



# ANNUAL REPORT 2012-13







**Original Kirrae Health Service that  
was run out of a bus + lean-to**

# About Us

Kirrae Health Services is built on 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 until 1911 by the Board for Protection of Aborigines. Then in 1911 all reserves around Victoria were being closed, which meant the Framlingham Aboriginal Community was to move to Lake Tyers reserve in Gippsland. Despite much harassment from the Government many people chose to stay in Framlingham. This strong fighting spirit has helped pave the way for the community and helped it get to where it is today.

Kirrae Health Service was first established in the late 1970s by Brian Davis and his wife Maisie. This husband and wife duo started the Service to support the community, ranging from long distance transport to attend meetings, medical appointments and visiting members of the community to help support their day to day needs. At the very beginning there was a doctor (Dr Jim Thomson) who would visit once every couple of weeks. Dr Thomson would work out of a bus (see previous page) that Brian and Maisie purchased which they also used to live in. The main driving forces that kept Kirrae alive and allowed the service to grow over these years was community participation, which helped the Service respond to the needs of the community.

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

To achieve this, Kirrae Health Service provides culturally-specific services and programs to meet the needs of the community members residing in the Framlingham Aboriginal Settlement.

## **The functions of Kirrae Health Service include:**

- Promoting a healthy and proud community through provision of clinical services, education, advocacy and cultural acknowledgement
- Health and wellbeing education and programs
- Building and promoting community
- Building partnerships
- Celebrating culture and identity
- Enhancing self-determination and a sense of belonging
- Culturally specific support

## **Our customers include:**

- The Aboriginal and/or Torres Strait Islander community
- Elders and their families
- Children and youth
- Carers and partners of Aboriginal and Torres Strait Islanders
- Members of the broader community who wish to use the services of Kirrae Health Service abide by and accept the policies of the Service
- The Federal and State Government funding bodies
- Local government agencies
- Mainstream services
- Members of Kirrae Health Service
- Board Members of Kirrae Health Service
- Staff
- Business, community groups and industry partnerships.

## **What can be expected of Kirrae Health Service?**

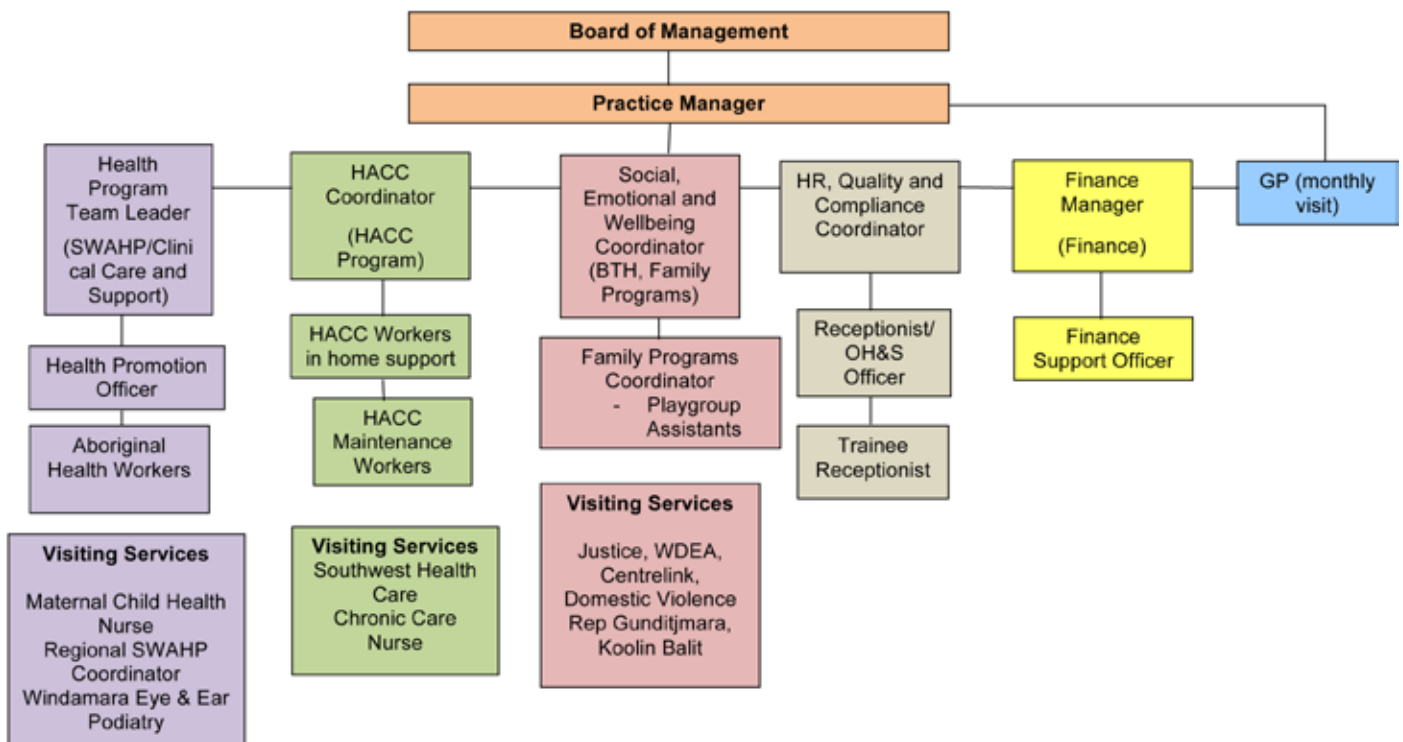
- Quality
- Responsiveness
- Respect
- Accessibility

