

A large, stylized illustration of two fish, possibly eels or mackerels, is the central focus of the cover. The fish are dark green with white dotted patterns on their sides and blue outlines for their fins. They are set against a background of a dense pattern of red, white, and blue dots of varying sizes. The entire design is framed by a light beige border.

Annual Report **2022/2023**

Acknowledgment of Country

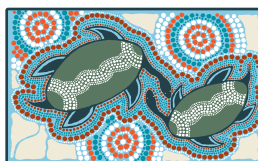
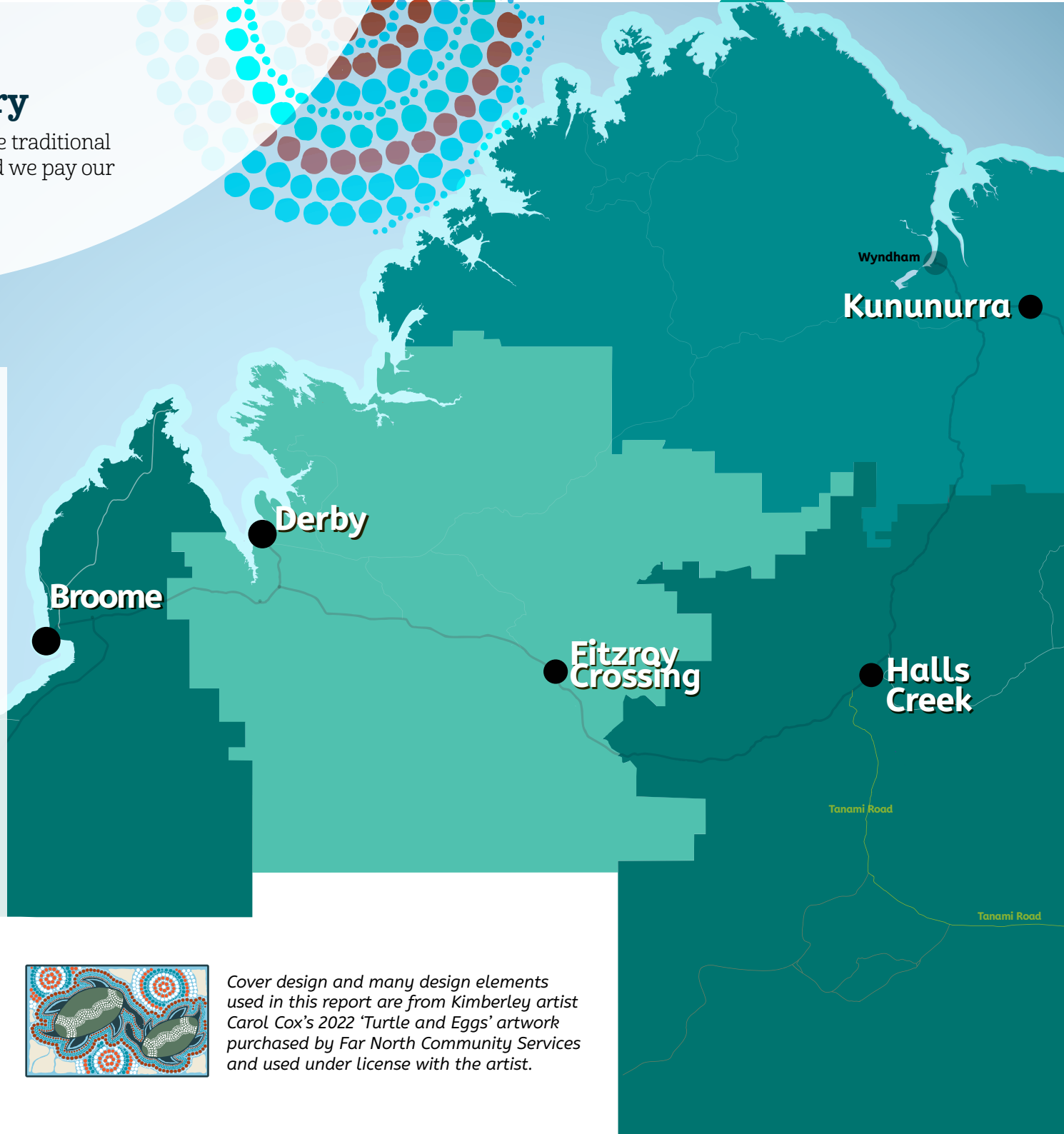
Far North Community Services acknowledge the traditional custodians of all lands on which we operate, and we pay our respects to Elders past, present and emerging.

Far North Community Services is a not for profit NDIS provider servicing the Kimberley region of Western Australia - a region of almost 420,000 square kilometers.

Our offices are in Broome, Derby, Fitzroy Crossing, Halls Creek and Kununurra, and we deliver remote outreach therapy to numerous sites.

Far North Community Services commenced delivering services on the 24th October 2016 with a vision of quality services in the Kimberley and access to more services.

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



Cover design and many design elements used in this report are from Kimberley artist Carol Cox's 2022 'Turtle and Eggs' artwork purchased by Far North Community Services and used under license with the artist.

