



VICTORIAN ABORIGINAL HEALTH SERVICE

Caring for the Community

Annual Report 2020/21





ACKNOWLEDGEMENT

The Victorian Aboriginal Health Service (VAHS) acknowledges the Aboriginal lands on which we live and work, and we pay our respects to the Traditional Custodians, and Elders, past and present.

The VAHS acknowledges its past and present Board Members, staff, clients, and Community Members who have contributed and supported VAHS from its early beginnings.

Thank you

The VAHS is passionate and committed to providing culturally safe holistic primary health care to Aboriginal and Torres Strait Islander people. Our work and goals is incomplete without thanking our Aboriginal Community that we serve, VAHS Members, fellow Aboriginal Community Controlled Organisations, partners, funding bodies and donors for their contributions and continued support toward the advancement of better health for Aboriginal and Torres Strait Islander people.

In particular a huge thank you to our committed staff.

We present this report with great appreciations for all support, collaborations and engagement in 2020/21.

DISCLAIMER

While all care has been taken to ensure that information contained in the Report is true and correct at the time of publication, changes in circumstances after the time of printing may impact of the accuracy of its information.

Aboriginal and Torres Strait Islander readers should be aware that this document may contain images and names of deceased persons.

The VAHS is a Child Safe Organisation.

ABORIGINAL COMMUNITY CONTROL

"Community control means that each independent and autonomous health service is controlled by the Community it services, in order to provide that Community with health care delivery to meet its health needs, as defined by that community. The solution to each Community's health needs is in the hands of that Community."

BRUCE MCGUINNESS

HISTORY OF VAHS

The VAHS was established in the early 1970s by a group of Aboriginal leaders in Fitzroy, Melbourne to address the poverty, injustices, high mortality rates, burden of disease and ill health of Aboriginal peoples as a direct result of government policies which restricted the access of Aboriginal people to essential health services.

The VAHS became the first Victorian incorporated Aboriginal Community Controlled Health Organisation in 1973 and commenced operation in a shop front at 229 Gertrude Street, Fitzroy. The VAHS is known as the mother service and respected for the support provided in the establishment of other Aboriginal Community Controlled Organisations throughout Victoria.

Almost fifty years later, VAHS has an established strong foundation of cultural knowledge and capability in the delivery of holistic, comprehensive and culturally appropriate primary health care to Aboriginal and Torres Strait Islander peoples.



"Aboriginal health" means not just the physical well-being of an individual but refers to the social, emotional and cultural well-being of the whole Community in which each individual is able to achieve their full potential as a human being thereby bringing about the total well-being of their Community. It is a whole of life view and includes the cyclical concept of life-death-life.'

**DEFINITION OF ABORIGINAL HEALTH
NACCHO**

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MODEL OF CARE

Holistic primary health care for Aboriginal and Torres Strait Islander peoples

The VAHS is the largest provider of holistic primary health care for Aboriginal and Torres Strait Islander peoples residing in metropolitan Melbourne and across Victoria.

The VAHS service model of care provides for a comprehensive suite of programs and services.

- Medical
- Oral Health
- Allied Health
- Pharmacy
- Specialist Clinics
- Community Programs
- Integrated Care Team
- Home & Community Care Aged Care Packages/NDIS
- Health Promotion & Prevention
- Transport
- Rehabilitation Support
- Adult Mental Health & Social Emotional Wellbeing
- Child & Adolescent Social & Emotional Wellbeing
- Koori Maternity Services
- Early Years
- Parenting
- Women's & Children's Health
- Men's Health
- Financial Wellbeing & Counselling
- Alcohol & other Drug Support Services

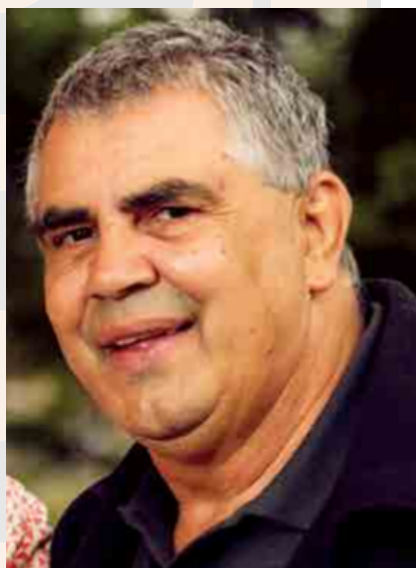
BOARD OF DIRECTORS

'An Aboriginal Community Controlled Health Organisation is a primary health care service initiated and operated by the local Aboriginal Community to deliver holistic, comprehensive, and culturally appropriate health care to the Community which controls it, through a locally elected Board of Management.

A process which allows the local Aboriginal Community to be involved in its affairs in accordance with whatever protocols or procedures are determined by the Community'. - NACCHO

VAHS Board of Directors from 2020 to 2021:

- Ronald Briggs, Chairperson
Appointed Office Bearer March 2021
- Leanne Brooke, Deputy Chairperson
Appointed Office Bearer March 2021
- Stacey Brown, Treasurer
Appointed Office Bearer March 2021
- Anthony McCartney, Director
- Shelly Williams, Director
- Andrew Morrison, Director
- Karin Williams, Director
- Andrew Gardiner, Director
Term concluded 27 March 2021
- Helen Archibald, Director
Term concluded 27 March 2021



CHAIRPERSON REPORT

I wish to pay my respects to those in our Community who have passed during the year and acknowledge those are doing it tough and are struggling particularly during these COVID-19 times. I hope you all stay safe and well.

I acknowledge the Traditional Custodians of the lands that the VAHS is situated on, the Wurundjeri people and I thank them for allowing us to continue to work on these lands and I pay my respects to the Elders past and present.

This year we have once again been influenced by the COVID-19 pandemic, and I acknowledge that lengthy lockdowns and restrictions have mentally and emotionally taken its toll on many in our Community and our staff at VAHS who have once again, continued to turn up for work to keep our doors open. The staff at VAHS continued to keep on the front foot, from the Leadership Teams, Clinicians, AHWs, Nurses, Receptionists, Cleaners, Drivers, and front door staff. All had done an extraordinary job to keep our staff, clients, and Community safe.

A priority of the VAHS Board has been to support and monitor the metropolitan service strategy, deficit management strategy, quality and clinical governance, organisational policy and the COVID-19 pandemic response.

Throughout the year the Board met regularly via online platform as well as the Board Sub-committees the; Financial Risk and Compliance Committee and the Quality and Clinical Governance Committee. Unfortunately, the Research Committee did not meet but this is on the radar to get it back up and running.

The VAHS Board was pleased to receive some welcomed news during the first half of 2021 from the Commonwealth Government, VAHS had secured funding to set up a VAHS clinic in the western suburbs of Melbourne in 2022.


Another focus area of the VAHS Board has been to secure ownership through a transfer of title for its sites in Smith Street and Gertrude Street. I hope to report more on that in the coming year.

On behalf of the Board of Directors I would like to take the opportunity to thank the our Members and Community for your patience and support. Your ability to adapt to changes during the uncertain nature of the COVID-19 pandemic demonstrates the strength and resilience of our people, in challenging times.

I am thankful and appreciative of the extraordinary team that we have at VAHS. With the CEO, the Executive Leadership, Senior Leadership and Clinicians supported well by a committed workforce, VAHS was able to continue to operate during what was termed at the time 'an unprecedented period'.



Ronald Briggs | Chairperson



VICTORIAN ABORIGINAL HEALTH SERVICE

"The profile of the Victorian Aboriginal Health Service, it's staff and model of health care are recognised in government and acknowledged right across Australia, and I think we can all take pride in what we've been able to achieve".

MICHAEL GRAHAM, CHIEF EXECUTIVE OFFICER

CHIEF EXECUTIVE OFFICER REPORT

When I first became the VAHS CEO some five years ago and while looking at a summary of the VAHS Strategic Plan 2017-2022, I wondered if we were aiming too high. The Plan listed several desired outcomes and I believe VAHS has come a long way towards achieving these outcomes over this period.

As we head into the next five years of innovative strategic planning, I will continue to advocate for VAHS and for the Community that VAHS services. I, and the Executive and Senior Leadership Team, will continue to look at developing various ways to strengthen and improve our operations and service delivery.

The COVID-19 pandemic has had a great impact on the way we do business, and it hindered the ways VAHS could address its aims, and what we sought - we were not able to sit together or gather in numbers to address the issues as teams, but nevertheless we were able to achieve many outcomes using other methods to communicate, consult and talk with each other. What I am most pleased about is the way that we have made our aims a reality.

