



ILLAWARRA  
ABORIGINAL  
MEDICAL  
SERVICE

20  
23

ANNUAL  
REPORT





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## Acknowledgement of Country

The Illawarra Aboriginal Medical Service (IAMS) acknowledges the lands of which we are located, and services are delivered to. We acknowledge the Elders both past, present and emerging, as well as the children that work, live, play and that did not make it home to this beautiful country. We pay our homage and respect to the traditional owners of this land. As it Always was and always will be – Aboriginal Land.

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## MESSAGE FROM THE CHAIR-PERSON

Dear Members,

In this year's report I would like to reflect on the challenges as well as highlight the significant achievements throughout the year.

Over the past 7 years that I have chaired the IAMS Board, it has been heartening to personally witness the growth and success rates within our Illawarra Community.

Although our funding has not increased for over a decade, we are now servicing almost double the amount of community members and we are generating five times the amount of Medicare. This is an outstanding achievement and is an amazing reflection of the hard work, commitment and dedication provided by our staff, Board of Directors, and allied health professionals. I would like to kindly thank all of you, as well as our funding partners for allowing us to achieve such fantastic results.

Due to the significant increase in Medicare, we have been able to recruit additional permanent general practitioners and increase our existing allied health services.

Over the past twelve months we have seen significant progress in workforce development. As an organization we now have the right staff in the right roles, to achieve the reporting requirements needed to maintain our funding requirements. This was only made possible due to our increase in Medicare and all the hard work from our staff and allied health professionals.

We have also taken on KPMG as our new financial partners and as voted by Community, Crowe as our new financial auditors. They completed a thorough review and upgrade of our systems and processes, resulting in much clearer, realistic financial position for the organization. This has been able to assist us by providing the necessary tools for future operational and capital decision making.

Again, I would like to thank all the staff, the Community, the Board of Directors, our Allied Health professionals, and our funding bodies for allowing us to achieve such amazing results for the Illawarra Aboriginal Community.

Yours Faithfully,



**Scott Morgan**  
Chairperson  
Illawarra Aboriginal Medical Service



## MESSAGE FROM THE CEO

Dear Members,

This year has certainly been full of challenges, but it was also a very rewarding year for both the organisation and especially for our community.

We have achieved some fantastic results and have many positive highlights to share with the community.

Our Allied Health clinics have returned, and additional allied health services are now available, such as our Exercise Physiologist and our Diabetes Educator.

We now have a male Aboriginal Health Practitioner and two female Aboriginal Health Workers on board. Otitis Media screenings and dental checks have been held throughout several local public schools throughout the year.

We held two large community events that were a great success. The first being Sorry Day which was held in May and the second was our NAIDOC event in October at Dapto Showgrounds. The organization received a great community turn out, fantastic feedback and we are really looking forward to our next community event.

Our overall Medicare has increased, which has allowed us to employ additional permanent GPs, providing consistency with patient care and making it easier for mob to get an appointment. It has also allowed us to reinvest into the organization with areas such as further training and development, further resources and capital works upgrades such as our new reception area upgrade.

We have had a complete financial overhaul, bringing on board KPMG as our new accounting firm and Crowe as our new financial auditors. They have been fantastic with assisting with restructuring all financial reports and our migration from Reckon to Xero.

Thank you to our Board of Directors, staff, Allied Health Workers, funding bodies and especially thank you to our community for your ongoing support.

Yours Faithfully,



**Kane Ellis**  
CEO  
Illawarra Aboriginal Medical Service

# DENTAL SERVICES TEAM

## Meet the Team

**Sarah McKay (on Maternity leave) - Dental Services Team Manager**

**Elle Evans- Dental assistant (Acting Dental manager)**

**Carla Gualtieri- Oral health therapist**

**Dr Sunil Surapaneni - Dentist**

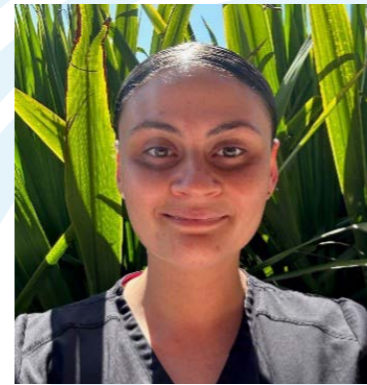


I graduated in 2005 and have worked in various sectors such as private, WA Dental Health Services, Justice Health, NSW Health and in Aboriginal communities in WA & NSW. I have been working at Illawarra Aboriginal Medical Service since March 2023. I take great pride in providing gentle & quality dental care helping patients to have a positive experience. Some of my qualifications are Bachelor of Dental Surgery, Master of Business Administration & Graduate Diploma of Business Information Systems. I have also completed Foundation Implant Modular Course and Live Surgery courses in the field of Implantology. Outside work, I enjoy spending time with my family. I enjoy partaking my time in learning home automation, playing music instruments especially Harmonium, organising multicultural community events in Southwest Sydney.

**Dr Nini Li - Dentist**



I remember 7-year-old me getting a filling, and the dentist did not talk or explain things to me once. I aim to provide my patients with a completely different experience to what I had. I pride myself on providing gentle, caring dental treatment to all my patients. I obtained a pharmacy (Bachelor of Pharmacy), and then a dental degree (Bachelor of Dentistry, Honours) from the University of Sydney. I have worked at Sydney Dental Hospital, and in private dental clinics on the Mid-North Coast and Sydney, before moving to the Illawarra with my family in 2020. I have been with the IAMS since August 2022. I love spending time with my friends and family, watching my daughter do jujitsu, going on walks (anywhere) and ancient history.



**Latisha Coslovich- Trainee Dental Assistant**

I am currently studying my certificate III in dental assisting ran by Tafe online through the IAMS, I will be qualified by the end of November 2023. Working while training at the IAMS has been a great privilege for me, as I get to be hands on while working along side the dentist and OHT. I am a proud young indigenous woman, and I am passionate about helping the community with their dental needs. In my spare time I love being with family, hanging at the beach and being outdoors.

## Mouth Guard Project March 2023

The Dental team at the Illawarra Aboriginal Medical service ran another mouth guard project to help our community who play in a contact sport protect their teeth with a fitted mouth guard.

We all had a fun couple of weeks in March making these in the clinic. The feedback we received from this project was amazing and we could see how happy and appreciative all our clients were. We would like to thank Ark Health who kindly donated some materials to help make the mouthguards and for supplying the coloured mouth guard boxes for the project. We are very grateful to have a great partnership with them and appreciate their ongoing support and help to our community.

We also had win news do a segment on our mouth guard project. This was an amazing opportunity and the kids loved showing off their footy skills for the telly.

<https://fb.watch/jn6rn75YQF/?mibextid=YCRy0i>



## Dental School Screenings

The dental team were lucky enough to attend some local schools around the Illawarra to carry out dental screenings. Carla our oral health therapist educated the kids on how important oral health care is. We engaged the kids by demonstrating brushing techniques with our huge mouth and toothbrush. The kids were also happy to give it a go. Going to these local schools is a very fun and rewarding experience for the IAMS Dental team.



## Dental Waitlist

Having our clinic operate 5 days a week with the help from Dr Nini, Dr Sunil and Carla (OHT), our waitlist time has cut right back with just a 4 week wait time. We are able to see patients a lot sooner allowing us to treat patients in pain and completing ongoing treatment plans without the long wait. Carla's waitlist is around 4 weeks also allowing to rebook children for further treatment without going back on the waitlist. The IAMS dental team has worked very hard to make this one of our main priorities to maintain relationships and trust within our community.