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Some of our corporate services team at the Far North Community Services 2022 Christmas Lunch.

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Our Vision

Communities are enriched through the inclusion of all people

Our Mission

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



Thank-you Chris Maher

Chris Maher, our inaugural chairperson resigned at our AGM in November 2022.

Chris was a key leader in the establishment of the organisation in 2016 and his person centered values and strong focus on upholding the rights of people with disability have influenced and shaped the organisation.

As a Founding member Chris will always be held in high regard by the organisation for the fundamental work he did to establish an organisation that continues to make a difference in the lives of people with a disability every day.

Our services

Daily life and community access

Daily life means all the things that you do each day to stay safe, healthy, connected with your family and friends. It might be to clean up the house, or do your washing, buy some food or pay your bills.

Community access means support to help you stay connected to your friends, family and places you like to go to relax or join in with what is happening in your community.

NDIS daily life and community access supports are there to help you when it is hard to do these things on your own.

Therapy Services

Our therapy services include:

- Physiotherapy,
- Occupation Therapy,
- Speech Pathology,
- Early Intervention,
- Remote Outreach Therapy Services
- and Specialist Training Workshops

Respite

The NDIS call respite short term accommodation or STA, it means giving the people who are a carer a break. A carer is different to a support worker. A carer is not paid and is usually a family member or friend.

We have houses that people can stay in with a support worker and sometimes family, so that the carer can stay strong and keep providing your care. Respite is usually a few days but can be longer if your NDIS plan includes this.

Supported Independent Living (SIL)

SIL means the funding in your NDIS plan so that you can have a support worker for up to 24 hours a day so you can live with friends or other people you get to know who have a disability.

You have to pay your own rent, food and bills and your support workers help with all the things you need each day to live a good life in your own or share home.

Plan Management

This is when the plan manager pays the invoices for you to the services you have chosen. The plan manager makes sure your NDIS funds are managed so you don't run out and that the people or providers who support you have a service agreement with you. This way you can make sure you are in control of your NDIS funds.

Speech Pathologist Lauren at the 2022 Derby International Day of People with Disability celebration.





Core service outcomes

Over the last year, we have had many participant success stories from across the region.

Continuous collaboration with individuals we support, their families, legal guardians, allied Health staff, support coordinators, medical teams and other stakeholders has ensured supports and services for people we support are meaningful and responsive to their needs.

In our SIL homes, health care has improved resulting in cases of reductions in cholesterol, stronger diabetes management, and increased kidney function meaning reductions in medication requirements. One participant who uses augmentative communication, has begun using email as frequent means to communicate with the coordinator and therapists. The participant is able to use email to seek updates, provide feedback, manage appointment times and request meetings with coordinator. In the East Kimberley, we've supported participants in moving to a large rural property creating an increased culturally secure service.

Left: Kimberley disability advocate Victor Patrick enjoys a cuppa with Johnno at the Norval morning tea in June 2023.

Right: Fitzroy Crossing participant April works on a painting.





In the West Kimberley, we've supported a participant in travelling to Cygnet Bay for weekends (almost 400kms as a round trip) and also link in with family each day. Previously only day trips had been possible.

Overall there has been a reduction in restrictive practices and a reduction in behavioral incidents.

Our expanded respite services now reach more individuals with disabilities exploring respite services in Broome. Respite referral have seen our team connect with participants coming from Balgo, Fitzroy Crossing, Noonkanbah, Perth, and South Hedland.

We've supported a participant living in an aged care facility to reconnect with family and community with her Aboriginal support worker. Outcomes as a result of this reconnection includes increased engagement with other residents and participation in activities within the aged care facility.

There is enhanced understanding and capacity building in understanding service agreements (Broome) where Coordinators sit with family and ensure they understand the agreements and their rights.

Above left: Fitzroy Crossing guests Geraldine and Latoya enjoy a breakfast with support workers Annika and Veronica at our Broome respite house.

Above: Kununurra participants often head out fishing as a group activity. Markus pulled in a Barra on support worker Liz's birthday, then refined his kitchen skills by battering and frying the fillet.

Right: Support worker Wendy cooks a BBQ for our Halls Creek participants.





Lauren, Therapy Manager Rebecca and Hayley measure up the entry to a participant's residence for accessibility modifications.

Kayla and Tash work with a participant on the basketball courts in Looma



Speech Pathologists Georgia, Lauren and Sam at office Speech Pathology week celebrations



Some of the team delivering therapy activities on country.

Therapy Outcomes

Our Therapy Services have continued experiencing enormous growth over the past 12 months and we are sought after to provide services across the Kimberley in all disciplines.

A key focus throughout the year has been balancing expansion with consolidation and ensuring quality services are consistently delivered. Far North Community Services have now moved into a position of therapy provider of choice across the Kimberley.

We currently offer regional therapy services to around 350 participants, 85% of whom identify as Aboriginal/Torres Strait Islander. Scheduled, consistent and frequent outreach services are delivered across the Kimberley to numerous remote locations including Kalumburu, Kandiwal, Kupungarri, Wangkatijunka, Baylu, Looma, Ringer Soak, Warmun and Wyndham.

