



KIRRAE HEALTH SERVICE Inc.

# ANNUAL REPORT 2014-15



## 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 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 Service providing:

- 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 Physical Activity Groups – walking, self defence, fitness, gym, swimming
- o Much, much, more...

## Our Board

**Brian Davis**  
*Chairperson*

**Billy McGuinness**  
*Deputy Chair*

**Geoff Clark**  
*Secretary*

**Trudy Clark**  
*Member*

**Ronald Chatfield**  
*Member*

**Tanya McDonald**  
*Member*



*Left : Playgroup PJ's and Teddy Bears picnic*



*Right : Holiday program ukulele*



# Objectives

Kirrae Health Service Strategic Plan Objectives are to:

**Strategic Objective 1:**

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

**Strategic Objective 2:**

Ensure that the KHS workforce is skilled, capable and representative of the local community.

**Strategic Objective 3:**

KHS achieves improved physical and mental health outcomes for the community of Framlingham and surrounding service area.

**Strategic Objective 4:**

Engage with mainstream health providers to achieve improved cultural relevance in service delivery to Aboriginal people.

**Strategic Objective 5:**

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

**Strategic Objective 6:**

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

**Strategic Objective 7:**

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

**Strategic Objective 8:**

KHS utilises Governance, Operational and Financial Best Practices.

# Chairperson



Brian Davis • Chairperson

First of all the Board of Management wish to acknowledge and pay respects to the Elders and community members who have passed away over the 2014 /15 reporting period,

**Elders:** Hope Harradine, Brenda Chatfield, Kevin (Huck) Dalton

**Community Members:** Denis(Speedie) Ryan, Greg McGuinness, Shara Clark, Kelly Chatfield and Mark Alberts Snr.

At the beginning of the reporting period, Kirrae Health Service passed the QIC accreditation process for the 2nd time thanks to the hard work and dedication of the health service staff and all others that were involved in the preparation of all the information and hard work that was required to achieve such a good result.

Over the last year the programs run by the health service have continued to grow with more clients using the services and an increase in a number of new clients enjoying the new programs and range of services on offer. With growing numbers of services and clients there is an obvious increase in the level of reporting and an increase in statistics which will show that the health service is meeting and exceeding the key performance indicators required as part of our funding agreements.

Another positive achievement is that the service is now collecting Medicare which enables us to contribute towards the costs of providing the doctors clinics. Our two doctors are Dr Philip Hall and Dr Andrea Hedgland. Dr Claire Hand has now gone to practice in Alice Springs at the Congress Aboriginal Health Service.

Over the last year the Board of Management have discussed expanding our services to include areas that were within the traditional boundaries of the Framlingham Aboriginal Community that now form most of the Eastern Maar Native Title Claim. Apart from ensuring that access to medical services are improved and maintained it will also improve the viability of Kirrae Health Service.

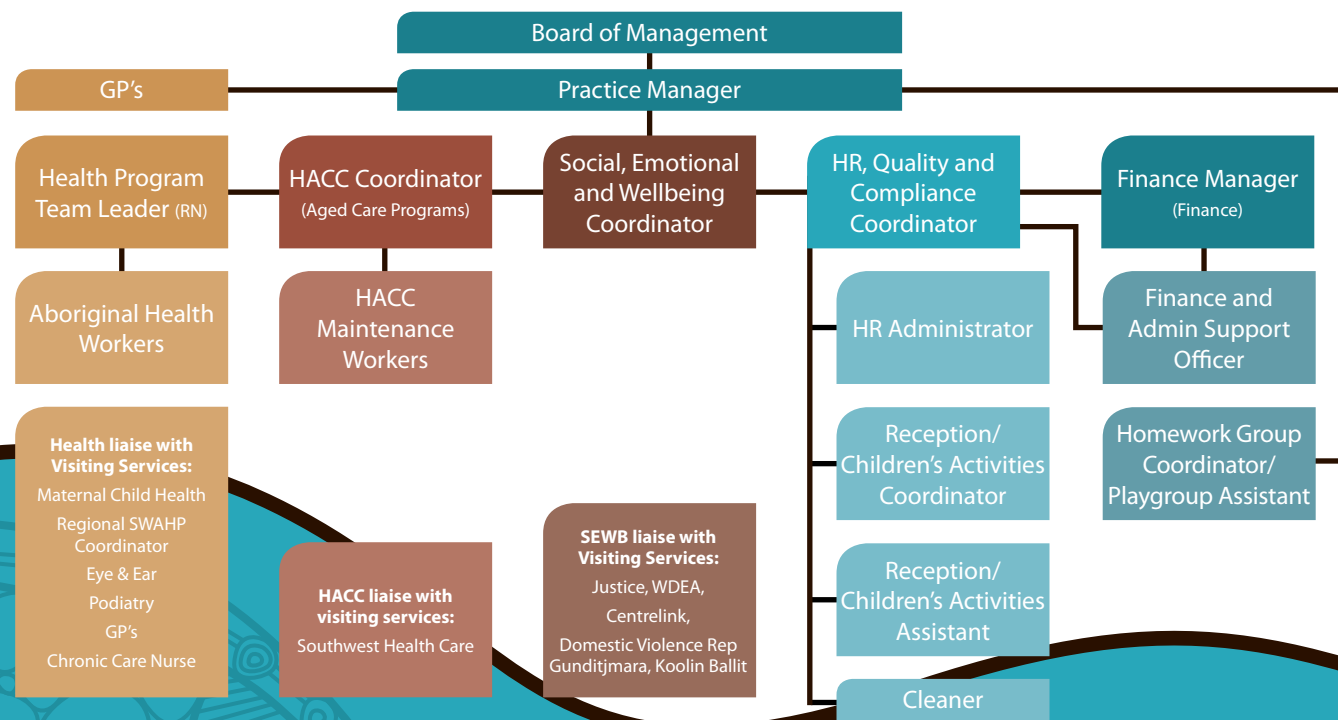
Although in general the health service has done very well this year and continues to improve in all areas, we are saddened by the loss of our community members over the year and are concerned about the number of younger people we have lost not only this year but over the last few years. Over the last 20 years or so our elders have been living to a good age, even up to around 100 years of age, but the trend now seems to be reversing which is of great concern and we fear that the younger generation may well not have the same life expectancy as the current elders in our community.