# Objectives

## We aim to:

- Ensure that the quality of our programs and services remain high
- Upgrade the ways in which we deliver our programs and services, in line with the changing needs of the community
- Make access to our services easier and more convenient, particularly for people with special needs
- Effectively use available technologies
- Benchmark our services against best practice standards
- Provide a clear feedback and complaints system
- Continually seek ways to simplify access to the organisations services, to streamline its processes and involve clients and stakeholders in developing improvements. (KHS Client Service Charter 4-2011).

# Organisational Chart



# Our Board

## Aaron Clark

Chairperson  
Appointed 2009

## Brian Davis

Deputy Chairperson  
Founding Board member

## Trudy Clark

Secretary/Public Officer  
Founding Board member

## Mark Alberts

Board member  
Appointed 2012

## Ivy Clark

Board member  
Appointed 2012

## Kimberley Harradine

Board member  
Appointed 2012 - resigned  
2013

## Ann Lister

Board member  
Appointed 2012 - resigned  
2013



**Aaron Clark, Kane Clark, Jamarra Ugle-Hagan, Possum Clark-Ugle, Students form St Pat Ballarat. The day the cross came to Kirrae in 2007.**

# Practice Manager's Report



It is with pride that we can look back on the history of the Kirrae Health Service and see the fantastic achievements over the years. Aboriginal health is all about holistic care, ensuring the physical, mental and emotional health needs are met. As per our Vision Statement,

we continue to support families as our core cultural base, celebrating our strong family links, gaining cultural, social, emotional and economic wellbeing within our family units to support us to grow as individuals within a strong community.

The last 12 months at Kirrae have been busy! We have been doing a bit of restructuring to create a solid support network for both staff and supervisors. With ever changing needs and staff retirements or changes, we have recently taken on two new employees to oversee our health area. We have a new Health Program Team Leader and HACC Coordinator, and are looking forward to them becoming a valued part of the organisation.

Staff have been involved in a variety of training and workshops this year including First Aid, Fire Awareness, Fighting for your Family, Indigenous Chronic Disease Awareness, E-Cloud Technology for Finance, Certificate III in Aboriginal Health, Hepatitis C Awareness, 123 Magic Train the Trainer, ICE awareness, Certificate III in Health Support Services, Playgroup Victoria Workshops and many more.

We held an all of staff training day in Port Fairy, covering all aspects of staff induction. A formal induction process was not in place when many staff were employed at the Service, so everyone pitched in and went back to basics.

After an amazing Fishing with your Mob event, the Indigenous Gambling Working party consisting of Southwest Primary Care Partnership (PCP), Gunditjmara Aboriginal Co-operative, South West Healthcare (SWHC), Kirrae Health Services and Bethany, the online *Fishing with your Mob* DVD was released during NAIDOC Week. The DVD was filmed at Framlingham with a few community members putting their hand up to be interviewed.