An increase in travel has also meant expanded services for Bidyadanga, Dampier Peninsular communities of Beagle Bay and Ardyaloon, and Balgo, Bililuna and Mulin.

The values of understanding, integrity, inclusion, respectfulness, responsiveness and consistency are embedded in our practice and form the foundations of strong relationships between Far North therapists, individuals, their families and communities.

Our regional team has grown to a full capacity of 20 which includes 17 Therapists, a Therapy Services Manager, an Administrative Support Officer and a new combined role of Therapy Support Officer and Aboriginal Therapy Assistant. Over the last 12 months, we have had full Therapist staff retention.

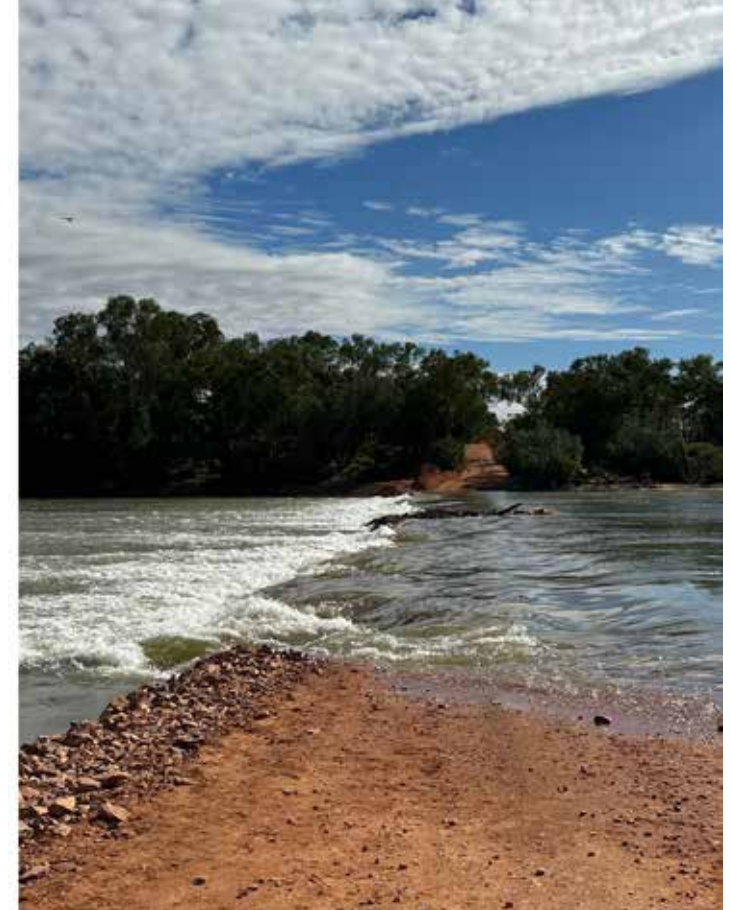
In both West and East Kimberley, a Senior therapist structure was instituted to assist with Supervision of more junior staff. This structure provides enhanced opportunities for career progression and retention of experienced therapists.

In June 2023, a decision was made to cease Specialist Behaviour Support services within Far North Community Services when our sole Positive Behaviour Support (PBS) Practitioner left for a new career opportunity in the NT. To ensure our participants were not disadvantaged, a transition process was carefully managed and additional PBS providers have since been drawn to both the West and East Kimberley. This has resulted in participants having increased choice and control opportunities. Our therapy team collaborate significantly with these providers and integrated services are still available to participants.

Our entire therapy team has progressed in nominations for both the National Disability Services Awards and the Rural Health West Excellence Awards. Additionally, two of our Senior therapists who have been supervising West Kimberley OT and Physiotherapy students have been nominated in the Marjalin Supervisor Awards.

Project work is currently being undertaken by the therapy team within small specific task-focused groups. Collaborative research in the area of Huntington's Disease is currently being explored by our Physiotherapy team who have also linked with Huntington's Australia and Marjalin in Kununurra. Physiotherapy staff have participated in Honours research around factors influencing choice of remote role in the Kimberley as well as factors influencing retention. The Therapy Manager assisted in research question development for this research.

We eagerly await the findings!



Above left; Damage to our Fitzroy Crossing Office immediately after flood waters had subsided. Marking shows how high water levels reached at the peak of the flood.

Unseasonal rainfall in late June created further problems for the area, with the temporary crossing washing out (Above right),

Road travel was compromised by the crossing closure, and frequent logistics planning was required to ensure our remote services continued.

Right: With river crossing impossible by road, Physio Grace waits east of Fitzroy Crossing at Cadjebut Airstrip to board a return flight to Broome.

Left: OT Kaitlin unpacks mobility equipment in Broome for set up and delivery to Fitzroy Crossing.



Kimberley Floods

In early January 2023, the largest flooding event in WA's history wreaked havoc across the Kimberley.

Towns and communities throughout the region were flooded and isolated in a deluge from ex-Tropical Cyclone Ellie.