We believe that it is an important issue that needs to be addressed as a matter of urgency and that the relevant government departments need to support the ACCHO's to stop this awful trend as we feel that with the younger generation life expectancy will return to the days of the early years of aboriginal health services.

On a positive note the Board of Management would like to thank all the staff, doctors and regional workers for the support and dedication to Kirrae Health Service and for the care provided to our community over the past year.

Brian Davis  
Chairperson

# Structure Chart



## From the Practice Manager

Another year over with joyous moments with new additions to our community and also much sadness with the passing of beloved members which touched many staff personally and has shown yet again why Kirrae is thriving, as staff are always ready to step up and assist their workmates.

Staff have been busy working through their Individual Work Plans which has seen a great improvement in the data recording and interaction with community members. Training has been well attended by all including topics such as work place bullying, unfair dismissal, Understanding the role of substance use & abuse in families, Drumbeat, A Cultural Framework for Clinical Supervisors, Sexual Health, Anaphylaxis, Immunisation, Tackle the issue: Ice, Alcohol and other drugs, Apply First Aid and Cultural Awareness with S.A.R.R.A.H.

Our community lunch numbers have increased but there is always room for more and Billy has really spoil us all with his delicious meals.

Dr Claire Hand left for the lovely weather up North working in a remote community and will be missed by all. This has seen the arrival of Dr Andrea Hedgland who has jumped in with both feet and will be a great addition to our Doctor clinics alongside Dr Hall.

More programs are being held onsite at Kirrae including the Holiday program, Playgroup, Mosaic classes, NAIDOC celebrations and we will soon start our Parenting Program. All of these things help to enable the health team to catch up with parents and children for health checks or general health advice. We have also successfully launched a Homework Group across the last term, with fantastic attendance by the kids and some great tutors from Deakin University roped in to work with them. We even had a visit from 5 teachers from Grasmere Primary School to observe and see what they can do to support the kids attending our Homework Group.



Nonnie Harradine • Practice Manager

The Kirrae Facebook page, website, noticeboard and newsletter have been really good at letting clients know of upcoming events at Kirrae and the admin girls have been really good at keeping everyone informed.

We have seen a few staff leave this year for new adventures and this has seen the employment of a few new community members.

Our involvement with the South West Aboriginal Health Partnership (SWAHP), Koolin Balit and Close the Gap (CTG) continues with great assistance from SWAHP coordinator Annie Bertram and CTG Coordinator Ashley Couzens who was recently hired. Kirrae is also involved in the VACCHO HR Community of Practice, with workshops held twice yearly and ongoing webinars and discussion opportunities.

I would like to thank the Regional Workers – Centrelink, WEDA, Housing, IFVLS, AFLDM for their weekly visits which is proving to be a great success as clients are getting to see these workers and often requesting appointments or advice in general.

Continuous Quality Improvement (CQI) and Accreditation activities are a part of everyday life at Kirrae. Monthly staff and management meetings are routine, regular internal audits occur, policy review and legislation review have been formalised and embedded across the year and accreditation Quality Improvement Plans are monitored. Staff recently completed the six monthly Operations Report against the Strategic Plan which highlighted the great things happening to achieve the Strategic Goals.

I would like to thank both the staff and the community members for their assistance and involvement throughout the year and look forward to the challenges of 2016.