Some major outcomes achieved:

- Establishment of satellite clinics – Epping (established) and now, St Albans (in progress)
- VAHS is meeting most of its KPIs
- After-hours clinics are operating as required
- Outreach became an integral component of all services and program design
- Establishment of NDIS services and supports
- Multi-disciplinary teams established in Women’s and Children’s Unit and Community Programs Unit
- Establishment of the Aboriginal Employee Assistance Program
- Achievement of relevant accreditation standards
- Business systems and processes upgraded to support operations and service delivery
- Strong and strategic partnerships are in place with community and mainstream bodies, particularly within the health sector
- Increased credibility and profile with stakeholders

Key focus areas have included, the VAHS Preston site air conditioning/cooling system upgrade and refurbishment.

VAHS Preston has been closed for these works to take place over the 2020/2021 period. This has seen our Preston continue to work from home and across our Fitzroy and Epping sites. We are looking forward to the works being completed and Preston re-opening in 2022.

Securing state funding to support the transition to appropriate dental software for our Oral Health Unit, through strong advocacy and representation to Dental Health Services Victoria and the State Government.

Another priority for the VAHS Leadership has been the development and resourcing for the VAHS Epping Clinic. VAHS will continue to develop strategies to ensure the continued operations of the Clinic.

The top priority for VAHS Leadership has been our COVID-19 pandemic response. VAHS has been the epicentre of the pandemic and our staff in particular our frontline staff have performed tremendously under extreme pressures and an ever evolving environment. VAHS is acknowledged as a leader in health and wellbeing in the Community and this was highlighted at various times during the period of the pandemic in 2020 and 2021.

In this time VAHS has increased its credibility and profile with our stakeholders. The profile of VAHS, its staff and its model of health care are recognised and in Government and acknowledged right across Australia, and I think we can all take pride in what we've been able to maintain and achieve throughout these challenging and unprecedented times.

I would like to sincerely thank the VAHS staff who have worked throughout some of the strictest lockdowns and restrictions without a break, I thank you for your passion and commitment and handling yourselves with such professionalism over this time. Our frontline staff are key to keeping our doors open to provide the services that our Community need and expects.

I want to also thank the VAHS Board of Directors for their support, guidance and direction.



Michael Graham | Chief Executive Officer

A YEAR LIKE NO OTHER - THE VAHS COVID-19 RESPONSE

The COVID-19 pandemic has played a major part in the operations of VAHS and its satellite sites during 2020/21, VAHS was not able to fully operate, and this had resulted in frequent challenges for all during this period.

As an Aboriginal health service it is important to describe the role played by VAHS. Governments and other health bodies have acknowledged that VAHS played a leadership role in the COVID-19 response in Victoria. Aboriginal Community Members and other service providers have continued to voice their appreciation for VAHS' ongoing delivery of care and support.

The VAHS response was immediate and continually adapted and developed responses to many challenges put forward and the following are key elements of the VAHS COVID-19 response, during 2020/2021:

Community engagement and support

VAHS used social media and other methods of communications to keep the Community informed about key COVID-19 control and prevention messages, as well as VAHS service updates.

VAHS has consistently delivered support to Community during lockdowns and other periods of COVID-related restrictions by distributing meals, masks, and medications, as well as conducting proactive wellbeing checks. This was a particular focus during the hard lockdown of the housing commission flats.

Delivery of health care and services

VAHS has continued to adapt existing service delivery models to ensure continuity of service and maximise safety and wellbeing for VAHS staff and clients during the pandemic. The shift to delivering primary health care via telephone and, to a lesser extent, video that started in early 2020 continued into 2020/2021. The Yarning Safe'n'Strong telephone counselling service was established to improve access to support social and emotional wellbeing and related needs of individuals during the pandemic.

COVID-19 testing

VAHS continued to operate the GP Respiratory Clinic at our Fitzroy Clinic, which was established in May 2020 to provide assessments and COVID-19 testing to Community Members. A total of 1,139 respiratory assessments were undertaken during the 2020/2021 year, including 1089 COVID-19 tests being performed, of which 15 test results were positive.

COVID Positive Pathways Care

VAHS developed pathways to deliver clinical and social support to VAHS clients and Aboriginal Community Members who tested positive for COVID-19 and their families. This service and support was also delivered outside of normal operating hours and on weekends.

COVID-19 vaccinations

COVID-19 vaccination services were established at VAHS Fitzroy and Epping Clinics in March 2021. Vaccination delivery started with Astra Zeneca and the Pfizer vaccine was added in June 2021.

The VAHS Vaccination Campaign was developed to help increase COVID-19 vaccinations - *'When you're ready, VAHS will be ready!'*

As of 30 June 2021, VAHS had delivered 897 vaccine doses – 543 Astra Zeneca and 354 Pfizer.

COVID safe plans, infection control and personal protective equipment (PPE)

VAHS developed and maintained COVID safe plans for each site, that included site management and infection control protocols to maximise safety for VAHS staff and Community. Reliable supply chains and stock control systems were established for PPE early in the pandemic and this had successfully protected VAHS from experiencing shortages of PPE at any time during the pandemic. Because of the importance of all VAHS staff being skilled and knowledgeable about COVID infection control measures, VAHS developed a specific staff training module for delivery to all staff.

Workforce support

VAHS supported staff to set up to work from home during periods of COVID-19 related restrictions and to return to work were possible when restrictions were lifted. COVID leave, the VAHS operated Employee Assistance Program (EAP) and other supports have also been provided.





STRATEGIC PLAN 2017-22

VAHS has been working towards meeting its strategic goals over the last five years. Over the last two years, VAHS programs have worked towards achieving those goals within the various parameters imposed by the COVID-19 pandemic and under the various lockdowns and restrictions.

Extend our reach and improve access

VAHS Medical Clinics continued to adapt and develop responses to the frequently changing challenges of the COVID-19 pandemic.

Initiatives included:


- Development of a safe COVID-19 testing clinic
- COVID-19 vaccination clinics
- Provision of telehealth and video consults during lockdown periods
- Provide a safe environment for walk-in Community Members

Overall VAHS delivery of primary health care increased in 2020-2021, despite COVID-19 restrictions limiting access to many face to face services. In 2020-2021, VAHS:

- Had 4,688 regular active clients, a 24% increase from 2019-2020
- Delivered 54,970 episodes of care, a 12% increase from 2019-2020
- Client contacts were 73,539 in 2020-2021, a 20% increase from 2019-2020

After its establishment in July 2019, the VAHS Epping Clinic service delivery has continued to grow. In 2020-2021, VAHS Epping had 7,796 episodes of care and 9,137 client contacts, nearly three times each of these numbers for its first year of operation.

VAHS applied for Indigenous Australians' Health Programme (IAHP) Expansion Funding in late 2020 and was successful in obtaining this for establishing a new satellite clinic in Melbourne's western suburbs. VAHS will have established two satellite clinics by the end of 2022.



In addition, VAHS has set up a clinical space in Tullamarine in partnership with the Essendon Football Club, with the aim of increasing access to services to Aboriginal Community in Melbourne's west. Services will include GP, Maternal Child Health, Allied Health as well as health promotion activities.

Unfortunately, due to strict COVID-19 related restrictions on dental services our Oral Health Unit were only allowed Dentists to see various categories of treatment for patients. VAHS was not able to do scales, cleans or fillings.

Due to services being impacted by the restrictions, VAHS moved quickly to provide outreach services this included but not limited to medication drop off, medical equipment drop off, mental health and AOD support, women and children services.