*Fishing with your Mob* was printed and packaged to be used as a health promotion tool as a presentation show piece to other organisations, health service providers and peak bodies which was a fantastic outcome. Community Youth

West recognised the value of this tool and has provided \$1,800 to help cover the costs of producing the DVD. A fantastic achievement for all involved!

Throughout the year we have been negotiating with the Warrnambool Medical Clinic to provide us with two doctors. The doctors are currently running one session per month each with the potential to go to twice a month for the daytime clinic sessions. Dates of when the doctors are onsite are provided in our monthly newsletter.

Formerly known as the Healthy for Life Program, the South West Aboriginal Health Partnership is made up of Kirrae, Gunditjmara, Winda-Mara Aboriginal Corporation and Dhauwurd Wurrung Elderly and Community Health Service (DWECHS). Annie Bertram is employed as the coordinator for the partnership and assists all organisations to achieve the national key performance indicators which are a vital role and resource for Kirrae Health Services. It has been of great value to have Annie Bertram attend the health service each week to share her knowledge and assistance working with our Aboriginal Health Workers and other members of the team as well as attending workshops and events with the rest of Kirrae Health Services staff.

*Koolin Balit*, formerly known as Close the Gap, is another consortium that Kirrae Health Service is closely involved in, joining with Gunditjmara and South West Healthcare.

CentreCare is still partnering with Kirrae Health Service for our Fighting for your Family Program and working with staff to achieve positive outcomes. This partnership and program won the 2012 Catholic Social Services Australia Excellence in Service Award, of which we are justly proud.

Preparation for Quality Improvement Council (QIC) re-accreditation is well underway covering the entire health service, with an additional set of HACC-orientated criteria known as the Community Common Care Standards. The HACC side of the accreditation has been the main focus for our newly employed HACC Coordinator.

On a personal note I would like to acknowledge the hard work of Kirrae Health Services' dedicated staff who have stepped up on numerous occasions throughout the year. There have been sad occasions with the passing of community members but also joyous ones with lots of births in the community, so let's keep up the good work for our ever growing community.

**Nonnie Harradine**

**Practice Manager**

# Family Programs Report

## Playgroup

Kirrae Health Services Playgroup runs every Tuesday 10am - 12.30pm. Healthy snacks are provided and children participate in activities and attend outings throughout the year.

This past year, the children have decorated toothbrush cases for our toothbrushes, made Easter bunny masks and baskets, Mother's Day boxes and cards, key rings, glitter fans, paper families, decorated boomerangs, Father's Day cards and picture frames and had fun with play dough slime and painting.

For the past month we have been concentrating on reading Indigenous books and doing our activity from parts of the books. So far we have covered *How the birds got their colours*, *The bat and the crocodile* and *The Whalers*. Come view our Playgroup window to see some of the children's art work.

## Outings

Playgroup has been to town five times this year for outings. On two occasions, we visited Kaotic Kidz in Warrnambool and had lunch afterwards. During National Playgroup Week, we had a Teddy Bear picnic at the Botanical Gardens. At the picnic, the kids played with water, bubbles and play dough and had fun making masks and edible necklaces. We arrived at 11am, fed the ducks bread and started activities. We all then took place in egg and spoon and sack races. We made a picnic lunch to share with all and finished off the day with an egg hunt.

We also went on a trip to see the whales after the kids had read about whales. Name badges have been made up and all children wear these on outings.

## Visiting professionals

We have had a number of visiting professionals to join family programs in 2012-13:

- Anne Marie Mugavin from Brophy Family and Youth Services has joined us once a fortnight.
- The Playgroup Victoria Bus came from Melbourne to visit us.
- Virginia, our Maternal and Child Health Nurse visits once a month.
- Cassie Brown, a specialist Speech Therapist comes when needed.
- South West Healthcare Dental also attends once a year to discuss teeth brushing and healthy teeth.

Kirrae Health Services is on the Steering Board for the South West Koori Playgroup Network (SWKPN) and our Playgroup is a member of Playgroup Victoria (mainstream and Koori).

Our Playgroup is growing! Given the rising numbers of babies that are starting to attend, there is now a need for more baby toys and equipment. It has also been suggested that Playgroup could run twice a week. We will take into account the feedback that we are receiving and consider the need for more resources over the coming year.

