



Annual Report **2021/2022**





We heard that families want a local service provider, with staff who live in the region. Families told us the service has to be flexible to their needs and they wanted strong relationships with our staff where trust is built over many years of continuity and reliability. We commenced delivering services on the 24th October 2016 with a shared vision of quality services in the Kimberley and access to more services. We attracted Board members and Senior staff with lived experience of disability, many years of caring

for a person with a disability, or experience working alongside people with disabilities and their families and those passionate about quality services. We deliver services all across the Kimberley with offices are in Broome, Derby, Fitzroy Crossing, Halls Creek and Kununurra.

At Far North we believe in inclusion, keeping families strong, respecting and celebrating culture and constantly learning so we can support you in the proper way.



Marcus and Andy in
Kununurra.

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Our Vision

Communities enriched through the inclusion of all people

Our Mission

Partnering with people, families and communities to deliver practical, flexible services and support

Our Objectives

Service Outcomes Quality outcomes for individuals and families

Excellent Staff Diverse, skilled and motivated workforce

Strong Governance Effective systems, resourcing and decision-making

Influential Relationships Strategic partnerships and relationships that change lives for the better

Our Values

Understanding We understand people are faced with real challenges

Integrity We do what we say we will do and be accountable for the outcomes

Inclusion We work to the strength of all people

Respectful We are sensitive to the potential impact we have on the lives of people

Responsive We are flexible in delivering the best outcomes for families and individuals

Consistency We are skilled, reliable and dependable

Chairperson report



Our focus in the past year has been on consolidation and embedding improvements arising from stakeholder feedback. We heard that people we support and their families want certainty and stability with their supports and services and this means a stable and permanent workforce. The Board made the strategic decision to reduce the number of casual positions, to focus on career paths for our staff and invest in housing so we can build a stable local workforce.

We have also focused on risk management to ensure the people who access our services and our staff are safe and well supported. Covid-19 has impacted all of our lives and we introduced new policies and practices that focused on infection control, mandatory vaccinations and provision of training in the use of PPE.

As a not for profit we are committed to contributing more broadly in the communities that our staff live and work. We have been able to provide Probono services for therapy services for families who cannot access the NDIS and rent free use of office and activity area for the Derby Ability Group being led by Victor Patrick.

With the recent recruitment of high caliber staff at all levels within our organisation, the Board is confident that our services objectives of quality service outcomes, excellent staff, strong governance and influential relationships will be further strengthened.

Chris Maher

CEO report



As a registered and quality endorsed provider Far North makes a positive difference in the lives of people with disability, their families, communities and our region. In September 2021 we had our first certification audit to maintain our registration. With over 300 quality indicators assessed and passed, we demonstrated that Far North meets all of the NDIS Practice Standards and Code of Conduct to a high degree and that we have a focus on continuous improvement.

You will read stories and see pictures throughout the report of how the NDIS has supported people to achieve their goals and live a good life. We share how our staff have played a role in these achievements.

Our service operates 24 hours a day, 365 days of the year and support is tailored to each person. We invest heavily in training to ensure our staff are skilled and competent and this has been evident throughout the pandemic. Our main priority was to keep people we support staff safe and well. Our Covid response team met three times a week during the peak of the pandemic and a significant amount of PPE was secured. Staff completed RAT tests prior to every shift and in our residential care services, this practice continues as we approach the fourth wave.

We are a strong contributor to the local economy and for every dollar of service we provide the region benefits through our buy local policy, employment of staff in permanent positions and our reinvestment back into services and the community.

The cultural security of our services is critical to the wellbeing of people who choose us as their provider. We have a diverse workforce and in the coming year we will be listening and learning on how we can keep on improving in this area.

Kathy Hough

Broome Hub report

Elaine Clarke, Disability Services Manager.

I'm extremely proud of our achievements and resilience over the last year and throughout the COVID-19 pandemic. In collaboration with our participants, our staff have continued delivering safe, culturally secure supports. Far North's values are at the forefront of all we do and even with the emergence of COVID-19 in the region, we continued alongside our participants as they strived to achieve their goals to live their best life possible.

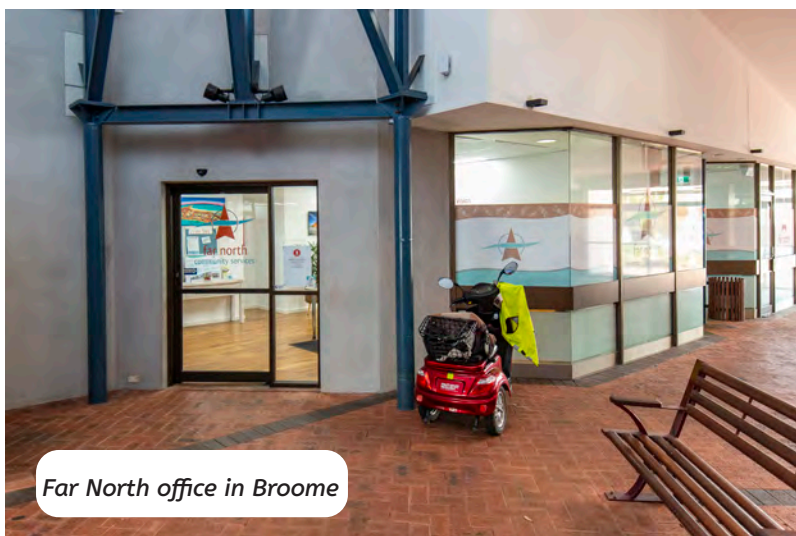
Supporting participants to reconnect with family and home community is instrumental in providing culturally secure supports. Throughout the pandemic, the Coordination team worked closely with Communities, participants and families to demonstrate respect and ensure all safety guidelines and community protocols were followed.

The pandemic brought people closer together and coordination and support worker teams have been key in securing connections for the people we support with their loved ones.

We assist participants to reconnect with family and attend cultural engagements throughout the Kimberley. Recently, we had the privilege of supporting a participant to reconnect with his son. This beautiful event was an absolute honour to witness.

Supporting and empowering a person to build new skills and social connections within their community is an integral part of Far North's service. Our teams are extremely passionate in supporting participants to connect with hobbies and interests to create meaningful community connections. There are many examples of people we support fishing, cooking, gardening and building overall, everyday life skills.

Purchasing accessible vehicles has enhanced



Far North office in Broome

our service delivery team's work with participants to access services that are integral for accessing the community and building social connections.

Working collaboratively is a key focus for the service delivery team. Building relationships with other providers and teams strengthens and ensures best outcomes for the people we support.

Each month, I have joined Sandy Dann on her Radio Goolarri program *A Country Affair*, which is broadcast regionally on Kimberley and Pilbara community radio stations and nationally across the National Indigenous Radio Network. These segments provide opportunities to highlight the positive work of our community and organisation. On behalf of Far North, I would like to thank Sandy for providing this wonderful opportunity.

I am excited for the year ahead and the new opportunities that come from supporting people to reach their goals and aspirations.

Broome stories

Jason Nalgood, a Walmajarri man is supported to live independently in Broome.

Jason is supported to return to Country in Looma and reconnects with family and friends. Living in Broome, Jason enjoys getting out and about in community as a part of his supported independent living and enjoys fishing off the newly built Town Beach Jetty. Jason is pictured here with one of his catch.