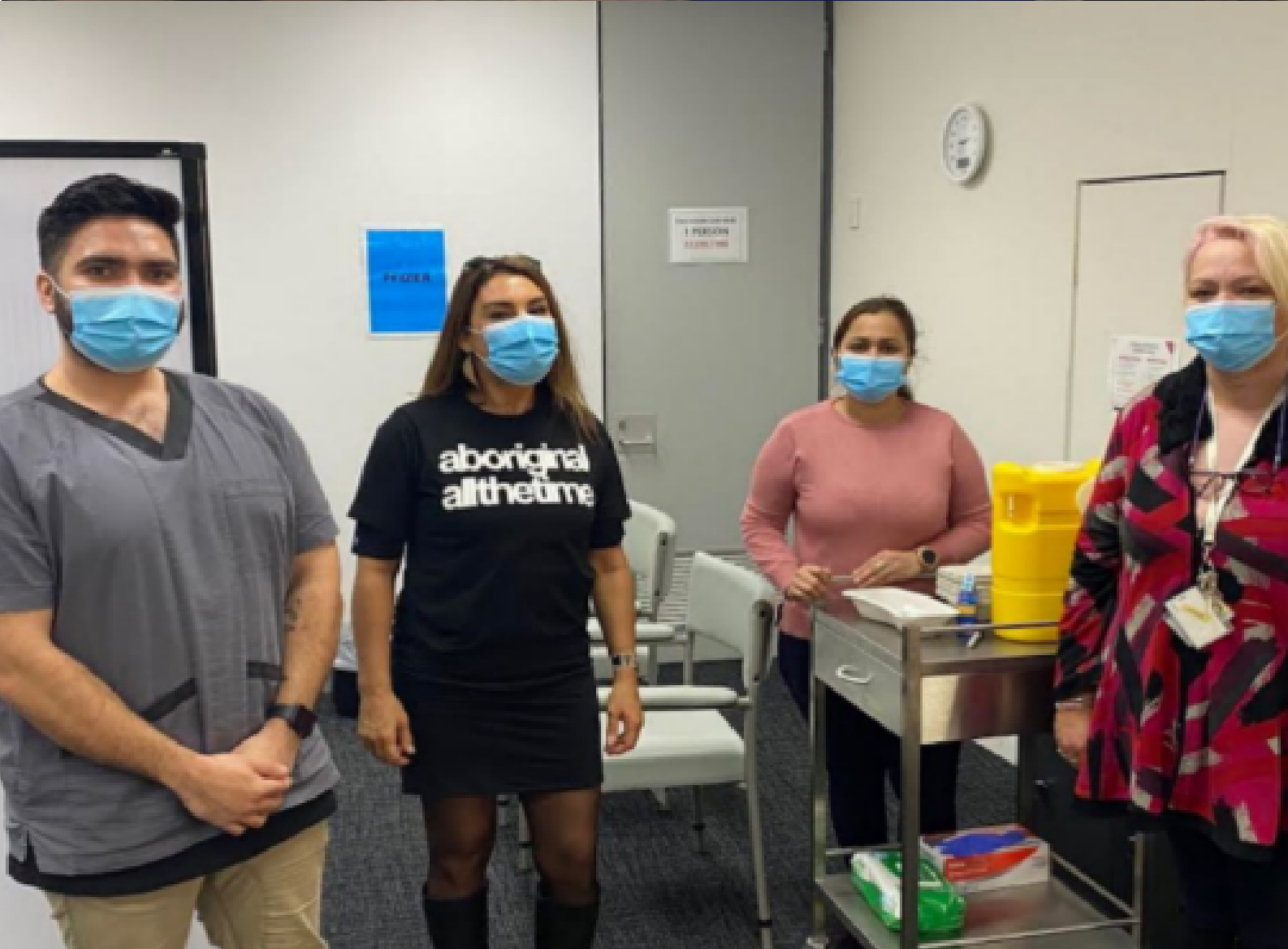
Aboriginal Community experienced escalated anxiety, distress and mentally ill health during the COVID-19 pandemic.

In June 2020 prior to the longest lockdown in Melbourne, VAHS launched Yarning Safe'n'Strong. This is a central 1800 state-wide social and emotional wellbeing helpline. It is accessible to all Aboriginal peoples in Victoria providing 24-hour, 7 day a week support over the phone. At the time a much needed service for our Community, the principal feature of this service is to provide cultural safety, respect, understanding and support.

For the period 1 July 2020 – 30 June 2021, YSNS received 1058 phone calls from approximately 800 Community Members that reached out for help.

"I called not really expecting much. I was so wrong, being a bloke, it's hard to reach out. The Therapeutic Counsellor (TC) I spoke with, got it - they really got it! I call in now a lot, even gave the card to my wife, she called in and was rapt she got the same TC - it was great.

They got a look at both sides of our problems, we were given great advice, which we took. Can't thank you guys enough." - Community Member feedback on YSNS



Build program and service excellence

Once again the VAHS Units have demonstrated its extraordinary resilience and ability to adapt to all changes, during lockdown and out of lockdown. The number one goal was to continue delivering services in a safe manner to protect Community and each other during the pandemic.

It was imperative to continually develop the Medical Clinics to meet the need of VAHS clients, especially as COVID-19 continued to be an issue in Victoria. Our Clinical Director, the GPs, AHW and Nurses continually sought evidence-based information to navigate the medical clinic, staff, and Community through the pandemic. Undertaking some care had to be done by phone, so this meant most GP Management Plans (GPMP) were conducted over the phone.

Health checks were completed during the pandemic and only when we were able to see patients on a face-to-face basis. Most GPs did complete some of the more important aspects of a health check over the phone to ensure continuity of care.

VAHS negotiated new funding for specialist health services for Aboriginal children with the Department of Health and the Royal Children's Hospital, including resources to fund Paediatricians, and a children's Speech Pathologist, Occupational Therapist, Social Worker, Psychologist, and Clinic Coordinator to work across VAHS Women's & Children's and Koori Kids Teams.

Community Programs Unit experienced a reduction in referrals for some service areas and an increase in "did not attend" without notice. This did have a significant impact on our service targets. Despite this however, the Integrated Team Care (ITC) team prepared and personally delivered over 60 care packs for clients. Care packs contained service pamphlets, colouring books and pencils, pens, crosswords, playing cards, stress balls and so on.

In response to Community demand, the Community Programs Unit was expanded to offer allied health services to people who have Government funded Home Care Packages (HCP) managed by aged care service providers and NDIS packages. This is guided by the VAHS Fee-for-Service Policy, and we are now able to provide services to over 50 HCP clients and over 10 NDIS clients.

During the pandemic, programs across VAHS continued to strengthen its evidence base and worked alongside other units to improve and develop systems to provide the services. For example our Women's and Children's Unit updated its paediatric intake, referral and did not attend processes.

VAHS Family Counselling Services (FCS) Unit, the Balit Djerring Team continues to operate from VAHS Epping and is providing an invaluable service for Aboriginal people with moderate to severe mental illness and other complex health and social support needs.

FCS established a multi-disciplinary team consisting of Psychologists, AOD Workers and Clinicians; which predominately operate and provide a service in the west-metropolitan region as part of the North West Metro Primary Health Network.

Yarning Safe'n'Strong have established a team consisted of 14 Tele-counsellors with a Team Leader and Clinical Lead to provide a quality service for people who were facing challenges such as social isolation, grief and loss, disconnection from family and community, COVID-19 information, managing life stressors including childhood abuse, stolen generation, depression, finances, child protection, justice, family relationships, suicide attempts, and social emotional wellbeing.

VAHS achieved AGPAL accreditation for both VAHS Fitzroy and Epping Clinics after assessment visits to both sites in May 2021. This occurred despite the challenges of preparing for the accreditation visit at the same time as responding to the COVID-19 pandemic.

The Community Programs Unit has spent significant time developing its understanding of the Aged Care Quality Standards in preparation for future accreditation audits.





Our Preventative Health Unit (PHU) were extremely impacted by the COVID-19 related restriction, nonetheless, the Unit came up with some innovative ways to promote health messages and Community engagement.

The Tackling Indigenous Smoking (TIS) Team utilised social media and other online platforms to promote important health promotion messages. YouTube was used for online advertising to target the whole state of Victoria. Animations of informative health promotion messages were developed to promote smoking cessation.

The VAHS Boorais and Smoke Don't Mix Campaign undertook filming for an advertisement at Thornbury Primary School which included Aboriginal students being the stars of the ad promoting important messages and posters promoting the campaign displayed across Melbourne.

During this year there has been the development and implementation of a Boorais and Smoke Don't Mix Ambassadors, with the purpose to showcase interviews of different smoking journey stories of non-smokers, ex-smokers, and current smokers.

The PHU undertook a TVC Campaign, this involved the design of a 30-second advertising slot for TV. The results and outcomes of the campaign were:

- Boorais and Smoke Don't Mix, TVC 30 seconds
54 shares | 13.5k views
- Boorais and Smoke Don't Mix, photo campaign
36 likes | 20,464 views.
- Boorais and Smoke Don't Mix, beanies and scarfs promotion
518 likes | 98 shares | 90 comments.
- Boorais and Smoke Don't Mix, social media followers
Facebook - 270 followers | Instagram - 61 followers
- Boorais and Smoke Don't Mix, website
1587 page views from May to June 2021.

