: Employee benefits in the statement of financial position**

<i>Current</i>		
Provision for annual leave	111,808	131,417
Provision for long service leave	120,811	123,502
<b>Total current provisions</b>	<b>232,619</b>	<b>254,919</b>
<i>Non-current</i>		
Provision for long service leave	<b>8,455</b>	<b>4,555</b>

**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 2023

**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

	2023	2022
	\$	\$
<b>Note 4.1: Property, plant and equipment</b>		
<b>i) Gross carrying amount and accumulated depreciation</b>		
<i>Non-current</i>		
Building improvements (at cost)	360,429	360,429
Accumulated depreciation	(56,211)	(47,183)
<b>Total building improvements</b>	<b>304,218</b>	<b>313,246</b>
Plant and equipment (at cost)	529,967	519,908
Accumulated depreciation	(413,666)	(363,107)
<b>Total plant and equipment</b>	<b>116,301</b>	<b>156,801</b>
Work in progress – building improvements	8,405	-
<b>Total property, plant and equipment</b>	<b>428,924</b>	<b>470,047</b>

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

	Work in progress – building improvements	Building improvements	Plant and equipment	Total
	\$	\$	\$	\$
<b>Year ended 30 June 2023</b>				
Balance at the beginning of the year	-	313,246	156,801	470,047
Additions	8,405	-	10,059	18,464
Depreciation expense	-	(9,028)	(50,559)	(59,587)
<b>Balance at the end of the year</b>	<b>8,405</b>	<b>304,218</b>	<b>116,301</b>	<b>428,924</b>

**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.

**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.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

## Note 4 Key Assets to Support Service Delivery (cont.)

## Note 4.1: Property, plant and equipment (cont.)

## 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.

	2023 \$	2022 \$
<b>Note 4.2: Right-of-use assets</b>		
<i>Non-current</i>		
Building	124,487	124,487
Less accumulated depreciation	(31,030)	(23,207)
<b>Total building right-of-use assets</b>	<b>93,457</b>	<b>101,280</b>
Photocopier	11,208	11,208
Less accumulated depreciation	(8,780)	(6,568)
<b>Total photocopier right-of-use assets</b>	<b>2,428</b>	<b>4,640</b>
Vehicles	88,463	88,463
Less accumulated depreciation	(88,463)	(58,975)
<b>Total vehicles right-of-use assets</b>	<b>-</b>	<b>29,488</b>
<b>Total right-of-use assets</b>	<b>95,885</b>	<b>135,408</b>

## Reconciliations of the carrying amounts of each class of asset

	Building \$	Photocopier \$	Vehicles \$	Total \$
<b>Year ended 30 June 2023</b>				
Balance at the beginning of year	101,280	4,640	29,488	135,408
Depreciation	(7,823)	(2,212)	(29,488)	(39,523)
<b>Balance at the end of the year</b>	<b>93,457</b>	<b>2,428</b>	<b>-</b>	<b>95,885</b>

## 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.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

## Note 4 Key Assets to Support Service Delivery (cont.)

	2023	2022
	\$	\$
<b>Note 4.3: Depreciation</b>		
Plant and equipment	50,559	49,748
Building and improvements	9,028	9,070
Right-of-use assets	39,523	39,523
<b>Total depreciation</b>	<b>99,110</b>	<b>98,341</b>

## 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 ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and equipment	30.00% - 37.50%
Building Improvement	2.50% - 30.00%
Right-of-use-assets	6.66% - 20.00%

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 2023

## 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

5.3: Contract liabilities

	2023	2022
	\$	\$
<b>Note 5.1: Trade and other receivables</b>		
<i>Current</i>		
Account receivable	90,988	111,418
Other receivables	1,168	1,168
Less: Allowance for expected credit losses	(1,368)	(1,368)
<b>Total trade and other receivables</b>	<b>90,788</b>	<b>111,218</b>

## 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

*Current*

Account payable	17,941	19,997
GST payable	101,436	60,901
Payroll liabilities	24,812	14,924
Accruals	-	51,877
Coles card	2,045	-
<b>Total trade and other payables</b>	<b>146,234</b>	<b>147,699</b>

## 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.

## Note 5.3: Contract liabilities

*Current*

Income in advance	287,845	-
<b>Total contract liabilities</b>	<b>287,845</b>	<b>-</b>