Nonnie Harradine  
Practice Manager



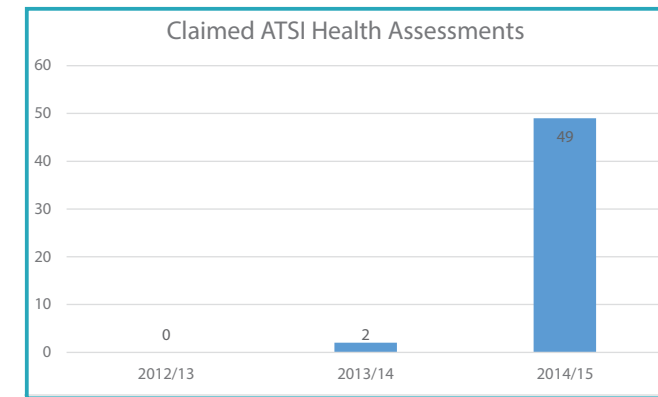
Left : Face painting NAIDOC day

## Health Program

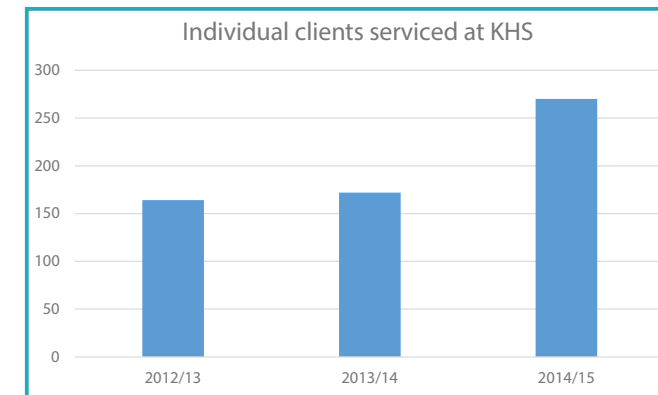
It has been a busy year here at Kirrae Health Service for everyone in the Health Team. With every section of the health program increasing its service to the Kirrae community.

Over the past 12 months the Health Team has completed 49 Health Assessments. All community members who have a health assessment are offered admission to Aquazone gymnasium and swimming areas, to encourage healthy lifestyle options. All children are offered swimming lessons to ensure water safety in the community.

The graphs below demonstrate the total number of health assessments performed this year compared with the past two years. What a difference!

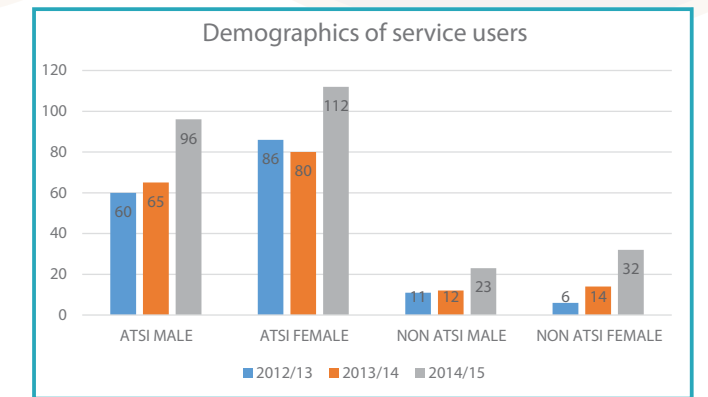


Kirrae Health Service has increased our client base over the past year by almost 100.



Meg Wareham • Health Program Team Leader

The below graph shows a breakdown of the demographics of Kirrae clients over the past 3 years



In August last year our clinical consultation room received a major upgrade, with all new cupboards, sink, desk and electronic examination bed. Kirrae now boasts a lovely well equipped consultation room which can manage all types on consultations, point of care testing (for cholesterol and diabetes) and minor procedures.

Health Promotion activities facilitated by Kirrae Health Service in the past year have included:

- o Self Defence/fitness
- o Sacred Sistas workshop
- o Twice weekly Walking groups



# Health Program

- o Well Women's Clinic
- o KHS Fruit program, now delivers fruit to 73 children. This is a well-received weekly program, with all children looking forward to Tuesday deliveries.
- o Our annual flu night was well supported by the community, as usual. Almost 60 adults and children turned up to receive their annual flu vaccination, and enjoy a nice cooked meal.
- o All members of staff attended a CPR update training session in December, which included training on how to use our new defibrillator. The CFA also came out to Kirrae in December to talk about bushfire safety and general fire awareness around the home.
- o Kirrae hosted a site at the fantastic Sister's Day Out, taking blood pressures, sugar levels, heart rates and offering general health advice.

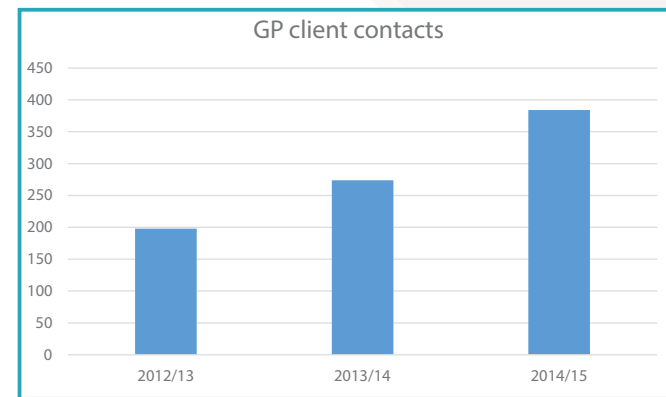
It has taken a lot of hard work to ensure that Kirrae Health Service can provide the community with immunisations. I can now provide community members with any immunisations listed on the Victorian schedule. It would be great to see all members of the community up to date with all the scheduled immunisations.