Jamilla Manado loves getting out and about in the community.

Jamilla is encouraged to make good connections within the community and supported to enjoy activities of her choice. Jamilla is pictured here at the top of the Birndany trail look out after a 1.1km round trek and a steep 112 stair climb. This was a great achievement for Jamilla and allowed her to explore Minyirr Park on Yawuru Country. Birndany means stingray, and Jamilla very much enjoyed following the winding trail and connecting with the land and animals.



Russell Naroo is pictured hard at work overseeing the overall maintenance of his home.

Russell can be seen working to restore a weathered table. Beside working with furniture, Russell loves spending time gardening. He is proud of what he has achieved and is excited to continue growing different types of vegetables and is supported with the cooking of different recipes. Amazing work Russell. Well done.



Vinnie Evans uses a hand line or rod to catch all different kinds of fish at the Town Beach jetty.

Vinnie is supported to measure and see if they are of a good size and take them home. Vinnie is supported to scale and de-bone the fish before being supported to cook up his catch for dinner. When Vinnie has a big catch he likes to share this with his housemates.

Vinnie enjoys heading out to beautiful locations around Broome to sit and take in the views. One of his favourite places is Gantheume Point. Vinnie likes to sit and watch the sun go down.



Derby & Fitzroy Crossing

Edwin Kosgey - Derby Fitzroy Crossing Service Delivery Manager

Despite the disruptions of COVID-19 and the challenge of staff shortages, the delivery of safe, person-centered supports and services in Derby and Fitzroy Crossing continued. Rigorous infection control processes supported effective management of COVID-19 in the community and our staff worked tirelessly to provide ongoing support to people with complex needs.

The delivery of supports and services to people with disability requires a collaborative approach to ensure the individual is well supported. I would like to acknowledge the essential role families, legal guardians and stakeholders have played in the lives of the people we support.

This year, Far North invested heavily in the Derby community, purchasing a Clarendon Street office and fitting out a purpose built therapy space. People in Derby can now access regular therapy services at this facility. We also purchased residential properties to increase opportunities for people with disability to receive support to live in their own home.

The Derby and Fitzroy hub underwent a quality and compliance audit as per NDIS Quality and Safeguarding Standards. Both hubs met all safety and compliance indicators, which provides assurance to individuals and families that they are receiving the highest quality of care and support.

This year we supported a Kimberley woman to return from metropolitan hospital care to their own home in Derby where they now receive 24 hour support from Far North.

Originally from a remote Aboriginal Community in the Kimberley, the participant needed to leave their Country to receive medical treatment. Support staff spent the first month establishing a relationship, then supporting her to experience life back in Community.

The collaborative approach between all stakeholders ensured the individual was well supported throughout this process.



Our Derby Therapy Space

East Kimberley Hub

Angelyn Zulu - EK Service Delivery Manager

I would like to acknowledge the team in both Kununurra and Halls Creek for working together through the COVID-19 Pandemic as it impacted the region this year.

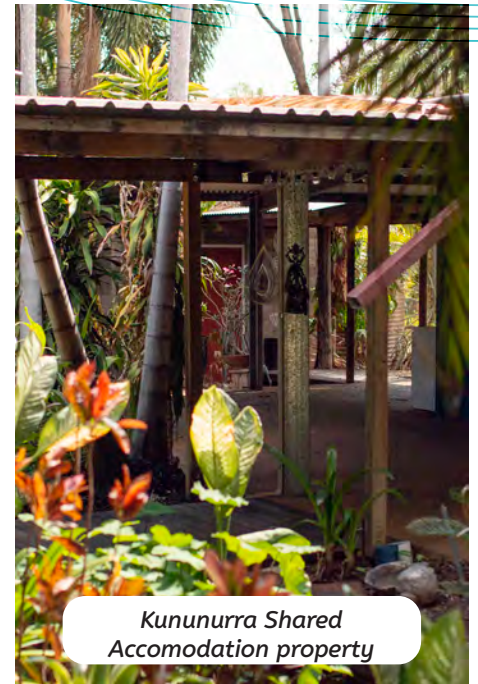
Our dedicated teams delivered person-centered supports to participants that helped them focus on their strengths and interests.

This year, Far North purchased a beautiful residential property in rural Kununurra for our participants. This property will be utilised as shared accommodation to provide opportunities to create friendships and improve daily living skills.

People we support in Kununurra and Halls Creek continue long-standing relationships and meet together for activities and social events. Our participants took part in NAIDOC week celebrations across the region.

Our Kununurra team undertook training on Huntington's disease by specialists from the Neuroscience unit in Perth. The session supported understanding of the disease and how best we can provide specialist support to the participants and families affected by the disease.

Thank you to the people we support and their families for choosing us as your service provider and for allowing us to walk alongside you throughout your lives.



Therapy Services

Rebecca Hunt - Therapy Services Manager



A Therapy on Country session underway in Halls Creek

Therapy Services continue enormous growth across all disciplines. Aided by an Administrative Support Officer, our 12 Therapists deliver Occupational Therapy, Physiotherapy, Speech Pathology, Specialist Behavioural Support and Early Intervention Support services across the Kimberley. Demand outstrips service supply in the region, so staff recruitment remains a significant issue - particularly for remote areas.

In Derby, a new therapy space for therapists, participants and visiting clinicians has been fitted out alongside the office. Renovation of a Kununurra therapy space will occur in the coming year.

We offer therapy services to over 250 participants in the Kimberley. Our outreach services work in various remote locations, where many individuals are receiving therapy services for the first time in their lives.



By implementing Far North values in our practice, we have forged strong relationships in communities and have been welcomed and embraced by many community members.

This year our team focussed on developing our external relationships. Working closely with local schools has enabled seamless therapy provision across school and home based settings.

In Kununurra, Fitzroy Crossing and Derby we have a strong collaborative relationship with Juniper Aged Care. Our Therapists sub-contract to Juniper to undertake specialist assessments, intervention and training programs. In Halls Creek, we have fostered a new relationship with Menkawum Ngurra.

To access many remote locations, the therapy team are required to use 4WD and charter light aircraft. Air travel enables frequent and consistent therapy input throughout the year. We are partnered with a local charter company for most regional flights and often travel with local Aboriginal health services to share costs and forge strong relationships.

In 2021, we partnered with Marjarlin Kimberley Centre for Remote Health to host a first group of final year Occupational

Therapy students. We have formed a beneficial partnership with Curtin University and will host Occupational Therapy, Speech Pathology and Physiotherapy students on final year placements in Broome and Kununurra on an ongoing basis.

Therapy services are expanding to the Pilbara with Karratha premises leased from September 2022. Recruitment has been initiated and networking with regional stakeholders is underway to explore future opportunities.

I am excited to be part of the Far North Therapy Team and look forward to what the future will hold!



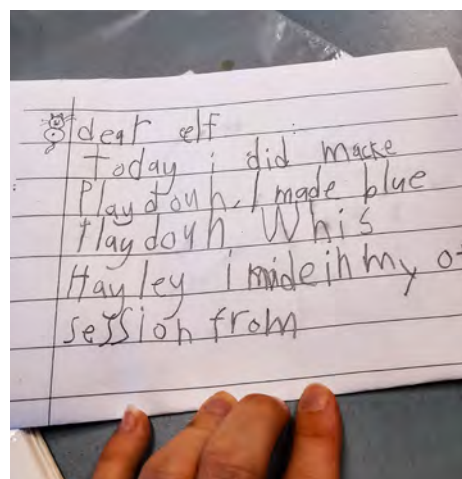
Occupational Therapy in Schools

Hayley Beels - Occupational Therapist

Occupational Therapists (OTs) focus on promoting health and well-being by enabling people to participate in the everyday things in our lives that make us who we are.

