

# **Illawarra Aboriginal Medical Service**

**(Aboriginal and Torres Strait Islander Corporation)**

**ABN: 23 886 179 327**

## **Financial Statements**

**For the Year Ended 30 June 2021**

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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For the Year Ended 30 June 2021

## Financial Statements

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# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Directors' Report

30 June 2021

The Directors present their report on Illawarra Aboriginal Medical Service ("the Corporation") for the financial year ended 30 June 2021.

### Information on directors

The names of each person who has been a director during the year and to the date of this report are:

<b>Name</b>	<b>Position</b>	<b>Qualifications/Experience</b>	<b>Appointed/Resigned</b>
S Morgan	Chairperson	Senior Project Indigenous Project Officer	
S Rankmore	Secretary	Aboriginal Employment Advisor	
L Olive	Director	Community Worker	
J Bell	Director	Aboriginal Client Service Officer	
T Bull	Director	Training Advisor	Appointed December 2020
P Roberts	Director	Community Member	Appointed June 2021
P Knight	Director	CEO Land Council	Resigned April 2021
R Morgan	Director	Teacher	Resigned December 2020
B Crowther	Former Vice Chairperson	Aboriginal Health Worker	Resigned July 2021

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### Secretary of the Corporation

Sheree Rankmore has been the Secretary of the Corporation since 10<sup>th</sup> of December 2019. Sheree has an Advanced Diploma in Community Management from TAFE Illawarra. She is currently employed as an Aboriginal Employment Advisor at TAFE NSW.

### Review of operations

The operating result of the Corporation amounted to a surplus of \$143,850 (2020: \$368,081).

# **Illawarra Aboriginal Medical Service**

**(Aboriginal and Torres Strait Islander Corporation)**

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## **Directors' Report**

**30 June 2021**

### **Principal activities**

The principal activities of the Corporation during the financial year was that of an Aboriginal medical service.

No significant changes in the nature of the Corporation's activity occurred during the financial year.

### **Short and long term objectives**

The Corporation's short term objectives are to continue to provide Illawarra Aboriginal and Torres Strait Islander peoples with high quality, appropriate, efficient and effective primary health care and related services.

The Corporation's long term objectives are to continue to improve the health and wellbeing of Illawarra Aboriginal and Torres Strait Islanders.

### **Performance measures**

The Corporation assesses its performance in terms of its achievement of strategic and financial objectives with reference to:

- the quality of the service and facilities provided to Illawarra Aboriginal and Torres Strait Islander peoples; and
- the stability of the balance sheet with respect to the Corporation's liquidity and levels of debt.

### **Members guarantee**

Under the rules of the Corporation's Constitution, members are not liable for any debts of the Corporation if it were ever to be wound up. The Constitution also prohibits distributions being made to members.

# Illawarra Aboriginal Medical Service

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## Directors' Report

30 June 2021

### Meetings of directors

During the financial year, 11 meetings of Directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
S Morgan	11	10
B Crowther	11	10
S Rankmore	11	10
L Olive	11	8
J Bell	11	8
P Knight	8	6
R Morgan	6	6
T Bull	5	5
P Roberts	1	1

### Auditor's independence declaration

The auditor's independence declaration, for the year ended 30 June 2021 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the Board of Directors:



S Morgan  
Chairperson



S Rankmore  
Secretary

Dated: 8 December 2021



**Auditor's Independence Declaration under Section 339.50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 to the Directors of Illawarra Aboriginal Medical Service**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

*Daly Audit*  
Daley Audit

*Stephen Milgate*  
Stephen Milgate  
Partner

Dated: 8 December 2021

Wollongong

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Liability limited by a  
Scheme approved under  
Professional Standards  
Legislation.



# Illawarra Aboriginal Medical Service

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ABN: 23 886 179 327

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## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue - trading	3	3,330,676	3,652,646
Other income	3	1,032,105	1,187,434
		<u>4,362,781</u>	4,840,080
Employee benefits expense		(2,791,474)	(3,080,397)
Project and programming expenses		(444,380)	(416,534)
Operation related expenses		(410,089)	(359,626)
Depreciation and amortisation expense		(280,500)	(351,823)
Building related expenses		(206,502)	(198,574)
Finance expenses		(20,005)	(15,633)
Other expenses		(65,981)	(49,412)
<b>Result for the year</b>		<u>143,850</u>	368,081
Other comprehensive income for the year		-	-
<b>Total comprehensive income for the year</b>		<u>143,850</u>	368,081

The accompanying notes form part of these financial statements.

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

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## Balance Sheet

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	4,749,768	4,363,194
Trade and other receivables	6	65,939	20,440
Other assets	7	87,114	113,865
TOTAL CURRENT ASSETS		4,902,821	4,497,499
NON-CURRENT ASSETS			
Property, plant and equipment	9	1,306,024	1,215,199
Right-of-use assets	8	375,086	181,903
Financial assets		16,214	18,420
TOTAL NON-CURRENT ASSETS		1,697,324	1,415,522
TOTAL ASSETS		6,600,145	5,913,021
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	1,209,368	752,537
Employee benefits	11	155,171	221,021
Lease liabilities		68,829	105,034
TOTAL CURRENT LIABILITIES		1,433,368	1,078,592
NON-CURRENT LIABILITIES			
Employee benefits	11	23,582	45,493
Lease liabilities		241,993	31,584
TOTAL NON-CURRENT LIABILITIES		265,575	77,077
TOTAL LIABILITIES		1,698,943	1,155,669
NET ASSETS		4,901,202	4,757,352
<b>EQUITY</b>			
Retained earnings - restricted funds	15	1,759,072	1,616,784
Retained earnings		3,142,130	3,140,568
TOTAL EQUITY		4,901,202	4,757,352

The accompanying notes form part of these financial statements.



# Illawarra Aboriginal Medical Service

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## Statement of Changes in Equity

For the Year Ended 30 June 2021

	Retained Earnings	Retained Earnings - Restricted Funds	Total
	\$	\$	\$
<b>Balance at 1 July 2020</b>	<b>3,140,568</b>	<b>1,616,784</b>	<b>4,757,352</b>
Result for the year	1,562	142,288	143,850
<b>Balance at 30 June 2021</b>	<b>3,142,130</b>	<b>1,759,072</b>	<b>4,901,202</b>
<b>Balance at 1 July 2019</b>	2,910,964	1,478,307	4,389,271
Result for the year	229,604	138,477	368,081
<b>Balance at 30 June 2020</b>	<b>3,140,568</b>	<b>1,616,784</b>	<b>4,757,352</b>

The accompanying notes form part of these financial statements.