I have completed a few training courses which I hope to utilise to benefit the community here at Kirrae. New services which can now be accessed here are: Tai Chi for Arthritis, Advanced care planning, Implanon Insertion and minor suturing. This means that clients will no longer have to travel in to town to access these services.

Telehealth consultations can now be accessed by Kirrae Clients also. Several Health Facilities are now offering this service to cut down on unnecessary travel and disruption to clients. This means that you can have a consultation with your specialist via secure skype connection, in the presence of a GP or nurse.

Dr Clare Hand has now left our Health service which was sad to see her go. She will be now working in Alice Springs with indigenous communities, specialising in women's health. Our new GP is Dr Andrea Hedgland, who will be consulting every 3rd Thursday of the month, from September onwards. Dr Phil Hall is still consulting on the first Tuesday of each month.

The below graph shows how much GP contacts have increased over the past 3 years.



The Health Service now has the medical channel in operation in both the waiting rooms and the community room. This channel provides clients with up to date health advice and shows the community what's happening at Kirrae over the coming weeks.

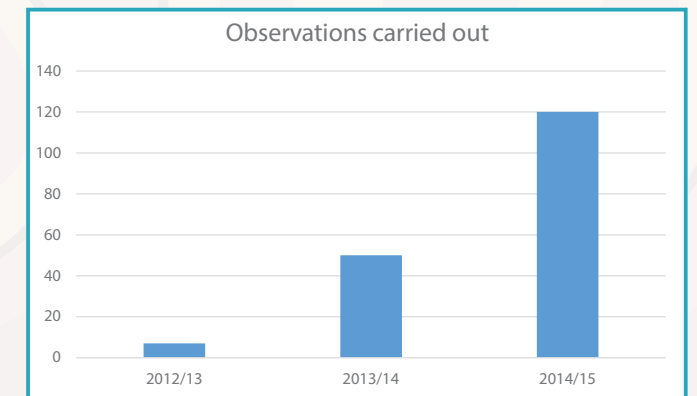
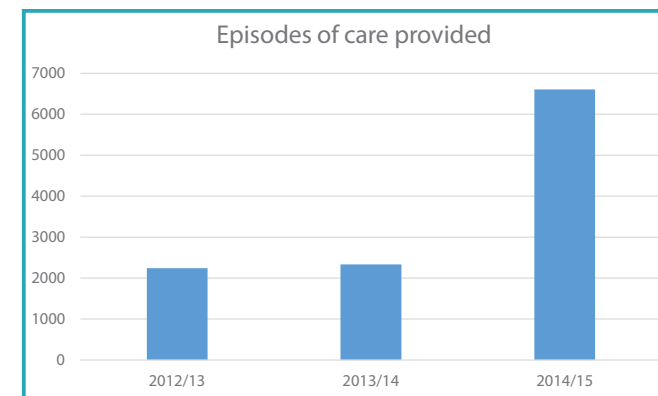


Left : VAHS Healthy Lifestyle Fun Run

# Health Program

The Australian College of Optometry and the Wimmera Hearing bus have visited Kirrae Health Service 4 times in the past year, which has been well supported by the community. The aim of the visits is to detect any eye or ear problems early and promote good eye & ear health.

The Health Team is always looking for ways to help the community to improve their physical and mental health, and looks forward to any community input and ideas to help make this possible. As seen below in the graphs, the health team has been working hard with the local community, increasing the episodes of care, and in particular performing vital observations on clients to help with the early detection of chronic disease.



I would like to acknowledge the efforts of the Kirrae Health Team over the past year, and thank all Kirrae staff for their efforts in making Kirrae Health Service a vital and productive part of the community.

**Meg Wareham**  
Health Program Team Leader



Left : Fay is brave on Flu night

Middle: Close the Gap day

Right : Social Support lunch



## Social, Emotional and Well Being Program

Another year has passed with the program continuing to provide increased service in many areas across the community.

You may have noticed that there has been a name change since last year and this came about with our new application to the Prime Minister and Cabinet for new funding over the next 3 years. Kirrae's application was based on the increased demand on our service which has increased over 3 years from 178 client contacts to 327 client contacts for the year 2014/15. It was hoped that the new funding may match this demand for service but alas this did not happen. Kirrae is not perturbed and we continue to offer support and look for innovative ways to fund this important area of our work.

The importance of the Social, Emotional and Well Being (SEWB) work we do here is continuing to be recognised across the support sector with referrals coming from other NGO's, G.P's and State Government service providers. We believe that Kirrae is developing a unique program and we continually advocate this to external service providers that Aboriginal Organisations should be and are best placed to deliver such programs to the community. An example of this was being asked to support a community member's stolen generation settlement claim. This was nothing more than a privilege to be involved in such a significant event. This growing reputation is reinforced with South West TAFE again asking Kirrae to support Diploma of Community Services students on placement. Kirrae has again seen the benefit of this by supporting Genevieve on her 1st year 6 week placement at Kirrae with the SEWB program. Genevieve, as did Jocelyn last year, is fitting in well and hopefully learning good valuable skills that she can take into her work when she completes her Diploma.