On January 4th, 2023, the Fitzroy River peaked at 15.81m (1.8m above the previous record) and Fitzroy Crossing flooded. Homes, businesses and vehicles were damaged and destroyed, thousands of cattle drowned, and the Fitzroy Bridge - a vital piece of infrastructure on Australia's longest highway - buckled.

Derby, Broome, Noonkanbah and dozens of remote Aboriginal communities were isolated by flooding. A section of road near Willare suffered severe damage with 3km completely washed away, leaving Derby inaccessible by road until early February.

Torrential rain and damaging winds hit Broome and the surrounding area and the town was temporarily cut off, removing all road access to the West Kimberley for a number of days.

Helicopters lifted residents from sodden outstations and communities, and three Australian Defence Force aircraft were stationed in the region to assist with the evacuation and resupply of affected areas.

The Far North Community Services Office in Fitzroy Crossing was destroyed in the flood and a number of vehicles lost to the flood waters.

Our response

The priority of Far North Community Service's response to the emergency was to ensure the safety of our participants and staff. From the onset of the emergency, contact was made to confirm all participants were safe and accounted for. Some were with family, some in evacuation centres and others were evacuated to Derby, Broome and other areas.

Our Fitzroy Crossing Coordinator lost his accommodation and belongings to the flood waters - and bravely chose to remain in Fitzroy

to assist the community and local services in dealing with the crisis. We were able to secure temporary accommodation at the Lodge and provide him with a borrowed vehicle courtesy of lead response agency Marra Worra Worra. Our Fitzroy based support workers were fortunate that their staff housing avoided flooding.

Our therapy teams were extremely responsive and adaptive and ensured the needs of participants were at the forefront of all decision making. Upon confirming the safety and wellbeing of all participants, our teams contacted individuals and commenced applications for the replacement of equipment that was lost to ensure minimum wait time. They also reviewed any special equipment needs for participants relocated to hotels or other temporary accommodation. With constant transportation, accommodation and other logistical barriers emerging, frequent monitoring and reorganisation of remote travel arrangements was required to enable continuation of services.

The Derby DSM commenced respite planning for participants who had been impacted by the flood.

As flood waters subsided, the Australia Defence Force cleaned up the destroyed office space and our Fitzroy Coordinator was relocated to accommodation in Derby where he has since been able to provide a drive-in drive-out service for the participants able to return to the area.

Replacement vehicles for those lost in the floods were in Fitzroy by late January. This included a replacement modified vehicle.

We currently await reconstruction of our office space in Fitzroy and hope to be back into the building during 2024.

The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

Starting in April 2019 and ending in September 2023, the Royal Commission made 222 recommendations on how to improve laws, policies, structures and practices.

These recommendations were developed to ensure a more inclusive and just society which supports the independence of people with disability and their right to live free from violence, abuse, neglect and exploitation.

14

Issues papers
published

710

Responses to
issues papers

1,785

Private sessions
held

7,944

Submissions
received

17,824

Phone enquiries

Information courtesy of Commonwealth of Australia (n.d.). *Fast facts*. Royal Commission Into Violence, Abuse, Neglect and Exploitation of People With Disability. Retrieved October, 2023, from <https://disabilityroyalcommission.gov.au/>

222 recommendations were made by the Disability Royal Commission (DRC).

A summary of the key takeaways include;

- Establish a Disability Rights Act that translates the international human rights set out in the UNCRPD into enforceable law in Australia
- Establish an independent statutory body called the National Disability Commission.
- Create a new disability portfolio that is led by a Minister for Inclusion
- Reduce and end segregated setting for education, employment and group homes
- Change the NDIS rules so support coordination is provided by independent organisations
- NDIS to invest in capacity building for service providers
- Create a national registration body for all disability support workers
- Ensure there is a provider of last resort for people with complex needs
- Review reportable incidents to the NDIS Commission to reduce the volume of reports
- Develop model policies and procedures for service providers
- Enhance complaints processes to require redress, enhanced reporting and investigation
- Enhance sharing of information in relation to worker screening
- Improved governance for organisations, updates to standards and new guidance material for specialist grievance and safeguarding
- Consistent authorisation process for restrictive practices, with elimination targets and performance indicators
- Longitudinal study of positive behaviour support
- Steps to increase the number of behaviour support practitioners
- Introduction of a national community visitors scheme, consistent safeguarding functions, death review scheme and reportable conduct scheme

The Government is considering the recommendations and will provide a report on those they intend to adopt by March 2024.

Public Hearing 25 focused on the NDIS and First Nations people with disability.

Far North Community Services listened deeply to the people who gave evidence at the hearing and fully supports the recommendations for enhanced requirements for the development of cultural security standards, improved cultural awareness training and growth in the Aboriginal workforce.



National Disability Insurance Scheme Review

Announced in October 2022, the NDIS Review has been looking at the design, operations and sustainability of the NDIS. 10 reform areas have been identified and the full report is likely to be handed down in November 2023.