In January 2021, VAHS PHU held in partnership with the Victorian Aboriginal Community Services' Association Limited (VACSAL) and Bert Williams Aboriginal Youth Service (BWAYS), engaged 146 young people to take part in the Boorais & Smoke Don't Mix Virtual Youth Disco.

The VAHS PHU promoted the Boorais and Smoke Don't Mix branded masks. Community Members were to complete an online registration. We saw 362 households registered with 879 masks being delivered. Data from the registration process indicated that:

- 39 participants have tried to quit smoking during stage 4 lockdowns
- 269 houses are were smoke-free
- 113 participants pledged to make their house smoke-free
- 209 participants pledged to either never have smoked or to never smoked again
- 59 participants pledge to start a quit journey within 6 months

As part of the Boorais and Smoke Don't Mix Pregnancy Campaign, the following resources have been developed:

- Smokerlyzer information guide
- Smokerlyzer guide for Midwives
- Smoke-Free car resources/packs
- Assessment guide for Midwives
- Training for Midwives
- TIS branded incentives pack for pregnant woman





Invest in our workforce

The health and wellbeing of our staff and clients is at the forefront of what we do as a health service for the Community. Managing our response to the pandemic has made this duty of care even more crucial. As part of this duty of care, VAHS implemented a Staff Immunisation Program where all VAHS staff are asked to provide information about their COVID-19 vaccination status. Its purpose was to learn of the staff vaccination status to identify the level of risk to VAHS staff and clients during COVID-19 outbreaks, and to plan how best to manage that risk and support all concerned.

Also as part of creating a COVID safe environment for all, staff were required to undertake mandatory training in infection control, and this was developed and delivered internally.

VAHS identified the need for an Aboriginal specific Employee Assistance Program (EAP) and which lead to the development and implementation of a VAHS EAP. The aim of the VAHS EAP is to support Aboriginal staff employed within VAHS and other organisations across the state of Victoria and provide strategies to overcome any challenges related to their role, or personal challenges in their lives that comes with both working and being a part of the Community.

Initially the program was launched internally available to all VAHS staff, and shortly afterwards VAHS offered support to other organisations through the program. The Aboriginal EAP also recognises the challenges non-Aboriginal staff may face working for a community-controlled organisation and support them with support in understanding the added cultural layers that come to Aboriginal clients in their everyday lives.

Aboriginal EAP staff explore challenges and facilitate healing. The service promotes empowerment and self-determination and of the most importantly is delivered in a culturally safe and sensitive manner.

New staff were employed to assist with increased workload with extra Receptionists, Aboriginal Health Workers (AHW) and Nurses. Several Nurses were supported to complete the Nurse Immunisers training and two AHWs were supported to complete practitioner training. VAHS is always looking for Aboriginal people interested in undertaking Aboriginal Health Worker Training.

The PHU completed training with Quit SA. Following this training the VAHS PHU initiated with other TIS teams in Victoria, a three day training session with Nicotine Addiction expert, Renee Bittoun. The other TIS teams were:

- Lakes Entrance Aboriginal Health Association
- Dandenong and District Aboriginal Co-operative
- Flinders Island Aboriginal Association Inc

From the four TIS regions that participated in the training, we had the following professionals participate:

- 20 TIS Workers
- 4 GP's
- 4 Midwives/Mums & Bubs Workers
- 2 AOD Workers
- 2 Registered Nurses
- 4 Aboriginal Health Workers

An evaluation of the training was undertaken at the completion, and it was found that the TIS Workers had more confidence in addressing tobacco to clients, 30 out of 36 participants have identified either "more confident" or "highly confident" addressing tobacco with clients, and 28 out of 36 participants have identified either "more confident" or being "highly confident" to deliver nicotine replacement therapies to clients.



To assist in ensure staff morale is high considering the trying times of the pandemic, programs across VAHS have undertaken several measures:

- Regular team meetings, through a combination of face to face and online, to include all staff. This has provided more opportunities for team interaction and support
- Refurbished by modernising of workspaces
- Team building days and team in-services
- Support staff attendance to conferences where possible
- Creating/recruiting additional positions to help reduced pressure on VAHS Clinics

All staff in the Women's and Children's Unit were given the opportunity to speak on what's working not working and what could be improved, also to be able to debrief on how they were feeling in the workplace. Due to some of the complexity of our clients it has been identified that all staff need supervision on a regular basis.

Christine Ingram celebrated 31 years of employment at VAHS in March 2020.

Thank you Christine for your passion, commitment and dedication to VAHS and the Community that we serve.



Ensure the future of VAHS is supported by first class systems

VAHS transitioned to a new IT system and provider, AVTech who are responsible for troubleshooting and ensuring VAHS IT systems are working efficiently to achieve high levels of productivity for staff working both onsite and remotely.

VAHS obtained new database software which is a cloud-based software system that can upgrade VAHS clinical systems to the highest quality tool for recalls, reminders, reporting and prescribing. MMEx software places less reliance on old systems like the VAHS servers, reduces cost and improves efficiencies. The system supported all health informatics activities, with a focus on MMEx training and support, data cleaning, analysis, and communication, as well as supporting organisational reporting requirements, and health information system development.

The VAHS Fitzroy site phone system was improved to ensure that phone consults and Community calls were functioning efficiently. Some staff were set up to work from home, including the ability to access work calls.

VAHS purchased a new client management system for the Community Programs Unit. The new client management system, Community Data Solutions has an inbuilt reporting system that enables the program to prepare mandated reports for our funding bodies at no cost. It also has a billing function that enables us to invoice Home Care Packages and NDIS packages. This system replaced previous manual systems that were time-consuming, costly, inefficient, and inaccurate. Community Programs has already transitioned its clients to this new system, and it has proven to be a positive undertaking.

VAHS has had some success following strong advocacy by the CEO, the General Manager, Operations and Senior Staff in relation to the VAHS Oral Health Unit (Dental). The VAHS resourcing of the Unit, and the Dental Transition of dental software will assist VAHS to maintain the Unit.

The VAHS Leadership Teams commenced discussions about improving systems, processes and paperwork to help streamline performance reviews, appraisals and creating a paper trail in HR. Further discussions centred around staff performance, staff development and performance reviews. A Reference Group will continue these discussions as we progress further.



Governance and leadership

Throughout the 2020/2021-year VAHS held regular Leadership Teams meetings to support information sharing and integration between programs, and to provide team updates relating to service delivery and operations of each VAHS program.

The VAHS Board endorsed the Clinical Governance Framework in October 2020. For the purposes of VAHS, clinical governance includes the governance of safe quality and culturally informed service for clients accessing all services regardless of their location. The scope of clinical governance covers all employees managing and delivering direct and related client care services. VAHS Clinical Governance Framework has been designed to align with all the required quality standards that VAHS has to meet through accreditation.

A small working group was established to commenced an organisational alignment. Each unit Manager was consulted and their unit structure was recorded. The Executive Leadership then presented the organisational structure for Board endorsement, which saw three main changes. One key change was the establishment of the Executive Leadership Team which represent the pillars of the organisation - Operations, Finance, People & Culture and Clinical. The main focus of the Executive Leadership Team is on:

- strategic direction and its implementation across the four pillars/organisation
- development, implementation and monitoring of organisational frameworks

VAHS national KPI results for 2020/2021 confirm that VAHS continued to deliver high quality primary health care, even in the context of the additional demands and challenges of the pandemic. For example, VAHS quality of care indicators for people with diabetes were at similar or improved levels in 2020/2021 compared to previous years.

Sustainability

The VAHS Leadership Teams are continually looking into the various sources of Government funding (State and Commonwealth), and relationships with partners and other stakeholders to help maintain VAHS operations and infrastructure and this will continue in the coming years.

VAHS welcomes the announcement from the Government about fully funding the set-up of the new clinic in the western suburbs as well as new and continued funding to assist VAHS in its COVID-19 responses recovery.

The CEO, General Manager Operations and Senior Managers had several meetings with the Department relating to the Aboriginal Strategy and Oversight Funding and Community Reform Project. It is understood the Project follows reviews done on Korrin Balit-Djak which proposes greater self-determination, Aboriginal organisations having a greater say in funding and a stronger voice in Aboriginal affairs.

Through the VAHS EAP we now have eleven organisations (ACCHO's and mainstream) registered across the state, supporting over 2500 staff employed in a range of services.