## Dalarinji Aboriginal Oral Health Clinic

We are still working closely with Sydney dental hospital. Although their waitlist is 4-6 months this timeframe has shorten since the restrictions from covid. Majority of our patients will be seen at Dalarinji for their dentures. Which a lot of the community are happy to travel to see the lovely staff at Dalarinji.



# CONTINUOUS QUALITY IMPROVEMENT

## CQI

At IAMS we are committed to providing the high quality and comprehensive primary health care that meets personal, community and cultural needs.

Continuous Quality Improvement (CQI) is part of a range of activities that support and improve quality in health care. CQI drives service improvements through continuous and repeated cycles of changes that are guided by teams, using data to identify areas for action, develop and test strategies, and implement service re-design. It works alongside accreditation, governance, monitoring and evaluation to improve health care and outcomes.

## Quality and Accreditation

Our organisation has maintained and achieved accreditation during 2023, ensuring the highest standards in quality service delivery and safety are maintained across all our services and programs. Below is a list of our current accreditation.



Accredited to the National Safety and Quality Health Service (NSQHS) Standards, as part of the Quality Innovation Performance Limited (QIP) Private Dental Practice Accreditation program. Accredited until July 2024.



Accredited to the RACGP Standards for AH/MDS (5th Edition) as part of the Australian General Practice Accreditation Limited. Accredited until July 2024.



Accredited to the QIC Health and Community Services Standards 7th Ed, as part of the Quality Innovation Performance Limited (QIP). Accredited until September 2026

## What did we achieve in 2023?

This year we have continued to analyze and monitor our processes, we have updated our organizations risk management plan and business continuity plan, reviewed, and established internal policies and procedures, developed clinical and database improvement plans, established a new strategic plan and currently formulating our operational plan.

This year we have also reestablished our Clinical Governance and WH&S Committees which will ensure the Illawarra Aboriginal Medical Service health and safety systems are dedicated to the continual improvement of health care delivery.

*Katelyn Thomas*  
CQI Manager

# HEALTH SERVICE TEAM

## Our Team

Our Health Services Team strive to provide our Aboriginal & Torres Strait Islander community with high quality, culturally safe and effective healthcare. With our holistic approach, we understand the importance of addressing all aspects of health including physical, spiritual, social, cultural and emotional wellbeing to achieve



optimal health outcomes. Our passionate and driven clinical team of Doctors, Aboriginal Health Workers & Practitioners, Nurses, Psychologists, Transport & Receptionists are dedicated to providing high-quality healthcare. Our focus is on chronic disease/preventative management and recognising local health gaps and working to find solutions. We have also continued to minimise barriers for our patients receiving healthcare by utilising our Integrated Team Care Program, which has helped support our patients to receive high quality specialist care.

## Clinical Team Services

- GP consultations
- Transport Services
- Health Assessments & Plans
- Smoking Cessation
- Nicotine Replacement Therapy
- Otitis Media School Screening
- Immunisations
- Eye & Ear Health
- Womens Health
- Chronic Disease Support (Integrated Team Care Program)
- Health Education
- Wound Management
- Depo Treatment
- Antenatal & Postnatal Care
- Psychology & Counselling

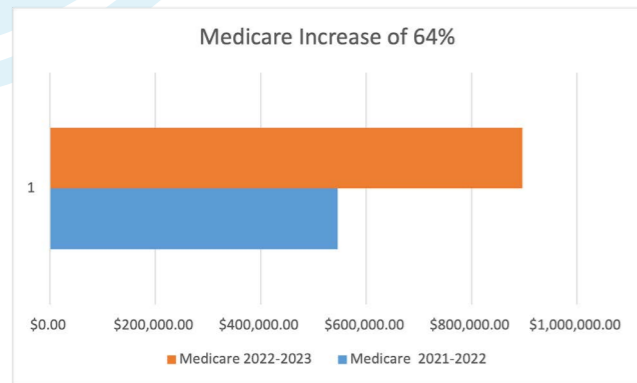
## Allied Health, Specialists & Partnership Clinics

- Diabetes Educator
- Nutritionist
- Audiologist
- Audiometrist (Hearing Aus)
- Optometrist (Brian Holden)
- Pain Specialist/Rehabilitation
- Exercise Physiologist
- NDIS Application Support Clinic (United for Care)

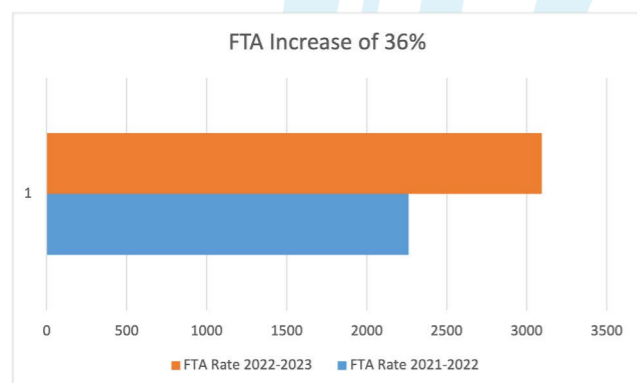




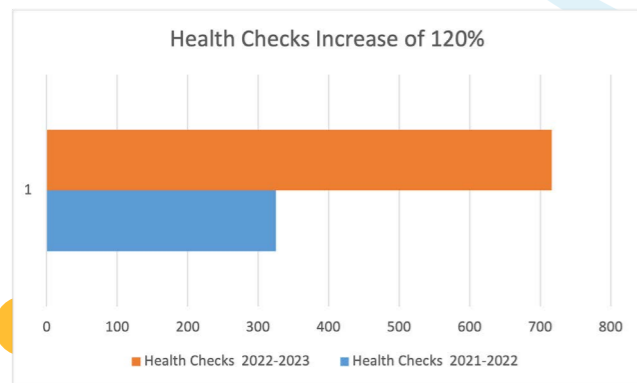
# PROUD ACHIEVEMENTS



2021-2022 total was \$545,865.25  
2022-2023 total was \$895,880.25



2021-2022 total was 2262  
2022-2023 total was 3092



2021-2022 total was 325  
2022-2023 total was 716



**4,124**  
Community members were seen by a doctor



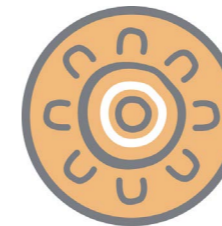
**716**  
Aboriginal & Torres Strait Islander Health Checks complete