## Contract liability recognition

Contract liabilities represents capital funding received by the association. The association recognises a contract liability upon receipt of the grant under AASB1058. Income is recognised overtime as the association constructs the asset.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

**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

	2023	2022
	\$	\$
<b>Note 6.1: Cash and cash equivalents</b>		
<i>Current</i>		
Petty cash	68	68
Cash at bank	3,241,123	2,365,433
<b>Total cash and cash equivalents</b>	<b>3,241,191</b>	<b>2,365,501</b>

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	9,193	39,832
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*Non-current*

Lease liabilities	80,390	89,583
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<b>Total lease liabilities</b>	<b>89,583</b>	<b>129,415</b>
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**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.

**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 2023 and 30 June 2022.

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

**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.



## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

**Notes to the Financial Statements**

For the year ended 30 June 2023

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

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.

*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 changed 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 2023 (2022: NIL).

## KIRRAE HEALTH SERVICE INC.

ABN 98 641 022 731

## Notes to the Financial Statements

For the year ended 30 June 2023

## 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: Related parties
- 8.3: Key management personnel disclosures
- 8.4: Remuneration of auditors
- 8.5: Events occurring after reporting date

	2023	2022
	\$	\$
<b>Note 8.1: Equity</b>		
<i>Accumulated surplus</i>		
Retained surplus at the beginning of the financial year	2,567,602	2,247,854
Surplus after income tax expense for the year	556,112	319,748
Retained surplus at the end of the financial year	<u>3,123,714</u>	<u>2,567,602</u>

## Note 8.2: Related parties

*Key management personnel*

Disclosures relating to key management personnel are set out in note 8.3.

*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.

## Note 8.3: 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:

Aggregate compensation	<u>124,142</u>	<u>115,569</u>
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## Note 8.4: Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by RSM Australia, the auditor of KHS:

Audit of the financial statements	18,570	17,680
Other non-assurance services	2,730	2,600
<b>Total remuneration of auditors</b>	<u>21,300</u>	<u>20,280</u>

## Note 8.5: Events occurring after reporting date

No matter or circumstance has arisen since 30 June 2023 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

Statement by Members of the Committee

For the year ended 30 June 2023

In the opinion of the committee:

- a. The financial report as set out on pages 7 to 23 presents a true and fair view of the financial position of Kirrae Health Service Inc. as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards – *Simplified Disclosures* 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*; and
- 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: *Louise Joyce Wackett*  
 Name: *LOUISE JOYCE WACKETT*

Committee Member: *Danny Chatfield*  
 Name: *DANNY CHATFIELD*

Dated this 8th day of November 2023





**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

T +61 (0) 3 5330 5800  
F +61 (0) 3 5330 5890

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

**Opinion**

We have audited the financial report of Kirrae Health Service Inc., which comprises the statement of financial position as at 30 June 2023, 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 directors' declaration.

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

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards – *Simplified Disclosures* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's 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 2023, 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**  
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### Responsibilities of Management and Those Charged with Governance for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Simplified Disclosures*, the *Associations Incorporation Reform Act 2012 (Vic)* and the ACNC Act, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing Kirrae Health Service Inc.'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Kirrae Health Service Inc. or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the registered entity's financial reporting process.

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

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

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

### Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the responsible entities of Kirrae Health Service Inc., would be in the same terms if given to the responsible entities as at the time of this auditor's report.

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

**RSM AUSTRALIA PARTNERS**

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

**JOHN FINDLAY**

Partner

Ballarat, Victoria

Dated this 9<sup>th</sup> day of November 2023

**Left :** Kimberley and Kiana - Museum of Art and Play

**Middle :** Kiah-Lincoln-Bernie-Jayce-Fay-Leanna and Trent Clark Portrait

**Bottom:** Rupert Wilson - Playgroup Halloween



Annual Report 2022-23 © Kirrae Health Service Inc.



1 Kirrae Avenue, Purnim, Vic 3278



Phone: 03 5567 1270 Fax: 03 5567 1376 Email: [info@kirrae.org.au](mailto:info@kirrae.org.au)

**GO MOB!** Your coonie shouldn't be deadly  
**TEST YOUR COONIE**  
50 - 74 years old  
**TEST YOUR COONIE**  
Talk to one of Kirrae Health Service's Community Nurses or Aboriginal Health Workers about doing your test