The Community Programs Unit has introduced new income sources, this has seen VAHS commence the invoicing of Home Care Packages and NDIS Packages for allied health services and VAHS will continue to expand its service agreements by developing contractual arrangements with new service providers.

Funding is continually on the radar for the Women's and Children's program to enhance the care of Women, Fathers, Children and Carers. Also, Senior Leadership are looking at other buildings so that the unit can expand.

VAHS was successful in obtaining new funds to enable Yarning Safe'n'Strong services to more support women and children impacted by family violence.

In 2019/20 State Budget has committed further two years of funding (2019/20 and 2020/21) for Balit Djerring. The funding demonstrates the Victorian Government's commitment to supporting VAHS to service our clients with moderate to severe mental illness and other complex health and social support needs, the extension of future funding after this period will be informed by the outcomes of the Royal Commission into Mental Health.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN: 51 825 578 859

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

DIRECTORS' REPORT

Your directors present their report on the Victorian Aboriginal Health Service Co-operative Limited (VAHS) for the financial year ended 30 June 2021.

The names of the directors in office during or since the end of the year are Ronald Briggs, Leanne Brooke, Tony McCartney, Andrew Gardiner, Stacey Brown, Karen Williams, Helen Archibald, Andrew Morrison & Shelley Williams.

For this year, VAHS incurred Operating loss of \$442,287 compared to (2020 deficit - \$1,019,717)
Revenue increased by \$3,461,007 (16%) mainly due to one off COVID specific funding
Expenditure increased by \$2,883,577 (13%) for the same period in line with increased funding

During this period, as the COVID-19 pandemic continues to challenge on the current operations with immense uncertainty, volatility and increasing complexity, particularly considering the ongoing pandemic restrictions and its subsequent impacts - VAHS has been cautiously optimistic in its approaches and adapted new ways of working to maintain the uninterrupted service delivery to the community.

To cope with rapidly changing settings VAHS received grant funding to cover additional COVID-19 related services. Respiratory clinic was immediately built along with testing and covid related programs. Staffing levels were increased to its affect.

VAHS second satellite clinic – VAHS secured service expansion funding for Melton/Western suburbs clinic. VAHS also secured one off capital funding to upgrade heating and cooling systems at Preston site and Metropolitan Health infrastructure funding for capital upgrades at Fitzroy site. New funding engagement established with Royal Children's hospital to support current services over 18 months.

No dividends have been paid or recommended during the year. During the year no shares were issued.

No person has applied for leave of Court to bring proceedings on behalf of the Co-operative or intervene in any proceedings to which the Co-operative is a party for the purpose of taking responsibility on behalf of the Co-operative for all or any part of those proceedings. The Co-operative was not party to any such proceedings during the year.

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

The Co-operative's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the Co-operative.

The principal activity during the financial year was the provision of health services to indigenous communities within the State of Victoria. Funding to conduct these services was provided by grants received from government agencies. The information contained herein is presented on a consolidated basis covering all services provided under the programs. There was no significant change in the nature of the activity during the year.

No significant changes in the state of affairs occurred during the financial year.

DIRECTORS' REPORT (continued)

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

Qualifications, experience and special responsibilities of Directors are as follows:

Ronald Briggs Chairperson Appointed Office Bearer 31 March 2021	<p>Ronald is passionate about Community and Aboriginal Health. He is actively involved in the Community through health promotion for men, with a keen interest to help Community members become involved in sport, encourage men to become healthy role models for their families and Communities and to see Community healthy and grow old.</p> <p>Over many years Ronald has been involved in various committees in the Health Sector particularly around men's health and is aware of the health needs of the Community, currently employed as a Practitioner at the Magistrates Court.</p> <p>Ronald's passion is promoting the goodness of fathers in Community and the importance of their relationship with children and family.</p>
Leanne Brooke Deputy Chairperson Appointed Office Bearer 31 March 2021	<p>A proud Gunditjmara woman, Leanne has worked in the Melbourne Aboriginal Community for over twenty-five (25) years. Leanne is currently the General Manager of The Long Walk, Chair of Wandarra Aboriginal Corporation and volunteers with the Hume Aboriginal My Time Group, a support group for community members who care for a child or young person with a disability.</p> <p>Leanne is passionate about fighting racism and inequality, empowering our young people and ensuring our Community Members with a disability have a voice.</p> <p>A strong advocate for Community control and self-determination, Leanne believes in order for us to be a strong, health community we need to have control of our own health needs at a local level.</p>
Stacey Brown Treasurer Appointed Office Bearer 31 March 2021	<p>A proud Yorta Yorta and Dja Dja Wurrung woman, Stacey has been working within the Early Childhood Education sector for over 25 years and had been the CEO of Yappera Children's Service since January 2004.</p> <p>Stacey's formal qualifications include a Bachelor of Education, a Diploma of Children's Services, a Certificate IV in Business (Governance), a Certificate in Business and a Diploma in Business (Frontline Management).</p> <p>Stacey firmly believes that the Early Years are fundamentally important as they lay the foundations for future health, growth and development.</p>
Karin Williams Director	<p>Karin was with Korri Koollj in 1985 before joining VAHS where she was an Aboriginal Health Worker for 18 years.</p> <p>Currently managing the Bert Williams Aboriginal Youth Hostel, Karin has served on many Boards over the years such as; Yappera Children's Service, Koorie Diabetes Service, Fitzroy Stars Gym, MAYSAR, Melbourne Stars Basketball Club and Local Aboriginal Education Consultative Group.</p>

DIRECTORS' REPORT (continued)

Tony McCartney
Director

Tony was born in Balranald and his first home was a tent on the banks of the Murrumbidgee River. Tony's heritage originates from the Wotjobaluk tribe in the western part of Victoria on his great Grandfathers side and from his great Grandmothers side which is the Nari Nari tribe that comes from Lake Mungo in New South Wales.

A father to five sons and four daughters and has ten grandchildren, Tony had left high school at a young age to come to Melbourne to pursue an automotive career.

Tony has worked in a number of industries such as; transportation, automotive manufacturing servicing and repair, youth services, institutional and community settings, drug and alcohol, employment recruitment, advocacy, housing, health, higher education and currently working in the VET sector in Melbourne.

Tony has held three senior management roles in Aboriginal organisations in Victoria and has previously been the Chairperson of VACCHO and the national Chairperson of NACCHO.

Tony has advocated for his people at local, state, national and international forums and is committed to working to support the Community for better outcomes. He holds a number of governance roles in Aboriginal Health, junior football, Aboriginal Theatre Company and early learning. Tony is the currently President of Bubup Wilam Early Learning Aboriginal Family and Children Services.

Shelley Williams
Director

Shelley is a proud Gunditjmara woman, born and raised in Melbourne. Raised around the Fitzroy community and at the age of 18 Shelley started a traineeship as a Dental Nurse at the VAHS and then went on to completing the Koori Kollij Aboriginal Health Worker training course in 1984. Shelley has also been a Aboriginal Health Worker and the Closing the Gap Health Promotions at VAHS.

After a great year at Koori Kollij, Bruce McGuinness asked Shelley to edit the Fitzroy community newspaper, Koorier 2 where she went on to produced three editions of the newspaper before taking eight years off to start a family.

Shelley was involved in the creation of the community newspaper the 'Koori Times' in 1993 and has had previously worked at the Marg Tucker Girls and Aboriginal Housing Victoria.

With experience on Boards, committees and involvement with the Gunditjmara Native Title Group, Shelley has passion and cares for her Community and endeavours to do her best as a Director of the VAHS.

Andrew Morrison
Director

Andrew is a proud Gunditjmara man that has over 20 years' experience working in the Aboriginal Health Sector including Government, mainstream and Aboriginal Community Controlled Organisations. Andrew is currently a member on the Whittlesea Reconciliation Group, Northern Health Aboriginal Advisory Committee and is also a member of the Community Consultative Committee for the City of Whittlesea Community Hospital.

Andrew has a Diploma of Aboriginal Welfare, Cert IV Training & Assessment and has completed various internal management courses at is workplace.

Andrew is currently employed as the Senior Aboriginal Employment and Cultural Safety at City of Whittlesea.

DIRECTORS' REPORT (continued)

Andrew Gardiner
Director

Term concluded
 27 March 2021

Andrew has more than 30 years' experience working in the Indigenous sector in Victoria and Far North Queensland, including seven years with the Office of Aboriginal Affairs Victoria and the past eight years with Dandenong and District Aborigines Cooperative Ltd.