Key themes that have emerged to date include;

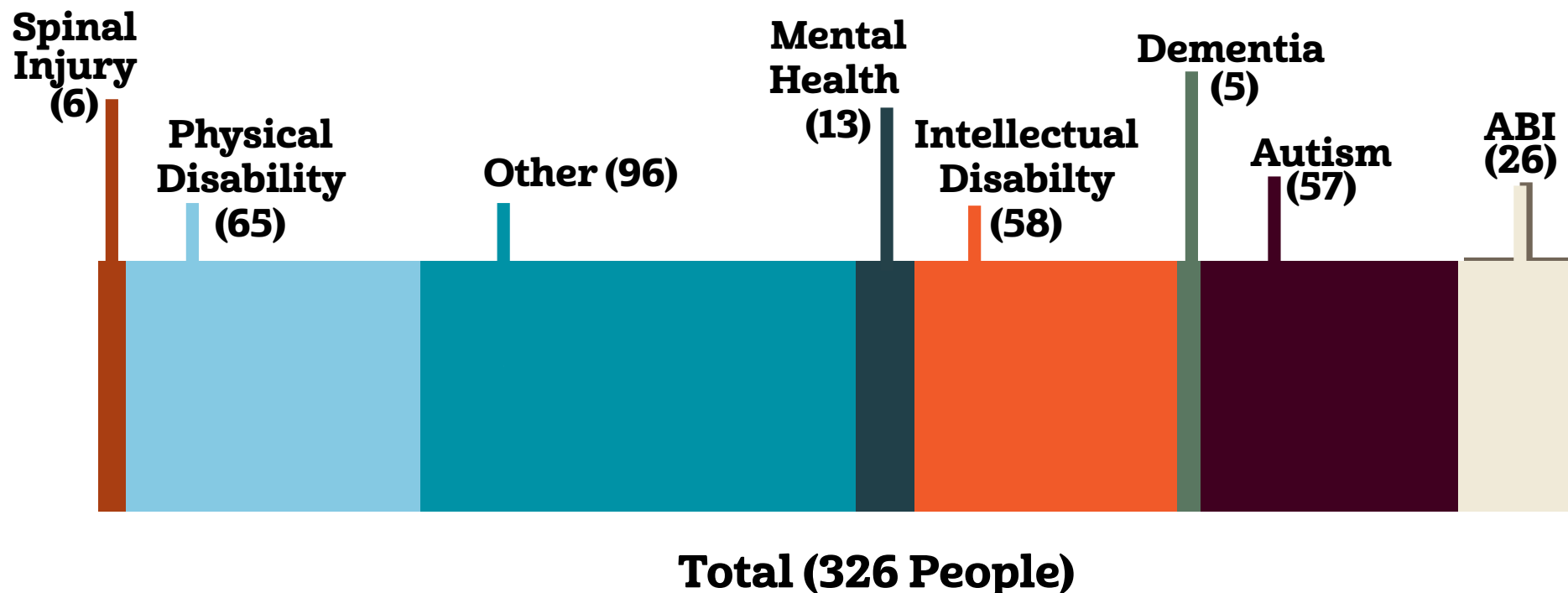
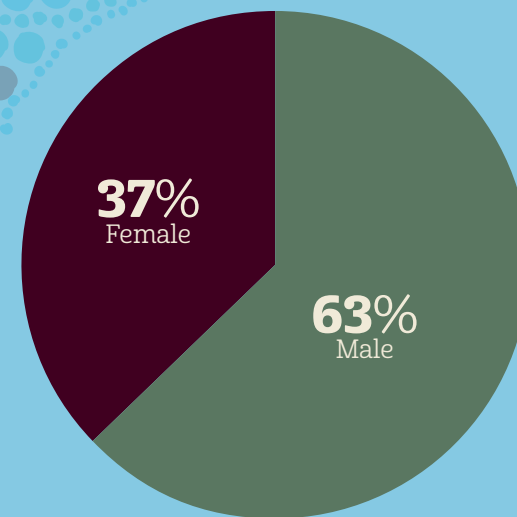
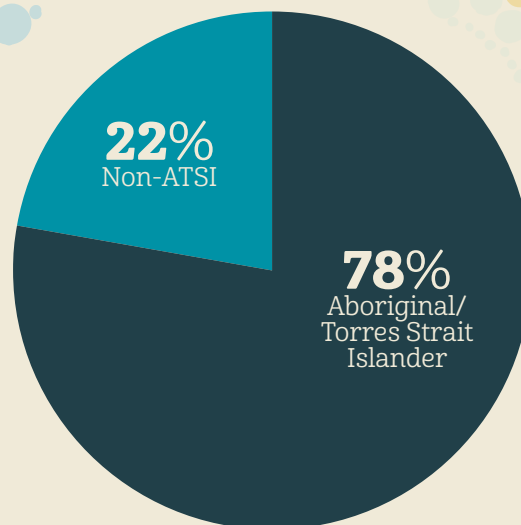
1. The need to re visit supports that sit outside the NDIS and create a new category of supports called foundational supports.
2. Make the scheme more person centred
3. Strengthen access to the scheme based on significant functional impairment rather than medical diagnosis.
4. Clarify what reasonable and necessary supports are to improve fairness and consistency.
5. Refocus early intervention to make sure children with developmental concerns are better supported through best practice, evidence based approaches
6. Consider housing supports more holistically for participants and give people more certainty. Consider ways to scale up more innovative solutions.
7. Look at ways to ensure intermediaries all work together more effectively to better support participants and their families.
8. Regulate the market to deliver the right supports in the right locations and encourage innovation.
9. Build a more responsive and supportive workforce.
10. Expand the quality and safeguard framework to include other disability supports and ensure a greater focus on quality services.