**222**  
GP Management Plans complete



**306**  
Mental Health Care Plans complete



**261**  
People had a yarn with our Psychologists



**10**  
Schools participated in our Otitis Media (Ear Checks) screening



**5**  
New allied health clinics



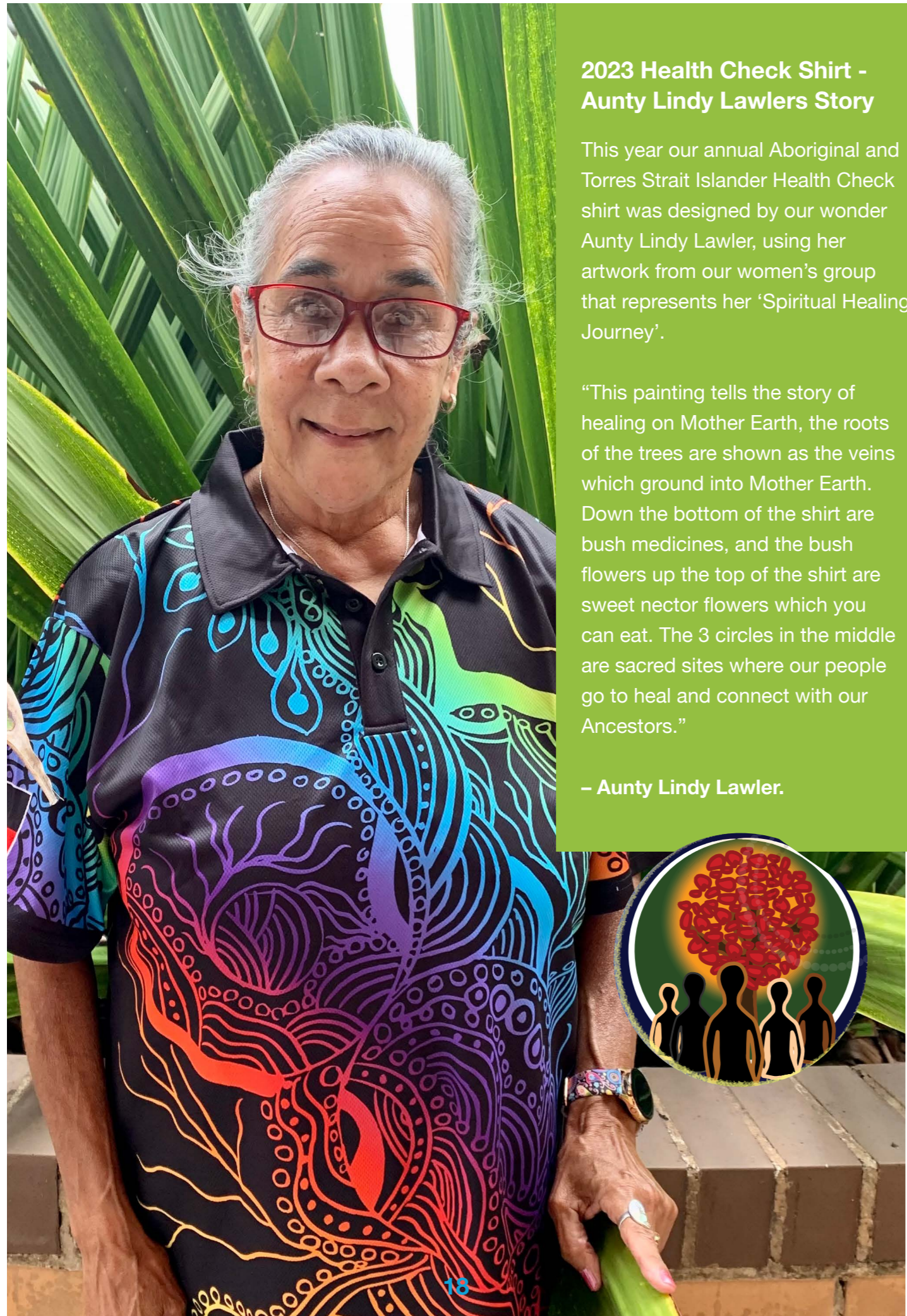
**586**  
Babies immunised



**146**  
COVID vaccination



**1648**  
People were seen by a Nurse or Aboriginal Health Practitioner for follow up



**2023 Health Check Shirt -  
Aunty Lindy Lawlers Story**

This year our annual Aboriginal and Torres Strait Islander Health Check shirt was designed by our wonder Aunty Lindy Lawler, using her artwork from our women's group that represents her 'Spiritual Healing Journey'.

"This painting tells the story of healing on Mother Earth, the roots of the trees are shown as the veins which ground into Mother Earth. Down the bottom of the shirt are bush medicines, and the bush flowers up the top of the shirt are sweet nector flowers which you can eat. The 3 circles in the middle are sacred sites where our people go to heal and connect with our Ancestors."

- Aunty Lindy Lawler.



"The work we do is challenging in different ways but the patient outcomes we see are rewarding. It makes it all worth it".

- Angel Milne  
Trainee Aboriginal Health Practitioner



"It is great working in a positive team environment, where we all collaborate for the benefit of the community."

- Dr. Rowena Ivers  
General Medical Practitioner

"I love the capacity I have to give back to community. As an indigenous woman, it is great having access to a space that is sacred and culturally safe. I love the community we are building here."

- Clementine Bowles  
Receptionist and ITC admin support

## COMMUNITY SERVICES TEAM REPORT 2022-2023

It has been another exceptionally busy year during this reporting period for the Community Services Team (CST). There have been staff changes over this period with staff resigning which included the following, a Crisis worker, two Alcohol Other Drug (AOD) workers, Community Services Team Manager A Programs Officer who was employed did not make it to through the probation period and was asked to leave.

Our biggest successes have been the Koori Smart Recovery program, Women's Sista Group, Sorry Day, School Holiday Programs for the children and families, Heads Up and Cultural Education Excursions.

The Community Services team works hard to address the needs of the community in a holistic approach, with intense individual support, counselling, programs, and outreach services to address the needs of the Illawarra Aboriginal and Torres Strait Islander Community members.

Through funding we were able to purchase a trailer and camping equipment to delivery cultural camps in the future for our women's Sista Girl group, Koori Smart Recovery program, youth, and families.

The Heads-Up Program with the Childrens Court in Port Kembla had ceased after our Alcohol Other Drug (AOD) worker resigned. The program is now back up and running, and staff provided support to the Youth at the court and link them in with Services.

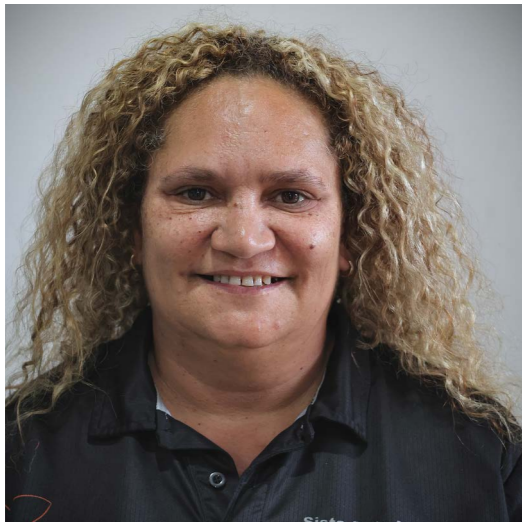
Through funding we were able to purchase a freezer, CST provide home cooked meals to the community who are struggling to put food on the table for their families.

CST has employed part time staff which were participants from the women's Sista girls' group. We had a volunteer from the Sista girls' group who was volunteering on a Tuesday to help with getting the food organised for the groups. This volunteer now has fulltime work after volunteering at the IAMS.

We have a volunteer from the Koori Smart Recovery program who has started to make all the vegetable gardens, the male volunteer has now been employed for two days a month to clean the IAMS work cars.



# COMMUNITY SERVICES TEAM

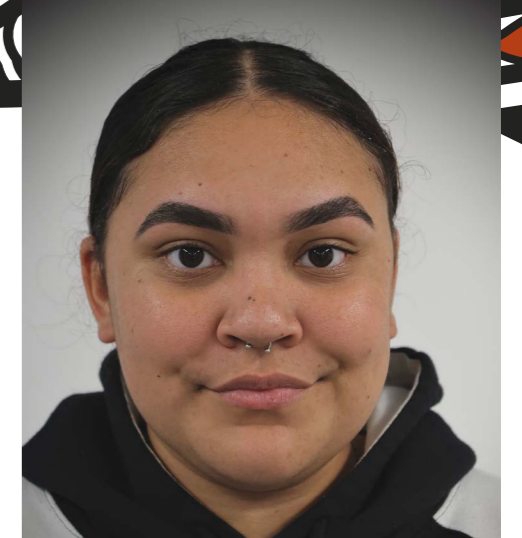


**Sharlene Marsden**  
Family Worker



Sharlene has had a very busy year with assisting and supporting many clients to deal with their children being removed and supporting clients to get their children returned. Sharlene's appointment book is currently closed due to the intense cases that are needing a lot of support. Sharlene attends Playgroup regularly at the Bernarda's playgroup on a regular basis to assist families and toddlers that may need support and assistance and links families into IAMS for any health concerns, or support. Sharlene facilitated an Easter Hat making program on the 29th and 30th March 2023 for children, eight children attend the program and made their own easter hats for their easter hat parade at school, this took the pressure off struggling parents and provided the children with a fun activity. Sharlene coordinated a school holiday program on the 13th April 2023, children designed art works on scratch boards and painted Aboriginal designs with the assistance of parents and the coordinator.