As an Aboriginal man, Andrew has a strong understanding of Aboriginal culture and a great belief in the principle of the Aboriginal Community Controlled Health sector, its workforce and its outcomes for the Community.

Helen Archibald
Director

Term concluded
 27 March 2021

Helen is a proud Yorta Yorta and Bangerang woman with years of experience working in the Justice sector with Community and in particular youth in the justice system.

A Director of the Marg Tucker Girls Hostel, Helen has also been a past Director on the Yappera Children's Services Board. Helen volunteers her time with the Fitzroy Football and Netball Club and has been heavily involved in supporting the Fitzroy Starts first women's team.

During the financial year, 7 meetings of directors were held.

Attendances were:

Director

Ronald Briggs
 Leanne Brooke
 Tony McCartney
 Andrew Gardiner
 Karin Williams
 Stacey Brown
 Helen Archibald
 Shelley Williams
 Andrew Morrison

Directors' meetings	
Number eligible to attend	Number of meetings attended
7	6
7	5
7	6
5	3
7	6
7	6
4	3
4	2
2	2

COVID-19

The impact of COVID-19 on the Co-operative's staff, operations, revenue and costs, are being monitored by the Board. The management team continues to provide the Board with regular reporting and where necessary, mitigation plans, to ensure the safety and well-being of all residents, staff, and contractors as well as the ongoing ability of the Co-operative to provide continuity of service for all contracts and stakeholders

DIRECTORS' REPORT (continued)

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out on page 6.

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

Chairperson



Treasurer

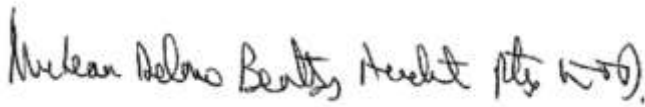


Dated this 22nd day of March, 2022

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**

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

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



McLean Delmo Bentleys Audit Pty Ltd



**Martin Fensome
Partner**

Hawthorn
22 March 2022

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue from operating activities	2	21,300,272	18,402,220
Revenue from non-operating activities	2	907,939	344,984
Employee benefits expense		(18,150,334)	(15,857,086)
Depreciation expense	4	(973,359)	(730,112)
Communications expense		(332,980)	(207,391)
Travel and accommodation expense		(85,761)	(87,170)
Medical and dental supplies		(401,130)	(476,711)
Repairs and maintenance		(157,116)	(113,755)
Cleaning expense		(67,412)	(77,295)
Professional and consulting fees		(589,860)	(553,714)
Computer software		(378,242)	(255,469)
Rent & Rates		(42,593)	(34,267)
Computer Services		(319,916)	(250,552)
Electricity usage		(105,324)	(129,805)
Program specific expenses		(495,062)	(275,096)
Motor Vehicle Expenses		(171,191)	(170,880)
Photocopy and stationery expenses		(46,583)	(65,514)
Food Supplies		(31,178)	(76,692)
Materials and Stores		(23,666)	(28,014)
Interest on lease liabilities		(21,046)	(27,141)
Other expenses		(257,745)	(350,256)
Surplus/(Deficit) for the year		(442,287)	(1,019,716)

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Surplus/(deficit)		(442,287)	(1,019,716)
Other comprehensive income – changes in asset revaluation reserves		-	-
Total comprehensive income		(442,287)	(1,019,716)

The accompanying notes form part of these financial statements.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	5	4,863,911	7,921,702
Financial assets	5	6,500,000	-
Trade and other receivables	6	1,041,945	695,805
TOTAL CURRENT ASSETS		12,405,856	8,617,507
NON CURRENT ASSETS			
Property, plant and equipment	7	9,655,719	10,454,526
TOTAL NON CURRENT ASSETS		9,655,719	10,454,526
TOTAL ASSETS		22,061,575	19,072,033
CURRENT LIABILITIES			
Trade and other payables	8	7,970,410	4,854,089
Lease liabilities	9	181,707	164,935
Provisions	10	2,207,696	1,716,683
TOTAL CURRENT LIABILITIES		10,359,813	6,735,707
NON-CURRENT LIABILITIES			
Lease liabilities	9	262,698	448,106
Provisions	10	186,761	193,630
TOTAL NON-CURRENT LIABILITIES		449,459	641,736
TOTAL LIABILITIES		10,809,272	7,377,443
NET ASSETS		11,252,303	11,694,590
EQUITY			
Contributed equity		531	531
Reserves		5,544,343	5,544,343
Retained surplus		5,707,429	6,149,716
TOTAL EQUITY		11,252,303	11,694,590

The accompanying notes form part of these financial statements.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Contributed Equity \$	Building Project Reserves \$	Capital Reserves \$	Retained Surplus \$	Total \$
Balance as at 30 June 2019	531	4,069,343	1,475,000	7,169,432	12,714,306
Surplus/(deficit) for the year	-	-	-	(1,019,716)	(1,019,716)
Balance as at 30 June 2020	531	4,069,343	1,475,000	6,149,716	11,694,590
Surplus/(deficit) for the year	-	-	-	(442,287)	(442,287)
Balance as at 30 June 2021	531	4,069,343	1,475,000	5,707,429	11,252,303

The accompanying notes form part of these financial statements.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Cash Flows from Operating Activities			
Grants received and operating activities	3	23,875,300	19,885,995
Interest received		37,010	108,414
Interest paid on lease liabilities		(21,046)	(27,141)
Other receipts		3,475,559	1,808,105
Payments to suppliers and employees		(23,592,583)	(20,644,405)
Net cash provided by / (used in) Operating Activities	16	3,774,240	1,130,968
Cash Flows from Investing Activities			
Net transfers (to) / from bank term deposits		(6,500,000)	-
Payments for property, plant and equipment		(174,552)	(29,974)
Proceeds from disposal of plant and equipment		11,157	-
Net cash provided by / (used in) Investing Activities		(6,663,395)	(29,974)
Cash Flows from Financing Activities			
Payments for lease liabilities		(168,636)	(156,549)
Net cash provided by / (used in) Investing Activities		(168,636)	(156,549)
Net (decrease) / increase in cash held		(3,057,791)	944,445
Cash and cash equivalents at the beginning of the year		7,921,702	6,977,257
Cash and cash equivalents at the end of the year	16	4,863,911	7,921,702

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The financial report covers Victorian Aboriginal Health Services Co-operative Limited as an individual entity. Victorian Aboriginal Health Services Co-operative Limited is incorporated and domiciled in Australia. Its registered office and principal place of business being 186 Nicholson Street Fitzroy Vic 3065.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of Australian Accounting Standards Board (AASB), the Australian Charities and Not-for-profits Commission Act 2012 and the Co-operatives National Law Application Act 2013. The Co-operative is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue by the Directors of the Co-operative on the date of the Directors' Report.

(a) Income Tax

The Co-operative, being established for community services purposes, is exempt from income tax. The Co-operative is a charity registered with the Australian Charities and Not-for-profits Commission.

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

The depreciable amount of all fixed assets, excluding land, are depreciated either on the straight line basis or the reducing balance method over the useful lives of the assets to the Co-operative commencing from the time the asset is available for use.

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

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i>
Freehold buildings	2.5% to 15%
Leasehold buildings	10% to 20%
Furniture and equipment	0% to 40%
Motor vehicles	18.75% to 33 %
Copyright of floor design	5%

The carrying amount of fixed assets is reviewed annually by directors to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present value in determining the recoverable amounts.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(c) Impairment of Assets

At the end of each reporting period, the Co-operative reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the Co-operative would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Co-operative estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Leases

At inception of a contract, the Co-operative assesses if the contract contains, or is, a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Co-operative where the Co-operative is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Co-operative uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Co-operative anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the Co-operative to further its objective (commonly known as peppercorn/concessionary leases), the Co-operative has adopted the temporary relief under AASB 2018-8 and measures the right-of-use assets at cost on initial recognition.

(e) Employee Benefits

Provision is made for the Co-operative's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year together with benefits arising from wages and salaries and annual leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on corporate bonds with terms to maturity that match the expected timing of cash flows attributable to employee benefits.

Contributions are made by the Co-operative to a number of superannuation funds chosen by employees and are charged as an expense when incurred.

(f) Cash

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of six months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Revenue

Grants and Donations

When the Co-operative receives operating grant revenue or donations, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Co-operative:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Co-operative:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Co-operative recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital grant

When the Co-operative receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Co-operative recognises income in profit or loss when or as the Co-operative satisfies its obligations under terms of the grant.