Mary and support worker Annika complete a puzzle

Our participants

April 2023



Physio Tash working
with a participant in
Derby in June 2023.



Chairperson report



At the AGM in November I was elected to the role of Chairperson, taking the reins from our inaugural chairperson, Chris Maher. Far North Community Services commenced service delivery in the Kimberley 7 years ago with significant drive and leadership from Chris to establish a locally governed not for profit disability provider. Since this time the organisation has been in a constant cycle of growth, change and learning. Chris was instrumental in development of services in the formative years of the organisation and on behalf of the Board, staff and people we support and I extend thanks and appreciation to Chris.

In the past year our focus has been on review and consolidation, preparing for the inevitable and much needed changes that will arise from the Disability Royal Commission and NDIS Review.

Our strategic priority areas were reviewed and we will continue to focus our efforts on service outcomes, excellent staff, influential relationships and strong governance in the coming year.

Having been through a full certification audit in late 2021 and an interim audit in April this year, the Board has confidence that we have strong governance and deliver services that are safe and high quality. Our final reports demonstrate compliance with the NDIS Code of Conduct and Practice Standards.

During the last financial year the Board made the difficult decision to wind up our support coordination services which ceased on the 30th June. When the NDIS first rolled out in the region, we took on all program areas due to the lack of available services in the region. Over the past 2 years we have seen

a growth in the number of providers in the region, particularly in non-registered providers and those who deliver support coordination.

The Board acknowledges the NDIS Quality Safeguards Commission view that there is a potential for conflict of interest when one provider is the support coordinator and service provider. Our organisation has always taken steps to manage any perceived or potential conflict of interest and established the organisation to focus on choice, self determination and empowerment for people who access our services. To this end, we determined that a separation of support coordination and service delivery is one way to demonstrate our commitment to the principles of the NDIS.

Through the Disability Royal Commission, we heard from people with disability that the NDIS has been a complicated and bureaucratic system that is difficult for people to understand, particularly for people in remote areas. First Nations people had the opportunity to talk about their experiences and we have been listening so we can deeply understand how our organisation can be responsive and deliver culturally secure services.

We are at the beginning of developing our Reconciliation Action Plan and the next year will involve more conversations, listening and learning. This is an exciting time where we are well prepared to embrace changes and in the coming year create more opportunities to involve the people we support in the governance of our organisation.

Mark Luca
Chairperson

CEO report



Quality, compliance and consolidation goals shaped the previous financial year for Far North Community Services. The Disability Royal Commission, The NDIS Review and preparation for our second external Certification Audit sharpened our focus on what is important and needed to deliver quality services. We demonstrated our commitment to quality with the employment of a new Quality and Compliance Manager and Operations Manager.

We have spent the past year listening and learning, watching the ever-growing number of new and typically unregistered providers entering the region and thought hard about what makes a culturally secure, safe and quality service.

We have read the Disability Royal Commission stories of what can go wrong in the delivery of services, directly impacting people with disability when the foundational goals of the service are skewed to profit, growth, risk taking and self promotion. We have read the stories of the direct impact for First Nations people when services are not culturally secure, local and consistent.

Our organisation has firmed up its commitment to quality, being person and family centred and culturally secure. We respect and support choice and control and know there are many reasons why there is a need for different service models and ways for people to manage their NDIS supports and services.

I visited every region this year to meet with people we support, staff and stakeholders to listen to feedback on what we need to do better and what is working. I always enjoy meeting with the people we support and our staff across the region and hearing in person the positive impact of the supports and services we deliver. Our reconciliation action plan, workforce plan and flexible approaches to attract and retain staff will shape our work for the next year.

HDAA completed our interim certification audit which focused on governance and management of the organisation. The final report evidences our commitment to strong governance and quality with compliance with the Quality Indicators for Disability Services.

The devastating floods in Fitzroy Crossing in January 2023 caused significant hardship and distress for many people we support and their families. It took time to reestablish services as people were traumatised and being together was the most important thing immediately following the floods. Our staff who live and work in the Fitzroy Valley were also impacted along with our office. The staff are to be highly commended for the care they demonstrated for each other, people we support and the broader community during this extremely difficult time.