Along with the client work we still had time for some events over the year. NAIDOC day of course was a big winner this year with the back to basic fun with 95 people attending on the day. Good promotion of our service happened at Close the Gap day and a booking at the Bunnings Father's Day



Brian Medew • Social, Emotional and Wellbeing Coordinator

community event. The Drums came out making plenty of noise bringing lots of attention to Kirrae Health Service.

Kirrae Health Service staff and community members got on board with Northern Health and the Aboriginal Health Service by entering a team in this year's fun run. It happened to coincide with Dream Time at the G so we headed off to the game on the Saturday night then backed up the next morning for the fun run. It was great weekend so good in fact that Kirrae is thinking of putting on its own fun run in the not too distant future.

Training this year has been the DRUMBEAT program training. It is an accredited social development training in partnership with Holyoake and The University of Newcastle. We have used this as Kirrae Promotion and conducted the program at Warrnambool West Primary School and MortLake P12 starting in October. DRUMBEAT is another tool for innovative intervention that has been successful in communities across Australia and overseas. Research shows that it has been particularly successful in the prison system both here and in America.

Support to our program still comes by way of The Bouverie Family Centre through clinical and cultural supervision. Bouverie offers extensive training programs as well including post grad degree in Family Therapy. This has been delivered to Aboriginal workers at sites in Victoria and Queensland and would love to run the course in the South West. Bouverie presented at a recent SWAHP meeting with limited response from the other Orgs. Wouldn't it be great if Kirrae had the money to run such a course tailored to the work that we do in the community.

It's been a big and busy year, thanks.

Brian Medew  
SEWB Coordinator

## Children's Activities

### Playgroup and Holiday Program

This year we said goodbye to Beki who has moved on to new challenges and I have had the pleasure of taking over the playgroup and holiday programs.

Playgroup has been well attended with 248 attendances at our sessions this year, with some new additions and lots of cuddles for the workers. Both children and parents have continued to support playgroup with excellent attendance. We have simplified the setup of our room and given it a colourful new makeover. A new bright 'colour wall' and some netting to hang lovely things from the roof. We have had some interesting themes like Space and Nature and some cool activities including a Pyjama/Teddy bears picnic day (where staff and children all wore their PJ's), Mothers & Fathers Day activities, making Rockets, Shapes and a Hands and Feet session with my personal favourite 'Rainbow Pictures' turning out great. We have had Healthy Lunches each week and encouraged the kids to eat healthy and drink water.

I would like to thank all the children and parents for coming each week and also a special thanks to Katie for her assistance this year.



Kimberley Harradine • Reception/Children's Activities Coordinator

The Holiday Program has gone back to basics and it's been great fun. Activities have been held onsite at Kirrae this year with 248 attendees trying basketball, netball, football, scarecrow making, Cubby House building, cooking, movie day, ukulele, drumbeat and a fantastic NAIDOC program including bead making, boomerang throwing and clap stick painting. The day finished off with a fantastic NAIDOC disco.

Thank you to all the staff and community members who assisted to make these activities possible. We love seeing all the kids come along and enjoy playing together and having a go at all of the activities.

Kimberley Harradine  
Reception/Children's Activities Coordinator



Left : Easter Colouring Competition

Middle & Right: Holiday Program Activities



Kirrae Health Service Inc. Annual Report 2014-15



Home and Community Care is targeted to frail older people, people with disabilities and carers, providing basic support and maintenance for people living at home to allow them to stay in their own homes for as long as possible. The services offered can include: Personal care, Home Care, Property Maintenance, Planned Activity Groups (Social Support), In Home Respite, Referrals and Advocacy.

Regular Social Support Activities this year have included weekly lunches, held onsite at Kirrae (thanks Billy) and offsite at a variety of different venues around the region on alternate weeks. We've lunched at the RSL in Warrnambool, The Memorial Bowls Club, Allansford, Kirkstall and others.

Mosaic classes which been very successful and are combined with a shared lunch, giving everyone the chance to have a good yarn. A win for all attending. Some gorgeous mosaics have been created!

We are in the process of preparing a community garden, nearly ready for planting. We hope everyone will become involved with it so that we can all have some lovely fresh vegies from our own garden beds.

The program maintains the lawns for clients unable to do their own. We can also access in home help for those who need it. If you think a family member needs some help around the home with cleaning etc, let us know.

Kirrae's Community Common Care Standards (CCCS) Improvement Plan is helping to guide us to make sure we have identified planned improvements and are able to implement them in a timely manner.

Each year the HACC program is required to review our Active Service Model (ASM) plan and our Diversity Plan, to ensure we are providing appropriate services to clients and meeting approved goals. Both our ASM and Diversity Plans have been recently reviewed and submitted to our governing bodies.



Jo Stafford • HACC Coordinator

Support Plans for individual clients are reviewed annually. Support plans include goals for clients that can range from the very simple to the wonderfully adventurous, from planned activities for Op Shopping expeditions to craft to basic tasks around the home. They are tailored to suit each individual and are a great guiding tool.

Kirrae continues to be a part of the Koori Aged and Disability Network Advisory Committee (KADNAC), attending regional meetings and gathering to discuss HACC and aged care service initiatives.