Interest income

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts or payments to suppliers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Financial Instruments

Initial recognition and measurement

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

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

Classification and Subsequent Measurement

Financial liabilities

Financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (ie it has no practical ability to make unilateral decisions to sell the asset to a third party)

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

Impairment

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity used simplified approach to impairment, as applicable under AASB 9:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Financial Instruments (continued)

Simplified approach

The simplified approach does not require tracking of changes in credit risk in every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables or contract assets that result from transactions that are within the scope of AASB 15, that contain a significant financing component; and
- lease receivables.

Recognition of unexpected credit losses in financial statements

At each reporting date, the entity recognised the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

(j) Critical Accounting Estimates and Judgments

The Board evaluates the estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Co-operative.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
NOTE 2 REVENUE		
Revenue from operating activities - Grants and program revenue		
Commonwealth Government departments, funded agencies and authorities		
Department of Health		
Indigenous Primary Health Care Services	5,033,219	5,141,913
Tackling Indigenous Smoking	1,059,555	961,801
Commonwealth Home Support Programme	1,008,955	1,019,011
Respiratory Clinic	276,057	-
Department of Human Services		
Medicare	1,456,115	1,366,235
Practice Incentive Programs	263,320	225,311
Department of Social Services	421,683	128,605
Department of Prime Minister and Cabinet	-	125,860
Grants and program revenue from other Commonwealth funded agencies and authorities		
Eastern Melbourne Primary Healthcare Network	306,617	151,506
North Western Melbourne Primary Healthcare Network	908,681	1,003,957
Australian General Practice Training MCC	138,020	-
	<u>10,872,222</u>	<u>10,124,199</u>
Victorian Government departments, funded agencies and authorities		
Department of Health and Human Services	6,618,804	5,718,948
Department of Education and Training	345,878	327,366
Victorian Responsible Gambling Foundation	361,961	328,839
Dental Health Services Victoria	121,784	118,260
	<u>7,448,427</u>	<u>6,493,413</u>
Non-Government program revenue		
Youth Support and Advocacy Service – Bunjilwarra	1,253,423	1,049,016
Royal Australian Colleges of Physicians	105,000	105,000
Other Non-Government program revenue	1,621,200	630,592
	<u>2,979,623</u>	<u>1,784,608</u>
Total Revenue from operating activities	<u>21,300,272</u>	<u>18,402,220</u>
Revenue from non-operating activities		
Donations	58,307	-
Expense recoveries	83,502	-
Interest received	35,287	92,341
Rent	63,367	58,493
Gain on sale of fixed assets	11,157	-
Sundry sales and income	656,319	194,150
Total Revenue from non-operating activities	<u>907,939</u>	<u>344,984</u>

The analysis of revenue above, including comparatives, reflects changes in the names of government departments and other funding bodies, changes in programs funded and the sources of funding.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 3 GRANTS		
Grants and program revenue received during the financial year comprise		
Commonwealth Government departments, funded agencies and authorities		
Department of Health		
Indigenous Primary Health Care Services	5,033,219	5,281,913
Tackling Indigenous Smoking	1,025,991	1,011,733
Commonwealth Home Support Programme	1,008,955	1,019,011
Minor Capital - IAHP PHC service Expansion & Respiratory Clinic	750,508	-
Department of Human Services		
Medicare	1,456,115	1,366,235
Practice Incentive Programs	263,320	225,311
Department of Social Services	633,405	128,605
Department of Prime Minister and Cabinet	230,403	137,203
Grants and program revenue from other Commonwealth funded agencies and authorities		
Eastern Melbourne Primary Healthcare Network	221,555	327,310
North Western Melbourne Primary Healthcare Network	830,401	1,240,940
Other	-	-
	<u>11,453,872</u>	<u>10,738,261</u>
Victorian Government departments, funded agencies and authorities		
Department of Health and Human Services	8,657,836	6,462,514
Department of Education and Training	337,522	384,668
Victorian Responsible Gambling Foundation	377,163	369,813
Dental Health Services Victoria	121,784	118,260
	<u>9,494,305</u>	<u>7,335,255</u>
Non-Government program revenue		
Youth Support and Advocacy Service – Bunjilwarra	1,253,423	1,049,016
Royal Australian Colleges of Physicians and Medical Administrators	52,500	105,000
Other Non-Government program revenue	1,621,200	658,463
	<u>2,927,123</u>	<u>1,812,479</u>
Total Grants and program revenue received	<u>23,875,300</u>	<u>19,885,995</u>

The analysis of grants and program revenue received above, including comparatives, reflects changes in the names of government departments and other funding bodies, changes in programs funded and the sources of funding.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 4 SURPLUS(DEFICIT)		
Surplus/(deficit) has been determined after:		
Charging as expenses / crediting as revenue:		
Depreciation of property, plant and equipment	801,451	558,205
Amortisation of right of use assets	171,908	171,907
Total depreciation and amortisation	973,359	730,112
Interest on lease liabilities	21,046	27,141
Loss/(profit) on disposal of plant and equipment	-	-
NOTE 5 CASH AND CASH EQUIVALENTS		
Cash on hand	800	800
Cash at bank	11,363,111	7,920,902
	11,363,911	7,921,702
Cash is on hand or available on demand		
Non-interest bearing	800	800
Interest bearing	4,863,111	7,920,902
	4,863,911	7,921,702
Specific purpose cash and financial assets		
Cash and cash equivalents and financial assets are held for the following specific purposes:		
Unexpended grants and grants received in advance (Note 9(a))	7,275,446	3,868,518
Cash and cash equivalents and financial assets – Specific purposes	7,275,446	3,868,518
Other cash and financial assets		
Cash and cash equivalents and financial assets – Other purposes	4,088,465	4,053,184
NOTE 6 FINANCIAL ASSETS		
Term deposits	6,500,000	-
	6,500,000	-
NOTE 7 TRADE AND OTHER RECEIVABLES		
Trade debtors	728,024	461,257
Sundry debtors	313,921	234,548
	1,041,945	695,805
No interest is payable on overdue debtors.		

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

		2021 \$	2020 \$
NOTE 8 PROPERTY, PLANT AND EQUIPMENT			
Land at independent valuation	(b)	5,000,000	5,000,000
Freehold building at independent valuation	(b)	2,150,000	2,150,000
Less: accumulated depreciation		(172,000)	(86,000)
		<u>1,978,000</u>	<u>2,064,000</u>
Leasehold buildings at independent valuation	(b)	1,500,000	1,500,000
Leasehold buildings at cost		1,044,520	1,044,520
Less: accumulated depreciation		(715,656)	(223,459)
		<u>1,828,864</u>	<u>2,321,061</u>
Furniture and equipment at cost		879,087	879,087
Less: accumulated depreciation		(729,205)	(607,276)
		<u>149,882</u>	<u>271,811</u>
Copyright of floor design at cost		20,000	20,000
Less: accumulated amortisation		(20,000)	(20,000)
		<u>-</u>	<u>-</u>
Motor vehicles at cost		1,206,565	1,101,095
Less: accumulated depreciation		(916,110)	(883,867)
		<u>290,455</u>	<u>217,228</u>
Right-of-Use Assets (ROU)		752,333	752,333
Less: accumulated depreciation		(343,815)	(171,907)
		<u>408,518</u>	<u>580,426</u>
Total property, plant and equipment		<u>9,655,719</u>	<u>10,454,526</u>

(a) Movement in carrying amounts

2021	Land	Freehold buildings	Leasehold buildings	Furniture & equipment	Right-of-Use Assets	Motor Vehicles	Total
	\$	\$	\$	\$	\$	\$	\$
Opening Balance	5,000,000	2,064,000	2,321,061	271,811	580,426	217,228	10,454,526
Additions	-	-	-	-	-	174,552	174,552
Depreciation	-	(86,000)	(492,197)	(121,929)	(171,908)	(101,325)	(973,359)
Closing balance	5,000,000	1,978,000	1,828,864	149,882	408,518	290,455	9,655,719

(b) Asset revaluation

The Board valuations of freehold land and building were based on independent valuations conducted by Julian Valmorbidia Certified Practising Valuer of Wallace Commercial (Vic) Pty Ltd. The property situated at 186 Nicholson Street, Fitzroy, Victoria was revalued on 6 September 2019. The properties situated at 664-666 Smith Street, Clifton Hill, Victoria and 238-250 Plenty Road, Preston, Victoria were revalued on 29 August 2019.