In this reporting period Sharlene has 66 individual Aboriginal female clients, and 12 Aboriginal male clients a total of 78 Aboriginal clients, and 4 Non-Aboriginal female clients, 1 Non-Aboriginal Male client, and 2 clients not stated or unknown Aboriginality total number of clients altogether 85. Total number of contacts for Aboriginal female clients is five hundred, twenty-three contacts for Aboriginal male clients. Twenty-six contacts made with Non-Aboriginal female clients, fifteen contacts with Non-Aboriginal male clients and five contacts with clients not stated. Sharlene has made a total of five hundred and sixty-nine contacts with her clients. Sharlene attended the DEX training, the reports for Dex go to DCJ who is the funding body.



**Clarinda**  
Administration



Clarinda has recently joined the Community Services Team full time, Clarinda assists on reception and helps out in many departments on the CST, including both the programs Sista Girls group and Koori Smart Recovery group.

Clarinda stock takes and places orders necessary for the IAMS that is required. Clarinda has discussed with the CST manger that she would like to run a program for youth.

Clarinda has come up with great ideas and in the near future Clarinda will be coordinating the Aboriginal youth program which is need and a gap within the Illawarra Aboriginal and Torres Strait Islander community.



**Merindah**  
Reception



Merindah has been employed with the CST for the last three months and works part time three days a week. Merindah also provides transport for our clients when necessary due to a large number of the CST clients needing transport for the groups. Merindah ensures administration tasks are completed in an efficient and timely manner. Merindah has face to face contacts and manages over the reception enquires and assists CST clients to book in for appointments.

**Ivan Morris, Kara Ponfield, Despina Morrision**

Family Worker



The Koori Smart recovery program operates every Thursday from 11am until 2pm with around 25-35 participants enjoying arts and craft activities, learning about their cultural which many clients have not had the chance to learn, this plays an important factor in their own person recovery as they have a sense of belonging and identity. The women's group consists of around 20-25 participants each week with Holders of Knowledge (Elders) attending to support the women and offer guidance.



Koori Smart Program working on a mural for Corrective Services Foyer

CST Staff provide lunch for both groups and often cook homemade meals which the participants love. This is funded through a Brokerage Program with Waminda. Leftover meals are frozen and put in our new freezer to assist community members who are struggling.

Statistically the Koori Smart Recovery Program and the Women's group have had 1,013 participants attend in the last 12-month period and it continues to grow each week and we are now seeing more youth attend both programs.

Ivan attends the Heads-Up Program at Port Kembla Children's court every Tuesday to provide support, and work closely with the Magistrates, Youth Justice, Aboriginal Legal Service, NSW Police, and the NSW Education Department to re-engage the youth back into school. Ivan and Mik provide counselling, mentoring, referrals to the Aboriginal Child and Family Services (Merrinbar), Yilabara Solutions for job opportunities and link youth with Culturally appropriate service providers which includes the Koori Smart Recovery Program. Feedback forms are provided to both groups regularly, and the feedback is positive.

Provided is some of the comments from both group participants.

"If it wasn't for the group and the support I have got, I would not be alive today"

"Could I please do the lunch cooking for group next week"

"I love this group, I am so happy to be back home to attend groups, this group is great I don't know what I would do on my Wednesdays if I didn't come there, you are all a great group of ladies."

"Sista girls' group is great and transport is helpful. Koori group is exciting and there is always something to do, enjoy the company of everyone and I feel like family."

Ivan Morris has been busy since starting in his role only 6 months ago with stats from Communicare showing Ivan has had 38 individual female clients with a total of 98 contacts face to face contacts, and a total of 31 male clients with a total of 93 face to face contacts with male clients. Ivan facilitates the Koori Smart Recovery Group, and transport's clients to the group. Ivan continues to wear many hats in his role, with providing counselling, referrals, support, Mental Health support and AOD.

CST held a Christmas party lunch for both individual groups where clients enjoyed a full cooked Christmas lunch which they all enjoyed.



Sista Girls Christmas Lunch



Unc Jimi on baby-sitting duties



Kara has recently started within the last three months as a Programs Officer; Kara works Monday's and Wednesdays. Kara is employed to assist with the operation of the Sista Girls Group and to order all food necessary for both groups. Kara is slowly building up a clientele and currently has seen eleven Female clients and two male clients with a total of fourteen face to face contacts with clients needing support.

Despina Morrison has been employed part time as a Program's Officer Wednesdays and Thursdays. Despina organises transport each week for the Sista Girls Group and assists in setting up the arts and craft activities for the groups and helps clients with their checks in that occur in both groups each week offering support and encouragement. Despina has started to build up a clientele having seen nine female clients and two male clients with a total of sixteen face to face contacts for clients needing assistance or support.

Elders from the Cultural Centre attended an arts and craft day at the CST building and enjoyed learning. The CST staff and Sista Girl clients attended the Cultural Centre and played Bingo with the Elders which was great fun.



(Elders & Sista Girls enjoying time together)

An expression of interest was sent out to the local schools regarding a Homework's Centre that is being set up out of the CST building . Students will be doing half an hour of schoolwork to catch up and will learn half an hour of cultural. Teacher have put in an expression of interest to help tutor high school students, staff from the CST will assist the younger students. Computers have been purchased and are currently being installed with appropriate programs which will allow the students to use appropriate programs that they use in a school environment.

A food Handling Course was provided to the clients of the Sista Girls Group and Koori Smart

Recovery Program group on the 15th of June 2023 where 6 clients complete the food handling course, and 2 clients received an attendance certificate with James from the Alive & Cooking TV show, there were many laughs as James was really down to earth and enjoyed working with the clients.



James from Alive & Cooking was challenged to play the Yidaki (Didge). James is looking forward to facilitating more food handling courses in the further for our clients.



## Alcohol and other Drugs(AOD) Worker Mik Lindsay

Mik has been employed with the CST for a few months. Mik attends the Heads-Up program with Ivan to assist in supporting our young people at the Port Kembla children's court. Mik supports many clients who are in recovery from drugs and alcohol. Mik works closely with Illawarra Drug and Service (IDAS) provider to continue the support and assistance for the IAMS clients.



Mik provides counselling, referrals to rehabilitations for substance misuse as many of the clients are court ordered to attend a rehabilitation center as part of their probation. Mik has discusses with many clients that are in recovery their cravings and the best possible way to deal with their urges of wanting to relapse.

Many of Mik's clients are seeking and wanting a referral to be able to get onto medicinal cannabis.

Mik has a growing clientele in this reporting period Mik has seen 19 female clients, 18 male clients and 2 non-Aboriginal clients, with a total 78 contacts for females and a total of 55 contacts with males.

## Social and Emotional Wellbeing Trish Levett

It's been a very busy 12 months for SEWB, with many complex cases and being manager of the CST.