Our HACC Client Handbook is a wonderful resource tool and is now available in large print version. If you'd like a new copy, don't hesitate to ask myself or our girls at reception.

Please call in and check out the Health service if you have not already, have a cuppa and a look around. We love to see new faces and have a chat. HACC might be able offer you a service you had never even thought of.

Jo Stafford  
HACC Coordinator

# FINANCIAL REPORT

For the year ended 30 June 2015

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**KIRRAE HEALTH SERVICE INC.  
A0031914E  
BOARD OF MANAGEMENT REPORT  
FOR THE YEAR ENDED 30 JUNE 2015**

The Board of Management present their report on the Financial Report of Kirrae Health Service Inc. for the year ended 30 June 2015.

**BOARD OF MANAGEMENT**

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

- Brian Davis (Chairperson)
- Billy McGuinness (Deputy Chairperson)
- Geoff Clark (Secretary)
- Trudy Clark
- Tanya McDonald
- Ronald Chatfield

**OPERATING RESULT**

	<b>2015</b>	<b>2014</b>
	\$	\$
Net Profit for the Year	<u>(78,380)</u>	<u>(71,437)</u>

**PRINCIPAL ACTIVITIES**

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

**SIGNIFICANT CHANGE IN OPERATIONS**

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

**AFTER BALANCE DATE EVENTS**

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

Signed on behalf of the Board of Management.

*Brian Davis* Name: **BOARD MEMBER**      *Billy McGuinness* Name: **BOARD MEMBER**

Dated this 4<sup>TH</sup> day of October 2015

The above Statement should be read in conjunction with the Notes to the Accounts.

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2015**

	<i>Note</i>	<b>2015</b>	<b>2014</b>
		\$	\$
Revenue from Operating Activities	(2)	1,057,836	948,000
Other Revenue	(2)	41,315	19,420
Employee Expenses	(3a)	(729,742)	(642,199)
Program Running Expenses	(3b)	(172,098)	(154,557)
Occupancy Expenses	(3e)	(20,287)	(27,102)
Administration Expenses	(3c)	(198,506)	(172,582)
Depreciation	(3f)	<u>(56,898)</u>	<u>(42,417)</u>
<b>Surplus / (Loss) for the year attributable to the members</b>		(78,380)	(71,437)
Other Comprehensive Income		-	-
<b>Total Comprehensive income (loss) for the year attributable to the members</b>		<u>(78,380)</u>	<u>(71,437)</u>

The above Statement should be read in conjunction with the Notes to the Accounts.



**KIRRAE HEALTH SERVICE INC.  
A0031914E  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2015**

	<i>Note</i>	<b>2015</b>	<b>2014</b>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	(4)	536,776	595,788
Prepayments		15,637	-
Trade & Other Receivables	(5)	65,558	15,150
<b>TOTAL CURRENT ASSETS</b>		<b>617,971</b>	<b>610,938</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	(6)	182,704	213,358
<b>TOTAL NON-CURRENT ASSETS</b>		<b>182,704</b>	<b>213,358</b>
<b>TOTAL ASSETS</b>		<b>800,675</b>	<b>824,296</b>
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	(7)	147,579	109,175
Employee Entitlements	(8)	84,820	74,385
<b>TOTAL CURRENT LIABILITIES</b>		<b>232,399</b>	<b>183,560</b>
<b>NON CURRENT LIABILITIES</b>			
Employee Entitlements	(8)	11,655	5,735
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>11,655</b>	<b>5,735</b>
<b>TOTAL LIABILITIES</b>		<b>244,054</b>	<b>189,295</b>
<b>NET ASSETS</b>		<b>556,621</b>	<b>635,001</b>
<b>EQUITY</b>			
Accumulated Surplus	(9)	556,621	635,001
<b>TOTAL EQUITY</b>		<b>556,621</b>	<b>635,001</b>

The above Statement should be read in conjunction with the Notes to the Accounts.

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
STATEMENT OF CHANGES IN EQUITY  
AS AT 30 JUNE 2015**

	<i>Note</i>	<b>Accumulated Surplus</b>	<b>Total</b>
		\$	\$
Balance at 30 June 2013		706,438	706,438
Other Comprehensive Income (Loss) for the year		(71,437)	(71,437)
Balance 30 June 2014	9	635,001	635,001
Other Comprehensive Income (Loss) for the year	9	(78,380)	(78,380)
Balance at 30 June 2015		556,621	556,621

The above Statement should be read in conjunction with the Notes to the Accounts.

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2015**

	<i>Note</i>	<b>2015</b>	<b>2014</b>
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from Operating Activities		1,148,367	1,072,236
Interest Received		4,675	476
Payments to Suppliers and Employees		(1,185,810)	(1,053,869)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	(10)	<u>(32,768)</u>	<u>18,843</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(30,528)	(184,758)
Proceeds from property, plant and equipment		4,284	
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<u>(26,244)</u>	<u>(184,758)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		(59,012)	(165,915)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>		595,788	761,703
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR</b>	(4)	<u>536,776</u>	<u>595,788</u>

The above Statement should be read in conjunction with the Notes to the Accounts.