Kathy Hough

Chief Executive Officer



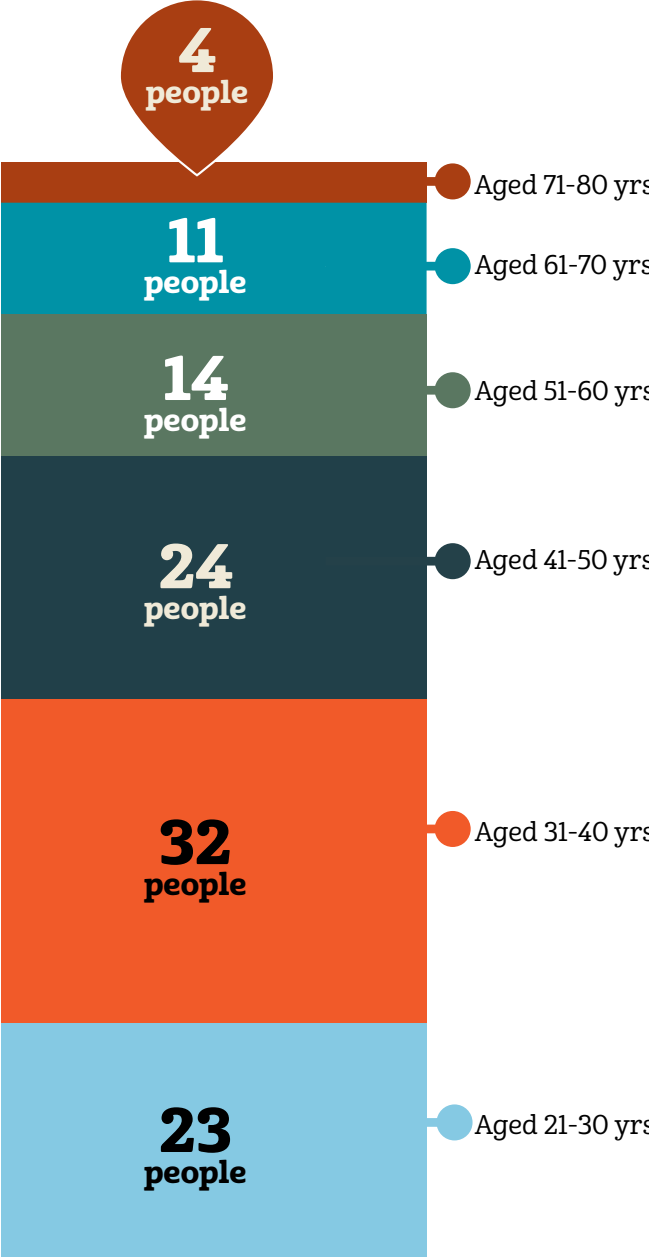
Kathy and Marketing Communications Officer Jesse address attendees of the Broome Far North Community Services Reconciliation week celebration in February 2023.

Our people

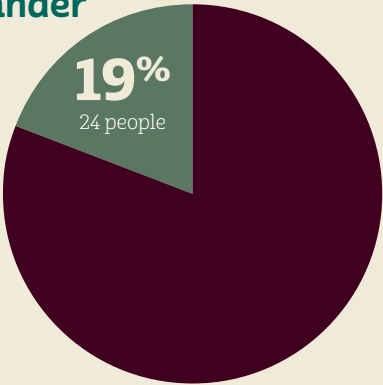
Skilled staff

HR Manager Michael and HR Officer Brooke at the 2023 WA Disability Support Awards evening.

