



CARING FOR COMMUNITY

SINCE 1973



VAHS is passionate and committed to providing culturally safe holistic primary health care to Aboriginal and Torres Strait Islander people.


Our work and goals are incomplete without thanking the Aboriginal and Torres Strait Islander Community we serve across Melbourne, 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 Community.

We acknowledge and thank our past and present Board Members, clients and Community members who have stood with VAHS since the early beginnings.

In particular a huge thank you to our committed staff.

We present this report with great appreciations for all support in 2021/22.





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.



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



Contents

- 7 Model of Care
- 8 Chairperson Report
- 9 Chief Executive Officer Report
- 10 Board of Directors
- 12 Service delivery snapshot
- 14 Tackling COVID-19
- 16 Strategic goals
- 18 Extend our reach and improve access
- 20 Build program and service excellence
- 22 Campaign: Boorais and Smoke Don't Mix
- 25 Invest in our workforce
- 29 Ensure our future is supported by first class systems
- 31 Governance and leadership
- 32 Sustainability
- 34 Strategic partnerships
- 36 Financial report for the year ending 30 June 2022





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.

VAHS is a Child Safe Organisation.



Model of Care

Holistic primary health care for Aboriginal and Torres Strait Islander people

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

VAHS Model of Care provides a comprehensive suite of programs and services.

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



Chairperson Report

Ronald Briggs



I wish to pay my respects to the Traditional Custodians on whose land we operate, and I thank them for allowing us to work on their lands. I also pay my respects to our Ancestors and to Elders past, present and emerging.

I would like to pay respects to our families who have lost loved ones during the year. We have lost several Community members throughout the year, and many are known to us. I ask that you, your families and friends take care of each other and stay safe.

The year has been another tough one for Community, experiencing lockdowns and life in the pandemic. As we near the easing of restrictions and navigate life coming out of this, the COVID-19 virus is still a serious health issue and we need to remain vigilant.

Over the year, VAHS was fully compliant with legislation and regulations, accreditation standards were met, it upgraded business systems and processes to support operational guidelines, began working to establish a new Clinic in the western suburbs, developed and maintained strong and strategic partnerships with Community and mainstream bodies, and has increased its credibility and profile with stakeholders as a leading organisation in Aboriginal health.

VAHS has worked through worst case scenarios due to the pandemic and other factors, but it traded and positioned itself into a healthy and stable organisation where we can now move forward.

As I come towards the end of my term as a VAHS Director and the elected VAHS Chairperson, I want to thank members of the VAHS Board who worked with me throughout my time on the Board and the VAHS Secretariat staff who provided support.

I'm thankful for the great team we have at VAHS made up of the CEO, executive team, senior management, clinicians, and a committed workforce.

VAHS was able to continue operating during an unprecedented period and I want to also thank the Board members who provide good governance and strategically navigated VAHS during the pandemic and in times of financial stress.

With the team at VAHS at the helm, I am confident of a bright future for the organisation.

I look forward to better times soon.

Ronald Briggs | Chairperson

CEO Report

Michael Graham

As we come to the end of our five-year Strategic Plan, I am happy to report that VAHS has achieved some major developments in response to the outcomes listed in the Strategic Plan, and in other cases, work towards them is ongoing.

The COVID-19 pandemic continued to affect service delivery and the way we did business. A major area of focus has been on the delivery of COVID vaccinations and establishment of the COVID+ Pathways Service for people who tested positive for COVID and their families.

VAHS continually seeks access to enhance funding to enable expansion of service delivery to Community. It has been successful in obtaining additional grant funding, particularly one-off funding, that has enabled COVID responses to be enhanced.

During the year, VAHS established the Garra Kombrook Cultural Healing Service, to respond to family violence, and childhood sexual abuse. In addition, counselling and follow up services for people accessing the phone support line Yarning SafeNStrong have been expanded.

Along with the already established Epping and Fitzroy clinics, a VAHS satellite clinic has been established in Melbourne's western suburbs at St Albans. Works are being finalised for an opening of the clinic in 2023. Funding for the clinic was made possible through an IAHP expansion grant.

Development on our Workforce Strategy has been given a boost through the injection of significant new funding from the Victorian State Government.



This funding boost allows for a new Human Resources system. The system will support the many factors of HR which include; onboarding, workforce tracking, credentialing and training requirements.

I would like to thank Community, the ACCHO sector and the broad range of partner organisations who we have worked with over the past twelve months.

A special thank you to our VAHS staff for your tirelessness efforts and commitment to caring for the Community.

There are exciting things to come and 2023 will be a big year for VAHS going into our 50th year of servicing the Community.

A handwritten signature in black ink, appearing to read 'Michael Graham'.

Michael Graham | Chief Executive Officer

Board of Directors

VAHS Board are the governing body of the organisation with members elected from Community. They set strategic goals and oversee management to support VAHS operations, and met six times during the year.

Ronald Briggs – Chairperson, term concluded 17 June 2022

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 become involved in sport, encourage men to become healthy role models for their families and Communities, and to see Community healthy and grow old.

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. Ronald's passion is promoting the goodness of fathers in Community and the importance of their relationships with children and family. He is currently employed as a Practitioner at the Magistrates Court.

Tony McCartney – Chairperson, elected office bearer 30 June 2022

Tony's heritage originates from the Wotjobaluk tribe in the western part of Victoria on his great grandfather's side and from his great grandmother's side which is the Nari Nari tribe that comes from Lake Mungo, New South Wales. Tony is a father to five sons, four daughters and grandfather to ten grandchildren.

Advocating for his people at local, state, national and international forums, Tony is committed to working to support the Community for better outcomes. He holds a number of governance roles in Aboriginal health, Aboriginal theatre, junior football and early learning.

Leanne Brooke – Deputy Chairperson, elected office bearer 30 June 2022

Leanne is a proud Gunditjmara woman and has worked in the Melbourne Aboriginal Community for over 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.

Leanne is passionate about fighting racism and inequality, empowering our young people and ensuring our Community members with a disability have a voice. A strong advocate for Community-control and self-determination, Leanne believes in order for us to be a strong, healthy Community, we need to have control of our own health needs at a local level.

Stacey Brown – Treasurer, elected office bearer 30 June 2022

Stacey is a proud Yorta Yorta and Dja Dja Wurrung woman. She has been working within the early childhood education sector for over 25 years and has been the CEO of Yappera Children's Service since January 2004. Stacey firmly believes that the Early Years are fundamentally important as they lay the foundations for future health, growth and development.

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).

Shelley Williams – Director

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

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

Andrew Morrison – Director

Andrew is a proud Gunditjmara man and has over 20 years experience working in the Aboriginal health across government, mainstream and Aboriginal Community Controlled Organisations sectors.

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.

Helen Kennedy – Director

Helen is a proud descendant of the Trawlwoolway and Plairmairrener clans from North East Tasmania. She has over 25 years experience working at senior levels in government including supporting new policy frameworks to improve Aboriginal social and emotional wellbeing.

As well as practice-based experience in service delivery, having managed the Aboriginal specialist VAHS Family Counselling Services for seven years, which led to a range of innovative new service models and research initiatives.

Marie Mitchell – Director

Marie is a proud Yorta Yorta woman. She was born in Melbourne and has lived in rural Victoria and Canberra. Marie returned to Melbourne in 2012 with her daughter to undertake a Bachelor and Masters in Social Work.