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**Note 1: Significant Accounting Policies**

The financial statements cover Kirrae Health Service Inc. as an individual entity, incorporated and domiciled in Australia. Kirrae Health Service Inc. is incorporated in Victoria under the *Associations Incorporations Reform Act 2012*.

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

**New, revised or amending Accounting Standards and Interpretations adopted**

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

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

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

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

- AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities
- AASB 2013-3 Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets
- AASB 2014-1 Amendments to Australian Accounting Standards (Parts A to C)

**Basis of Preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the *Associations Incorporation Reform Act 2012 Vic*, and associated regulations, as appropriate for not-for-profit oriented entities.

*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 incorporated 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 note 1a.



**KIRRAE HEALTH SERVICE INC.  
A0031914E  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**KIRRAE HEALTH SERVICE INC.  
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**Note 1: Significant Accounting Policies (continued)**

**Revenue Recognition**

*Grant Income*

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

*Interest*

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

*Other Income*

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

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

**Economic Dependence**

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

**Income Tax**

The entity is exempt from Income Tax pursuant to S.23(g)(iii) of the Income Tax Assessment Act.

**Current and non-current classification**

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

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

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

**Cash & cash equivalents**

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

**Trade & Other Receivables**

Other receivables are recognised at amortised cost, less any provision for impairment

**Note 1: Significant Accounting Policies (continued)**

**Property, Plant and equipment**

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

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

Motor Vehicles	up to 3 years
Computer and software	up to 3 years
Plant and equipment	up to 20 years

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

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

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

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

**Trade and other payables**

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

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**Note 1: Significant Accounting Policies (continued)**

**Employee benefits**

*Short-term employee benefits*

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

*Other long-term employee benefits*

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

**Fair value measurement**

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

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

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

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

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 tax authority 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 tax authority, are presented as operating cash flows.

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

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

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

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

*Estimation of useful lives of assets*

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

*Employee benefits provision*

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



**KIRRAE HEALTH SERVICE INC.  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>2. REVENUE</b>		
Department of Health & Ageing	472,365	474,410
Department of Human Services	255,851	241,031
Gunditjamarra Co-operative	254,592	176,058
Other Grants	46,621	13,116
Aged Care Packages	28,407	43,385
	<u>1,057,836</u>	<u>948,000</u>
Other Revenue	36,640	18,944
Interest	4,675	476
	<u>41,315</u>	<u>19,420</u>
<b>TOTAL REVENUE</b>	<u>1,099,151</u>	<u>967,420</u>
<b>3. EXPENSES</b>		
<b>3a. EMPLOYEE EXPENSES</b>		
Wages	643,332	587,047
Superannuation	60,779	52,130
Provision Employee Entitlements	16,355	(3,783)
Workcover	9,276	6,805
<b>TOTAL EMPLOYEE EXPENSES</b>	<u>729,742</u>	<u>642,199</u>
<b>3b. PROGRAM RUNNING EXPENSES</b>		
Activity	31,901	28,437
Aged Care Packages Expenditure	24,160	29,478
Counselling	818	3,334
Elders Costs	3,740	6,170
Family Support	5,794	3,281
Funeral Costs	544	309
HACC Services	2,144	6,866
Meetings/Seminars/Travel/Accommodation	17,949	17,623
Pharmaceutical & Health	76,888	28,683
Playgroup	5,445	17,848
Training and Course Costs	2,715	12,528
<b>TOTAL PROGRAM RUNNING EXPENSES</b>	<u>172,098</u>	<u>154,557</u>

**KIRRAE HEALTH SERVICE INC.  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>3c. ADMINISTRATION EXPENSES</b>		
Advertising	3,806	5,487
Accounting	42,066	38,173
Audit	16,050	22,825
Bank Fees	1,403	1,491
Centre Maintenance	16,102	16,233
Computer Expenses	31,765	11,514
Legal Costs	2,700	2,303
Miscellaneous	12,120	(5,833)
Office Supplies	11,122	13,062
Staff Training & Uniforms	7,083	1,673
Subs & Memberships	8,656	17,372
Telephone/Internet/Communication	9,951	12,642
Vehicle Costs	35,682	35,640
<b>TOTAL ADMINISTRATION EXPENSES</b>	<u>198,506</u>	<u>172,582</u>
<b>3d. AUDITORS REMUNERATION</b>		
Remuneration of the auditor of the association for: - Auditing the financial report	<u>12,600</u>	<u>13,200</u>
<b>3e. OCCUPANCY EXPENSES</b>		
Building Maintenance	1,266	1,000
Leasing Charges	1,774	197
Rent	10,000	18,182
Utilities-Electricity & Gas	7,247	7,723
<b>TOTAL ACCOMODATION EXPENSES</b>	<u>20,287</u>	<u>27,102</u>
<b>3f. DEPRECIATION</b>		
Plant & Equipment	<u>56,898</u>	<u>42,417</u>
<b>TOTAL DEPRECIATION</b>	<u>56,898</u>	<u>42,417</u>