## Fighting for your Family

Fighting for your Family has been running for three years now and we continue to grow strong as a group of women fighting for their families.

Originally this group was open to all community members, but as time went on the group found it was easier to openly talk about family issues away from their partners. From this we have made the Fighting for your Family a women's group with men working separately with Brian.

The program has made a very strong relationship with Centacare (Lorri Chandler) in Warrnambool. Lorri continues to help with every situation arising, even after hours. Family programs at Kirrae would like to recognise Lorri Chandler and Centacare Warrnambool for their dedication towards this group.



**Fighting for Your Family - Centacare**  
**Back Row – Tanaya Harradine, Kimberley Harradine, Lorri Chandler, Kylie Harradine, Heather Clark, Rozanna Harradine**  
**Middle row – Teneshia Harradine, Mikayla Harradine, Beki Neave, Bernie Clark**  
**Front row – Linda**



## Holiday Program

Holiday Program activities are based at the Health Service or locally for the first week and a special activity is arranged going on feedback by participants for the second week. Only participants that attend the first week are entitled to go on the away outing.

Activities we have done throughout the year include tie dying, picture boards, stand-up paddle boarding, Fun 4 Kids, Kids MasterChef, Raising Teens and a visit to Sovereign Hill.

Some of the community programs that have taken place over the year include the Sacred Sistas project, Woorrangalook Victorian Koori surfing titles and NAIDOC Day.

### Rebecca Neave

Activities Coordinator

## Administration / OHS Report

This year has been challenging with the new restructure. Ivy Clark has taken on the role as OHS Officer with Herbie Harradine. We have formed an OHS Committee that will meet every two months. We have also scheduled audits of the building and equipment.

Tanaya Harradine has joined us, working as our Trainee Receptionist and is currently enrolled in Certificate II in Health Support Services with TAFE.

Our team has been involved in updating the website and making sure that information about our programs, visiting specialists and community events is up to date. We support the staff in all other program areas including assisting finance, medical and attending meetings with local partnerships when needed.

On a personal note, this year I have had the opportunity to step out of reception and be involved in Kirrae programs more widely. I was also part of Close the Gap Committee for Close the Gap Day on the Green. It was a great experience to help plan a day for the whole of South West Health Aboriginal, non-Aboriginal people and kids from all schools in the district to come along and play games, learn about the health issues of Aboriginal people and more. I continue assisting in Playgroup each Tuesday and with the holiday program which I have thoroughly enjoyed.

### Ivy Clark

Receptionist

# Social and Emotional Wellbeing Coordinator Report

## Men's Group

The Kirrae Men's group got underway again this year with many activities and blokes joining in.

The biggest event without doubt was, the Online Fishing with your Mob fishing competition that was staged and ran over two days, with over 50 participants dipping a line in. The whole idea came out of the Aboriginal Gambling Working Group with Kirrae's input. This was all about the message that gambling is not part of our culture but fishing is.

The event was filmed and a DVD produced which was launched at the NAIDOC day celebrations to rave reviews. Given the success of the event and DVD Kirrae now wants to produce professional copies of it to take to other organisations as an example of good health promotion. We have been successful in receiving some funding to put towards this from Community South West.

Kirrae believes that this approach could be a long needed game changer by getting away from glossy posters on the wall and using oral history, customs and participation as a tool for better health outcomes.

## Social and Emotional Wellbeing Program

The Bringing them Home (BTH) program continues to grow and thrive. Great thought has been put into this with engagement strategies that are as flexible as possible. An example of this would be the varied venues that are used to suit the clients. For example, these may be in the car, down at the river, a coffee shop, at an external office outside Kirrae and of course in Kirrae's offices. One size never fits all, so this also means that the model intervention will also have to adapt. A good rapport has been built up with The Bouverie Family Centre through external supervision who is very interested in Kirrae's model of work.

## Advocacy

Other support that is offered by the Program is advocacy and support when dealing with the court system and other Government departments. Kirrae believes that this is a much needed service to help people navigate these systems as well as support at stressful times. It can also be used to support change.