Marie has worked in the family, youth and children's sectors for the last ten years and has volunteered on a number of ACCO Boards. Marie is passionate about supporting the Aboriginal Community, in particular working with women and children.

Karin Williams – Director, term concluded 17 June 2022

Karin was with Koori Kollij in 1985 before joining VAHS where she was an Aboriginal Health Worker for 18 years.

Currently managing the Bert Williams Aboriginal Youth Hostel, Karin has served on Boards over the years including Yappera Children's Service, Koorie Diabetes Service, Fitzroy Stars Gym, MAYSAR, Melbourne Stars Basketball Club and Local Aboriginal Education Consultative Group.

Service delivery snapshot

VAHS continues to care for Community through services and programs across all sites – as well as remote and Community outreach. Here is a snapshot of our service delivery throughout the year.



63,520

Episodes of care

Episodes of care is a period of health care with a defined start and end

7,428

Clients

Total number of clients that attended across all VAHS sites and services



82,770

Client contacts

Interactions with clients – including health workers, transport, medical specialists, social and emotional wellbeing and allied health practitioners

1,686

Medication drop-offs

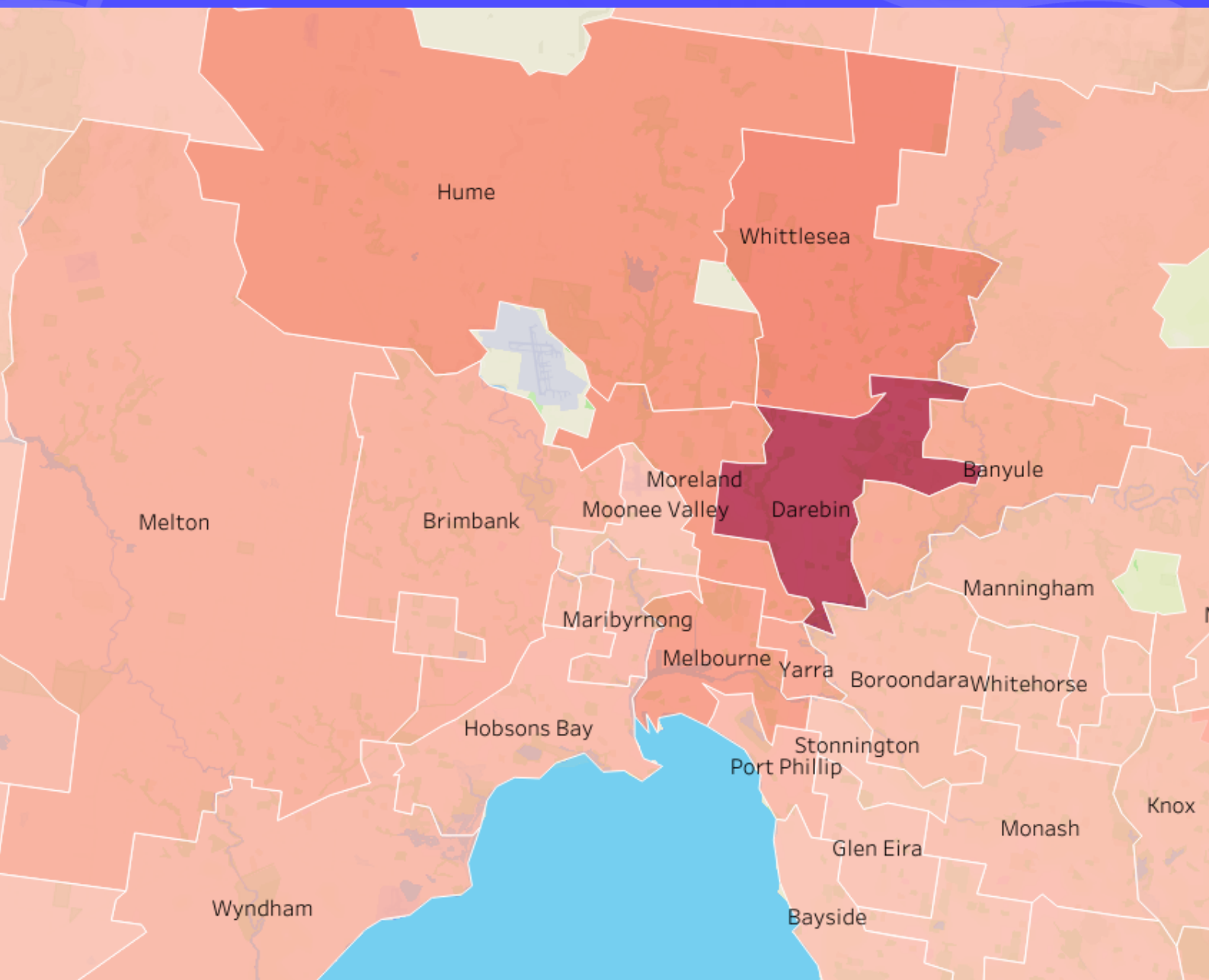
Delivery of medication for people aged 50 years of age and over as part of VAHS outreach support during the year.



Community VAHS serve

Throughout the year VAHS serviced Community members from across Melbourne – with the ten top areas being: Darebin, Whittlesea, Hume, Moreland, Melbourne, Yarra, Banyule, Melton, Brimbank and Nillumbik.

Service delivery continues to expand through Epping, Fitzroy and Preston sites, and a new site expected to open in St Albans next year, to ensure growing Community populations are serviced with culturally safe primary health care.



1. Darebin
2. Whittlesea

3. Hume
4. Moreland

5. Melbourne
6. Yarra

7. Banyule
8. Melton

9. Brimbank
10. Nillumbik

Tackling COVID-19



VAHS continued to adapt to the ever-changing challenges of the COVID-19 pandemic. Playing a critical role in Victoria's COVID-19 response, Community members and partners voiced their appreciation for VAHS' robust and agile response, dedication, and ongoing delivery of care and support for Community.

Community engagement and support

Throughout 2021-2022, VAHS used social media and other communication approaches to keep Community informed about support services, and key COVID-19 safe and prevention messages and information.

Covid-19 Vaccine campaign: *When you're ready, VAHS will be ready*

VAHS vaccine campaign *When you're ready, VAHS will be ready* informed Community about vaccines and services. This also helped to ensure Community who were at times hesitant about vaccines, were comfortable approaching VAHS for support.

Practical support

VAHS delivered practical support to Community by distributing meals, masks, Rapid Antigen Tests (RATs), and medications, as well as conducting proactive health and wellbeing checks.

Adapting existing service delivery models

VAHS adapted existing service delivery models to ensure continuity of services and maximise safety and wellbeing for VAHS staff and clients.

Phone and video consultations were used to safely deliver care. Outreach and home visits to vulnerable clients throughout the year, including during lockdowns, were delivered safely by having infection control protocols including PPE.

Robust response during exposure events

From September 2021, several COVID-19 exposure events occurred at VAHS clinics. As a result, contact tracing and deep cleaning was activated. In addition phone consultations and remote reception arrangements were facilitated while the site was closed.

Respiratory clinic and assessments

VAHS operated a respiratory clinic in Fitzroy from May 2020. The clinic provided assessments and COVID-19 testing to Community members with symptoms or close contacts. During 2021-2022, a total of 952 respiratory assessments were conducted, including 861 COVID-19.

Rapid Antigen Tests

Once RATs became available in early 2022, VAHS distributed tens of thousands of tests to Community members and provided information about their use.