# Illawarra Aboriginal Medical Service

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## Statement of Cash Flows

For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from funding bodies and customers	5,006,319	5,214,697
Payments to suppliers and employees	(4,209,042)	(4,316,445)
Interest received	24,653	17,770
Finance costs	(20,004)	(15,633)
Net cash provided by operating activities	<u>801,926</u>	<u>900,389</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment	(239,516)	(50,237)
Purchase of right of use asset	-	(36,110)
Net cash used by investing activities	<u>(239,516)</u>	<u>(86,347)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayment of lease liabilities	(175,836)	(182,971)
Net cash used by financing activities	<u>(175,836)</u>	<u>(182,971)</u>
Net increase in cash and cash equivalents held	386,574	631,071
Cash and cash equivalents at beginning of year	<u>4,363,194</u>	<u>3,732,123</u>
Cash and cash equivalents at end of financial year	5 <u><u>4,749,768</u></u>	<u><u>4,363,194</u></u>

The accompanying notes form part of these financial statements.

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

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## Notes to the Financial Statements

### For the Year Ended 30 June 2021

The financial statements are for Illawarra Aboriginal Medical Service ("the Corporation") as a not-for-profit individual entity.

The functional and presentation currency of Illawarra Aboriginal Medical Service is Australian dollars.

#### 1 Summary of Significant Accounting Policies

##### (a) Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*.

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

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

##### (b) Comparative figures

Comparatives figures are consistent with prior years, unless otherwise stated.

##### (c) Revenue and other income

###### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Corporation expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer;
2. Identify the performance obligations;
3. Determine the transaction price;
4. Allocate the transaction price to the performance obligations; and
5. Recognise revenue as and when control of the performance obligations is transferred.

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (c) Revenue and other income

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Corporation have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

The revenue recognition policies for the principal revenue streams of the Corporation are:

#### *Rendering of services*

The Corporation earns revenue from provision of professional services, incorporating consulting advice. Revenue is recognised over time in the accounting period when services are rendered.

#### *Sales*

Revenue is recognised at the point the customer purchases the goods and services. Payment of the transaction price is due immediately at the time of purchase.

#### *Grant revenue*

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when there is reasonable assurance that the grant will be received and all grant conditions will be met, it is probable that the economic benefits gained from the grant will flow to the Corporation and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Corporation incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the balance sheet as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Corporation receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the balance sheet, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (c) Revenue and other income

##### *Donations*

Donations and bequests are recognised as revenue when received.

##### *Interest revenue*

Interest revenue is recognised using the effective interest rate method.

#### (d) Finance costs

Finance costs are recognised in profit or loss in the period in which they are incurred.

#### (e) Income tax

No provision for income tax has been raised as the Corporation is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

#### (f) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the balance sheet.

Cash flows are included in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

#### (g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (h) Leases

At inception of a contract, the Corporation assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Corporation has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Corporation has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

#### Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

#### (i) Right-of-use asset

At the lease commencement, the Corporation recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Corporation believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term or the assets estimated useful life on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (h) Leases

##### (ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Corporation's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Corporation's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### (i) Financial instruments

Financial instruments are recognised initially on the date that the Corporation becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

##### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

##### *Classification*

On initial recognition, the Corporation classifies its financial assets into the following categories, those measured at:

- amortised cost; or
- fair value through profit or loss - FVTPL.

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (i) Financial instruments

##### Financial assets

Financial assets are not reclassified subsequent to their initial recognition unless the Corporation changes its business model for managing financial assets.

##### *Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Corporation's financial assets measured at amortised cost comprise trade and other receivables, cash and cash equivalents and other financial assets in the balance sheet.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment losses are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

##### *Financial assets through profit or loss*

Financial assets not classified as measured at amortised cost as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss.

##### *Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for financial assets measured at amortised cost.



# Illawarra Aboriginal Medical Service

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (i) Financial instruments

##### Financial assets

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Corporation considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Corporation's historical experience and informed credit assessment and forward looking information.

The Corporation uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Corporation uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Corporation in full, without recourse to the Corporation to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Corporation in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

##### *Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Corporation has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in bad debt expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Corporation renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

# Illawarra Aboriginal Medical Service

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (i) Financial instruments

##### Financial assets

*Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

##### Financial liabilities

The Corporation measures all financial liabilities initially at fair value less transaction costs. Subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Corporation comprise trade and other payables and lease liabilities.

#### (j) Impairment of non-financial assets

At the end of each reporting period the Corporation determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

# Illawarra Aboriginal Medical Service

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (k) Property, plant and equipment

Assets are measured using the cost model, where the asset is carried at its cost less any accumulated depreciation and impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of costs of dismantling and restoring the asset, where applicable.

Assets that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

#### *Depreciation*

The depreciable amount of all property, plant and equipment, except for freehold land is depreciated on a straight-line method from the date that management determine that the asset is available for use.

Assets held under a finance lease and leasehold improvements are depreciated over the shorter of the term of the lease and the assets useful life.

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

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Buildings	2.5 - 10%
Plant and equipment	10 - 20%
Office equipment	20 - 50%
Furniture and fittings	5 - 33%
Motor vehicles	30%

#### (l) Employee benefits

##### *Short-term obligations*

Liabilities for wages and salaries, including non-monetary benefits and accumulating sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

# Illawarra Aboriginal Medical Service

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (l) Employee benefits

##### *Other long-term employee benefit obligations*

The liabilities for long service leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period. 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 end of the reporting period of high quality corporate bonds with terms and currencies that match, as closely as possible, the estimated future cash outflows. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the balance sheet if the Corporation does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

#### (m) Adoption of new and revised accounting standards

The Corporation has adopted all standards which became effective for the first time at 30 June 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Corporation.

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Critical Accounting Estimates and Judgments

The Directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below:

#### *Key estimates - impairment of property, plant and equipment*

The Corporation assesses impairment at the end of each reporting period by evaluating conditions specific to the Corporation that may be indicative of impairment triggers.

#### *Key estimates - Useful lives of depreciable assets*

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain property, plant and equipment.

#### *Key estimates - Employee entitlements*

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

# Illawarra Aboriginal Medical Service

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 3 Revenue and Other Income

	2021	2020
	\$	\$
<i>Grant revenue from contracts with customers</i>		
- DOH - PHC + Quality and Accreditation Services	<b>1,750,410</b>	1,727,947
- DOH - Service Maintenance Grant	-	88,055
- DPMC - AOD	<b>185,891</b>	218,401
- DPMC - SEWB	<b>105,328</b>	110,860
- DPMC - Active Healthy Out of School	<b>(20,000)</b>	20,000
- NSW Health - Dental	<b>449,600</b>	441,900
- NSW Health - Population/Public Health	<b>277,000</b>	272,300
- NSW Health - Drug & Alcohol	<b>83,700</b>	82,300
- Coordinare Mental Health Worker	<b>198,562</b>	195,243
- Coordinare Integrated Team Care	<b>187,853</b>	186,702
- Families First	<b>97,469</b>	96,910
- HEBHBL - Audiologist	<b>6,937</b>	8,964
- NSW Rural Doctors - Medical Outreach	<b>126,229</b>	161,158
- Other grant revenues	<b>183,362</b>	197,529
- Income in advance brought forward from prior years	<b>573,739</b>	431,766
- Income in advance recalled Medical Outreach	-	(552)
- Income in advance topped up Audiologist	-	141
- Income in advance repaid Waminda	-	(13,239)
- Income in advance carried forward to future years	<b>(875,404)</b>	(573,739)
	<b>3,330,676</b>	3,652,646
<i>Other revenue</i>		
- Medicare receipts	<b>730,507</b>	838,161
- PIPS income	<b>178,862</b>	173,589
- Interest received	<b>24,653</b>	17,770
- Other revenue	<b>98,083</b>	157,914
	<b>1,032,105</b>	1,187,434
<b>Total Revenue</b>	<b>4,362,781</b>	4,840,080