### Brian Medew

Social and Emotional Wellbeing Coordinator

# Audited Financial Report

For the year ended 30 June 2013



**Pole designed 2013 by Mark Alberts  
and Jack Harrison (Deceased)**

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**BOARD OF MANAGEMENT REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

Your Board of Management present their report on the Financial Accounts for the year ended 30 June 2013.

**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:

Aaron Clark (Chairperson)  
 Brian Davis (Deputy Chairperson)  
 Trudy Clark (Secretary/Public Officer)  
 Kimberley Harradine  
 Mark Alberts  
 Ivy Clark  
 Ann Lister

**PRINCIPAL ACTIVITIES**

The principal continuing activities 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.

**OPERATING RESULT**

	<b>2013</b>	<b>2012</b>
	\$	\$
Net Profit for the Year	(9,812)	(43,168)
	<u>                    </u>	<u>                    </u>

Signed on behalf of the Board of Management.

 ..... Aaron Clark  
**BOARD MEMBER**

 ..... Brian Davis  
**BOARD MEMBER**

Dated this.....22..... day of .....October..... 2013

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>Note</b>	<b>2013</b> \$	<b>2012</b>
Revenue from Operating Activities	(2)	867,914	812,445
Revenue from Interest	(2)	9,416	7,424
Other Revenue	(2)	15,094	3,002
Employee Expenses	(3a)	(624,992)	(543,889)
Program Running Expenses	(3b)	(105,972)	(146,844)
Accommodation Expenses	(3e)	(5,984)	(17,282)
Administration Expenses	(3c)	(150,085)	(142,925)
<b>Net Result from Continuing Operations before depreciation</b>		5,391	(28,069)
Depreciation	(3e)	(15,203)	(15,099)
<b>Net Result from Continuing Operations after depreciation</b>		(9,812)	(43,168)
<b>Net Profit for the Year</b>		(9,812)	(43,168)

*The above Statement should be read in conjunction with the Notes to the Accounts. Page 2 of 18*

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2013**

	<i>Note</i>	<b>2013</b> \$	<b>2012</b> \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	(4)	761,703	770,556
Receivables	(5)	23,748	7,162
		<hr/>	<hr/>
<b>TOTAL CURRENT ASSETS</b>		785,451	777,718
		<hr/>	<hr/>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	(6)	71,017	38,286
		<hr/>	<hr/>
<b>TOTAL NON-CURRENT ASSETS</b>		71,017	38,286
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>		856,468	816,004
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	(7)	66,127	35,711
Employee Entitlements	(8)	77,785	45,562
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		143,912	81,273
		<hr/>	<hr/>
<b>NON CURRENT LIABILITIES</b>			
Employee Entitlements	(8)	6,118	18,481
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		150,030	99,754
		<hr/>	<hr/>
<b>NET ASSETS</b>		706,438	716,250
		<hr/>	<hr/>
<b>EQUITY</b>			
Accumulated Surplus	(9)	706,438	716,250
		<hr/>	<hr/>
<b>TOTAL EQUITY</b>		706,438	716,250
		<hr/>	<hr/>

*The above Statement should be read in conjunction with the Notes to the Accounts Page 3 of 18*

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 30 JUNE 2013**

	<i>Note</i>	<i>Accumulated Surplus</i>	<i>Total</i>
			\$
Balance at 30 June 2011	9, 1j	782,670	782,670
Net Profit for year		(43,168)	(43,168)
Prior Year Adjustment Incorrect Outstanding Deposits	9	(23,252)	(23,252)
Balance 30 June 2012	9	<u>716,250</u>	<u>716,250</u>
Net Profit for year	9	(9,812)	(9,812)
Balance at 30 June 2013		<u>706,438</u>	<u>706,438</u>

*The above Statement should be read in conjunction with the Notes to the Accounts Page 4 of 18*