In schools, occupational therapy services can be used to meet the specific and individual needs of students with a disability that affect what they need to do at school. An OT can support a student's well-being, participation and success across many aspects of school life from building skills for concentration, fine and gross motor skills and support behavioral needs.

When working with students, OTs aim to develop the student's skills and abilities so they can learn and safely and independently access the school environment in a playful way to increase function.



Frankie Lissan at his home in Wangkatjunka

Frankie's Story

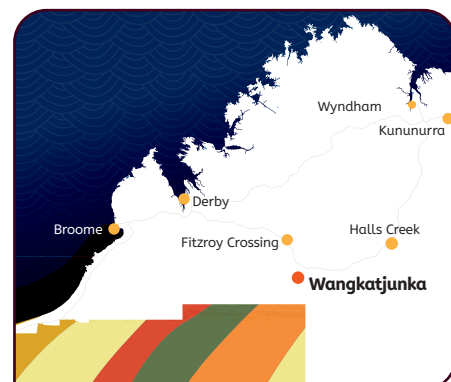
Grace Byass - Senior Physiotherapist

Frankie Lissan lives in the remote community of Wangkatjunka, 110 km East of Fitzroy Crossing. Frankie enjoys walking around Wangkatjunka community and doing jobs to keep his house tidy.

Once a month, a Far North therapy team flies to Fitzroy Crossing and then drives the hour and a half to Wangkatjunka, visiting other communities along the way.

Frankie's therapy assists him with remembering important things such as taking medications and preparing meals.

We look forward continuing delivering therapy services to Frankie in the future.





Remote Therapy sessions underway



Remote Therapy Outreach

The multidisciplinary therapy team at Far North provide support for NDIS participants living in remote areas, whom otherwise wouldn't have access to therapy.

The team from Broome and Derby service the West Kimberley, and our Kununurra team services the East Kimberley.

Physiotherapist Gracie, Occupational Therapist Kaitlin and Speech Pathologist Lauren are based in Broome. Once a month, they fly to Fitzroy crossing and travel between *Fitzroy Crossing, Wangkatjungka, Joy Springs, Ngumpan, Bayulu and Bungardi* to meet on Country with participants, their families and carers to provide culturally appropriate therapy, support and resources.

When on Country, therapists work on functional goals to help participants engage positively with their community. To ensure participants can get the most from their time with therapists, sessions take place in homes, workplaces, schools and places of leisure. The team conduct individual sessions, and coordinate both men's groups and women's groups for therapy, which includes activities such as cooking, painting, gardening and

craft using resources found in the local area. Therapists also sourced children's books in the local Walmajarri language to read with children and their families.

To ensure ongoing intervention can take place between monthly visits, therapists provide upskilling and education to families, care staff, teachers and Support Workers.

It is remarkable to see how supportive the community is for each other, and how they welcome the Far North team. People in community happily share culture, language and traditions with the team and often assist with locating participants when they aren't at home.

Our team build and maintain positive relationships with participants, families and communities by providing consistent services to participants, by being dynamic, person-centred and culturally appropriate in their approach to therapy.

Positive Behaviour Support

Augustino Encabo began his role as Positive Behaviour Practitioner for Far North Community Services in January 2022. We currently support participants to engage with Positive Behaviour Support in Broome, Derby, Fitzroy Crossing, Halls Creek and Kununurra.

Positive Behaviour Support aims to improve wellbeing and support people to live a good life by working with participants, support workers, allied health teams and support coordinators to deliver training and develop strategies to improve people's lives.

Plans focus on improving the lives of participants by giving them choices in their day to day activities and building connections to the community.

In Fitzroy Crossing and Derby we work participants living in aged care facilities to improve their community supports and

provide training for staff to provide person centered support.

Team Teach training was delivered to staff in Broome and Derby to support Far North's commitment to reducing and eliminating restrictive practices, as outlined in the National Framework. Team Teach framework emphasises most responses should be non-physical. Prediction, prevention, de-escalation, the importance of non-verbal and verbal communication and structured debriefing and repair are a strong focus of training.

Tino worked with Cheryl and her team to develop her Positive Behaviour Plan so that she can be supported to live in Derby. Since moving to Derby, Cheryl has thrived and is developing connections and sense of community.

Equipment Trials

Amber Johnson - Occupational therapist

Metropolitan based NDIS participants can visit equipment provider's warehouses to test assistive technology such as wheelchairs. Kimberley based participants have limited access to equipment trials.

This year, Physiotherapist Sophie and Occupational Therapist Amber worked with an equipment provider to get wheelchairs transported to the Kimberley, so trials could be completed in the region. This provided a remarkable opportunity for participants to trial equipment in the Kimberley environment, and provide feedback to therapists on the suitability of equipment. Trials were successful in informing which wheelchairs were best suited for participants and their environment. Via telehealth, therapists were able to work with equipment providers to size and script the chairs.

Our team were able to support remote participants to get the best equipment for their needs and environment, no matter how remotely they may live.





Staff training and development

Staff training and development has remained a priority for Far North, as we've successfully transitioned into the NDIS Quality & Safeguarding Framework.

Far North received an excellent result on our first Certification Audit, which demonstrates the comprehensive training framework we have in place. Our online staff *iinduct* platform program now offers 20 modules. Automated reminders for annual refresher courses has ensured staff remain current with training standards.

As COVID-19 arrived in the region, staff undertook refresher infection control and mask fitting training, and adhered to stringent infection control throughout the year.

Staff accessed Nationally Endorsed accredited training opportunities in both Individual Support and Disability Services, which provided recognised qualifications on completion. Four staff in Broome have completed a Certificate III in Individual Support, and six staff in Kununurra are currently completing the qualification. Certificate IV in Disability Support is also underway in Kununurra and eight staff are undertaking this course.



Attendees of IDoPWD 2021

International Day of People with Disability



Victor Djungadi Patrick, a Bunaba man living in Derby, was invited by National Disability Services WA to participate in a co-design of their IDPwD event and travel to Perth to attend the event. Victor declined the offer to instead organise and host a Kimberley based event.

Victor Patrick partnered with Far North Community Services, the Disability Reference Group, Shire of Derby West Kimberley, Shire of Broome, Mowanjum Community and Mowanjum Aboriginal Art and Culture Centre to host an event for International Day of People with Disabilities (IDPWD) in Derby on 3 December 2021.

“People need to be recognised - and to be given the same opportunities as everyone else. This event is about the respect and integration of people with disability in the community right here in the Kimberley. Nothing about us without us,” he said.

Event travel from Broome via accessible bus was made possible through a partnership of Far North and the Shire of Broome. Bus passengers enjoyed entertainment from Broome’s very own drag queen, Sum Ting Wong, who performed musical numbers and played bus bingo. ABC staff travelled on the bus to Derby and produced a feature piece which aired on ABC Kimberley radio and featured online.