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 3 Revenue and Other Income

#### Disaggregation of revenue from contracts with customers

Revenue from contracts with customers has been disaggregated the following table shows this breakdown:

	2021	2020
	\$	\$
<b>Timing of revenue recognition</b>		
- Over time	3,330,676	3,652,646
- At a point in time	-	-
<b>Revenue from contracts with customers</b>	<u>3,330,676</u>	<u>3,652,646</u>

### 4 Result for the Year

#### *Expenses*

Superannuation contributions	227,758	257,860
------------------------------	---------	---------

### 5 Cash and Cash Equivalents

Cash on hand	1,200	1,900
Bank balances	4,748,568	4,361,294
	<u>4,749,768</u>	<u>4,363,194</u>

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 6 Trade and Other Receivables

	2021	2020
	\$	\$
Trade receivables	52,189	20,440
Provision for impairment	(a) -	-
	<u>52,189</u>	<u>20,440</u>
Deposits	13,750	-
	<u>65,939</u>	<u>20,440</u>

#### (a) Impairment of receivables

The Corporation applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The loss allowance provision as at 30 June 2021 incorporates forward looking information.

### 7 Other assets

Prepayments	<u>87,114</u>	<u>113,865</u>
-------------	---------------	----------------

### 8 Leases

#### *Corporation as a lessee*

The Corporation has leases over business premises, IT equipment and motor vehicles. Information relating to the leases in place and associated balances and transactions are provided below.

#### *Terms and conditions of leases*

##### *Business premises*

Lease on business premises in Wollongong CBD is for 36 months with a option to extend for a further 36 months.



# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 8 Leases

#### *IT Equipment*

Leases over the IT equipment are for a period of 60 months with no option to renew.

#### *Motor vehicles*

Motor vehicle leases have a remaining term ranging between 1 to 3 years. Repayments are fixed over the lease term and there is no option for renewal.

#### Right-of-use assets

	Plant and Equipment	Motor Vehicles	Land and Buildings	Total
	\$	\$	\$	\$
<b>Year ended 30 June 2021</b>				
Balance at beginning of year	49,373	87,826	44,704	181,903
Depreciation charge	(34,959)	(13,436)	(78,618)	(127,013)
Additions to right-of-use assets	-	44,818	305,222	350,040
Disposals	-	(29,844)	-	(29,844)
<b>Balance at end of year</b>	<b>14,414</b>	<b>89,364</b>	<b>271,308</b>	<b>375,086</b>
<b>Year ended 30 June 2020</b>				
Balance at beginning of year	-	-	-	-
Reclassification (refer note 9)	-	62,307	-	62,307
1 July 2019 transition adjusted	89,512	-	151,992	241,504
Additions to right-of-assets	-	36,110	-	36,110
Depreciation charge	(40,139)	(10,591)	(107,288)	(158,018)
<b>Balance at end of year</b>	<b>49,373</b>	<b>87,826</b>	<b>44,704</b>	<b>181,903</b>

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 8 Leases

#### Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Corporation is a lessee are shown below:

	<b>2021</b>	<b>2020</b>
	\$	\$
Interest expense on lease liabilities	<b>(17,116)</b>	(14,087)
Depreciation of right-of-use assets	<b>(127,013)</b>	(158,018)
	<b><u>(144,129)</u></b>	<b><u>(172,105)</u></b>

#### Statement of Cash Flows

Total cash outflow for leases	<b><u>195,390</u></b>	<b><u>187,782</u></b>
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# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 9 Property, Plant and Equipment

	2021	2020
	\$	\$
Land and buildings		
At cost	2,299,427	2,143,009
Less: accumulated depreciation	<u>(1,333,305)</u>	<u>(1,259,802)</u>
	<u>966,122</u>	<u>883,207</u>
Plant and equipment		
At cost	261,685	289,899
Less: accumulated depreciation	<u>(188,515)</u>	<u>(196,629)</u>
	<u>73,170</u>	<u>93,270</u>
Furniture and fittings		
At cost	152,768	158,809
Less: accumulated depreciation	<u>(65,461)</u>	<u>(107,834)</u>
	<u>87,307</u>	<u>50,975</u>
Motor vehicles		
At cost	194,576	195,731
Less: accumulated depreciation	<u>(92,518)</u>	<u>(71,795)</u>
	<u>102,058</u>	<u>123,936</u>
Office equipment		
At cost	424,382	382,093
Less: accumulated depreciation	<u>(347,015)</u>	<u>(318,282)</u>
	<u>77,367</u>	<u>63,811</u>
<b>Total property, plant and equipment</b>	<u><b>1,306,024</b></u>	<u><b>1,215,199</b></u>

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 9 Property, Plant and Equipment

#### (a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land and Buildings	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Total
	\$	\$	\$	\$	\$	\$
Balance at the beginning of the year	883,207	93,270	50,975	123,936	63,811	1,215,199
Additions	151,000	6,348	50,166	-	36,798	244,312
Depreciation	(68,085)	(26,448)	(13,834)	(21,878)	(23,242)	(153,487)
<b>Balance at the end of the year</b>	<b>966,122</b>	<b>73,170</b>	<b>87,307</b>	<b>102,058</b>	<b>77,367</b>	<b>1,306,024</b>

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 10 Trade and Other Payables

	2021	2020
	\$	\$
Trade payables	190,398	32,289
Contract liabilities - income in advance	875,404	573,739
Other payables	143,566	146,509
	<u>1,209,368</u>	<u>752,537</u>

### 11 Employee Benefits

#### CURRENT

Annual leave and personal leave	124,456	154,312
Long service leave	30,715	66,709
	<u>155,171</u>	<u>221,021</u>

#### NON-CURRENT

Long service leave	23,582	45,493
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### 12 Interests of Key Management Personnel

The total remuneration paid to key management personnel of the Corporation was \$228,773 (2020: \$267,056).

### 13 Contingent Liabilities and Contingent Assets

In the opinion of the Directors, the Corporation did not have any contingencies at 30 June 2021 (2020: None).

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 14 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

#### *Key Management Personnel transactions with the Corporation*

From time-to-time members of Key Management Personnel will utilise services provided by the Corporation. These transactions are on normal commercial terms and conditions no more favourable than those available to other members of the Aboriginal community unless otherwise stated. Such transactions are considered trivial and domestic in nature and hence are not required to be disclosed any further.

### 15 Cash flow information

#### *Restricted funds*

It is a condition of the primary health care funding received from the Commonwealth Department of Health, that all Medicare income received by the Corporation must be applied to the delivery of primary health care services, including the cost of acquiring or renting suitable facilities from which to provide these services. Within the cash at bank balances of the Corporation, accumulated surpluses of \$1,759,072 (2020: \$1,616,784) have been carried forward for these purposes.