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<i>Note</i>	<b>2013</b>	<b>2012</b>
		<b>\$</b>	<b>\$</b>
<b><i>CASH FLOW FROM OPERATING ACTIVITIES</i></b>			
Receipts from Operating Activities		946,325	897,317
Interest Received		9,416	7,424
Payments to Suppliers and Employees		(916,660)	(926,288)
<b><i>NET CASH FLOW FROM OPERATING ACTIVITIES</i></b>	(10)	<u>39,081</u>	<u>(21,547)</u>
<b><i>CASH FLOW FROM INVESTING ACTIVITIES</i></b>			
Payment for property, plant and equipment		(47,934)	(12,924)
<b><i>NET CASH FLOW FROM INVESTING ACTIVITIES</i></b>		<u>(47,934)</u>	<u>(12,924)</u>
Prior Year Adjustment Incorrect Outstanding Deposits		-	(23,252)
<b><i>NET INCREASE/(DECREASE) IN CASH HELD</i></b>		(8,853)	(57,723)
<b><i>CASH AT BEGINNING OF THE FINANCIAL YEAR</i></b>		770,556	828,279
<b><i>CASH AT END OF THE FINANCIAL YEAR</i></b>	(4)	<u><u>761,703</u></u>	<u><u>770,556</u></u>

*The above Statement should be read in conjunction with the Notes to the Accounts Page 5 of 18*

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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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 Incorporation Reform Act 2012.

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements are special purpose financial statements in order to satisfy the reporting requirements of the *Associations Incorporations Reform Act 2012*. The board has determined that the association is a non reporting entity. The service is a not-for-profit entity for financial reporting purposes.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

**a) Property, Plant & Equipment**

Each class of property, plant and equipment are carried at cost less, where applicable any accumulated depreciation.

**Plant & Equipment**

Plant and equipment are measured on the cost basis less depreciation.

The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal.

**b) Depreciation**

Assets with a cost in excess of \$300 are capitalised and depreciation has been provided on depreciable assets so as to allocate their cost or valuation over their estimated useful lives using the straight-line method.

The following table indicates the expected useful lives of non current assets on which the depreciation charges are based.

Motor Vehicles	up to 3 years
Computer & Software	up to 3 years
Plant & Equipment	up to 20 years

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.



**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**1. STATEMENT OF ACCOUNTING POLICIES (Continued)**

**c) Employee Entitlements**

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, and when the employee becomes entitled to the benefit. The balance of employee benefits are classified as current on the basis the employee is entitled to be compensated within 12 months of them rendering the service.

**Superannuation**

Contributions to superannuation plans are expensed when incurred.

**On-Costs**

Employee benefit on-costs are recognised and included in employee benefit liabilities and costs when the employee benefits to which they relate are recognised as liabilities.

**d) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Bank overdrafts are shown within borrowings current liabilities in the Balance Sheet.

**e) Revenue Recognition**

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.

**Government Grants**

Grants are recognised as revenue 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**

Other income is recognised as revenue when the cash is received.

**f) Goods & Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables in the Balance Sheet are shown inclusive of GST. GST receivable from and payable to the Australian Taxation Office (ATO) is included in the Balance Sheet. The GST component of a receipt or payment is recognised on a gross basis in the Statement of Cash Flows in accordance with AASB 107 Cash Flow Statements.

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**g) Income Tax**

Kirrae Health Service Inc. is exempt from income tax under Section 23(h) of the Income Tax Assessment Act 1936 as amended.

**h) Financial Instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Finance instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as: (i) the amount at which the financial asset or financial liability is measured at initial recognition; (ii) less principal repayments; (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**(i) Financial assets at fair value through profit or loss**

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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***h) Financial Instruments cont.***

**Classification and subsequent measurement cont.**

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

(vi) Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

***i) Critical Accounting Estimates and Judgments***

**Key estimates**

The association assesses impairment at each reporting date by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

**Key judgments**

(ii) Provision for impairment of receivables

At balance date there are no receivables.

**Significant judgments**

(iii) Available-for-sale investments

The association does not hold any investments or securities available for sale at reporting date.

***j) Comparative Figures***

Comparative figures have been adjusted to conform with changes in accounting standards.