More than 180 people from Broome, Derby and Fitzroy Crossing attended the event, where activity and information stalls provided links for people with disability to services available in the community.

The event showcased creative works by Kimberley people living with disability and of the 30 individual works exhibited, 28 artworks sold on the day. Artists received the entire sale amount for their respective works.

The success of this event led to the creation of Derby Ability Reference Group and Activity Centre.

Derby Disability Reference Group

Far North provide funding to the Derby Ability Reference Group through tenancy two mornings a week in a section of the Derby Service Delivery complex at 68 Clarendon Street. The Derby Ability Reference Group will partner with other community organisations to deliver two-way learning opportunities for people with disability that enhance social inclusion and personal growth.

The activity centre will also provide safe and familiar space for people with disability and their families to come and spend time in.



Victor Patrick displaying the logo he designed for the Derby Activity Centre at Far North



Support Coordination Service

Denise Lyon - Manager Support Coordination

This past year has been a year of positive and connected experiences, albeit tinged with the impact of the pandemic and sector wide labour shortages - which have not dampened our team's spirit.

We have maintained delivery of support coordination and specialist support coordination across the Kimberley. Our locally based teams in Broome, Derby, Halls Creek and Kununurra embody the values of Far North - forming strong relationships with the people we support, their families, the community and stakeholders.

A Community of Practice for Support Coordinators has been established with local organisations in the region and meet biannually. Our commitment to industry learning has ensured participants are able to utilise their NDIS plans to meet their needs and exercise their full choice and control.

Participant numbers have risen significantly this past year. Our team currently consists of eight support coordinators, two specialist support coordinators and one administration staff.

We have a unique opportunity in the Kimberley to support people from some of the most remote communities in Australia to exercise their choice and control while remaining connected to family and culture.



Human Resources

The past 12 months presented many challenges, from ensuring compliance with government mandates, to managing staff levels - all the while ensuring continuation of service to our participants. Despite all challenges, staff showed a resilient spirit, determination and goodwill. Thankyou to all staff for exceptional work.

New systems were adopted for reporting, monitoring staff and participant's welfare during the pandemic. In addition, new policies and procedures were implemented including Covid-19 Leave to assist staff with managing isolation requirements.

Workforce challenges

The disability sector has endured a labour shortages currently facing many industries with the unemployment rate in FY21/22 at its

lowest. To remain competitive and attract new staff, new strategies were implemented, including forming partnerships with various stakeholders such as colleges, universities and employment agencies.

The newly revamped Far North website has been useful to advertise current vacancies from a central portal reaching to the wider audience.

The team

Special acknowledgement to Valerie Rolfes-HR Officer (Broome) for her remarkable work and efforts since joining the HR team in nine months ago.

As the year unfolds, we are expecting to increase staff capacity in direct care, therapy services and support coordination. Currently, Far North employs 101 staff across five hubs.

General Purpose Financial Report - Simplified Disclosure Requirements

Far North Community Services Ltd

ABN 82 614 438 658

For the year ended 30 June 2022

Directors' Report

Far North Community Services Ltd For the year ended 30 June 2022

The Directors of Far North Community Services Ltd present their report together with the financial statements for the financial year ended 30 June 2022 and the Independent Audit Report thereon.

Director Details

The following persons were Directors throughout the year and at the date of this report:

Name	Position	Date Started	Date Resigned
Chris Maher	Chairperson	25th August 2016	
Justin Mortley	Secretary	25th August 2016	
Hayley Haas	Director	25th August 2016	
Mark Luca	Director	22nd October 2018	
Jennifer Payne	Director	17th December 2018	
Paul Martin	Director	29th November 2021	14th June 2022

Qualifications, Experience and Special Responsibilities of Directors and Key Personnel

Chris Maher

Chris has significant experience in disability services having worked for the Disability Services Commission (DSC) from 1982 to 2005 including a role as the Local Area Supervisor in Broome. Chris brings a wealth of local knowledge, high levels of social capital and commitment to quality supports and services for people with disability that are led by the individuals and families. He is currently the Director IT Strategies at Unique Kimberley, an innovative tourism consulting service based in Broome, President of Shinju Matsuri and a Director of Art House Framing and Picture Supplies.

Justin Mortley

Justin has over 10 years experience working in specialised facilities and mainstream schools assisting students with disability to access meaningful learning. In 2011, he helped fund and establish an education support style centre in Winterton, South African. Since moving to Australia in 2012 he has worked in the Individual Learning Centre based at Cable Beach Primary School and managed the Kimberley Disability Coordination Team which assisted schools to access training, specialists, diagnosis, funding models etc. He is now based at Durham Road School the largest education supportschool in Western Australia.

Hayley Haas

Hayley is an experienced legal practitioner in complex commercial dispute resolution and brings human rights advocacy and capacity building experience to her role, having advised several international human rights organisations with consultative status to the Economic and Social Council of the United Nations. She currently practices as Special Counsel for KRED Legal, a Broome based legal service provider that is wholly owned by Aboriginal native title groups. Hayley works on large scale negotiations to secure high benchmarks for Aboriginal cultural heritage protection and strong employment, contracting and commercial outcomes for native title parties faced with resource development in the Kimberley.

Mark Luca

Mark is an engineer and business analysis practitioner who is skilled at designing data models as well as managing and embedding operational process within organisations. As the founder of Luca Analytica where as an analytics team solves important business problems through insights from data and processes. Mark has delivered tangible outcomes at Tier 1 companies and many Health Services. Mark was previously a Director at PwC with a focus on Data and Business Transformation. Mark has professional and personal experience dealing with disability and has a sincere commitment to making a positive impact in the industry.

Jennifer Payne

Jennifer is a teacher and psychologist who has called the Kimberley home for 12 years. Jennifer is currently managing director of Potentium Psychology, a private psychology practice in Broome, and of Rypple Ltd, a not for profit research organisation focussing on evaluating impacts of Positive Behavioural Interventions and Supports throughout Western Australia. Jennifer's main areas of experience are in education, Positive Behaviour Support and suicide prevention. She is passionate about Australians in remote locations having equity of access to the very best supports.

Kathy Hough (CEO)

Kathy has over 30 years' experience working alongside and with people with disabilities in paid and voluntary roles. Kathy has worked as a Social Trainer, was a host family for 13 years for a lady with a profound intellectual disability, epilepsy and acquired brain injury and has held CEO roles for over 20 years. In addition, Kathy has been involved in many industry working parties, civic and Board roles within the sector and led the development of three regional disability service providers. Kathy was the Deputy Chairperson of the Disability Services Commission Board from 2014 to June 2017. Kathy has a proven track record in delivery of quality supports and services for people with disability in regional WA. Kathy has a Bachelor of Social Science (Human Services), Master of Regional Development and Grad Certificate in Australian Rural Leadership.

Meetings of Directors

During the financial year, a number of meetings were held. Attendances by each person were as follows:

Name	Number Eligible to Attend	Number Attended
Chris Maher	9	7
Justin Mortley	9	8
Hayley Haas	9	4
Mark Luca	9	9
Jennifer Payne	9	6
Paul Martin	9	0
Andrew Coopes (founding member)	9	1

Principal Activities

The principal activities of the Company during the financial year were the provision of supports and services for people with disability in the Kimberley region.