### 16 Economic Dependency and Support

The Corporation is reliant on the continued direct and indirect funding of the Department of Health, Department of Prime Minister & Cabinet, NSW Health Department, Family and Community Service, NSW Rural Doctors Network and Coordinare. This is recurrent operational grant income, thus allowing the ongoing delivery of programs to our members and communities.

The net revenue provided from these sources is \$3,330,675 (2020: \$3,652,646).

In conducting its overall service delivery activities, the Corporation earns fee for service income allowing it to fund any carried forward deficits that may occur from time to time in the various State and Federally funded programs.

# **Illawarra Aboriginal Medical Service**

**(Aboriginal and Torres Strait Islander Corporation)**

**ABN: 23 886 179 327**

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## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **17 Events after the end of the Reporting Period**

The financial report was authorised for issue on 8 December 2021 by the Board of Directors.

As a result of the evolving nature of the COVID-19 outbreak and the rapidly evolving government policies of restrictive measures put in place to contain it, as at the date of these financial statements, the Corporation is not in a position to reasonably estimate the financial effects of the COVID-19 outbreak on the future financial performance and financial position of the Corporation.

Other than the current disclosures, there has not been any other matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation in subsequent financial periods.

### **18 Statutory Information**

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

150 Church Street

Wollongong NSW 2500

# Illawarra Aboriginal Medical Service

(Aboriginal and Torres Strait Islander Corporation)

ABN: 23 886 179 327

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## Directors' Declaration

The Directors of the Corporation declare that:

1. The financial statements and notes, as set out on pages 5 - 29, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (and its Regulations) and:
  - a. the comply with Australian Accounting Standards - Reduced Disclosure Requirement and;
  - b. give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the Corporation.
2. In the Directors' opinion, there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.
3. The Directors are satisfied that:
  - a. the grant funds provided have been used for the agreed purpose and that all terms and conditions of the grants have been complied with;
  - b. the attached financial statements are compiled accurately from the financial records and data of the Corporation;
  - c. adequate provision has been made for legitimate future statutory and other liabilities of our Corporation including, but not limited to taxation liabilities, accumulated staff leave entitlements and replacement of assets, except for land;
  - d. appropriate and adequate insurance has been maintained, and certificates of currency have been supplied to the qualified auditor;
  - e. all purchases of assets, goods and services have complied with the relevant procurement policies of the Corporation and those requirements of the relevant funding agency for the requirement of an open, fair and transparent process;
  - f. an accurate and complete register of assets has been maintained and reflects all additions and disposals of assets during the year ended 30 June 2021;
  - g. the Corporation has discharged its statutory obligations in relation to taxation, insurance, employee entitlements and the lodgement of statutory returns and financial statements;
  - h. the financial controls in place with the Corporation are adequate;
  - i. the administration expenses and overhead costs of the Corporation were reasonably apportioned across all sources and funds; and
  - j. all reports have been formerly endorsed at a properly constituted Board Meeting and recorded in the minutes of that meeting.

This declaration is made in accordance with a resolution of the Board of Directors.



S Morgan

Chairperson



S Rankmore

Secretary

Wollongong

Dated: 8 December 2021

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## Independent Audit Report to the members of Illawarra Aboriginal Medical Service

### Report on the Financial Report

We have audited the financial report of Illawarra Aboriginal Medical Service ("the Corporation"), which comprises the balance sheet as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the financial report of Illawarra Aboriginal Medical Service is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (and its regulations), including:

- (a) giving a true and fair view of the Corporation's financial position as at 30 June 2021 and of its performance for the year ended; and
- (b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and the *Corporations (Aboriginal and Torres Strait Islander) Regulations*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Corporation in accordance with the auditor independence requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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ABN 43 152 844 291

Liability limited by a  
Scheme approved under  
Professional Standards  
Legislation.





## **Independent Audit Report to the members of Illawarra Aboriginal Medical Service**

### **Information Other than the Financial Report and Auditor's Report Thereon**

The Directors are responsible for the other information. The other information is the Directors' report and the Statements of Receipts and Expenditure accompanying the financial report.

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

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

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

### **Responsibilities of Directors for the Financial Report**

The Directors of the Corporation are 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 *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Corporation or to cease operations, or have no realistic alternative but to do so.

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

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



**Independent Audit Report  
to the members of Illawarra Aboriginal Medical Service**

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

*Daly Audit*  
Daley Audit

*Stephen Milgate*  
Stephen Milgate  
Partner

Wollongong

Dated: 8 December 2021

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## Compilation Report

30 June 2021

### COMPILATION REPORT TO THE MEMBERS OF ILLAWARRA ABORIGINAL MEDICAL SERVICE

We have compiled the accompanying special purpose financial statements of Illawarra Aboriginal Medical Service, ("the Corporation") which comprise statements of receipts and expenditures for the year ended 30 June 2021.

#### *The Responsibility of the Directors*

The Directors of Illawarra Aboriginal Medical Service are solely responsible for the information contained in the special purpose financial statements and the reliability, accuracy and completeness of the information.

#### *Our Responsibility*

On the basis of the information provided by the Directors we have compiled the accompanying general purpose financial statements in accordance with the financial reporting framework and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with Australian Accounting Standards. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

#### *Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

#### Wollongong

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Legislation.



CHARTERED ACCOUNTANTS  
AUSTRALIA & NEW ZEALAND



**Compilation Report**

**30 June 2021**

The special purpose financial statements were compiled for the benefit of the Directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

*Daley & Co.*  
Daley & Co

Wollongong

Dated: 8 December 2021

Liability limited by a scheme approved under Professional Standards Legislation.

**CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>CONSOLIDATED FOR THE ENTIRE CORPORATION</b>		
<b>CONSOLIDATED INCOME</b>		
Grants Received - Including Capital Grants	3,632,340	3,808,268
Medicare Receipts	730,507	838,161
PIP Receipts	178,862	173,589
Interest Received	24,653	17,770
Sundry Income	98,083	157,914
Add/(Less): Movement in Income in Advance	(301,665)	(155,622)
	<u>4,362,780</u>	<u>4,840,080</u>
<b>CONSOLIDATED EXPENDITURE</b>		
Advertising	23,975	13,866
Accounting and Audit Fees	52,851	64,587
Bank Charges	1,331	1,578
Cleaning	52,976	68,517
Computer Support	130,802	105,929
Consulting Fees	54,463	30,650
Contractor Expenses	46,844	-
COVID related expenses	32,116	51,919
Clinical Waste & Sanitation	5,173	6,070
Depreciation	153,487	193,805
Depreciation – ROU Asset (Previous Rent & Equipment Lease)	112,167	147,427
ROU Asset MV – Amortisation	14,846	10,591
Directors' Meeting Expenses	7,510	7,574
Donations	5,248	733
Electricity	27,172	27,768
Employee Entitlements Provision Movement	(87,761)	11,051
Equipment	36,208	4,600
Equipment Lease (Refer to Depreciation – ROU Asset)	-	1,884
Fringe Benefits Tax	14,316	8,305
Insurance	44,462	39,626
Insurance – Workers Compensation	34,466	41,166
Interest Expense	2,889	2,337
Interest on Lease Liability	17,116	14,087
Internet Charges	24,754	27,019
Legal Fees	23,467	3,771
Loss on Disposal of Fixed Assets	-	3,084
Medical Supplies	64,124	78,854
<i>Balance Carried Forward</i>	<u><b>895,002</b></u>	<u><b>966,798</b></u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