Pathways to clinical care and social support

VAHS developed pathways to deliver clinical care and social support to clients and other Community members who tested positive for COVID-19 and their families.

Most VAHS referrals for COVID-care came from Community members. COVID-care services were provided seven days a week in January 2022 following the Omicron wave.



Supplying antiviral medication

When antiviral medication to treat COVID-19 became available in March 2022, VAHS began providing these medicines to eligible clients.

Vaccine delivery

VAHS delivered a total of 9,125 doses of the COVID-19 vaccines to Community members, staff of Aboriginal Community organisations and their families. VAHS delivered vaccines at Fitzroy and Epping clinics during usual operating hours, on weekends and evening clinics.

Community outreach

Outreach was also made to Aboriginal Community organisations, Community locations, and Community member's homes.

Information sessions

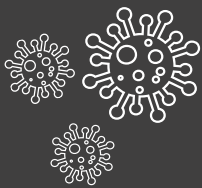
VAHS staff delivered information sessions about COVID-19, COVID and flu vaccines, COVIDSafe plans, infection control and Personal Protective Equipment (PPE) to staff and clients of several Aboriginal Community organisations.

Covid-safe plans

VAHS has maintained COVIDSafe plans for each site and ensured a reliable supply and stock control systems of PPE supplies.

Supporting staff to work remotely

COVID infection control training was developed and provided staff. Staff were also assisted to set up and work from home.



VAHS delivered 9,125 doses of the COVID-19 vaccine to Community members, staff of Aboriginal Community organisations and their families.



Strategic Goals



From 2017 to 2022 VAHS has been working towards meeting its strategic goals. Each VAHS program and service contributed to the organisation achieving these goals during the year.

Extend our reach and improve access

- Establish new sites and improve service and program access
- Expand, enhance, and develop new programs

Build program and service excellence

- Culturally informed program and service development and delivery
- Finalise development of VAHS system of care
- Strengthen VAHS evidence base
- Benchmarking planning and continuous development

Invest in our workforce

- Redesign and grow the VAHS workforce
- Support the VAHS workforce

Ensure the future of VAHS is supported by first class systems

- Improve client information management across VAHS
- Develop and enhance back of house systems
- Develop and enhance systems and processes to support program and service management



Governance and leadership

- Build VAHS Board capacity
- Develop VAHS Leadership Model

Sustainability

- Financial growth
- Build a culture of quality and compliance

Strategic partnerships

- Integrated, coordinated service and program delivery
- Advocate for effective Aboriginal health policy



Extend our reach and improve access

VAHS continued to adapt and develop responses to the frequently changing challenges of the pandemic. Primary healthcare services throughout the year were delivered from Fitzroy and Epping sites, as well as via telehealth and outreach services.

Despite COVID related restrictions limiting access to many face-to-face services, overall delivery of primary healthcare continued to increase.

During the year, VAHS had a 58% increase in clients attending across all sites from 7,428 compared to 4,688 in 2020/2021. VAHS also had a 16% increase in delivering episodes of care with 63,520, and client contacts increased by 13% with 82,770, when compared to the previous year.

Many of our units have established multidisciplinary teams across VAHS sites and other external organisations, where appropriate, to improve access for Community.

Our Women's and Children's Unit have their staff based at our Epping every Tuesday for immunisations and maternal health checks. The team also spends a day a week at the Yappera Children's Services delivering care to families that come through the centre.

A Psychiatrist from the Family Counselling Services Unit and a Diabetes Educator from Fitzroy Medical Unit also relocate to Epping on Monday's weekly to provide services.

The Community Programs Transport Service delivered 1686 medication drops-offs for people aged 50 years and over as part of the overall outreach support VAHS provided throughout the year. We also delivered meals and medical equipment to Community when needed.

Allied Health Services

VAHS allied health services include podiatry, physiotherapy, occupational therapy, dietetics, and outreach community nursing. It is funded to deliver:

- Home and Community Care Program for young people, 49 years of age and under with a disability or chronic health condition
- Commonwealth Home Support Program for people aged 50 years and over

16%
increase in
episodes of care



58%
increase in
clients attending
VAHS sites



13%
increase in
client contacts



Extending our reach to the west

The VAHS Western Metropolitan Satellite Clinic started works at a new site in St Albans, City of Brimbank.

The clinic was initially planned to open in the City of Melton, however, after much research and data analysis it became evident that a clinic located in a central location within the western metro region would be more beneficial and accessible to Community.

A memorandum of understanding with Western Health has been developed to help coordinate patient care to improve engagement and access.

VAHS was successful in securing a Indigenous Australians' Health Programme (IAHP) Expansion funding for the clinic and continues to work toward opening in 2023.

Efforts to source funding are ongoing for additional satellite clinics to improve Community access to culturally responsive primary health care in other under-served areas of Melbourne.

Oral Health Unit

Our Oral Health Unit delivered services although numbers of clients and episodes of care were impacted due to restrictions.

Total number of dental patients was 1,505 and total number of episodes of care was 1,858, dropping from previous years.

The Unit retains its four chairs at the Fitzroy clinic with three dentists onsite. VAHS uses an external denture lab for patient prosthetics.

Services are also offered to people who have Home Care Packages and National Disability Insurance Scheme (NDIS) Plans and charged to their packages.

Allied health hours delivered totalled 4678 with a majority of services provided to persons over 50 (72%) and for those under 50 (28%).



Build program and service excellence

To ensure culturally informed program and service development and delivery, these are designed and built based on Aboriginal health philosophy, culture and ways. VAHS has started the development of a Cultural Framework which will formalise and guide this work.

VAHS continually sought funding to enable expansion of service delivery to our Community. This saw VAHS successful in obtaining additional grant funding, particularly one-off funding that has enabled COVID responses to be enhanced.

Services within VAHS strive to strengthen and create a wrap-around services for Community. Many of our teams connect with mainstream services to encourage referrals and conversations to strengthen the importance of providing a culturally appropriate service to Aboriginal and Torres's Strait Islander peoples.

Clinical governance and accreditation

VAHS has continued to make progress with implementing the VAHS Clinical Governance Framework; the demands of COVID and related capacity limitations have meant that progress has been slower than expected. We have seen the establishment of four working groups:

- Clinical
- Community and Consumer Engagement
- Workforce
- Leadership and Governance

These working groups are a key component to the introduction and monitoring of the Clinical Governance Framework.

In addition, VAHS has continued to achieve accreditation for services most recently our Oral Health Unit has been reaccredited.

Garra Kombrook Cultural Healing Services

During the year, VAHS Family Counselling Services established new service, Garra Kombrook Cultural Healing Services, to respond to family violence, and childhood sexual abuse.

The Garra Kombrook Cultural Healing Services program provides clinical and cultural healing services for Aboriginal and Torres Strait Islander survivors of sexual abuse living in the north west region of Melbourne.

It aims to provide Aboriginal children, young people and adults with a culturally safe, trauma-informed option to heal from their experiences of sexual abuse or sexual assault.

The team is made up of cultural healing workers, a psychologist and team leader / counsellor.

Garra Kombrook means fresh spring in Woiwurrung



Balit Djerring Program

Family Counselling Services, Balit Djerring and North Western Primary Health Network have merged to service Community based in the western metropolitan region.

This allowed VAHS to provide cultural outreach to clients, and support them in their homes and community, to manage factors including education needs, legal issues, AOD support (linking with other services), and attending appointments.

It also allowed Community members to access social work support, counselling, and external services such as housing.