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>2. REVENUE</b>		
Department of Health & Ageing	389,238	356,705
Department of Human Services	246,207	260,287
Gunditjamara Co-operative	176,058	136,438
Other Grants	17,029	18,546
Aged Care Packages	39,382	40,469
	<u>867,914</u>	<u>812,445</u>
Other Revenue	15,094	3,002
Interest	9,416	7,424
<b>TOTAL REVENUE</b>	<u><u>892,424</u></u>	<u><u>822,871</u></u>
<b>3. EXPENSES</b>		
<b>3a. EMPLOYEE EXPENSES</b>		
Wages	550,917	470,428
Superannuation	46,119	42,708
Provision Employee Entitlements	19,860	21,515
Workcover	8,096	9,238
<b>TOTAL EMPLOYEE EXPENSES</b>	<u><u>624,992</u></u>	<u><u>543,889</u></u>
<b>3b. PROGRAM RUNNING EXPENSES</b>		
Activity	13,733	31,865
Aged Care Packages Expenditure	31,227	34,534
Allied Health Expenses	3,882	17,143
Counselling	3,914	7,480
Family Support	6,224	-
LFVAG Funds to Windamara	-	31,732
Meetings and Seminars	14,372	17,291
Pharmaceutical & Health	21,458	-
Playgroup	7,279	-
Training and Course Costs	3,883	6,799
<b>TOTAL PROGRAM RUNNING EXPENSES</b>	<u><u>105,972</u></u>	<u><u>146,844</u></u>

**KIRRAE HEALTH SERVICE INC.**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>3c. ADMINISTRATION EXPENSES</b>		
Accreditation	-	2,110
Advertising	2,127	-
Audit & Accounting	32,755	45,837
Bank Fees	1,083	1,035
Centre Maintenance	4,765	16,362
Computer Expenses	8,534	
Consultant Fees	-	-
Equipment - Minor Purchases	2,395	836
Legal Costs	1,088	1,976
Miscellaneous	6,728	3,030
Office Supplies	10,162	9,194
Staff Training & Uniforms	4,174	
Subs & Memberships	26,418	3,208
Telephone/Internet/Communication	9,478	12,554
Vehicle Costs	40,378	46,783
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>150,085</b>	<b>142,925</b>
<b>3d. AUDITORS REMUNERATION</b>		
Remuneration of the auditor of the association for:		
- Auditing the financial report	<u>9,060</u>	<u>6,500</u>
<b>3e. ACCOMMODATION EXPENSES</b>		
Insurance	499	789
Leasing Charges	-	2,141
Rent	-	10,000
Utilities-Electricity & Gas	5,485	4,352
<b>TOTAL ACCOMODATION EXPENSES</b>	<b>5,984</b>	<b>17,282</b>
<b>3f. DEPRECIATION</b>		
Plant & Equipment	<u>15,203</u>	<u>15,099</u>
<b>TOTAL DEPRECIATION</b>	<b>15,203</b>	<b>15,099</b>

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>4. CASH &amp; CASH EQUIVALENTS</b>		
Petty Cash	137	218
Commonwealth Bank HACC Account	182,645	218,027
Commonwealth Bank Health Worker Account	266,229	243,079
Commonwealth Bank Program Account	46,674	47,977
Commonwealth Bank Salary Packaging Account	100	3,672
Commonwealth Bank Project Account	221	1,112
Commonwealth Bank Passbook Account	132,842	132,589
Commonwealth Bank Term Deposit	132,855	123,882
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<u>761,703</u>	<u>770,556</u>

The effective interest rate on the short term bank deposits was 6%, the deposit had an average maturity of 5 months.

**5. RECEIVABLES**

Accounts Receivable	7,791	-
Other Receivables	15,957	7,162
<b>TOTAL TRADE &amp; OTHER RECEIVABLES</b>	<u>23,748</u>	<u>7,162</u>

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**6. PROPERTY, PLANT AND EQUIPMENT**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Plant and equipment:		
At cost	111,912	63,978
Accumulated depreciation	<u>(40,895)</u>	<u>(25,692)</u>
	<u>71,017</u>	<u>38,286</u>
Total property, plant and equipment	<u><u>71,017</u></u>	<u><u>38,286</u></u>

***Movements in carrying amounts***

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

	<b>Plant &amp; Equipment</b>	<b>TOTAL</b>
<b>2012</b>		
Balance at the beginning of the year	40,461	40,461
Additions at cost	12,924	12,924
Depreciation expense	<u>(15,099)</u>	<u>(15,099)</u>
Carrying amount at end of year	<u>38,286</u>	<u>38,286</u>
<b>2013</b>		
Balance at the beginning of the year	38,286	38,286
Additions at cost	47,934	47,934
Depreciation expense	<u>(15,203)</u>	<u>- 15,203</u>
Carrying amount at end of year	<u><u>71,017</u></u>	<u><u>71,017</u></u>