<b>CONSOLIDATED FOR THE ENTIRE CORPORATION</b>	<b>2021</b>	<b>2020</b>
<i>Continued...</i>	<b>\$</b>	<b>\$</b>
<i>Balance Brought Forward</i>	<b>895,002</b>	<b>966,798</b>
Motor Vehicle Expenses		
• Fuel, Maintenance, Parking and Other MV expenses	22,547	42,288
• Registration and Insurance	32,236	32,908
Office Supplies and Equipment	12,203	5,170
Printing, Stationery & Postage	11,630	5,554
Promotion and Programmes	189,253	104,636
Rates	1,288	1,860
Relocation costs	22,196	-
Repairs and Maintenance	37,685	42,846
Security	5,073	8,468
Sponsorship	25,208	-
Staff Amenities and Meeting Expenses	21,307	29,518
Staff Recruitment Costs	9,312	16,204
Staff Training and Support Wages	23,630	30,787
Storage	8,169	5,003
Subscriptions	39,397	27,962
Sundry Expenses	1,129	205
Supplementary Services	49,566	48,426
Superannuation Contribution	240,813	279,963
Less: Reimbursement of Super	(13,055)	(22,103)
Telephone	29,796	44,547
Transport	8,587	20,422
Travel Expenses	4,821	14,284
Uniforms	284	1,634
Wages	2,691,579	3,025,532
Less: Reimbursement of Wages	(150,726)	(260,914)
	<u>4,216,500</u>	<u>4,471,998</u>
<b>OPERATING RESULT</b>	<b><u>143,850</u></b>	<b><u>368,081</u></b>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>PRIMARY HEALTH CARE</b>		
<i>[Including Dapto Medical Service]</i>		
<b>RECEIPTS</b>		
Main Grant Agreement Funding – Recurrent	1,733,431	1,727,947
Medicare Income	730,507	838,161
Interest Received	14,099	10,796
Sundry Income	21,042	23,906
	<u>2,499,079</u>	<u>2,600,810</u>
<b>EXPENDITURE</b>		
Advertising	14,371	-
Audit & Accounting Fees	30,224	18,263
Bank Fees & Borrowing Costs	761	959
Cleaning	31,234	39,631
Clinical Waste & Sanitation	5,172	6,070
Computer Support	77,381	60,873
Consulting	16,575	-
Contractors	46,844	-
COVID expenses	274	3,861
Depreciation	125,064	135,659
Depreciation – ROU Asset (previously equipment lease and rent)	46,149	78,947
ROU Asset MV – amortisation	-	10,591
Directors’ Meeting Expenses	7,510	7,574
Donations	5,198	1,083
Electricity	16,075	16,665
Equipment	5,548	2,699
Equipment Leases (Refer to Depreciation – ROU Asset)	-	1,884
Fringe Benefits Tax	14,316	8,305
Insurance	25,427	24,073
Insurance – Workers Compensation	20,649	24,110
Interest Expense	1,276	3,168
Interest on Lease Liability	571	7,195
<i>Balance Carried Forward</i>	<u>490,619</u>	<u>451,610</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis



**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>PRIMARY HEALTH CARE</b>		
<i>Continued...</i>		
<i>Balance Brought Forward</i>	490,619	451,610
Legal Fees	23,466	-
Loss on Disposal of Fixed Assets	-	3,084
Medical Supplies	-	37,356
Motor Vehicle Expenses	22,827	34,746
Office Equipment	3,520	-
Office Supplies	4,856	2,957
Printing, Postage	4,578	3,987
Promotion & Program	33,197	33,234
Rates	762	1,113
Relocation costs	22,196	-
Repairs & Maintenance	25,628	29,317
Security	3,001	4,998
Sponsorship	15,208	-
Staff Amenities & Recruitment	15,724	14,361
Staff Training	16,225	18,018
Subscriptions	25,601	20,177
Supplies	23,974	-
Sundry Expenses	5,415	14,747
Transport	6,848	1,346
Travel Expenses	4,306	10,844
Telephone/Internet	29,915	41,236
Uniforms	284	1,242
Wages & Salaries (incl Superannuation)	1,611,419	1,747,305
	<u>2,389,569</u>	<u>2,471,678</u>
<b>Operating Result Prior to Transfers to Income In Advance</b>	<u>109,510</u>	<u><b>129,132</b></u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>PRIMARY HEALTH CARE</b>		
<i>Continued...</i>		
Less: Assets Purchased	-	(28,244)
Add: Depreciation on assets fully funded	26,,675	37,588
Add/(Less): Committed funds spent on future sponsorship event	-	-
<b>OPERATING RESULT</b>	<b><u>136,185</u></b>	<b><u>138,476</u></b>
<i>* - Operating surplus generated from Medicare receipts as illustrated by:</i>		
<i>Operating result per the above</i>	<i>136,185</i>	<i>138,476</i>
<i>Excluding: Medicare income</i>	<i>(730,507)</i>	<i>(838,161)</i>
<i>Operating loss, excluding Medicare receipts</i>	<i>(594,322)</i>	<i>(699,685)</i>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>SAFETY AND EMOTIONAL WELLBEING (SEWB)</b>		
<b>RECEIPTS</b>		
Grants Received	105,328	110,860
Interest Income	601	450
Add: Income in Advance Carried Forward from Prior Year*	45,532	2,420
	<u>151,461</u>	<u>113,730</u>
<b>EXPENDITURE</b>		
Audit & Accounting Fees	1,287	3,029
Advertising	-	2,420
Bank Fees	32	39
Computer Support	3,310	1,696
Cleaning	1,336	1,128
Depreciation	2,511	2,752
Depreciation – ROU Asset (Previously Equipment Lease)	1,355	1,686
Electricity	688	421
Insurance	1,083	1,018
Insurance – Workers Compensation	241	610
Interest Expense	344	208
Motor Vehicle Expenses	4,565	2,540
Office Supplies	208	170
Printing & Postage	84	66
Promotion and Programme	48,381	-
Rates	33	25
Rent	8,033	-
Repairs & Maintenance	612	307
Security	128	167
Staff Amenities & Recruitment	802	2,050
Staff Training	165	617
Subscriptions	299	178
Sundry Expenses	207	449
Telephone/Internet	1,593	2,074
Wages & Salaries	18,813	47,059
	<u>96,110</u>	<u>70,709</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>SAFETY AND EMOTIONAL WELLBEING (SEWB)</b>		
Continued...		
<b>Operating Result Prior to Transfers to Income in Advance</b>	<b>55,351</b>	<b>43,021</b>
Less: Asset Purchases	-	-
Add: Depreciation on assets fully funded	74	2,511
Add/(Less): Committed funds spent on future event	-	-
Transfers to Income in Advance*	(55,425)	(45,532)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	45,532	2,420
<i>ADD: Surplus/(Deficit) on current year funding</i>	9,893	43,112
<i>Closing Balance of Income in Advance</i>	55,425	45,532