In this reporting period SEWB has provided counselling and support to 152 individual female clients and 75 male clients, 8 Non-Aboriginal female clients, and 4 Non-Aboriginal Male clients, 3 Female clients Not Stated or Unknown Aboriginality, and 2 male clients Not Stated or Unknown Aboriginality.

The statical data from Communicare is as follows: 244 Individual clients, a total of 852 contacts with Aboriginal female clients, and a total of 227 contacts with Aboriginal male clients. Non-Aboriginal female clients total contact was 59 and 7 contacts with Non-Aboriginal male clients, in total SEWB has made 1,145 contacts with clients in this reporting period.

## NAIDOC July 2022

SEWB arranged an art exhibition in Kiama for Aboriginal community members of the Illawarra to show case their art at the Old Fire Station in Kiama, there was an opening night and many artists and community members attended and enjoyed the exhibition.



SEWB facilitated a program in Kiama on the 8th October 2022 with Aboriginal Youth to design three Murals for their Youth Centre as many young people were getting in trouble and needed something to do. Pictures of the Young People cannot be shown in the pictures below with them painting the Murals for many reasons.



## RECLAIM THE NIGHT

On October 28th, 2022 SEWB had organised for CST, HST staff, and clients from the groups to attend the Reclaim the Night which is about raising awareness in the Illawarra on Domestic Violence and was organised by Women Illawarra. As stated on our flag DV is not our cultural way.





## FOREVER 15 CASSIUS

SEWB was contacted by many community members on the 3rd November 2022 asking what the Illawarra could do to show support to Cassius family in WA who had lost their fifteen-year-old son to a violent crime, SEWB organised the gathering to send love and healing to Cassius family which was streamed live to WA. SEWB then found out that some of Cassius family members were living in the Illawarra and asked them to attend, what an emotional time for the community and especially for Cassius family members who were off country and so far away from their family to be surrounded by love and support.



## SISTA GIRLS CULTURAL HEALING DAY



The Sista Girls women's' group attended a cultural healing on Gundungurra country with SEWB on the 30th November 2022 where they smoked and welcomed onto Gundungurra Ngurra (country), the women where painted up for healing and swam in a traditional healing water hole. The smiles on the women's faces were priceless as they had never had the change to experience traditional healing before. The women were taken to the women's birthing hole where the sacred site was explained and shown where our ole women gave birth into the waterhole. The women enjoyed a picnic lunch.



In June 2023 SEWB asked the Sista Girls Women's group if any participants were interested in joining a dance group. The Sista Girls dance group performed for the first time on the 8th April 2023 at an event on Gundungurra Ngurra (land) for the Mirror Flash & Koori Flag Raising event. The IAMS provided the bus to take the clients to the mountain. The mirror flash is an annual event and has been running for over 30 years. A mirror is flashed across the mountain top from the Southern Highlands to the mob in Katoomba in the Blue Mountains. The Sista Girls had never seen anything like it before and got to see mob flashing the mirror back from the Blue Mountains which they were excited to see. The Sista Girls group has already informed SEWB that they would love to go again next year.



## CULTURAL STAFF DEVELOPMENT DAY



On the 21st of April 2023 for our all-staff development day SEWB organised for staff at IAMS to attend a cultural day on Gundungurra (Ngurra land) where staff learnt about the importance of culture and sacred sites. Staff were welcomed onto country with a smoking ceremony and were taught bush medicines, the feedback from IAMS staff was all positive as they all enjoyed the experience.



18th May 2023 SEWB arranged with Aunty Syvilla Campbell to come in and teach candle making, the candles that were made by clients from the Koori Smart group were handed to Elders so they could light them on Sorry Day.

## SORRY DAY 2023



Another successful Sorry Day on May 18th, 2023 with over 200 people attending, Koori Smart Recovery group assisted to cook the BBQ on the day. Aunty Lindy Lawlor's story was shown on the screen, there were many tears, tears are for healing and that is why we have Sorry Day to acknowledge the trauma and what has happened. SEWB was also interviewed with Aunty Lindy as a recent family member had come forward who was taken as a child, SEWB also informed that two other family members who were stolen have never

been found. Lane Brown performed the Smoking Ceremony, and the Sista Girls dance group performed a couple of dances they had learnt. The Sorry Day event has outgrown the CST building as it continues to grow each year with more and more community members attending.

SEWB has over 20 clients at the moment on Work Development Orders, many of the clients are very grateful for the assistance of being able to attend the groups to have their fines paid off.

SEWB reports on the WDO'S on the 14th of each month. There have been four clients who have paid out all their fines and have received their certificates.



# FOR OUR ELDERS

2-9 JULY 2023

NAIDOC Day: Due to the weather NAIDOC was canceled and rescheduled for a later day in October, it was a successful day a little chilly and damp at times. Many community members attended the day, and all enjoyed themselves. All staff were able to enjoy the rides once community members had left and the look on some staff's faces was priceless as they scream out to be let off some of the rides.



# Illawarra Aboriginal Medical Service

ABN 23 886 179 327

## Annual Financial Report

For the financial year ended 30 June 2023

Illawarra Aboriginal Medical Service  
ABN 23 886 179 327

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## Directors Report

The Directors present their report together with the financial statements of Illawarra Aboriginal Medical Service (the "Corporation") for the year ended 30 June 2023.

### 1. Directors

The Directors of the Corporation at any time during or since the end of the financial year are:

S Morgan  
S Rankmore  
J Bell  
T Bull  
L Olive  
W Henry  
P Roberts

### 2. Information on directors

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

Name	Position	Experience	Appointed/Resigned
S Morgan	Chairman	Snr Indigenous Project Officer	
S Rankmore	Secretary	Aboriginal Employment Advisor	
J Bell	Director	Aboriginal Client Service Officer	
T Bull	Director	Training Advisor	
L Olive	Director	Community Worker	
W Henry	Secretary	Training Officer	31 May 2023
P Roberts	Director	Community Member	

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

### 3. Secretary of the Corporation

Sheree Rankmore has been the Secretary of the Corporation since 10th 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.

### 4. Review of operations and results of those operations

#### Operating results

The operating result of the Corporation amounted to a loss of \$521,033 (2022: loss of \$33,665).

### 5. 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.

### 6. 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.

## Directors Report

### 7. 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.

### 8. 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.

### 9. Meeting of directors


Name	Number Eligible to Attend	Number Attended
S Morgan	10	10
T Bull	10	10
J Bell	10	9
L Olive	10	6
S Rankmore	10	10
W Henry	10	3
P Roberts	10	9

### 10. Auditor's independence declaration

The auditor's independence declaration, for the year ended 30 June 2023 has been received and can be found on page 25 of the financial report.