Integrated Team Care

VAHS was successful in its application to recommission the Integrated Team Care (ITC) to continue operating for another two years. The ITC team recently prepared business rules for the VAHS ITC program.

This work has been recognised by the NW PHN which has requested that our business rules are shared across the north west region with other ITC providers. This recognition is a great honour for VAHS, earning its position as a leader in the ITC space.

Women's Group

VAHS Women's Group started during the year. The program empathises with the importance of providing a culturally safe space for Aboriginal and Torres's Strait Islander women, to engage in a therapeutic manner and has had a positive impact on participant wellbeing.

The group has grown over the year and runs each Wednesday from 11.00am – 2.00pm.

Yarning SafeNStrong

In addition to its being telephone support line, counselling and follow up services for people accessing Yarning SafeNStrong have been expanded.

This multidisciplinary team enhances engagement, support and referrals and continuity of care.

Koori Kids Program

The program has a partnership with the Royal Children's Hospital which also sees a child psychiatry registrar placed with the program for six monthly intervals, two days a week.

Campaign: Boorais and Smoke Don't Mix

This year VAHS Tackling Indigenous Smoking team (TIS) continued to strengthen the *Boorais and Smoke Don't Mix* campaign. The campaign had several iterations including advertising and poster campaigns, back to school packs and a pregnancy campaign.

Boorais and Smoke Don't Mix is gaining positive Community awareness via campaign pledges by expanding the branding and message across various approaches including: social media, Community events, merchandise, and advertising. Between January 2022 to June 2022, the campaign collected 942 pledges.



TV commercial campaign

During the year the official *Boorais and Smoke Don't Mix* commercial was broadcast through Channel 7 and Channel 9 in Melbourne, mainly during live breakfast shows Sunrise and Today for six weeks from June - August 2021.

In addition, Channel 9 provided bonus spots during The Block. This in-kind / bonus promotion enabled increased reach to target audiences and was valued at more than \$40,000 in advertising on top of the original VAHS advertising budget.

Street poster campaign

TIS developed a street poster campaign aligned with the TV commercial campaign. It commissioned a street poster company in to distribute the *Boorais and Smoke Don't Mix* posters across Melbourne metro northern and western areas over 12 weeks.

Tri-November project

PHU trialled a Tri-November project to motivate Aboriginal and Torres Strait Islander people to get active during the month of November after the 6th COVID lockdown in Melbourne. Participants had to select one of three physical activities during this month. The three options were: Walking, running or cycling

Each activity had a benchmark to reach by the end of November to win major prizes. VAHS received 155 registrations for this project. Each participant received their own *Boorais and Smoke Don't Mix* Tri-November packs.

Back to school packs

Boorais and Smoke Don't Mix back to school packs targeted parents of school age students needing much-needed resources for their children to return to school at the start of 2022. This activity was to encourage parents to ensure smoke-free homes, smoke-free cars and providing resources to prevent and recommend quitting smoking.

Packs were branded with *Boorais and Smoke Don't Mix*. Items included a backpack, cooler lunch bag, water bottle, pencil case and campaign branded socks. Other collateral to raise awareness included were smoke-free stickers for home, quit support information, smoke-free car stickers and a USB with *Boorais and Smoke Don't Mix* Animation videos.

Boorais and mum's pregnancy project

During the year, 22 participants completed the pregnancy project – 21 identified as Aboriginal or Torres Strait Islander. All participants reported via surveys they have reduced smoking during pregnancy. However, of participants, three have either continued to smoke, or have increased smoking, since delivery.

TIS developed resources to assist clinicians to support pregnant women to participate in the Boorais and mum's pregnancy incentive project and assisted with supporting them to manage their smoking behaviours with the aim to stop smoking. This is done with partners Koori Maternity Services (KMS) at the Northern Hospital.

Three bags of maternal health education resources and gifts for mum and their babies are provided: two during pregnancy and third post-delivery of a baby at six weeks. The project aims to engage with not only pregnant women but their partners and communities, to increase the number of healthy babies born to smoke-free mothers. Desired outcomes for this project are to support pregnant women to stop smoking during pregnancy. Women must complete a 'managing my smoking/ vaping behaviour plan', a short pregnancy project survey and are recommended strategies towards NRT and other smoking cessation supports.

Community survey

Community surveys were conducted – including at the Victorian Aboriginal Basketball Carnival on 11/12 December 2021, which was the first major community event in Victoria since the pandemic. These collated data during lockdowns in Melbourne, with a focus to capture community data from our TV ad campaigns.

Covid incentives

Boorais and Smoke Don't Mix supported the VAHS COVID Vaccination Program. From June – November, 2000 pairs of campaign branded beanies and scarfs were provided as incentives to Community seeking COVID vaccinations. Many were provided to clients who haven't accessed VAHS previously but identified as Aboriginal or Torres Strait Islander. Branded campaign merchandise was originally organised for the annual Melbourne NAIDOC March in 2021, which was postponed.

THANK YOU
BOORAIS & SMOKE
Don't Mix!
FOR NOT SMOKING





CARING FOR COMMUNITY

Invest in our workforce



VAHS is dedicated to ensure its workforce has the highest levels of education and training. The approach to staff education reflects a philosophy about learning and teaching that values and validates the work, Community, and life experience of our staff members.

During the year most learning activities were completed successfully. A VAHS specific customised COVID-19 Infection control module was developed and over 130 staff completed the session.

Extensive collegiate support was delivered to a higher than usual number of individual staff members to assist them in managing the increasing demands of the pandemic, responsibilities and work / life balance.

During the year, the VAHS workforce grew by 25% from 210 employees to 250 staff by 30 June 2022 – this involved the exiting of 71 staff and recruitment of 81 staff. Turnover during this period was about 28% overall.

Workforce Development Strategy

VAHS continues to develop and implement a Workforce Development Strategy, with future efforts supported by a successful funding submission to the Victorian State Government. In addition, VAHS focused on ways to support staff wellbeing through the ongoing challenges associated with the pandemic.

To enhance workforce development, VAHS has supported several staff towards achieving certification over recent years, and this continues as a major area of focus.

Education and training

The Education and Training Officer promotes a learning culture throughout VAHS that encourages engagement with professional development opportunities both internal and external, and actively supports staff members during their learning journey.

To ensure development opportunities are

beneficial for staff, teams and the organisation, VAHS reviews and evaluates alignment with key values and purpose as an Aboriginal Community Controlled Health Organisation (ACCHO). This ensures funds are used to support learning and enhances service delivery to meet community needs.



During the year, the VAHS workforce grew by 25% from 210 employees to 250 staff by 30 June 2022 – this involved the exiting of 71 staff and recruitment of 81 staff.



Working with education providers

VAHS works with a range of education providers for specific skill development activities and courses, including:

- AAV
- Benchmark
- Deakin University
- First Aid training providers
- Indigenous Psychology Services
- Kangan Institute Victoria
- NACCHO
- NMIT
- Odyssey National Training
- RMIT
- VACCHO
- VACSAL
- Victoria University

Liaising with hospitals to support Aboriginal Health Workers

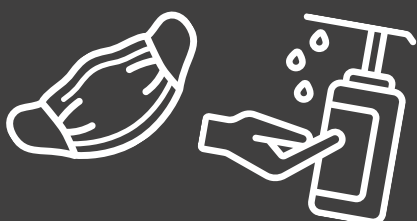
Liaising with hospitals and other health services is important to help coordinate, oversee and manage placements, both internal and external, for Aboriginal Health Workers practice.