There have been no other significant changes in the nature of these activities during the year.

Financial Result

The net surplus for the year amounted to \$553,537 (2021: \$1,893,685).

Objectives

The Company's short-term objectives are to deliver on four key priority areas, in partnership with people, families and communities to deliver practical, flexible services and support:

- service outcomes - quality outcomes for individuals and families
- excellent staff - diverse, skilled and motivated workforce
- strong governance - effective systems, resourcing and decision making
- influential relationships - strategic partnerships and relations that change lives for the better

The Company's long-term objectives are to:

- establish and maintain an environment based on the values of understanding, inclusion, integrity, respect, responsiveness and consistency; and
- become a service provider that people are highly satisfied with and an employer of choice for staff; and
- be sustainable and strive for continuous improvement so as to offer the best possible outcomes for people with disability and their families.
- to offer supported community living opportunities to those people in need.
- to assist in locating suitable accommodation/housing according to the needs and desires of people registered with the Company.
- to engage in community development activities that promote the objects of the Company.
- to help arrange appropriate in-home supports for people registered with the Company
- to promote self-sufficiency in people with disabilities, their families and the community.
- to secure such services or supports as are necessary to carry out any of the objects of the Company.
- to offer advice to government and non-government bodies and to promote community living for persons with disabilities and the rights of people with disabilities to remain in their families and their communities.
- to do all such other things as are incidental or conducive to the attainment of the objects of the Company or to the exercise of these powers.

Strategy for Achieving Objectives

To achieve these objectives the Company has adopted the following strategies:

- Maintained registration as an NDIS provider and added new service streams.
- Regular consultation with families, review of referrals and demographic profiling to identify trends.
- Maintaining delivery systems that are responsive to individual needs and offer a complementary mix of services.
- Monitoring and evaluating service delivery by developing regular feedback opportunities with links to service improvements.
- Recruiting and retaining skilled and committed staff, developing staff capability and culture with training and professional development opportunities and maximising the effective utilisation of available staff.
- Maintaining a skilled and engaged Board supported by sound financial and operational reporting.
- Developing optimal systems, structures and acquiring physical resources to enable efficient operations and support organisational growth.
- Partnering with relevant organisations to expand service in the region, identifying and participating in collaborative opportunities that build awareness in the community, representing and advocating the needs of people with disability and their families and communicating and sharing information about the organisation.
- Securing grants to achieve outcomes at individual, family and community level.
- Adopted a hub model of operating, devolving decision making to the local area where relevant to support local decision making and place based services.

Contribution in Winding Up

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the Constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2022 the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2021: \$50).

Indemnifying Officers or Auditor

During the year, the Company paid a premium to insure officers of the Company, including directors, the company secretary, public officers and employees. The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers in their capacity as officers of the Company, to the extent permitted by law. Details of the amount of the premium paid in respect of the insurance policies is not disclosed as such disclosure is prohibited under the terms of the contract.

No indemnities have been given during or since the end of the financial year for any person who is or has been an officer or auditor of the Company, except to the extent permitted by law.

Auditor's Independence Declaration

The auditor's independence declaration for the financial year ended 30th June 2022 has been received and can be found as an addendum to this financial report.

Signed in accordance with a resolution of the Directors. Dated this 10th day of November 2022.



Mark Luca (Director)



Jennifer Payne (Director)

Directors' Declaration

Far North Community Services Ltd For the year ended 30 June 2022

In the opinion of the Directors of Far North Community Services Ltd:

1. The financial statements and notes of the Company are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:

a. Giving a true and fair view of its financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and

b. Complying with Australian Accounting Standards – Simplified Disclosure Requirements (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and

2. There are reasonable grounds to believe that the company 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 Directors.

Dated this 10th day of November 2022.

Director: Mark Luca



Director: Jennifer Payne



Statement of Comprehensive Income

Far North Community Services Ltd

For the year ended 30 June 2022

	NOTES	2022	2021
Operating Income			
Revenue	2	15,432,951	15,112,174
Other Income	3	126,600	953,459
Total Operating Income		15,559,551	16,065,633
Operating Expenses			
Employee Benefits Expense	4	9,410,058	9,299,230
Depreciation Expense	10	751,673	703,008
Amortisation Expense	11	14,400	14,400
Marketing Expenses		78,729	20,911
Occupancy Costs		447,953	417,074
Finance Costs		63,735	66,214
NDIA Plan Management Expenses		1,483,736	1,424,176
Other Operating Expenses		2,755,731	2,226,935
Total Operating Expenses		15,006,015	14,171,949
Net Surplus		553,537	1,893,685

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Financial Position

Far North Community Services Ltd

As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Cash & Cash Equivalents	5	1,392,671	4,343,666
Trade & Other Receivables	6	2,502,364	1,716,134
Other Current Assets	7	1,166,982	706,100
Total Current Assets		5,062,017	6,765,901
Non-Current Assets			
Right-of-use Assets	9	863,984	1,403,160
Property, Plant and Equipment	10	3,933,437	2,471,647
Intangible Assets	11	24,320	38,720
Other Non-Current Assets		1,480	(1,459)
Total Non-Current Assets		4,823,221	3,912,068
Total Assets		9,885,238	10,677,969
Liabilities			
Current Liabilities			
Borrowings	12	11,357	8,471
Trade & Other Payables	13	938,874	2,224,968
Other Current Liabilities	14	821,126	277,550
Lease Liabilities	18	569,566	615,463
Provisions	15	591,825	659,869
Total Current Liabilities		2,932,748	3,786,320
Non-Current Liabilities			
Provisions	15	261,551	221,918
Non-Current Lease Liabilities	18	407,227	939,556
Total Non-Current Liabilities		668,779	1,161,474
Total Liabilities		3,601,526	4,947,794
Net Assets		6,283,711	5,730,175
Equity			
Retained Earnings		6,278,711	5,725,175
Reserves	16	5,000	5,000
Total Equity		6,283,711	5,730,175

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Changes in Equity

Far North Community Services Ltd
For the year ended 30 June 2022

	NOTES	2022	2021
Equity			
Retained Earnings			
Opening Balance		5,725,175	3,831,490
Total Comprehensive Income		553,537	1,893,685
Total Retained Earnings		6,278,711	5,725,175
Reserves			
Opening Balance		5,000	5,000
Total Reserves		5,000	5,000
Total Equity		6,283,711	5,730,175

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Cash Flows

Far North Community Services Ltd For the year ended 30 June 2022

	2022	2021
Operating Activities		
Receipts from grants	476,755	379,718
Receipts from customers	14,252,943	13,774,758
Cash receipts from other operating activities	127,829	956,401
Interest received	1,426	21
Payments to clients, suppliers and employees	(14,383,283)	(12,777,158)
Net Cash Flows from Operating Activities	475,669	2,333,739
Investing Activities		
Proceeds from sale of property, plant and equipment	217,539	65,500
Payment for property, plant and equipment	(2,888,387)	(1,454,525)
Other cash items from investing activities	(191)	(18,266)
Net Cash Flows from Investing Activities	(2,671,039)	(1,407,291)
Financing Activities		
Lease Interest Paid	(45,258)	(61,810)
Chattel Mortgage Interest Paid	(18,477)	(4,404)
Lease Payments	(627,409)	(574,843)
Chattel Mortgage Payments	(106,136)	(13,397)
Net Cash Flows from Financing Activities	(797,280)	(654,454)
Other Activities		
Loss on Sale of Assets	-	-
Gain on Sale of Assets	38,768	-
Net Cash Flows from Other Activities	38,768	-
Net Cash Flows	(2,953,882)	271,994
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	4,335,196	4,063,201
Net change in cash for period	(2,953,882)	271,994
Cash and cash equivalents at end of period	1,381,314	4,335,196

Notes to the Financial Statements

Far North Community Services Ltd For the year ended 30 June 2022

1. Summary of Accounting Policies

The financial statements cover Far North Community Services Ltd, a company limited by guarantee, as an individual entity. Far North Community Services Ltd is a not-for-profit company, registered and domiciled in Australia.