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

  
S Morgan  
Chairman  
Date: 10/10/23

  
S Rankmore  
Secretary  
Date: 10/10/23

## Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2023

		2023	2022
	Note	\$	\$
Revenue	2	5,345,664	5,049,338
<b>EXPENSES</b>			
Depreciation and Amortisation		(409,388)	(423,259)
Employee Benefits Expense		(3,508,353)	(2,851,499)
Other Expenses		(1,948,956)	(1,808,245)
<b>TOTAL EXPENSES</b>		<b>(5,866,697)</b>	<b>(5,083,003)</b>
<b>LOSS FOR THE YEAR</b>		<b>(521,033)</b>	<b>(33,665)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(521,033)</b>	<b>(33,665)</b>

## Statement of Financial Position

As at 30 June 2023

		2023	2022
	Note	\$	\$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	3,354,196	4,237,629
Trade and Other Receivables	4	284,633	23,299
Other Current Assets	5	107,714	63,292
<b>TOTAL CURRENT ASSETS</b>		<b>3,746,543</b>	<b>4,324,220</b>
<b>NON CURRENT ASSETS</b>			
Investments	6	18,491	13,862
Property, Plant and Equipment	7	1,702,844	1,525,055
ROU Assets	8	335,837	294,234
<b>TOTAL NON CURRENT ASSETS</b>		<b>2,057,172</b>	<b>1,833,151</b>
<b>TOTAL ASSETS</b>		<b>5,803,715</b>	<b>6,157,371</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	639,035	764,541
Borrowings	10	70,860	-
Provisions	11	230,395	170,383
Lease Liability	12	93,639	92,158
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,033,929</b>	<b>1,027,082</b>
<b>NON CURRENT LIABILITIES</b>			
Borrowings	10	113,828	-
Provisions	11	46,017	23,304
Lease Liability	12	263,438	239,447
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>423,283</b>	<b>262,752</b>
<b>TOTAL LIABILITIES</b>		<b>1,457,212</b>	<b>1,289,834</b>
<b>NET ASSETS</b>		<b>4,346,503</b>	<b>4,867,537</b>
<b>EQUITY</b>			
Retained Earnings	13	4,346,503	4,867,537
<b>TOTAL EQUITY</b>		<b>4,346,503</b>	<b>4,867,537</b>

## Statement of Changes in Equity

For the year ended 30 June 2023

	Retained Earnings	Total Equity
	\$	\$
BALANCE AT 1 JULY 2021	4,901,202	4,901,202
COMPREHENSIVE INCOME		
Loss for the Year	(33,665)	(33,665)
TOTAL COMPREHENSIVE INCOME	(33,665)	(33,665)
BALANCE AT 30 JUNE 2022	4,867,537	4,867,537
COMPREHENSIVE INCOME		
Loss for the Year	(521,033)	(521,033)
TOTAL COMPREHENSIVE INCOME	(521,033)	(521,033)
BALANCE AT 30 JUNE 2023	4,346,503	4,346,503

## Cash Flow Statement

For the year ended 30 June 2023

	2023	2022
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from funding bodies and customers	5,365,831	5,073,682
Payments to suppliers and employees	(5,843,584)	(4,999,003)
Interest received	39,256	10,115
Finance costs	(24,066)	(35,341)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(462,563)</b>	<b>49,453</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment	(628,780)	(441,705)
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>(628,780)</b>	<b>(441,705)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayment of lease liabilities	207,910	(114,789)
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>207,910</b>	<b>(114,789)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS HELD</b>	<b>(883,433)</b>	<b>(507,041)</b>
Cash and cash equivalents at beginning of year	4,237,629	4,744,670
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR</b>	<b>3,354,196</b>	<b>4,237,629</b>



# Notes to the Financial Statements

For the year ended 30 June 2023

## Note 1 Accounting Policies

### Reporting Entity

Illawarra Aboriginal Medical Service (the 'Corporation') is domiciled in Australia. The Corporation's registered office is at 150 Church Street, WOLLONGONG, NSW, 2500.

The Corporation is a non-for-profit entity and is primarily involved in providing primary healthcare services via its Dapto and Wollongong medical clinics, and a wide range of related services, including dental and substance misuse services.

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

### Basis of Preparation

These financial statements are general purpose financial statements for distribution to the members and for the purpose of fulfilling the requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. They have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures made by the Australian Accounting Standards Board and Interpretations of the Australian Accounting Standards Board.

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.

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year the financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements. There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Company as a result of the change in the basis of preparation.

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year the financial statements were special purpose financial statements. There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Company as a result of the change in the basis of preparation.

These consolidated financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures and AASB 1 *First time adoption of Australian Accounting Standards* has been applied. There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Group as a result of the change in the basis of preparation.

These financial statements were authorised for issue by the Board of Directors as of the date of the Directors Declaration.

### Critical Accounting Estimates & Judgements

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.

# Notes to the Financial Statements

For the year ended 30 June 2023

### **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.

### Use of judgements and estimates

In preparing these financial statements, management has made judgements and estimates that affect the application of the Corporation's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis.

Details of the specific judgements, estimates and assumptions that have the most significant effects on the amounts recognised in the financial statements are summarised in the Notes.

### Changes in Significant Accounting Policies

The Corporation has initially adopted the following standard and amendments from 1 July 2021.

- AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities; The above standard and amendments did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

A number of other new standards are also effective from 1 July 2021 but they do not have a material effect on the Corporation's financial statements.

Certain new accounting standards and interpretations have been published that are not mandatory for the reporting period. The Corporation did not early adopt these Accounting Standards and Interpretations that are not yet effective. It is not expected that these changes will have a material impact on comparative and future year results.

STANDARDS/INTERPRETATIONS	Issue Date	Operative Date
AASB 2022-1 - Initial Application of AASB 17 and AASB 9	Mar-22	01/01/2023
AASB 2020-1 - Classification of Liabilities as Current or Non-current	Mar-20	01/01/2023
AASB 2021-2 - Disclosure of Accounting Policies and Definition of Accounting Estimates	Mar-21	01/01/2023
AASB 2022-10 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	Dec-22	01/01/2024
AASB 2022-9 - Insurance Contracts in the Public Sector	Dec-22	01/07/2026

### Revenue from Contracts with Customers

Revenue from contracts with customers is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer. Revenue is recognised and measured at the fair value of the consideration or contributions received, net of goods and services tax ("GST") or similar taxes, to the extent it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measured.

### 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*.

# Notes to the Financial Statements

For the year ended 30 June 2023

## Property Plant & Equipment

### *i. Recognition and measurement*

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.

### *ii. 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:

Fixed Asset Class	Depreciation Rate
Buildings	2.5 - 10%
Plant and Equipment	10 - 20%
Office Equipment	20 - 50%
Furniture and Fittings	5 - 33%
Motor Vehicles	30%

## Cash and Cash Equivalents

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

## CURRENT AND NON-CURRENT CLASSIFICATION

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

An asset is classified as current when: It is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; It is held primarily for the purpose of trading; It is expected to be realised within 12 months after the report period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: It is either expected to be settled in the company's normal operating cycle; It is held primarily for the purpose of trading; It is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

## Financial Instruments

### *i. Recognition and initial measurement*

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).

# Notes to the Financial Statements

For the year ended 30 June 2023

### *ii. 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.

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.

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.

# Notes to the Financial Statements

For the year ended 30 June 2023

## *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.

## *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.

### *iii. Financial liabilities*

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.

## FINANCIAL RISK MANAGEMENT

The Corporation has exposure to the following risks from the use of financial instruments:

- a) Credit risk
- b) Liquidity risk
- c) Market risk
- d) Operational risk

This note presents information about the Corporation's exposure to each of the above risks, their objectives, policies, and processes for measuring and managing risk and their management of capital. Further quantitative disclosures are included through these financial statements.

### *Risk Management Framework*

The Corporation's principal financial instruments comprise of cash and short-term deposits. The main purpose of these financial instruments is to fund the Corporation's operations and its future sustainability. The Corporation has various other financial instruments such as debtors and trade creditors, which arise directly from its operations. The main risks arising from the Corporation's financial instruments are credit risk, liquidity risk and interest rate risk. The Corporation reviews and agrees policies for managing each of these risks and they are summarised below.

#### *a) Credit Risk*

Credit risk is the risk of financial loss to the Corporation if a Corporation's debtor or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk arises from the financial assets of the Corporation, including cash and receivables. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

- i) Cash

# Notes to the Financial Statements

For the year ended 30 June 2023

Cash comprises cash on hand and bank balances. Interest is earned on daily bank balances at the monthly average cash rate. It is the Corporation's practice to deal with banks with the highest ratings. The Corporation monitors the financial stability of the banks that hold its funds, by reviewing the credit rating of the banks and compliance with the Corporation's policies.