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>ALCOHOL AND OTHER DRUGS (AOD)</b>		
<b>RECEIPTS</b>		
Grants Received	185,891	218,401
Interest Income	1,060	888
Add: Income in Advance Carried Forward from Prior Year*	41,450	17,957
	<u>228,401</u>	<u>237,246</u>
<b>EXPENDITURE</b>		
Audit & Accounting Fees	2,272	5,970
Advertising	9,531	9,640
Bank Fees	57	80
Computer Support	2,030	4,921
Cleaning	820	3,278
Depreciation –ROU Asset (Previous Rent & Equipment Lease)	832	39,786
Electricity	422	1,136
Equipment Lease (Refer to Depreciation – ROU Asset)	-	-
Insurance	1,911	2,003
Insurance – Workers Compensation	1,597	1,442
Interest Expense	862	1,871
Motor Vehicle Expenses	11,414	10,286
Office Supplies	478	232
Printing & Postage	51	185
Promotion and Programme	21	20
Rates	20	64
Repairs & Maintenance	376	1,067
Rent	20,082	-
Security	79	449
Staff Amenities & Recruitment	307	1,344
Staff Training	893	976
Subscriptions	1,980	1,014
Sundry Expenses	127	240
Telephone	3,083	4,665
Travel Expenses	-	200
Uniforms	-	30
Wages & Salaries	124,657	104,897
	<u>183,902</u>	<u>195,796</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>ALCOHOL AND OTHER DRUGS (AOD)</b> <i>Continued...</i>		
<b>Operating Result Prior to Transfers to Income in Advance</b>	<b>44,499</b>	<b>41,450</b>
Add/(Less): Committed funds spent on future event (WIN ADV)	-	(8,940)
Transfers to Income in Advance*	(44,499)	(32,510)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	<i>32,510</i>	<i>17,957</i>
<i>ADD: Surplus/(Deficit) on current year funding</i>	<i>11,989</i>	<i>14,553</i>
<i>Closing Balance of Income in Advance</i>	<i>44,499</i>	<i>32,510</i>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>ACTIVE HEALTHY OUT OF SCHOOL</b>		
<b>RECEIPTS</b>		
Grants Received	(20,000)	20,000
Add: Income in Advance Carried Forward from Prior Year*	18,137	-
	<u>(1,863)</u>	<u>20,000</u>
<b>EXPENDITURE</b>		
Depreciation	-	126
Promotion and Programmes	19,805	48
	<u>19,805</u>	<u>174</u>
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b>(21,668)</b>	<b>19,826</b>
Less: Assets Purchased	-	(1,815)
Add: Depreciation	-	126
Transfer to Income in Advance*	-	(18,137)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>FAMILIES FIRST PROGRAM – FEMALE WORKER</b>		
<b>RECEIPTS</b>		
Grants Received – Families NSW	97,468	96,910
Interest Received	556	404
Add: Income in advance carried forward from previous year*	6,423	4,478
	<u>104,447</u>	<u>101,792</u>
<b>EXPENDITURE</b>		
Audit & Accounting Fees	1,191	2,669
Bank Fees	30	-
Cleaning	2,893	-
Electricity	1,489	-
Depreciation – ROU Asset (Previously Equipment Lease & Rent)	4,542	2801
Insurance	1,002	896
Insurance – Workers Compensation	513	710
Interest Expense	-	206
Interest on Lease Liability	-	172
Motor Vehicle Expenses	1,370	3,710
Office Supplies	450	-
Postage	181	-
Promotion and Programmes	23,143	21,380
Rates	71	-
Repairs & Maintenance	1,326	-
Security	278	-
Staff Amenities & Recruitment	1,241	-
Staff Training	199	-
Subscriptions	636	-
Support Charges	7,168	-
Sundry Expenses	664	9,367
Telephone	2,201	2,846
Wages and Salaries	26,701	50,612
	<u>77,289</u>	<u>95,369</u>
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b><u>27,158</u></b>	<b><u>6,423</u></b>
Transfers to Income in Advance*	<u>(27,158)</u>	<u>(6,423)</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.



**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
<b>FAMILIES FIRST PROGRAM – FEMALE WORKER</b> (continued)		
<b>OPERATING RESULT</b>	<u>-</u>	<u>-</u>
<i>* - Income in Advance reconciled as follows</i>		
<i>Opening Balance of Income in Advance</i>	6,423	4,478
<i>ADD: Surplus on current year funding</i>	<u>20,735</u>	<u>1,945</u>
<i>Closing Balance of Income in Advance</i>	<u>27,158</u>	<u>6,423</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>RURAL DOCTORS – MEDICAL OUTREACH FUNDING</b>		
<b>RECEIPTS</b>		
Grants Received	124,127	161,158
Interest Received	707	59
Add: Income in advance carried forward from previous year*	16,067	552
	140,901	161,769
<b>EXPENDITURE</b>		
Accounting and Audit Fees	1,518	-
Bank fees	38	-
Cleaning Expense	541	2,524
Depreciation – ROU Asset (Previously Equipment Lease)	2,156	1,076
Electricity	278	1,249
Insurance – Expense	1,276	-
Insurance – Workers Compensation	1,234	1,584
Interest Expense	206	133
Motor Vehicle Expenses	2,740	3,574
Office Equipment and Supplies	84	216
Postage and Printing	34	-
Program expenses & Fund Holder Fee	(350)	1,360
Rates	13	-
Repairs and Maintenance	248	-
Security	52	-
Sundry Expenses	195	4,337
Staff Amenities	157	-
Staff Training	889	-
Subscriptions	1,530	-
Computer Support Charges	1,340	3,917
Telephone and Internet	1,757	1,199
Travel	240	-
Wages and Salaries	96,203	123,982
	112,379	145,151
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b>28,522</b>	<b>16,618</b>
Add: Depreciation on assets fully funded	-	-
Surplus repaid	-	(552)
Transfers to Income in Advance	(28,522)	(16,066)

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>RURAL DOCTORS – MEDICAL OUTREACH FUNDING (continued)</b>		
<b>OPERATING RESULT</b>	-	-
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	16,066	552
<i>ADD: Surplus/(Deficit) on current year funding</i>	12,456	16,066
<i>LESS: Surplus/Deficit repaid</i>	-	(552)
<i>Closing Balance of Income in Advance</i>	28,522	16,066