Part of that is assessing relevant conference events for VAHS to engage with for staff development.

Variety of professional development opportunities

Specialised and general staff training was undertaken across a range of areas including:

- Addiction and recovery
- Cardiopulmonary resuscitation / CPR
- Communication
- Computer Literacy skills.
- Confidentiality
- Counselling
- Cultural safety
- Family Counselling Services
- Family Therapy
- First Aid
- Health Records Act
- HRA and Privacy Laws
- Infection control
- Manual Handling Refresher sessions
- MARAM
- Mental Health First Aid
- Occupational Health and Safety
- Protecting vulnerable children
- Psychology
- Stress management
- Team Development
- Tobacco cessation
- Trauma and grief



During the year a VAHS customised COVID-19 infection control module was developed and completed by over 130 staff.



Ensure our future is supported by first class systems

Oral health

VAHS Oral Health Unit is now using statewide CMS, Titanium, for recording all patient care. This allows for improved reporting and benchmarking against other public dental agencies.

From 1 July 2022, Oral Health will use Titanium exclusively for record keeping, and existing CMS, Exact, to access historical records.

Dental Health Services Victoria is currently undertaking a project to roll out a single dental record across the state to help coordinate dental care for patients accessing multiple agencies.

VAHS skills database

To ensure the VAHS workforce is across training and professional development, a VAHS skills database is maintained

The database highlights professional development events, education and training records, and learning and PDPs for staff, managers and team leaders.

Aligning with Community

Ahead of launching next year, the St Albans clinic is reviewing processes and systems to ensure it aligns with local Community. Most things in place will need to suit the community we service.

Human Resources

During the year, People and Culture procured ConnX Human Resources software platform for implementation in the new year. This will ensure more efficient and streamlined support for VAHS staff.



Ahead of opening next year, the St Albans clinic is reviewing processes and systems to ensure it aligns with local Community. Services and supports in place will need to be tailored to the Community we serve.



Governance and leadership

VAHS has achieved several of its governance and leadership objectives. The ongoing application of the VAHS Governance Charter, and regular meetings of the Finance Risk and Compliance (FRAC) and the Quality and Clinical Governance (QACG) Groups are regular with Board member participation.

This year there has been a focus on the realignment of the high-level organisational and leadership structure and development of a new organisational chart will continue into 2023.

VAHS established the Executive Leadership Team which was built based on four pillars; Operations, Clinical, Financial, People & Culture. The Executive Leadership Team composition includes the following positions:

- Chief Executive Officer
- General Manager Operations
- Chief Financial Officer
- Executive Manager, People & Culture
- Clinical Director

In the Family Counselling Services program there has been a realignment of its structure that has allowed the appointment of Aboriginal staff to lead the Balit Djerring / North West Primary Health Networks (PHN) team and the Northern Metropolitan Alcohol and Other Drugs (AOD) team.

Quality and continuous improvement

During the year we saw the formation of the Policy Action Group (PAG) who are responsible for monitoring and overseeing policy and procedure developments as well as enhancing the organisation's quality improvement and adherence to legislative and policy obligations.

Our Community Programs is leading by example and began developing and implementing an audit plan with the aim to ensure that the program is meeting all compliance requirements and is continuously improving services.

VAHS has continued to maintain its multiple accreditations and is committed to build and strengthen its understanding and culture of quality and continuous improvement across all areas.





Critical to the sustainability of VAHS is our financial growth and focus on build a culture of quality and compliance.

Medicare Benefits Schedule (MBS) funding

During the year when increasing the Medicare Benefits Schedule (MBS) income to enable expansion of services, VAHS has continued to remodel and strengthen systems to make better use of Medicare items that support primary health care.

MBS funding has been sustained with phone and video consultations, despite significant challenges of sustaining primary health care service delivery during lockdowns and restrictions.

A key focus of MBS income has been to sustain income levels from this source during COVID-related challenges to service delivery. VAHS successfully obtained additional grant funding which enabled enhancement of COVID responses.

Workforce development

People and Culture collaborated with senior VAHS staff to apply to the Aboriginal Health Workforce Fund 2021-2022.

It focused on developing core foundations to create and embed a Workforce Development and Pathways Framework to be implemented over the next five years.

It highlighted that the VAHS workforce will continue to expand, building on existing services.

It also sought funding to employ a Workforce Development Manager to:

- Develop and implement a five year Workforce Development and Pathways Framework
- Employ a Cultural Ambassador to educate staff about VAHS history in Aboriginal health
- Procure a Human Resources Software Program with modules to better manage staff records

Oral Health Unit

VAHS Oral Health Unit has been working with Dental Health Services Victoria (DHSV) in preparation for state funding for the program.

From 1 July 2022, DHSV will fund all activities in the Oral Health Unit, allowing funding to return to VAHS medical clinics.

Community Programs

The Community Programs area continues to invoice Home Care Packages and NDIS Plans for allied health services.

Yarning SafeNStrong

VAHS Yarning SafeNStrong program continues expanding and financial growth. Department of Families, Fairness and Housing (DFFH) will continue funding for another two years.

Balit Djerring

VAHS Balit Djerring program continues financial growth and DFFH will continue funding for another four years.

Women's and Children's Program

VAHS Women's and Children's Program funding is continually on the radar for the Unit to enhance the care of women, fathers, children and carers.

VAHS are looking at locations to enable the program to expand and grow.



Strategic partnerships

VAHS partnerships are important in our ability to provide integrated and coordinated service and program delivery. It also allows us to advocate for effective Aboriginal health policy.

Alcohol and Other Drugs partnerships

VAHS continues to strengthen its positive partnerships with ReGen and Odyssey who also continues to provide the VAHS Alcohol and Other Drugs (AOD) team with updated information on the referral pathways into Odyssey rehabilitation.

Strong connections have continued to be fostered and created within Aboriginal and mainstream services to encourage referral pathways.

VAHS works with a number of organisations such as:

- Berry Street
- Bunjilwarra
- Curran Place
- Corrections Victoria
- CP Services
- Dardi Munwurrow
- Djirra
- Elizabeth Morgan House
- First Nations
- Law and Advocacy Centre
- National Disability Insurance Scheme (NDIS)
- Ngwala Willumbong
- Northern Hospital
- RAMP Case Managers
- St Vincent's Hospital
- Victorian Aboriginal Legal Service (VALS)
- Victorian Aboriginal Community Services Association Ltd (VACSAL)
- William house
- Victorian Aboriginal Childcare Agency (VACCA)
- WT Onus Hostel

MOU with Western Health

VAHS St Albans have entered an MOU with Western Health to help coordinate patient care for those who requiring engagement and use of hospital services.

VAHS Epping

VAHS Epping has connected to the Whittlesea Food Bank where we collect parcels/boxes and frozen meals for Community members and families in need. These are dropped off at no cost.

Learning activities

Many of VAHS learning activities are conducted in partnership with other organisations and external providers.

Community Programs

In Community Programs, VAHS has strong partnerships and service agreements with 18 Home care Package Providers.

Family Counselling Services and Women's & Children's

Family Counselling Services Program has an ongoing and continuing partnership with several organisations:

- Baptcare
- Bunjilwarra
- Family Violence Therapy Workers
- Royal Children's Hospital
- St Vincents' Hospital
- VAHS Women's and Children's program
- Wadamba Wilam

VAHS was one of a small number of services in Melbourne that continued to provide pregnancy care, and child and maternal health services to women and families in Community throughout the year. This used a combination of outreach and phone support. Child health check uptake for VAHS clients was impacted by COVID-19.