#### ii) Receivables

The Corporation's exposure to credit risks is influenced mainly by the individual characteristics of each debtor. The Corporation has statutory debts and other debts.

#### b) Liquidity Risk

Liquidity risk is the risk that the Corporation will be unable to meet its payment obligations when they fall due. The Corporation continuously manages the risk through monitoring and planning future cash flows and (maturities planning) to ensure adequate holding of liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of appropriate investment strategies.

The liquidity risk that might arise from various classes of financial assets held by the Corporation and its management is explained under the credit risk of each class of financial asset.

During the current period, there were no defaults or breaches on any amounts payable to creditors. No assets have been pledged as collateral. The Corporation's exposure to liquidity risk is deemed insignificant based on a current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW Treasury Circular (NSWTC11-12 *Payment of Accounts*). If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. NSWTC11-12 allows the Minister to award interest for late payment. No interest was paid during the year.

#### c) Operational Risk

The Corporation manages its operational risk which mainly affects the Aboriginal community as part of the risk management strategy which includes political, culture and heritage, social, environmental and economic risks. Operational risk is the direct and indirect losses arising from a wide variety of causes associated with the Corporation's processes, personnel, technology, legal and regulatory requirements and generally accepted standards of corporate behaviour. Operational risk arises from all of the Corporation's operations.

The Corporation's objective is to manage operational risk so as to balance the avoidance of financial losses and damages to the Corporation's reputation with overall cost effectiveness and to avoid control procedures to comply with legislative requirements.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to senior management and managers within the business. The responsibility is supported by the development of standards, policies and procedures in the following areas:

- Requirements for appropriate segregation of duties, including the authorisation of transactions;
- Requirements for the reconciliation and monitoring of transactions;
- Compliance with regulatory and legal requirements;
- Documentation of controls and procedures;
- Requirements for the periodic reporting to senior management, relevant committees and the Corporation;
- Training and professional development; and
- Risk mitigation, including insurance where this is effective.

# Notes to the Financial Statements

For the year ended 30 June 2023

## Employee Benefits

### *i. Short-term employee benefits*

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.

### *ii. Other long-term employee benefits*

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.

## Leases

At inception of a contract, the Corporation assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys 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.

### *iii. 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.

# Notes to the Financial Statements

For the year ended 30 June 2023

### *iv. 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.

## Impairment of 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.

## Revenue & 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.

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:

# Notes to the Financial Statements

For the year ended 30 June 2023

## 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.

## Donations

Donations and bequests are recognised as revenue when received.

## Interest revenue

Interest revenue is recognised using the effective interest rate method.

## Goods and Services Tax (GST)

Revenues, 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 taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

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

## Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

## Trade and Other Receivables

Trade receivables are recognised initially at the transaction price (ie cost). Most sales are made on the basis of normal credit terms and do not bear interest. Receivables are not discounted to present value.

At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. Debts are written off once attempts at recovery of the debt have ceased.

# Notes to the Financial Statements

For the year ended 30 June 2023

## Interests of Key Management Personnel

The total remuneration paid to key management personnel of the Corporation was \$365,104 (2022: \$210,683).

## Contingent Liabilities and Contingent Assets

The Corporation does not have any contingent liabilities or contingent assets at 30 June 2023 (2022: \$nil).

## Event after the Balance Date

There are no known events after the balance date.

	2023	2022
	\$	\$
<b>Note 2 Revenue and Other Income</b>		
<b>DISAGGREGATION OF REVENUE</b>		
Grants Revenue	4,229,981	4,330,784
Interest Received	39,256	10,115
Medicare receipts	948,319	603,834
PIP Receipts	103,897	61,771
Other Income	9,938	-
Sundry Income	9,512	45,186
Dividends & Investment Income	132	-
Change in Investment Gain	4,629	(2,352)
<b>TOTAL</b>	<b>5,345,664</b>	<b>5,049,338</b>

Information about the performance obligations arising under each of the above categories of revenue, including a description of when the entity typically satisfies its performance obligations, the significant payment terms, the nature of the goods and services provided, obligations for returns, refunds and other similar obligations, and types of warranties and related obligations is provided together with the accounting policies for revenue in Note 1. This note also details the methods used to recognise revenue for performance obligations satisfied over time.

Contract assets arising from contracts with customers giving rise to revenue are disclosed as part of 'trade and other receivables'.

## Note 3 Cash and cash equivalents

### RECONCILIATION OF CASH

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the statement of financial position as follows:

	2023	2022
	\$	\$
Cash and Bank Balances	3,349,315	4,241,630
Credit Cards and Overdrafts	4,881	(4,001)
	<b>3,354,196</b>	<b>4,237,629</b>

## Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
<b>Note 4 Trade and Other Receivables</b>	<b>\$</b>	<b>\$</b>
<b>CURRENT</b>		
Accounts Receivable	272,038	18,060
Sundry Debtors	12,595	5,239
<b>TOTAL CURRENT TRADE AND OTHER RECEIVABLES</b>	<b>284,633</b>	<b>23,299</b>

### 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 2023 incorporates forward looking information.

	2023	2022
<b>Note 5 Other Current Assets</b>	<b>\$</b>	<b>\$</b>
Prepayments	93,964	49,542
Security Deposits	13,750	13,750
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>107,714</b>	<b>63,292</b>

	2023	2022
<b>Note 6 Investments</b>	<b>\$</b>	<b>\$</b>
Investments	18,491	13,862
<b>TOTAL INVESTMENTS</b>	<b>18,491</b>	<b>13,862</b>

<b>Note 7 Property, Plant and Equipment</b>	Land and Buildings	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Total
Balance at the beginning of the year	1,013,789	93,879	76,045	166,789	174,553	1,525,055
Additions	108,871	58,038	-	419,119	37,982	624,010
Disposals	-	-	-	(93,182)	-	(93,182)
Adjustments to PPE	-	-	-	(13,607)	-	(13,607)
Depreciation	(176,219)	(20,847)	(11,064)	(61,390)	(69,912)	(339,432)
<b>BALANCE AT 30 JUNE 2023</b>	<b>946,441</b>	<b>131,070</b>	<b>64,981</b>	<b>417,729</b>	<b>142,623</b>	<b>1,702,844</b>

	2023	2022
<b>Note 8 ROU Assets</b>	<b>\$</b>	<b>\$</b>
Assets at Cost - ROU	536,395	428,172
Less Accumulated Depreciation	(200,558)	(133,938)
<b>TOTAL ROU ASSETS</b>	<b>335,837</b>	<b>294,234</b>

## Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
<b>Note 9 Trade and Other Payables</b>	<b>\$</b>	<b>\$</b>
<b>TRADE AND OTHER PAYABLES</b>		
Payroll Liabilities	74,288	117,649
Accounts Payable	133,236	177,608
Income in Advance	396,157	461,998
Sundry Creditors	35,353	7,287
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>639,035</b>	<b>764,541</b>

	2023	2022
<b>Note 10 Loans and Borrowings</b>	<b>\$</b>	<b>\$</b>

<b>CURRENT</b>		
Hire Purchases	70,860	-
<b>TOTAL CURRENT</b>	<b>70,860</b>	<b>-</b>
<b>NON-CURRENT</b>		
Hire Purchases	113,828	-
<b>TOTAL NON-CURRENT</b>	<b>113,828</b>	<b>-</b>