The functional and presentation currency of the Company is Australian dollars. Comparatives are consistent with prior years, unless otherwise stated.

1.1 Basis of Preparation

The Company applies Australian Accounting Standards - Simplified Disclosure Requirements as set out in AASB 1060

Application of Tiers of Australian Accounting Standards.

The financial statements are Tier 2 general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosure Requirements of the Australian Accounting Standards Board ("AASB") and the *Australian Charities and Not-for-profits Commission Act 2012*. In the prior year the financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements. There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Company as a result of the change in the basis of preparation

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.

1.2 New standards and amendments to AASB that are effective for the current year

The Company is required to apply the following standards and amendments for the first time for their annual reporting period commencing 1 July 2021.

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

This standard allows simplified and fewer disclosures within the Financial Statements and Notes to the Financial statements in comparison to AASB 1053.

1.3 Summary of Significant Accounting Policies

(a) Income tax

The Company is a charitable institution for the purposes of Australian taxation legislation and is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office. The Company holds deductible gift recipient status.

(b) Revenue and other income

The Company has applied AASB 15 *Revenue from Contracts with Customers* ("AASB 15") and AASB 1058 *Income of Not-for-Profit Entities* ("AASB 1058") using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118 *Revenue* and AASB 1004 *Contributions*. The adoption of these standards has not caused any material adjustments to the reported financial position, performance, or cash flow of the Company.

These notes should be read in conjunction with the attached compilation report.

For current year

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customers at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

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

Operating grants

When the Company receives operating grant revenue from government, 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 Company:

- 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 Company:

- 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 Company recognises income in profit or loss when or as it satisfies its obligations under the contract.

Rendering of services

Revenue in relation to rendering of services is recognised at a point in time when the given performance obligation is met, that is, when clients receives and consumes the benefits of the services as the Company provides them, the revenue recognition model is based on the time elapsed output method.

A receivable in relation to these services is recognised when a bill has been issued, as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

Sale of goods

Revenue from the sale of goods is recognised at a point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Donations

Donations (including cash and goods for resale) are recognised as revenue when received.

Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

These notes should be read in conjunction with the attached compilation report.

Gain on disposal of non-current assets

When a non-current asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

For comparative year

The Company's programs are supported by contracts and grants received from federal, state and local governments. Grants received on the condition that specified services are delivered, or conditions are fulfilled, are considered reciprocal. Such grants are initially recognised as a liability and revenue is recognised as services are performed or conditions fulfilled. Revenue from non-reciprocal grants is recognised when the Company obtains control of the funds.

Revenue from the rendering of a service is recognised upon the delivery of the service to the clients/customers.

Donations collected, including cash and goods for resale, are recognised as revenue when the Company gains control, economic benefits are probable, and the amount of the donation can be measured reliably.

Revenue from sales of goods comprises revenue earned (net of returns, discounts and allowances) from the sale of goods/gifts donated for sale. Sales revenue is recognised when the control of goods passes to the customer.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

(c) Leases

For current year

At inception of a contract, the Company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration.

The Company as a lessee

The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets if there are leases present. However, all contracts that are classified as short-term leases (lease with 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. The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

(i) Right-of-use asset

Right-of-use assets are recognised at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and any impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease terms and the estimated useful lives of the assets as follows:

Buildings 2 to 7 years

Motor vehicles 2 to 3 years

If ownership of the leased asset transfers to the Company by the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

These notes should be read in conjunction with the attached compilation report.

(ii) Lease liabilities

Lease liabilities are recognised at the commencement date of the lease at the present value of lease payments to be made over the lease term. The lease payments included in the measurement of the lease liability are as follows:

- fixed payments (including in-substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate at the commencement date;
- the amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of a purchase option reasonably certain to be exercised by the Company;
- lease payments under extension options if the lessee is reasonably certain to exercise the options; and
- payments of penalties for termination of a lease, if the lease term reflects the Company exercising the option to terminate the lease.

The variable lease payments that do not depend on an index or a rate are recognised as an expense in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in lease payments (e.g., a change to future lease payments resulting from a change in an index or rate) or a change in assessment of an option to purchase the underlying asset.

(iii) Adoption of short-term leases or low value asset exemptions

The Company has elected to apply the recognition exemption to its short-term leases of offices (i.e. leases with a term of a lease term of 12 months or less from the commencement date and do not contain a purchase option) and leases of low-value assets. The Company has also elected to apply the recognition exemption for leases of low-value assets to leases of photocopiers that are low value.

Lease payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

(iv) Concessionary leases

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

For comparative year

The Company entered leases of office equipment, buildings and motor vehicles. Leases where substantially all the rewards and risks of ownership of assets remain with the lessor are accounted for as operating leases.

Rentals payable under operating leases are charged to the statement of profit or loss on the straight-line basis over the lease terms.

(d) Operating Expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

(e) Cash and Cash Equivalents

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

These notes should be read in conjunction with the attached compilation report.

(f) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from trade debtors as well as other amounts receivable. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(g) Property, Plant and Equipment

Property, plant and equipment include leasehold improvements, motor vehicles, furniture and fittings and other plant and equipment which are carried at cost less, where applicable, any accumulated depreciation and impairment losses. Acquisition costs include those directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Company. Assets donated in kind have been recognised at their transferred written down value which approximates fair market value.

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the Company commencing from the time the asset is held ready for use.

Depreciation

The depreciation method and useful lives used for items of property, plant and equipment reflects the pattern in which their future economic benefits are expected to be consumed by the Company:

- Plant and equipment: 3-10 years (straight-line)
- Motor vehicles: 3 years (diminishing value)
- Leasehold improvements: life of lease (straight-line)
- Computer equipment: 3 years (straight-line)

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Material residual value estimates, depreciation methods and useful lives of assets are reviewed annually to ensure they are still appropriate.

(h) Intangibles

Acquired Intangible Assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and install the specific software and amortised on a straight-line basis over their estimated useful lives. Residual values and useful lives are reviewed at each reporting date. In addition, these assets are subject to impairment testing.

(i) Impairment of Assets

At the end of each reporting period, the Directors review the carrying amounts of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the statement of profit or loss.

These notes should be read in conjunction with the attached compilation report.

(j) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(k) 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

(l) Employee Benefits

Provision is made for employee benefits arising from services rendered by employees to the end of the financial year.

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits, annual leave and personal leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled, including on-costs and anticipated wage increases.

Long-term employee benefits

Liabilities for long service leave are included in other long-term benefits as they are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

(m) Provisions and Contingent Liabilities

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the financial year.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

(n) AASB Leases

The entity has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by

interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities.