VAHS continued to implement arrangements for funding specialist health services for Aboriginal children with support from the Victorian Department of Health and the Royal Children's Hospital, to fund the following resources to work across VAHS Women's & Children's and Koori Kids units:

- Children's Speech Pathologist
- Clinic Coordinator
- Occupational Therapist
- Paediatricians
- Psychologist
- Social Worker

These funding arrangements have been approved to continue. The program is building better relationships with Family Counselling Services' Koori Kids team, Royal Children's Hospital and VACCA.

Boorais and Smoke Don't Mix

Boorais and Smoke Don't Mix campaign teamed up with several AFL clubs through *Deadly Choices* existing partnerships. This provided the opportunity to tap into AFL ticket giveaways as an incentive to increase community engagement with the campaign pledge, resulting in 229 pledges.

In December 2021, *Boorais and Smoke Don't Mix* supported the Victorian Aboriginal Basketball Carnival. It provided signage and a designated smoking area for current smokers.

This was in partnership with Tackling Indigenous Smoking, event organisers VACSAL and Melbourne Sports Stadium to have a comprehensive smoke-free event over the two days. VAHS had a smoke-free Marshall directing smokers to the designated smoking areas.

Working with Dardi Munwurro

VAHS is working with the Dardi Munwurro's Men's Program on a weekly basis.

Men who are being admitted to the program come to see an Aboriginal Health Worker / Nurse / GP on their initial consult.



Financial report for the year ending 30 June 2022



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

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

DIRECTORS' REPORT

Your directors present their report on the Victorian Aboriginal Health Service Co-operative Limited (VAHS) for the financial year ended 30 June 2022.

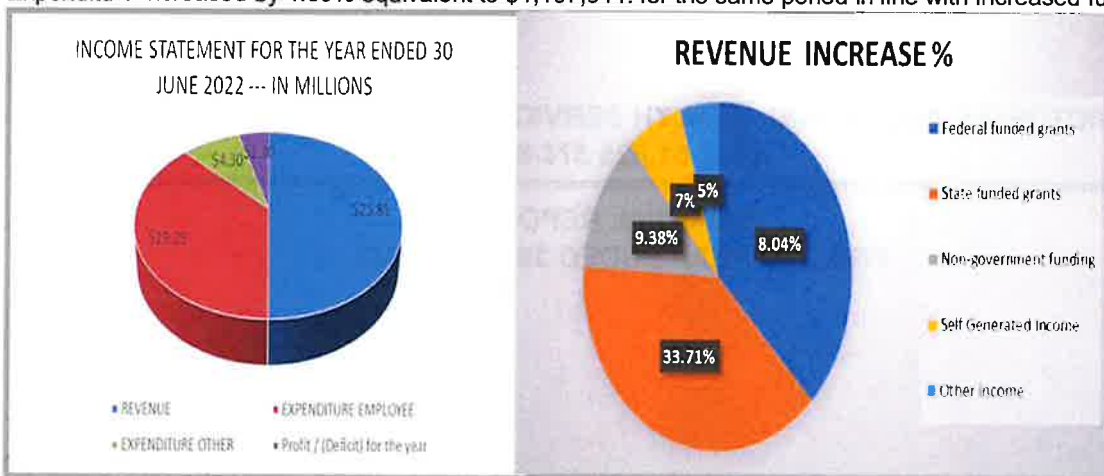
The names of the directors in office during or since the end of the year are Ronald Briggs, Leanne Brooke, Tony McCartney, Stacey Brown, Karin Williams, Andrew Morrison, Shelley Williams, Helen Kennedy & Marie Mitchell.

The total comprehensive income of the company for the 2021-22 financial year amounts to \$2,302,884. (2020-21 loss of \$442,287). This comprehensive income can be explained as below

1. \$1.55 million - capital improvements funding for Preston / Fitzroy & St Alban's sites and spent in full.
2. \$0.75 million – One Off monies received towards covid19 related service delivery. These funds will support Epping clinic during 2022-23.

Revenue increased by 17.35% equivalent to \$3,853,082. mainly due to one off COVID specific funding/ new projects & Capital improvements funding.

Expenditure increased by 4.89% equivalent to \$1,107,911. for the same period in line with increased funding



During this period, as the COVID-19 pandemic continues to challenge on the current operations - including lockdowns, increased sick leave and inability to recruit skilled staff etc. created massive pressures on VAHS management and staff.

Despite all this VAHS attempted its best to pivot where essential to meet the changing needs of the community and the government mandates. There was quite an increase in the COVID 19 related vaccination during the year. For the period, VAHS secured additional new funding to support pre/post COVID 19 related services and for capital improvements.

Funded projects for the year were -

- Preston site – Heating & Cooling system upgrade
- Fitzroy site – Minor capital improvements
- St Albans site – Set up commenced

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.

DIRECTORS' REPORT (continued)

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 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

Term concluded
17 June 2022

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.

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.

Ronald's passion is promoting the goodness of fathers in Community and the importance of their relationship with children and family.

Tony McCartney
Chairperson

Elected office bearer
30 June 2022

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, four daughters and grandfather to ten grandchildren.

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 four senior management roles in Aboriginal organisations in Victoria and has 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.

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

Leanne Brooke
Deputy Chairperson

Elected office bearer
30 June 2022

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.

Leanne is passionate about fighting racism and inequality, empowering our young people and ensuring our Community Members with a disability have a voice.

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.

Stacey Brown
Treasurer

Elected office bearer
30 June 2022

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.

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).

Stacey firmly believes that the Early Years are fundamentally important as they lay the foundations for future health, growth and development.

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 his workplace.

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

DIRECTORS' REPORT (continued)

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

Helen Kennedy
Director

Helen is a proud descendant of the Trawlwoolway and Plairmairrener clans from North East Tasmania. She has over 25 years experience working at senior levels in government including supporting new policy frameworks to improve Aboriginal social and emotional well-being as well as practice-based experience in service delivery, having managed the Aboriginal specialist 'VAHS Family Counselling Services for seven years leading to a range of innovative new service models and research initiatives.

Marie Mitchell
Director

A proud Yorta Yorta woman, Marie was born in Melbourne and has lived in rural Victoria and Canberra. Marie returned to Melbourne in 2012 with her daughter to complete studies in Bachelor and Masters in Social Work.

Marie has worked in the family, youth and children's sectors for the last 10 years and has volunteered on a number of ACCO Boards. Marie is passionate about supporting the Aboriginal Community in particular working with women and children.

Karin Williams
Director

Karin was with Koori Koolij in 1985 before joining VAHS where she was an Aboriginal Health Worker for 18 years.

Term concluded
 17 June 2022

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.