	2023	2022
<b>Note 11 Provisions</b>	<b>\$</b>	<b>\$</b>
<b>CURRENT</b>		
Provision for Annual Leave	170,749	118,490
Provision for Long Service Leave	59,647	51,893
<b>TOTAL CURRENT</b>	<b>230,395</b>	<b>170,383</b>
<b>NON-CURRENT</b>		
Provision for Long Service Leave	46,017	23,304
<b>TOTAL NON-CURRENT</b>	<b>46,017</b>	<b>23,304</b>

### Note 12 Lease Liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Future lease payments in relation to lease liabilities as at period end are as follows:

## Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Within one year	103,656	96,685
Later than one year but not later than five years	274,615	251,567
Later than five years	-	-
<b>TOTAL</b>	<b>378,271</b>	<b>348,252</b>
	2023	2022
	\$	\$
<b>OTHER CURRENT LIABILITIES</b>		
Lease Liability current	93,639	92,158
<b>TOTAL OTHER CURRENT LIABILITIES</b>	<b>93,639</b>	<b>92,158</b>
<b>OTHER LIABILITIES</b>		
Lease Liability	263,438	239,447
<b>TOTAL OTHER LIABILITIES</b>	<b>263,438</b>	<b>239,447</b>
	2023	2022
	\$	\$
<b>Note 13 Retained Earnings</b>		
Opening Balance	3,399,930	3,127,757
Current Year Earnings	(521,033)	(33,665)
Retained Earnings - Restricted Funds	1,467,607	1,773,445
<b>TOTAL RETAINED EARNINGS</b>	<b>4,346,503</b>	<b>4,867,537</b>

### Note 14 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 an option to extend for a further 36 months.

##### IT Equipment

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

##### v. Right-of-Use Assets

Right-of-use assets related to leased properties are presented as property, plant and equipment.

## Notes to the Financial Statements

For the year ended 30 June 2023

	Office Equipment	Land and Buildings	Total
Balance at 1 July 2022	16,916	277,318	294,234
Additions to Right-of-Use Assets	-	111,086	111,086
Depreciation Charge for the Year	(4,096)	(91,224)	(95,320)
<b>BALANCE AT 30 JUNE 2023</b>	<b>12,820</b>	<b>297,180</b>	<b>310,000</b>

### Note 15 Related Parties

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.

	Note	2023	2022
		\$	\$
<b>SHORT TERM BENEFITS</b>			
Base Salary		305,769	159,997
Annual Leave Movement		(1,888)	-
Bonus		-	-
Allowances*		24,386	33,067
<b>TOTAL SHORT-TERM BENEFITS</b>		<b>328,267</b>	<b>193,064</b>
Superannuation		35,013	17,619
<b>TOTAL POST-EMPLOYMENT BENEFITS</b>		<b>363,280</b>	<b>210,683</b>
<b>OTHER LONG-TERM BENEFITS</b>			
Long service leave	11	1,824	-
<b>TOTAL OTHER LONG-TERM BENEFITS</b>		<b>1,824</b>	<b>-</b>
<b>TOTAL KMP TRANSACTIONS</b>		<b>365,104</b>	<b>210,683</b>

\*In 2022-23, the Corporation provided Motor Vehicles to KMP's and \$19,502 is the Total Reportable Car Fringe Benefits provided to KMPs (2022 - \$8,437).

	2023	2022
	\$	\$
<b>Note 16 Auditors' Remuneration</b>		
<b>AUDIT AND REVIEW SERVICES</b>		
Audit and Review of Financial Statements	27,000	26,650

# Notes to the Financial Statements

For the year ended 30 June 2023

## Note 17 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 of renting suitable facilities from which to provide these services. Within the cash at bank balances of the Corporation, accumulated surpluses of \$1,298,636 (2022: \$1,602,974) have been carried forward for these purposes.

## Note 18 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 source is \$4,229,981 (2022: \$4,330,784).

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.

## Note 19 Subsequent Events

The financial report was authorised for issue on 05 October 2023 by the Board of Directors.

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.


# Directors Declaration

The Directors of the Corporation declare that:

1. The financial statements and notes, are in accordance with the *Corporation (Aboriginal and Torres Strait Islander) Act 2006* (and its regulations) and;
  - a) the comply with Australian Accounting Standards - Simplified Disclosures and;
  - b) give a true and fair view of the financial position as at 30 June 2023 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 purchased 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 2023;
  - 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  
Chairman  
Date: 10/10/23

  
S Rankmore  
Secretary  
Date: 10/10/23





## Illawarra Aboriginal Medical Service

ABN: 23 886 179 327

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## Auditors 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 2023, 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.

**CROWE AUDIT AUSTRALIA**

**Gabriel Faponle**  
**Audit Partner**  
**Registered Company Auditor No. 513644**

Dated at Dubbo on the 10th day of October 2023

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## Independent Auditor's Report

### To the Members of Illawarra Aboriginal Medical Service

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## Opinion

We have audited the financial report of Illawarra Aboriginal Medical Service (the Corporation) which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:

- (a) giving a true and fair view of the Corporation's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and the *Corporations Regulations 2001*.

## Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company 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 confirm that the independence declaration required by the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, which has been given to the directors of the Corporation, would be in the same terms if given to the directors as at the time of this auditor's report.

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

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### Other Information

The directors are responsible for the other information. The other information is the Directors' report and the Detailed Operating Statement 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 the 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 – Simplified Disclosures 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 ability of the Corporation 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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the

audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.



**CROWE AUDIT AUSTRALIA**



**Gabriel Faponle**  
**Audit Partner**  
**Registered Company Auditor No. 513644**

Dated at Dubbo on the 10th day of October 2023

## Detailed Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	2	5,345,664	5,049,338
<b>EXPENSES</b>			
Advertising		2,093	141
Audit Fees		27,000	27,927
Bank Fees		1,534	992
Bookkeeping Support		58,995	-
Cleaning		59,072	60,521
Clinical waste and sanitation		3,800	6,120
Consulting		284,601	123,904
Contractor expenses		283,356	382,051
Covid 19 Expenses		-	8,803
Depreciation		409,388	423,259
Directors Meeting Expenses		18,377	9,565
Donations		1,800	2,521
Electricity		32,749	25,063
Entertainment		2,417	252
Equipment Expense		636	8,861
Equipment R & M		22,769	11,638
FBT Return		-	10,076
Fines		3,981	888
Freight Charges		83	259
Insurance		50,026	89,233
Interest Expense		24,066	35,341
Legal Fees		-	3,901
Loss on Sale of Fixed Assets		26,775	46,417
Motor Vehicle Expenses		63,419	81,138
Office Supplies		19,453	13,722
Payroll Expenses		3,508,353	2,851,499
Petty Cash		-	438
Postage		4,226	5,965
Printing		29,683	12,683
Professional Fees		35,580	24,941
Programme Expenses		232,368	121,240
Promotion		-	162,315
R & M Building		42,399	40,779
Rates		5,998	30,695
Relocation cost		-	2,115
Security		12,096	10,489
Sponsorship		13,028	2,628
Staff Amenities		5,025	4,933
Staff Meetings		9,998	4,274
Staff Recruitment		11,715	9,486
Staff Training & Support		33,616	53,131
Storage		13,211	3,335

## Detailed Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Subscriptions		40,330	31,070
Supplementary Services		102,177	20,101
Supplies		47,044	22,632
Support Charges		188,990	220,893
Telephone expenses		54,558	60,832
Travel and Accomodation		62,163	13,095
Uniforms		17,748	840
<b>TOTAL EXPENSES</b>		<b>5,866,697</b>	<b>5,083,003</b>
<b>LOSS</b>		<b>(521,033)</b>	<b>(33,665)</b>





## Illawarra Aboriginal Medical Service

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