A right-of-use asset is recognised at the commencement date of a lease or 1 July 2019 (whichever is later). The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset. Right-of-use property assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Right-of-use Motor Vehicle assets are depreciated on a diminishing-value basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is shorter. Where the entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any re-measurement of lease liabilities. The entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

A lease liability is recognised at the commencement date of a lease or 1 July 2019 (whichever is later). The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the entity's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

(o) Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instrument, and are initially recognised at cost, which includes transaction costs, and subsequently measured at fair value, which is equivalent to their market bid price at the end of the financial year. Movements in fair value are recognised in other comprehensive income and reported within in equity reserves.

All other income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

(p) Contract Liabilities

The liability for contract liabilities is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted and presented as non-current.

Grants are enforceable and have sufficiently specific performance obligations in accordance with AASB 15. The amount received at that point in time, is recognised as a contract liability until the performance obligations have been satisfied.

(q) Economic Dependence

The Company is dependent upon NDIS participants choosing Far North as their service provider and some services are dependent on Far North maintaining their registration as an NDIS Registered Provider. At the date of this report, based on current growth rates in services being provided, management has no reason to believe that the provision of this support will not continue.

These notes should be read in conjunction with the attached compilation report.

(r) Comparative figures

Where required by Australian Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

1.4 Critical Accounting Estimates and Judgments

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

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

The significant estimates and judgements made have been described below.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Key estimates - useful lives of property, plant and equipment

As described in Note 1.3(g), the Company reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Key judgments - performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by considering any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

Key judgments - lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Company will make. The Company determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic, and which are key to future strategy of the Company

Employee benefits

For measurement, AASB119 *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the Company expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows despite an informal company policy that requires annual leave to be used within 18 months, the Company believes that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

These notes should be read in conjunction with the attached compilation report.

	2022	2021
2. Revenue		
Operating Revenue		
Government Grants	86,869	593,573
Fees for Service	15,346,082	14,518,601
Total Operating Revenue	15,432,951	15,112,174
Total Revenue	15,432,951	15,112,174
	2022	2021
3. Other Income		
Gain on Sale of Assets	38,769	-
Interest Income	1,426	21
Sundry Income	86,405	67,922
COVID Subsidies	-	885,516
Total Other Income	126,600	953,459
	2022	2021
4. Employee Benefits Expense		
Wages, Salaries & Allowances	8,440,869	8,170,069
Superannuation	728,613	697,378
Workers Compensation Insurance	268,987	220,210
Employee Benefit Provisions Expense	(28,411)	211,572
Total Employee Benefits Expense	9,410,058	9,299,230
	2022	2021
5. Cash and Cash Equivalents		
Cash at Bank	1,369,167	4,320,173
Cash on Hand	2,625	2,625
Short Term Deposits	20,879	20,869
Total Cash and Cash Equivalents	1,392,671	4,343,666
	2022	2021
Reconciliation of Cash as Shown in the Statement of Cash Flows		
Cash and Cash Equivalents	1,392,671	4,343,666
Credit Card Liabilities	(11,357)	(8,471)
Total Reconciliation of Cash as Shown in the Statement of Cash Flows	1,381,314	4,335,196

These notes should be read in conjunction with the attached compilation report.

	2022	2021
Reconciliation of Net Surplus to Net Cash Flows from Operating Activities		
Net Surplus for the Period	553,537	1,893,685
Depreciation and Amortisation Expense	766,073	717,408
Property, Plant & Equipment Donated in Kind	-	-
Increase in Trade & Other Receivables	(786,039)	(97,484)
Increase in Other Assets	615,024	(626,808)
Increase in Trade & Other Payables	(1,278,900)	1,054,265
Increase in Other Liabilities	634,385	(818,899)
Increase in Provisions	(28,411)	211,572
Total Reconciliation of Net Surplus to Net Cash Flows from Operating Activities	475,669	2,333,739
	2022	2021

6. Trade and Other Receivables

Trade Debtors	2,314,200	1,537,339
Less: Provision for Doubtful Debts	(25,000)	(25,000)
GST Receivable	118,805	141,922
Other Debtors	93,023	60,727
Borrowing Costs	1,337	1,146
Total Trade and Other Receivables	2,502,364	1,716,134
	2022	2021

7. Other Assets

Current		
Prepaid Expenses	489,605	390,005
Accrued Income	632,040	279,098
Other Current Assets	22,800	22,800
Other Financial Assets	22,538	14,198
Total Current	1,166,982	706,100
Non Current		
Client Funds Held	1,480	(1,459)
Total Non Current	1,480	(1,459)
Total Other Assets	1,168,462	704,641

These notes should be read in conjunction with the attached compilation report.

	2022	2021
8. Financial Assets and Liabilities		
Financial Assets		
Cash & Cash Equivalents	1,392,671	4,343,666
Trade & Other Receivables	2,501,027	1,714,988
Other Assets	654,577	293,295
Total Financial Assets	4,548,275	6,351,950
Financial Liabilities		
Current Loans & Borrowings	7,375	(670)
Trade & Other Payables	939,834	2,224,968
Other Liabilities	959,152	615,463
Total Financial Liabilities	1,906,362	2,839,761
	2022	2021
9. Right of Use Assets		
Right-of-use Assets	2,318,644	2,410,469
Less Accumulated Depreciation of Right-of-use Assets	(1,454,660)	(1,007,309)
Total Right of Use Assets	863,984	1,403,160
	2022	2021
10. Property, Plant & Equipment		
Freehold Land & Buildings		
Freehold Land and Buildings	3,411,818	1,965,168
Less: Accumulated Depreciation on Freehold Land and Buildings	(1,804)	(238)
Total Freehold Land & Buildings	3,410,014	1,964,931
Plant & Equipment		
Plant & Equipment	99,346	99,346
Less: Accumulated Depreciation on Plant & Equipment	(93,028)	(89,699)
Total Plant & Equipment	6,319	9,647
Motor Vehicles		
Motor Vehicles	1,048,075	856,930
Less: Accumulated Depreciation on Motor Vehicles	(603,834)	(447,404)
Total Motor Vehicles	444,242	409,527
Buildings & Leasehold Improvements		
Buildings & Leasehold Improvements	200,316	190,111
Less: Accumulated Depreciation on Buildings & Leasehold Improvements	(127,453)	(102,569)
Total Buildings & Leasehold Improvements	72,863	87,542
Total Property, Plant & Equipment	3,933,437	2,471,647

These notes should be read in conjunction with the attached compilation report.

	2022	2021
Reconciliation of PP&E and ROU Assets		
PP&E and ROU Assets		
Opening Balance	3,874,807	1,592,089
Additions		
Assets Donated in Kind	-	-
Assets Purchased During the Year	1,674,400	2,412,273
Initial Application of AASB16	142,067	573,453
Total Additions	1,816,467	2,985,726
Disposals	(142,180)	-
Total PP&E and ROU Assets	5,549,094	4,577,815
Depreciation Expense	(751,673)	(703,008)
Total Reconciliation of PP&E and ROU Assets	4,797,421	3,874,807
	2022	2021

11. Intangibles

Intangibles	98,120	98,120
Less: Accumulated Amortisation on Intangibles	(73,800)	(59,400)
Total Intangibles	24,320	38,720

Intangible assets consist of software licences registered in the Company's name which were purchased by Kimberley Individual Family Support Association (KIFSA) and donated in kind.