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

Attendances were:

Director

Ronald Briggs
 Leanne Brooke
 Tony McCartney
 Stacey Brown
 Shelley Williams
 Andrew Morrison
 Karin Williams
 Helen Kennedy
 Marie Mitchell

Directors' meetings	
Number eligible to attend	Number of meetings attended
5	5
6	5
6	4
6	6
6	3
6	5
5	3
1	1
1	1

DIRECTORS' REPORT (continued)

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

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 28th day of November, 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 2022 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

McLean Delmo Bentleys Audit Pty Ltd



Frederic Ferges
Partner

Hawthorn
28 November 2022

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

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Revenue from operating activities	2	25,380,634	21,300,272
Revenue from non-operating activities	2	680,659	907,939
Employee benefits expense		(19,247,375)	(18,150,334)
Depreciation expense	4	(749,074)	(973,359)
Communications expense		(242,062)	(332,980)
Travel and accommodation expense		(129,980)	(85,761)
Medical and dental supplies		(449,365)	(401,130)
Repairs and maintenance		(154,552)	(157,116)
Cleaning expense		(94,739)	(67,412)
Professional and consulting fees		(404,734)	(589,860)
Computers software		(380,673)	(378,242)
Rent & Rates		(106,895)	(42,593)
Computer Services		(421,739)	(319,916)
Electricity usage		(77,233)	(105,324)
Program specific expenses		(654,059)	(495,062)
Motor Vehicle Expenses		(188,931)	(171,191)
Photocopy and stationery expenses		(51,143)	(46,583)
Food Supplies		(54,977)	(31,178)
Materials and Stores		(26,814)	(23,666)
Interest on lease liabilities		(19,624)	(21,046)
Other expenses		(304,440)	(257,745)
Surplus/(deficit) for the year		2,302,884	(442,287)
Other comprehensive income – changes in asset revaluation reserves		-	-
Total comprehensive income		2,302,884	(442,287)

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 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	5	4,848,113	4,863,911
Financial assets	6	9,100,000	6,500,000
Trade and other receivables	7	692,896	1,041,945
TOTAL CURRENT ASSETS		14,641,009	12,405,856
NON CURRENT ASSETS			
Property, plant and equipment	8	11,229,835	9,655,719
TOTAL NON CURRENT ASSETS		11,229,835	9,655,719
TOTAL ASSETS		25,870,844	22,061,575
CURRENT LIABILITIES			
Trade and other payables	9	9,095,200	7,970,410
Lease liabilities	10	314,975	181,707
Provisions	11	2,424,538	2,207,696
TOTAL CURRENT LIABILITIES		11,834,713	10,359,813
NON-CURRENT LIABILITIES			
Lease liabilities	10	260,816	262,698
Provisions	11	220,128	186,761
TOTAL NON-CURRENT LIABILITIES		480,944	449,459
TOTAL LIABILITIES		12,315,657	10,809,272
NET ASSETS		13,555,187	11,252,303
EQUITY			
Contributed equity		531	531
Reserves	12	5,544,343	5,544,343
Retained surplus		8,010,313	5,707,429
TOTAL EQUITY		13,555,187	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 CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Contributed Equity \$	Reserves \$	Retained Surplus \$	Total \$
Balance as at 30 June 2020	531	5,544,343	6,149,716	11,694,590
Deficit for the year	-	-	(442,287)	(442,287)
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	(442,287)	(442,287)
Balance as at 30 June 2021	531	5,544,343	5,707,429	11,252,303
Surplus for the year	-	-	2,302,884	2,302,884
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	2,302,884	2,302,884
Balance as at 30 June 2022	531	5,544,343	8,010,313	13,555,187

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 2022

	Note	2022 \$	2021 \$
Cash Flows from Operating Activities			
Grants received and operating activities	3	25,800,186	23,875,300
Interest received		37,628	37,010
Interest paid on lease liabilities		(19,624)	(21,046)
Other receipts		3,723,824	3,475,559
Payments to suppliers and employees		(24,974,156)	(23,592,583)
Net cash provided by Operating Activities	16	<u>4,567,858</u>	<u>3,774,240</u>
Cash Flows from Investing Activities			
Net transfers (to) / from bank term deposits		(2,600,000)	(6,500,000)
Payments for property, plant and equipment		(2,044,913)	(174,552)
Proceeds from disposal of plant and equipment		279,729	11,157
Net cash used in Investing Activities		<u>(4,365,184)</u>	<u>(6,663,395)</u>
Cash Flows from Financing Activities			
Payments for lease liabilities		(218,472)	(168,636)
Net cash used in Investing Activities		<u>(218,472)</u>	<u>(168,636)</u>
Net decrease in cash held		(15,798)	(3,057,791)
Cash and cash equivalents at the beginning of the year		4,863,911	7,921,702
Cash and cash equivalents at the end of the year	16	<u>4,848,113</u>	<u>4,863,911</u>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

New or amended Accounting Standards and Interpretations adopted AASB1060(106)

The Co-operative has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Co-operative.

The following Accounting Standards and Interpretations are most relevant to the Co-operative:

Conceptual Framework for Financial Reporting (Conceptual Framework)

The Co-operative has adopted the revised Conceptual Framework from 1 July 2021. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards, but it has not had a material impact on the Co-operative's financial statements.

AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

The Co-operative has adopted AASB 1060 from 1 July 2021. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel and related parties.

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 – Simplified Disclosures 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Co-operative becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Co-operative 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 Co-operative 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 Co-operative 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 Co-operative used simplified approach to impairment, as applicable under AASB 9:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 Co-operative 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.

Estimation of useful lives of assets

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

Employee benefits provision

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
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	5,098,651	5,033,219
Tackling Indigenous Smoking	1,026,929	1,059,555
Commonwealth Home Support Programme	1,026,107	1,008,955
IAHP Expansion	806,331	-
Respiratory Clinic	551,619	276,057
DPMC / NIAA	155,531	-
Department of Human Services		
Medicare	1,439,851	1,456,115
Practice Incentive Programs	297,300	263,320
Department of Social Services	325,145	421,683
Department of Prime Minister and Cabinet	-	-
Grants and program revenue from other Commonwealth funded agencies and authorities		
Eastern Melbourne Primary Healthcare Network	134,320	306,617
North Western Melbourne Primary Healthcare Network	1,079,244	908,681
Australian General Practice Training MCC	157,962	138,020
Other DJPR	1,014,931	-
	13,113,921	10,872,222
Victorian Government departments, funded agencies and authorities		
Department of Health and Human Services	2,629,273	6,618,804
Department of Education and Training	443,770	345,878
Department of Health	4,451,704	-
Department of Family, Fairness and Housing (DFFH)	979,940	-
DPC	80,000	-
Victorian Responsible Gambling Foundation	412,654	361,961
Baptcare	161,065	-
Dental Health Services Victoria	123,611	121,784
	9,282,017	7,448,427
Non-Government program revenue		
Youth Support and Advocacy Service – Bunjilwarra	1,224,895	1,253,423
Royal Australian Colleges of Physicians	105,000	105,000
Other Non-Government program revenue	1,654,801	1,621,200
	2,984,696	2,979,623
Total Revenue from operating activities	25,380,634	21,300,272
Revenue from non-operating activities		
Donations	19,336	58,307
Expense recoveries	82,932	83,502
Interest received	31,626	35,287
Rent	31,013	63,367
Gain on sale of fixed assets	208,148	11,157
Sundry sales and income	307,604	656,319
Total Revenue from non-operating activities	680,659	907,939