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>CANCER CARE - AUDIOLOGIST</b>		
<b>RECEIPTS</b>		
Grants Received	9,039	8,964
Interest Received	52	4
Add: Income in advance carried forward from previous year *	3,528	(140)
	12,619	8,828
<b>EXPENDITURE</b>		
Audit & Accounting Fees	110	-
Cleaning Expense	-	64
Depreciation – ROU Asset (Previously Equipment Lease)	-	24
Electricity	-	33
Insurance	93	-
Insurance – Workers Compensation	20	26
Interest on Lease Liability	-	3
Office Equipment and Supplies	-	6
Program expenses & Fund Holder Fee	419	3,236
Sundry Expenses	28	203
Computer Support charges	-	102
Telephone	79	10
Wages and Salaries	1,596	2,003
	2,345	5,710
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b>10,274</b>	<b>3,118</b>
(Surplus)/Deficit Repaid	-	140
Transfers to Income in Advance*	(10,274)	(3,258)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	3,258	(140)
<i>ADD: Surplus/(Deficit) on current year funding</i>	7,016	3,258
<i>LESS: Surplus/Deficit repaid</i>	-	140
<i>Closing Balance of Income in Advance</i>	10,274	3,258

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>SERVICE MAINTENANCE GRANT</b>		
<b>RECEIPTS</b>		
Grants Received	-	88,055
	<u>-</u>	<u>88,055</u>
<b>EXPENDITURE</b>		
Consulting	2,000	-
Depreciation	684	684
	<u>(2,684)</u>	<u>684</u>
<b>Operating Result Prior to Capital Expenditure and Committed Funds</b>	<b><u>(2,684)</u></b>	<b><u>87,371</u></b>
Add: Prior year committed funds	-	-
Add: Depreciation on assets fully funded	684	684
Less: Funds Committed *	-	(88,055)
<b>OPERATING RESULT, AFTER COMMITMENTS</b>	<b><u>2,000</u></b>	<b><u>-</u></b>

\* - *Committed Funds as follows*

<i>Upgrade &amp; Enlargement of Treatment Area</i>	-	88,055
<i>Total Funds Committed</i>	<u>-</u>	<u>88,055</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NSW HEALTH – PUBLIC WELFARE, CHILDHOOD NURSE AND NSW HEALTH</b>		
<b>RECEIPTS</b>		
Grants Received	277,000	272,300
Unexpended Grant	4,152	(2)
Interest Received	1,580	1,141
	<u>282,732</u>	<u>273,439</u>
<b>EXPENDITURE</b>		
Accounting & Audit Fees	3,386	7,599
Bank Fees	85	-
Cleaning	1,123	-
Depreciation – ROU Asset (Previously Equipment Lease & Rent)	4,352	4,083
Donations	50	-
Electricity	578	1,740
Insurance	2,847	2,551
Insurance – Workers Compensation	2,164	2,954
Interest Expense	161	494
Interest on Lease Liability	79	330
Motor Vehicle Expenses	3,195	5,461
Office Supplies	175	340
Postage	71	-
Promotion & Program	160	(83)
Rates	27	-
Repairs & Maintenance	515	1,413
Security	108	-
Staff Amenities & Recruitment	747	1,773
Staff Training	763	2,651
Subscriptions	2,683	737
Sundry Expenses	173	6,239
Computer Support Charges	2,782	6,967
Telephone	3,088	4,124
Uniforms	-	92
Wages & Salaries	168,862	219,822
	<u>198,174</u>	<u>269,287</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NSW HEALTH - PUBLIC WELFARE, CHILDHOOD NURSE AND NSW HEALTH (continued)</b>		
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b>84,558</b>	<b>4,152</b>
Transfers to Income in Advance*	(84,558)	(4,152)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	4,152	(2)
<i>ADD: Surplus/(Deficit) in current year expenditures</i>	80,406	4,154
<i>Closing Balance of Income in Advance</i>	84,558	4,152

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NSW HEALTH – DENTAL</b>		
<b>RECEIPTS</b>		
Grants Received	449,600	441,900
Interest Income	2,563	1,851
Sundry Income	498	6,500
Add: Income in Advance Carried Forward from Prior Year*	19,592	32
	472,253	450,283
<b>EXPENDITURE</b>		
Accounting & Audit	5,495	12,331
Bank Fees	138	166
Cleaning	7,950	7,311
Depreciation	9,190	8,898
Depreciation – ROU Asset (Previously Equipment lease)	-	5,496
Electricity	4,091	3,550
Equipment	782	-
Equipment Lease	8,066	-
Insurance	4,623	4,139
Insurance – W/comp	3,981	4,351
Interest on Lease Liability	34	677
Interest Expense	70	-
Motor Vehicles Expenses	1,370	2,759
Office Supplies	1,236	576
Postage	-	414
Promotion & Programme	499	800
Rates	194	254
Rent	8,033	-
Repairs & Maintenance	5,820	7,010
Security	764	-
Staff Amenities	2,310	1,251
Staff Recruitment	1,590	1,272
Staff Training	3,052	2,577
Subscriptions	4,936	1,310
Sundry Expenses	1,302	1,428
Supplies	33,310	19,965
<i>Balance Carried Forward</i>	108,836	86,535

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.



STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NSW HEALTH – DENTAL</b>		
Continued...		
<i>Balance Brought Forward</i>	108,836	86,535
Computer Support	20,503	11,621
Telephone	4,591	6,210
Transport	219	
Wages and Salaries incl Superannuation	310,710	331,161
Uniforms	-	31
	<u>444,859</u>	<u>435,558</u>
<b>Operating Result Prior to Transfers to Income in Advance</b>	<u>27,394</u>	<u>14,725</u>
Add: Depreciation on assets fully funded	9,190	8,541
Less: Assets Purchased	-	(3,674)
Transfers to Income in Advance*	(36,584)	(19,592)
<b>OPERATING RESULT</b>	<u>-</u>	<u>-</u>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	19,592	32
<i>ADD: Surplus/(Deficit) in current year result</i>	16,992	19,560
<i>Closing Balance of Income in Advance</i>	<u>36,584</u>	<u>19,592</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

**STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>NSW HEALTH – DRUG &amp; ALCOHOL</b>		
<b>RECEIPTS</b>		
Grants Received	83,700	82,300
Sundry income	477	-
Interest Received	-	345
Add: Income in advance carried forward from prior year*	2,103	13,801
	<u>86,280</u>	<u>96,446</u>
<b>EXPENDITURE</b>		
Accounting and Audit Fees	1,023	2,295
Bank Fees	26	-
Cleaning Expense	1,033	965
Computer IT Support	2,558	-
Depreciation – ROU Asset (Previously Equipment Lease & Rent)	2,655	5,692
Electricity	531	173
Insurance – Expense	861	772
Insurance – Workers Compensation	737	857
Interest on Lease Liability	34	269
Motor Vehicle Expenses	1,399	3,873
Office Equipment and Supplies	161	152
Program Expenses	-	14,254
Rates	25	-
Repairs and Maintenance	473	-
Security	99	-
Staff Amenities	300	-
Staff Recruitment	352	-
Staff Training	341	-
Subscriptions	914	-
Sundry Expenses	195	1,179
Computer Support Charges	-	1,354
Telephone	1,743	2,090
Wages and Salaries incl Superannuation	57,540	60,418
	<u>73,000</u>	<u>94,343</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NSW HEALTH – DRUG &amp; ALCOHOL</b> (Continued)		
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b>13,280</b>	<b>2,103</b>
Add/(Less): Funds spent and committed	-	-
Transfers to Income in Advance*	(13,280)	(2,103)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	<i>2,103</i>	<i>13,801</i>
<i>ADD: Surplus (deficit) in current year funding</i>	<i>11,177</i>	<i>(11,698)</i>
<i>Closing Balance of Income in Advance</i>	<i>13,280</i>	<i>2,103</i>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>MENTAL HEALTH WORKER – COORDINARE incl MHW expansion</b>		
<b>RECEIPTS</b>		
Grants Received	198,562	195,243
Interest Income	1,132	1,171
Add: Income in Advance Carried Forward from Prior Year*	72,751	122,024
	<b>272,445</b>	<b>318,438</b>
<b>EXPENDITURE</b>		
Audit & Accounting Fees	2,427	8,057
Bank Fees	61	108
Cleaning	1,770	3,821
Depreciation	5,384	6,348
Depreciation – ROU Asset (Previously Equipment Lease & Rent)	5,812	4,903
Electricity	911	1,809
Insurance	2,042	2,705
Insurance – Workers Compensation	1,427	2,514
Interest Expense	344	344
Motor Vehicle Expenses	4,565	5,472
Office Supplies	275	349
Printing & Postage	111	237
Promotion and Programme	-	2,366
Rates	43	139
Repairs & Maintenance	811	1,440
Security	170	479
Staff Amenities & Recruitment	514	1,984
Staff Training & Support	563	1,591
Subscriptions	1,886	668
Sundry Expenses	274	298
Computer Support Charges	4,386	6,105
Telephone	3,081	4,487
Uniforms	-	93
Wages & Salaries	118,926	190,844
	<b>155,783</b>	<b>247,161</b>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>MENTAL HEALTH WORKER – COORDINARE incl MHW expansion</b>		
Continued...		
<b>Operating Result Prior to Transfers to Income in Advance</b>	<b>116,662</b>	<b>71,277</b>
Less: Assets Purchased		
Add: Depreciation on assets fully funded	656	1,474
Transfer to Income in Advance *	(117,318)	(72,751)
<b>OPERATING RESULT</b>	<b>-</b>	<b>-</b>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	<i>72,751</i>	<i>122,024</i>
<i>ADD: Surplus/(Deficit) on current year funding</i>	<i>44,567</i>	<i>(49,273)</i>
<i>Closing Balance of Income in Advance</i>	<i>117,318</i>	<i>72,751</i>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis.

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>INTEGRATED TEAM CARE – COORDINARE</b>		
<b>RECEIPTS</b>		
Grants Received	187,853	186,702
Interest Income	1,071	661
Add: Income in Advance Carried Forward from Prior Year*	62,512	50,249
	<u>251,436</u>	<u>237,612</u>
<b>EXPENDITURE</b>		
Audit & Accounting Fees	2,296	4,374
Bank Fees	58	59
Cleaning	1,639	1,882
COVID 19 Expenses	13,294	19,706
Depreciation – ROU Asset (Previously Rent & Equipment Lease)	3,270	2,933
Electricity	844	612
Employee Entitlements	(2,436)	-
Insurance	1,932	1,469
Insurance – Workers Compensation	954	1,033
Interest on lease liability	103	188
Motor Vehicle Expenses	1,370	3,888
Office Supplies	258	340
Printing & Postage	103	109
Promotion and Programme	17,923	-
Rates	40	-
Repairs & Maintenance	751	573
Security	157	274
Staff Amenities & Recruitment	525	219
Staff Training & Support	539	900
Subscriptions	1,183	277
Sundry Expenses	254	276
Supplementary Services	49,344	48,426
Supplies	1,080	-
Support IT	4,061	2,923
<i>Balance carried forward</i>	<u>99,542</u>	<u>90,461</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>INTEGRATED TEAM CARE – COORDINARE</b>		
Continued...		
<i>Balance brought forward</i>	99,542	90,461
Telephone	2,312	2,625
Uniforms	-	61
Wages & Salaries (incl Superannuation)	76,890	81,953
Total Expenditure	<u>178,744</u>	<u>175,100</u>
<b>Operating Result Prior to Transfers to Income in Advance</b>	<u>72,692</u>	<u>62,512</u>
Transfer to Income in Advance *	<u>(72,692)</u>	<u>(62,512)</u>
<b>OPERATING RESULT</b>	<u>-</u>	<u>-</u>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	62,512	50,249
<i>ADD: Surplus/(Deficit) on current year funding</i>	10,180	12,263
<i>Closing Balance of Income in Advance</i>	<u>72,692</u>	<u>62,512</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>WAMINDA - D&amp;A SUPPORT AND BROKERAGE SERVICES</b>		
<b>RECEIPTS</b>		
Grants Received	-	-
Sundry income	1,152	-
Add: Income in advance carried forward from prior year	31,443	38,349
	<u>32,595</u>	<u>38,349</u>
<b>EXPENDITURE</b>		
Program Expenses	1,182	6,906
	<u>1,182</u>	<u>6,906</u>
<b>Operating Result Prior to Transfers to Income In Advance</b>	<b>31,413</b>	<b>31,443</b>
Transfers to Income in Advance*	(31,413)	(31,443)
	<u>-</u>	<u>-</u>
<b>OPERATING RESULT</b>		
	-	-
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	31,443	38,349
<i>ADD: Surplus (deficit) in current year funding</i>	(30)	(6,906)
<i>Closing Balance of Income in Advance</i>	<u>31,413</u>	<u>31,443</u>



STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NACCHO – COVID 19 RESPONSE GRANT</b>		
<b>RECEIPTS</b>		
Grant income	20,000	80,000
Add: Income in advance carried forward from prior year	80,000	-
	<u>100,000</u>	<u>80,000</u>
<b>EXPENDITURE</b>		
Cleaning	655	-
COVID 19 Expense	18,819	-
Program Expenses	9,718	-
Supplies	1,025	-
Travel	38	-
<b>Total Expenditure</b>	<u>30,255</u>	<u>-</u>
<b>Operating Result Prior to Transfers to Income In Advance</b>	<u><b>69,745</b></u>	<u><b>80,000</b></u>
Transfers to Income in Advance*	<u>(69,745)</u>	<u>(80,000)</u>
<b>OPERATING RESULT</b>	<u>-</u>	<u>-</u>
<b>* - Income in Advance reconciled as follows</b>		
<i>Opening Balance of Income in Advance</i>	80,000	-
<i>ADD: Surplus (Deficit) in current year funding</i>	<u>(10,255)</u>	<u>80,000</u>
<i>Closing Balance of Income in Advance</i>	<u>69,745</u>	<u>80,000</u>

This unaudited Statement of Receipts and Expenditure has been calculated on an accruals basis