	2022	2021
Reconciliation of Intangibles		
Opening Balance	38,720	36,000
Additions	-	17,120
Disposals	-	-
Amortisation Expense	(14,400)	(14,400)
Total Reconciliation of Intangibles	24,320	38,720
	2022	2021

12. Borrowings

Current		
Credit Card Liabilities	11,357	8,471
Total Current	11,357	8,471
Total Borrowings	11,357	8,471

These notes should be read in conjunction with the attached compilation report.

	2022	2021
13. Trade & Other Payables		
Trade Payables	748,107	1,998,346
Other Creditors & Accruals	190,768	226,622
Total Trade & Other Payables	938,874	2,224,968
	2022	2021

14. Other Liabilities

Current		
Contract Liabilities	389,586	-
Chattel Mortgages	431,540	277,550
Total Current	821,126	277,550
Total Other Liabilities	821,126	277,550
	2022	2021

15. Provisions

Current		
Annual Leave	488,169	534,322
Personal Leave	103,656	125,547
Total Current	591,825	659,869
Non-Current		
Long Service Leave	261,551	221,918
Total Non-Current	261,551	221,918
Total Provisions	853,376	881,787
	2022	2021

16. Reserves

Special Purpose Reserve		
Special Purpose Reserve - LWB Gifting	5,000	5,000
Total Special Purpose Reserve	5,000	5,000
Total Reserves	5,000	5,000

The special purpose reserve represents a vehicle donated by Life Without Barriers.

	2022	2021
17. Auditor Remuneration		
Audit and review of financial statements	19,500	17,000
Other fees and charges	-	-
Total Auditor Remuneration	19,500	17,000

These notes should be read in conjunction with the attached compilation report.

18. Lease Liabilities

	2022	2021
Lease Liabilities		
Non-Current Lease Liabilities	(407,227)	(939,556)
Current Lease Liabilities	(569,566)	(615,463)
Total Lease Liabilities	(976,794)	(1,555,019)

The Company's current value of ROU Liabilities are made up as follows:

	2022	2021
ROU Liability		
Opening ROU Liability Balance	1,555,018	1,491,598
Add: New ROU Liabilities	142,067	573,453
Less: ROU Lease Repayments	(627,409)	(571,843)
Less: ROU Liabilities disposed	(138,140)	-
Interest on Leases	45,258	61,810
Closing ROU Liability Balance	976,794	1,555,018

19. Short Term and Low Value Leases

The Company has a number of short term lease and low value commitments that do not extend beyond 12 months. The Company's minimum short term and low value payments for 2022 and future minimum operating lease payments for 2022 are as follows:

	2022	2021
Minimum Lease Payments Due		
Within 1 year	121,008	92,046
1 to 5 years	-	-
After 5 years	-	-
Total Minimum Lease Payments Due	121,008	92,046

20. Contingent Liabilities

There are no contingent liabilities that have been incurred by the Company during the financial year ended 30 June 2022 or at the date of this report.

21. Related Party Transactions

The Company's related parties include its key management personnel and related entities. Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash.

Interest in Contracts

No contracts have been entered into with related parties during the financial year.

These notes should be read in conjunction with the attached compilation report.

Transactions with related parties

The Marketing & Communications Manager Cathie Martin is related to Corporate Services Manager, however she directly reports to the CEO and has little interaction with the Corporate Services Manager.

Transactions with Key Management Personnel

Key management represent executive members of the Board of Directors of the Company including the Chief Executive Officer, Corporate Services Manager and Therapy Manager for the 2022 financial period (The role of Asset & Finance Manager was amalgamated into the Corporate Services Manager and the role of Operations Manager was amalgamated into the CEO position. Therapy services is also a key management role as they managed this discrete service and have remained outside of the operations manager role). Remuneration of key management personnel for the financial period includes the following expenses:

22. Capital management policies and procedures

Management controls the capital of the Company to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised. The Board and management ensure that the overall risk management strategy is in line with this objective. The Company's capital consists of financial liabilities, supported by financial assets. Management effectively manages the Company's capital by assessing the Company's financial risk and responding to changes in these risks and in the market.

	2022	2021
Remuneration		
Short term employee benefits	327,854	315,133
Long term employee benefits	14,411	9,445
Total Remuneration	342,265	324,578

23. Capital commitments

The Company has no capital commitments in relation to the financial year ended 30 June 2022.

24. Post-reporting date events

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

25. Member's guarantee

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2022, the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2021:\$50).

These notes should be read in conjunction with the attached compilation report.

DIRECTORS:

ROBERT CAMPBELL RCA, CA, CPA, MSW

VIRAL PATEL RCA, CA, CPA

ALASTAIR ABBOTT RCA, CA, M.FORENSIC ACCOUNTING

CHASSEY DAVIDS RCA, CA, AMIIA, BCOM

AUDITOR'S INDEPENDENCE DECLARATION

To the Board of Management of Far North Community Services Ltd

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act 2015 (WA)*, in relation to our audit of the financial report of Far North Community Services Ltd for the year ended 30 June 2022, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and *Associations Incorporation Act 2015 (WA)* in relation to the audit;
- b) No contraventions of the auditor independence requirements of the *Corporation Act 2001* in relation to the audit; and
- c) No contraventions of any applicable code of professional conduct in relation to the audit



Chassey Cedric Davids, CA, AMIIA, BCom

Registered Company Auditor number: 490152

Director

Australian Audit

Perth, Western Australia

Dated: 10th November 2022

DIRECTORS:

ROBERT CAMPBELL RCA, CA, CPA, MSW

VIRAL PATEL RCA, CA, CPA

ALASTAIR ABBOTT RCA, CA, M.FORENSIC ACCOUNTING

CHASSEY DAVIDS RCA, CA, AMHA, BCOM

INDEPENDENT AUDITOR'S REPORT

To the members of Far North Community Services Ltd

Report on the Audit of the Financial Report Opinion

We have audited the financial report of Far North Community Services Ltd (the Company), 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 the directors' declaration.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the *Associations Incorporation Act 2015 (WA)* and Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2022, and of its financial performance and its cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits 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 Company in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Directors for the Financial Report

The Directors of the Company are responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015 (WA)* and the *ACNC Act*.



The responsibility of the directors also includes such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company'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 Company 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.

[Report on Other Legal and Regulatory Requirements](#)

In our opinion, Far North Community Services Ltd has complied with 60-30(3)(b), (c) and (d) of the *ACNC Act* and 82(1)(b), (c) and (d) of the *Associations Incorporation Act 2015 (WA)*:

- by providing us with all information, explanation and assistance necessary for the conduct of the audit;
- by keeping financial records sufficient to enable a financial report to be prepared and audited;
- by keeping other records required by Part 3-2 of the Act, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the Company; and
- by keeping other records required by Part 5 of the *Associations Incorporation Act 2015 (WA)*, including those records required by Section 66 that correctly record its operations, so as to enable true and fair financial statements to be prepared.

Chassey Cedric Davids, CA,AMIIA, BCom

Registered Company Auditor number: 490152

Director

Australian Audit

Perth, Western Australia

Dated: 10th November 2022