**KIRRAE HEALTH SERVICE INC.  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>4. CASH &amp; CASH EQUIVALENTS</b>		
Petty Cash	68	68
Commonwealth Bank HACC Account	126,435	115,359
Commonwealth Bank Health Worker Account	132,734	123,465
Commonwealth Bank Program Account	4,562	89,158
Commonwealth Bank Salary Packaging Account	-	60
Commonwealth Bank Project Account	2,427	1,712
Commonwealth Bank Passbook Account	133,387	133,111
Commonwealth Maintenance Account	137,163	132,855
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b>536,776</b>	<b>595,788</b>
<b>5. RECEIVABLES</b>		
Accounts Receivable	64,389	15,080
Other Receivables	1,169	70
<b>TOTAL TRADE &amp; OTHER RECEIVABLES</b>	<b>65,558</b>	<b>15,150</b>
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Plant and equipment:		
At cost	322,914	296,670
Accumulated depreciation	(140,210)	(83,312)
	<u>182,704</u>	<u>213,358</u>
<b>Total property, plant and equipment</b>	<b>182,704</b>	<b>213,358</b>

**KIRRAE HEALTH SERVICE INC.  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Movements in carrying amounts</b>		
Movements in carrying amounts for plant and equipment between the beginning and the end of the current financial year:		
<b>2014</b>	<b>Plant &amp; Equipment</b>	
Balance at the beginning of the year	71,017	
Additions at cost	184,758	
Depreciation expense	(42,417)	
Carrying amount at end of year	<u>213,358</u>	
<b>2015</b>		
Balance at the beginning of the year	213,358	
Additions at cost	30,528	
Disposals	(4,284)	
Depreciation expense	(56,898)	
Carrying amount at end of year	<u>182,704</u>	
<b>7. PAYABLES</b>		
<b>Current</b>		
Accounts Payable	41,907	70,657
GST Payable	39,280	4,965
Payroll Liabilities	37,797	14,110
Other Payables	300	602
Accruals	28,295	18,841
<b>Total Current Payables</b>	<b>147,579</b>	<b>109,175</b>
<b>8. EMPLOYEE BENEFITS</b>		
<b>Current</b>		
Annual Leave	38,669	34,565
Long Service Leave	46,151	39,820
	<u>84,820</u>	<u>74,385</u>
<b>Non Current</b>		
Long Service Leave	11,655	5,735
<b>Total Employee Benefits</b>	<b>96,475</b>	<b>80,120</b>
<b>9. ACCUMULATED SURPLUS</b>		
Retained Surplus at start of financial year	635,001	706,438
Net Result for the Year	(78,380)	(71,437)
Retained Surplus at end of financial year	<u>556,621</u>	<u>635,001</u>



**KIRRAE HEALTH SERVICE INC.  
A0031914E  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**10. RECONCILIATION OF NET CASHFLOWS FROM OPERATING ACTIVITIES TO NET RESULT**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Net Result for the year	(78,380)	(71,437)
Depreciation	56,898	42,417
	(21,482)	(29,020)
(Increase)/decrease in Receivables & Prepayments	(66,045)	8,598
Increase/(decrease) in Trade and other payables	38,404	43,048
Increase/(decrease) in Employee entitlements	16,355	(3,783)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>(32,768)</b>	<b>18,843</b>

**Note 11. KEY MANAGEMENT PERSONNEL DISCLOSURES**

*Compensation*

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

Aggregate compensation	<u>77,460</u>	<u>74,848</u>
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**12. CONTINGENT LIABILITIES**

The incorporated association had no contingent liabilities as at 30 June 2015 and 30 June 2014

**13. COMMITMENTS**

The incorporated association had no commitments for expenditure as at 30 June 2015 and 30 June 2014

**14. EVENTS AFTER THE REPORTING PERIOD**

No matter or circumstance has arisen since 30 June 2015 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, of the incorporated association's state of affairs in the future financial year.

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
BOARD OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2015**

In the opinion of the board of management, the financial report as set out on the preceding pages:

1. The attached financial statements and notes comply with the Australian Accounting Standards -Reduced Disclosure Requirements.
2. The attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2015 and of its performance for the financial year ended on that date; and
3. There are reasonable grounds to believe that Kirrae Health Service Inc. will be able to pay its debts as and when they become due and payable.

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

*Brian Davis*

**Name:**  
**BOARD MEMBER**

*Billy McGuinness*

**Name:**  
**BOARD MEMBER**

Dated this *8<sup>TH</sup>* day of *October* 2015.



## Independent Auditor's Report to the Members of Kirrae Health Service Inc.

### Report on the financial report

We have audited the accompanying financial report of Kirrae Health Service Inc. (the association), which comprises the statement of financial position as at 30 June 2015, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements.

### Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Reduced Disclosure Requirements* and the *Associations Incorporation Reform Act 2012* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

### Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

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### Auditor's opinion

In our opinion the financial report of the Kirrae Health Service Inc. is in accordance with the *Associations Incorporation Reform Act 2012*, including

- a) giving a true and fair view of the association's financial positions as at 30 June 2015 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – *Reduced Disclosure Requirements*.
- c)

### Basis of Accounting and Restriction on Distribution

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

### CROWE HORWATH WEST VIC

  
JOHN FINDLAY  
Partner

Ballarat Victoria  
Dated this 9<sup>th</sup> October 2015





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