**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>7. PAYABLES</b>		
<b>Current</b>		
Accounts Payable	45,874	10,797
PAYG and GST Payable	20,253	24,914
<b>Total Current Payables</b>	<u>66,127</u>	<u>35,711</u>
<b>8. EMPLOYEE BENEFITS</b>		
Annual Leave	47,185	30,547
Long Service Leave	36,718	33,496
<b>TOTAL EMPLOYEE BENEFITS</b>	<u>83,903</u>	<u>64,043</u>
<b>Dissection</b>		
<i>Current</i>	77,785	45,562
<i>Non-Current</i>	6,118	18,481
	<u>83,903</u>	<u>64,043</u>
<b>9. ACCUMULATED SURPLUS</b>		
Retained Surplus at start of financial year	1j 716,250	782,670
Net Result for the Year	(9,812)	(43,168)
Prior Year Adjustment Incorrect Outstanding Deposits	-	(23,252)
Retained Surplus at end of financial year	<u>706,438</u>	<u>716,250</u>
<b>10. RECONCILIATION OF NET CASHFLOWS FROM OPERATING ACTIVITIES TO NET RESULT</b>		
	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Net Result for the year	(9,812)	(43,168)
Depreciation	15,203	15,099
	5,391	(28,069)
(Increase)/decrease in Receivables	(16,586)	3,500
Increase/(decrease) in Payables	30,416	(18,493)
Increase/(decrease) in Provisions	19,860	21,515
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>39,081</u>	<u>(21,547)</u>
<b>11. CONTINGENT LIABILITIES</b>		

The Board of Management was not aware of any contingent liability as at 30 June 2013.



**KIRRAE HEALTH SERVICE INC.**  
**A0031914E**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**12. COMMITMENT TO EXPENDITURE**

As at balance date, Kirrae Health Service Inc. had no contracted capital commitments.

There was no commitments for any contracted Lease expenditure.

**13. EVENTS OCCURRING AFTER BALANCE DATE**

Since 30 June 2013, there have been no events that would materially effect the Financial Statements at balance date.

**KIRRAE HEALTH SERVICE INC.  
A0031914E  
BOARD OF MANAGEMENT STATEMENT**

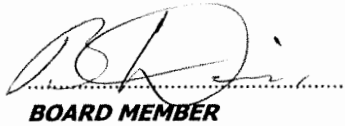
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We, being members of the Board of Kirrae Health Services Inc. certify that:-

1. The statements attached to this certificate give a true and fair view of the financial position and performance of Kirrae Health Service Inc. during and at the end of the financial year of the association ending on 30 June 2013.
2. 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 a resolution of the Board of Management and is signed for and on behalf of the Board of Management by:

  
.....  
**BOARD MEMBER**

  
.....  
**BOARD MEMBER**

Dated this 22 day of October 2013.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KIRRAE HEALTH SERVICE INC

### REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report, being a special purpose financial report, of the Kirrae Health Service Inc (the association), which comprises the statement of financial position as at 30 June 2013, the statement of profit or loss, 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 board of management statement.

#### Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Reform Act 2012 and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 entity's preparation and fair presentation of the financial report 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.

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#### Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

#### Qualification

As it is common for associations of this type, it is not practicable for the committee to maintain an effective system of internal control over all sources of income prior to its receipt. Accordingly, our audit in relation to income was limited to amounts recorded in the accounting records of the association.

#### Auditor's Opinion

In our opinion, subject to the effects of such adjustments, if any, as might have been determined to be necessary had the limitation discussed in the qualification paragraph not existed, the financial report of the Kirrae Health Service Inc presents fairly, in all material respects the financial position of the Kirrae Health Service Inc as at 30 June 2013 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

#### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis for 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**

A handwritten signature in black ink that reads "John A Findlay". The signature is written over a horizontal dotted line.

**John A Findlay**  
**Partner**

Dated: 24<sup>th</sup> October 2013





Annual Report 2012-13 © Kirrae Health Service Inc. 2013

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