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 2022

	2022	2021
	\$	\$
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	5,098,651	5,033,219
Tackling Indigenous Smoking	1,040,249	1,025,991
Commonwealth Home Support Programme	1,026,107	1,008,955
Minor Capital - IAHP PHC service Expansion & Respiratory Clinic	1,950,870	750,508
DPMC / NIAA	248,006	-
Department of Human Services		
Medicare	1,479,438	1,456,115
Practice Incentive Programs	297,300	263,320
Department of Social Services	113,424	633,405
Department of Prime Minister and Cabinet	150,403	230,403
Grants and program revenue from other Commonwealth funded agencies and authorities		
Eastern Melbourne Primary Healthcare Network	131,087	221,555
North Western Melbourne Primary Healthcare Network	1,110,069	830,401
Other	-	-
	<u>12,645,604</u>	<u>11,453,872</u>
Victorian Government departments, funded agencies and authorities		
Department of Health and Human Services	7,472,472	8,657,836
Department of Family, Fairness & Housing	1,484,744	-
Department of Education and Training	394,824	337,522
Victorian Responsible Gambling Foundation	424,599	377,163
Dental Health Services Victoria	283,611	121,784
	<u>10,060,250</u>	<u>9,494,305</u>
Non-Government program revenue		
Youth Support and Advocacy Service – Bunjilwarra	1,224,895	1,253,423
Royal Australian Colleges of Physicians and Medical Administrators	105,000	52,500
Other Non-Government program revenue	1,764,437	1,621,200
	<u>3,094,332</u>	<u>2,927,123</u>
Total Grants and program revenue received	<u>25,800,186</u>	<u>23,875,300</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.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
NOTE 4 DEPRECIATION AND AMORTISATION EXPENSE		
Surplus/(deficit) has been determined after:		
Charging as expenses / crediting as revenue:		
Depreciation of property, plant and equipment	532,004	801,451
Amortisation of right of use assets	217,070	171,908
Total depreciation and amortisation	749,074	973,359
NOTE 5 CASH AND CASH EQUIVALENTS		
Cash on hand		
Non-interest bearing	800	800
Interest bearing	4,847,313	4,863,111
	4,848,113	4,863,911
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))	8,096,827	7,275,446
Cash and cash equivalents and financial assets – Specific purposes	8,096,827	7,275,446
Other cash and financial assets		
Cash and cash equivalents and financial assets – Other purposes	5,851,286	4,088,465
NOTE 6 FINANCIAL ASSETS		
Term deposits	9,100,000	6,500,000
	9,100,000	6,500,000
NOTE 7 TRADE AND OTHER RECEIVABLES		
Trade debtors	328,446	728,024
Sundry debtors	364,450	313,921
	692,896	1,041,945
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 2022

		2022 \$	2021 \$
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		(258,000)	(172,000)
		1,892,000	1,978,000
Leasehold buildings at independent valuation	(b)	1,500,000	1,500,000
Leasehold buildings at cost		1,112,070	1,044,520
Less: accumulated depreciation		(937,384)	(715,656)
		1,674,686	1,828,864
Furniture and equipment at cost		879,087	879,087
Less: accumulated depreciation		(779,851)	(729,205)
		99,236	149,882
Copyright of floor design at cost		20,000	20,000
Less: accumulated amortisation		(20,000)	(20,000)
		-	-
Motor vehicles at cost		1,187,267	1,206,565
Less: accumulated depreciation		(624,317)	(916,110)
		562,950	290,455
Right-of-Use Assets (ROU)		1,102,191	752,333
Less: accumulated depreciation		(560,885)	(343,815)
		541,306	408,518
Work in progress		1,459,657	-
Total property, plant and equipment		11,229,835	9,655,719

(a) Movement in carrying amounts

2022	Land	Freehold buildings	Leasehold buildings	Furniture & equipment	Motor vehicles	Right-of-Use Assets	Work in progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	5,000,000	1,978,000	1,828,864	149,882	290,455	408,518	-	9,655,719
Additions	-	-	67,550	-	517,706	349,858	1,459,657	2,394,771
Disposals	-	-	-	-	(71,581)	-	-	(71,581)
Depreciation	-	(86,000)	(221,728)	(50,647)	(173,630)	(217,070)	-	(749,074)
Closing balance	5,000,000	1,892,000	1,674,686	99,236	562,950	541,306	1,459,657	11,229,835

(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.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
NOTE 9 TRADE AND OTHER PAYABLES		
Trade creditors	324,136	188,009
Accruals	525,233	433,486
GST Payable	149,004	73,469
Unexpended grants and grants received in advance (a)	8,096,827	7,275,446
	<u>9,095,200</u>	<u>7,970,410</u>
(a) Unexpended grants and grants received in advance:		
Unexpended grants are grants received on or before 30 June 2022 for which plans have been established for utilisation on or before 30 June 2022. Grants received in advance are grants received in the year to 30 June 2022 to be used in the year to 30 June 2023.		
Commonwealth Government		
Department of Health	182,283	-
Tackling Indigenous Smoking	29,688	16,368
Minor Capital - IAHP PHC service Expansion	1,025,088	614,451
Department of Prime Minister and Cabinet	147,319	-
Other Commonwealth grants	-	-
Victorian Government		
Department of Health	3,458,648	-
Department of Health and Human Services	1,808,508	5,439,066
North West Metropolitan Primary Health Network	209,278	173,857
Eastern Melbourne Primary Health Network	23,595	26,828
Victorian Responsible Gambling Foundation	68,121	56,176
Bapt Care	7,383	-
Department of Family, Fairness and Housing (DFFH)	912,923	-
Other non-government program revenue	223,993	948,700
Total unexpended grants and grants received in advance	<u>8,096,827</u>	<u>7,275,446</u>
NOTE 10 LEASE LIABILITIES		
CURRENT		
Lease Liabilities	<u>314,975</u>	<u>181,707</u>
NON-CURRENT		
Lease Liabilities	<u>260,816</u>	<u>262,698</u>
NOTE 11 PROVISIONS		
CURRENT		
Provision for annual leave	1,617,900	1,477,980
Provision for long service leave	806,638	729,716
	<u>2,424,538</u>	<u>2,207,696</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>220,128</u>	<u>186,761</u>

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 2022

	2022	2021
	\$	\$
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	32,250	29,275
Fees for other services	-	-
	<u>32,250</u>	<u>29,275</u>
NOTE 14 KEY MANAGEMENT PERSONNEL COMPENSATION		
The aggregate compensation made to directors and other members of key management personnel of the Co-operative is set out below:		
Salary	972,817	909,615
Superannuation	95,423	85,163
	<u>1,068,240</u>	<u>994,778</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>4,848,113</u>	<u>4,863,911</u>
<i>(b) Reconciliation of Cash Flow from Operations with surplus/(deficit) for the year</i>		
Surplus/(deficit) for the year	2,302,884	(442,287)
Non-cash flows in surplus/(deficit):		
Depreciation and amortisation	749,074	973,359
Profit on sale of asset	(208,148)	(11,157)
Changes in assets and liabilities:		
Decrease/(Increase) in trade and other receivables	349,049	(346,140)
Increase in trade and other payables	1,124,790	3,116,321
Increase in provisions	250,209	484,144
Net cash provided by operating activities	<u>4,567,858</u>	<u>3,774,240</u>
NOTE 17 LEASE COMMITMENTS		
The Co-operative has lease commitments in relation to office equipment and the clinics at Epping and St Albans which are recognised as right-of-use assets and lease liabilities on the Co-operative's balance sheet as at 30 June 2022.		
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 2022

	2022	2021
	\$	\$
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		
CONTINGENT LIABILITIES		
Bank guarantees have been provided to Commonwealth Bank of Australia amounting to \$49,527 (2021: \$49,527) in respect of a property leases. The guarantees are secured over a bank account.		
NOTE 21		
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 – Simplified Disclosures, 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 2022 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 28th day of November, 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 2022, 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 2022 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures, 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 – Simplified Disclosures, 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

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**Frederic Ferges
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Hawthorn
28 November 2022



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