Refer to Note 20 for detailed disclosures regarding the fair value measurement of the VAHS land and buildings.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 9 TRADE AND OTHER PAYABLES		
Trade creditors	188,009	75,973
Accruals	433,486	682,402
GST Payable	73,469	227,196
Unexpended grants and grants received in advance (a)	7,275,446	3,868,518
	<u>7,970,410</u>	<u>4,854,089</u>
(a) Unexpended grants and grants received in advance:		
Unexpended grants are grants received on or before 30 June 2021 for which plans have been established for utilisation on or before 30 June 2021. Grants received in advance are grants received in the year to 30 June 2021 to be used in the year to 30 June 2022.		
Commonwealth Government		
Department of Health	-	140,000
Tackling Indigenous Smoking	16,368	49,932
Minor Capital - IAHP PHC service Expansion	614,451	-
Department of Prime Minister and Cabinet	-	71,343
Other Commonwealth grants	-	-
Victorian Government		
Department of Health and Human Services	5,439,066	3,127,428
North West Metropolitan Primary Health Network	173,857	260,170
Eastern Melbourne Primary Health Network	26,828	111,590
Victorian Responsible Gambling Foundation	56,176	40,975
Other non-government program revenue	948,700	67,080
Total unexpended grants and grants received in advance	<u>7,275,446</u>	<u>3,868,518</u>
NOTE 10 LEASE LIABILITIES		
CURRENT		
Lease Liabilities	<u>181,707</u>	<u>164,935</u>
NON-CURRENT		
Lease Liabilities	<u>262,698</u>	<u>448,106</u>
NOTE 11 PROVISIONS		
CURRENT		
Provision for annual leave	1,477,980	1,081,352
Provision for long service leave	729,716	635,331
	<u>2,207,696</u>	<u>1,716,683</u>

Based on past experience, the association expects the full amount of the annual leave balance to be settled within the next 12 months. Further, these amounts must be classified as current liabilities since the Co-Operative does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements

NON-CURRENT

Provision for long service leave	<u>186,761</u>	<u>193,630</u>
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A provision has been recognised for employee entitlements relating to long service leave. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historical data. The measurement and recognition criteria relating to employee benefits have been included in Note 1.

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 12 RESERVES		
Building project		
The building project reserve of \$4,069,343 represents funds for the replacement of buildings and revaluations of land and buildings.		
Capital Reserve		
The capital reserve of \$1,475,000 represents the fair value of the Smith Street property acquired at no cost.		
NOTE 13 AUDITORS' REMUNERATION		
Audit fees for auditing the financial statements	29,275	30,299
Fees for other consulting services	-	-
	<u>29,275</u>	<u>30,299</u>
NOTE 14 KEY MANAGEMENT PERSONNEL COMPENSATION		
Salary	909,615	773,430
Superannuation	85,163	74,067
	<u>994,778</u>	<u>847,497</u>
NOTE 15 RELATED PARTIES		
Directors and key management personnel are involved in other Aboriginal organisations and transactions occur in the normal course of business on an arm's length basis.		
In addition Board directors are offered normal tools of trade such as mobile devices to support them in delivery of Board services and these tools of trade are provided in accordance with normal policies and procedures.		
NOTE 16 CASH FLOW INFORMATION		
<i>(a) Reconciliation of Cash</i>		
Cash as at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the relevant items in the Statement of Financial Position as follows		
Cash on hand and at bank	<u>4,863,911</u>	<u>7,921,702</u>
<i>(b) Reconciliation of Cash Flow from Operations with surplus/(deficit) for the year</i>		
Surplus/(deficit) for the year	(442,287)	(1,019,716)
Non-cash flows in surplus/(deficit):		
Depreciation and amortisation	973,359	730,112
(Profit)/loss on sale of asset	(11,157)	-
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(346,140)	34,500
Increase in trade and other payables	3,116,321	968,014
Increase in provisions	484,144	418,058
Net cash provided from operating activities	<u>3,774,240</u>	<u>1,130,968</u>
NOTE 17 LEASE COMMITMENTS		
The Co-operative has lease commitments in relation to office equipment and the clinic at Epping which are recognised as right-of-use assets and lease liabilities on the Co-operative's balance sheet as at 30 June 2021.		
The Co-operative has two lease arrangements with the State of Victoria for the exclusive use of Crown Land in Fitzroy for specific activities including Aboriginal health and medical services. The lease payments for the two leases are \$1 per annum each, payable yearly in advance, for a 99 year term commencing 1 May 1988 and 1 January 1992 respectively.		
The Co-operative is dependent on this lease to further its objectives in this area. Without this concessionary lease, it would be unlikely for the Co-operative to service this area due to high market rates in this area. More information on the concessionary leases is available as described in Note 1(d).		

VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
ABN 51 825 578 859

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$

NOTE 18 EVENTS AFTER THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the reporting period which significantly affected or may significantly affect the operations of the Co-operative, the results of those operations, or the state of affairs of the Co-operative in future financial years.

NOTE 19 CONTINGENT LIABILITIES

In respect to the Smith St. Property, the Minister for Aboriginal Affairs has a mortgage of \$400,000 over the property.

NOTE 20 FAIR VALUE MOVEMENTS

VAHS has the following assets, as set out in the table below, that are measured at fair value on a recurring basis after initial recognition. VAHS does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

Non-Financial Assets

Freehold land	5,000,000	5,000,000
Freehold buildings	3,650,000	3,650,000
Total non-financial assets recognised at fair value	8,650,000	8,650,000

For freehold land, the fair value has been determined using a market approach using recent observable market data for similar properties. Significant inputs are price per square metre.

For freehold building, the fair value has been determined using a market approach using recent observable market data for similar properties. Significant inputs are price per square metre.

NOTE 21 FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and accounts payable. The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

Financial Assets

Cash and cash equivalents	5	4,863,911	7,921,702
Financial assets	6	6,500,000	-
Trade and other receivables	7	1,041,945	695,805
Total financial assets		12,405,856	8,617,507

Financial Liabilities

Financial liabilities at amortised cost:

- Trade and other payables	9	694,964	985,571
Total financial liabilities		694,964	985,571

NOTE 22 CONTINGENT LIABILITIES

Bank guarantees have been provided to Commonwealth Bank of Australia amounting to \$49,527 (2020: \$49,527) in respect of a property leases. The guarantees are secured over a bank account.

NOTE 23 COVID-19

The impact of COVID-19 on the Co-operative's staff, operations, revenue and costs, are being monitored by the Board. The management team continues to provide the Board with regular reporting and where necessary, mitigation plans, to ensure the safety and well-being of all residents, staff, and contractors as well as the ongoing ability of the Co-operative to provide continuity of service for all contracts and stakeholders.

DIRECTORS' DECLARATION

The directors of the Victorian Aboriginal Health Service Co-operative Limited declare that:

1. The financial statements and notes, as set out on pages 7 to 22:
 - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements, the Co-Operatives National Law Application Act 2013 and the Australian Charities and Not-for profits Commission Act 2012; and
 - (b) give a true and fair view of the financial position as at 30 June 2021 and performance for the year ended on that date;
2. In the directors' opinion there are reasonable grounds to believe that the Co-operative will be able to pay its debts as and when they become due and payable.

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

Chairperson



Treasurer



Dated this 22 nd day of March , 2022

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**

Opinion

We have audited the financial report of Victorian Aboriginal Health Service Co-operative Limited, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion the financial report of Victorian Aboriginal Health Service Co-operative Limited is in accordance with the *Co-operatives National Law Application Act 2013* and Division 60 of the *Australian Charities and Not-for-profit Commission Act 2012*, including:

- (a) giving a true and fair view of the Co-operative's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards – Reduced Disclosure Requirements, the *Co-operatives National Law Application Act 2013* and Division 60 of the *Australian Charities and Not-for-profit Commission Regulation 2013*

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 Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

In conducting our audit, we have complied with the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012.

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

Responsibilities of the Directors for the Financial Report

The Directors of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 and the *Co-operatives National Law Application Act 2013* and for such internal control as the directors determine is necessary to enable the preparation of a 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED
(CONTINUED)**

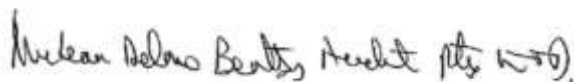
Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of 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 Entity'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 Entity 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 those charged with governance 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 our audit.



McLean Delmo Bentleys Audit Pty Ltd



**Martin Fensome
Partner**

Hawthorn
28 March 2022