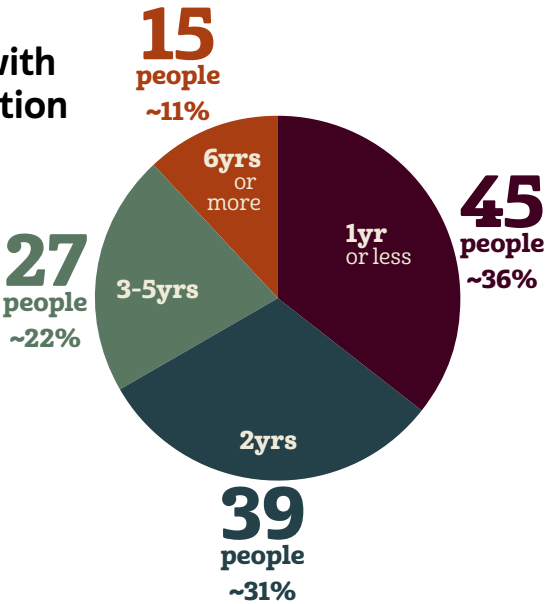
Workforce Age groups



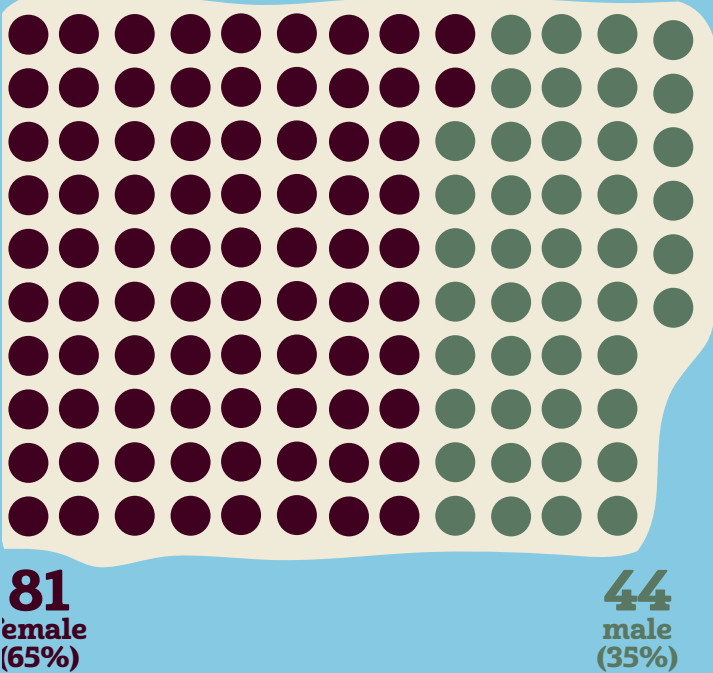
Staff Identifying as Aboriginal/ Torres Strait Islander



Years of service with organisation



Workforce gender





Above: Mitchell Corporate Group's cultural awareness training is delivered to Far North Community Services staff in Broome.



Above: Wendy from our Finance department undertakes fire safety training in Broome.

Training

Far North Community Services has a dedicated commitment to training and individual training plans are developed for every staff member

Developing the cultural security of our staff

In the last 12 months, Far North Community Services has continued our focus and commitment to developing cultural security for staff.

Linda Mitchell moved into the role of Aboriginal Liaison Officer.

Work was commenced on Far North Community Service's reconciliation action plan.

In the West Kimberley, we engaged Mitchell Corporate Group to provide face to face cultural awareness training. Immersion cultural awareness training Miriwoong Gageroong deliver training for our East Kimberley workforce.

Designated Area Migration Agreement (DAMA)

The East Kimberley Chamber of Commerce and Industry (EKCCI) is the Designated Area Representative for the East Kimberley Designated Area Migration agreement (EK DAMA).


The DAMA enable employers to enter into a contract with the Commonwealth for five years to enable them to sponsor overseas workers under the following visa programs'

- Temporary Skills Shortage (TSS) Subclass 482 visa
- Skilled Employer Sponsored Regional (Provisional) (SESR) Subclass 494 visa
- Employer Nomination Scheme (ENS) Subclass 186 visa

The DAMA is developed when there is a genuine and significant demand for workers in particular occupations that can't be met within the Australian labour market.

Far North Community Services Community a DAMA agreement to sponsor 12 workers over the next 5 years with a breakdown of 5 TSS, 5 SESR and 2 ENS.

Far North Community Services has utilised 75% of our available sponsorship agreements in the first year of the DAMA due to the demand for workers in the East Kimberley region. This provides stability and continuity of service for people accessing services with a percentage of our workforce guaranteed for 3 – 5 years in an area with a high turnover rate.



Broome staff gather at a morning tea to thank and farewell support coordinators Tony and Raymond.

Support Coordination

Following a review, the Board of Far North Community Services made the strategic decision to cease support coordination services. When the NDIS was first rolled out in the region, there were no support coordination service providers in the Kimberley. The Board determined that the market had grown sufficiently to support choice and control and ceasing this program area would reduce the risk of any perceived conflict of interest for the organisation.

Upon cessation of the service, our Community Services Support Coordinators Tony and Raymond chose to embrace new opportunities and established their own service. Far North Community Services is extremely grateful for all their efforts and hard work during their time with the organisation.

Governance

Interim audit

As a registered provider, Far North Community Services is audited every 18 months, with one comprehensive and one interim audit in a three year rolling cycle.

In April 2023, we welcomed Robyn DeJonge and Anne Bradley from HDAA to assess our compliance with the delivery of high intensity supports and governance of our organisation.

With strong governance and management noted and good practices in preparation for emergency management, we were pleased with the recommendations for improvements being limited to updates to recording templates for urinary catheter care to better reflect the support provided by external agencies such as Silver Chain and a commitment to continuing to transfer all risk assessments onto our new and improved assessment template.

The excellent results of our interim audit are recognition of the importance our organisation places on safe, quality services.

Kathy, Piers and Rosalind deliver a workshop with Derby staff



Relationships and networks

Our vision is that *communities are enriched by the inclusion of all people*. We can't achieve this alone and the partnerships we develop and nurture help us to achieve inclusion, celebrations of all peoples contributions and make our communities more welcoming and great places to live.



Agunya Community Enterprise

Far North Community Services have partnered with Agunya to support young men at risk of homelessness and contact with the criminal justice system with small grants for funded support and on-country camps.

In October 2022, CEO Kathy and Operations Manager Piers met with Agunya and other potential stakeholders in a remote area of the Dampier Peninsula to explore opportunities to support at-risk young men with on-country cultural camps.

Relationships and networks

Victor Patrick performs one of his original songs at the Derby World Autism Day Celebration in April. The celebration was also used to open the *Derby Ability Group* meeting space, a large meeting room Far North has designated for use exclusively by Victor's group.

Victor Patrick

We admire Victor Patrick and his resolve to advocate for people with disability, to ensure government and key decision makers understand what it is like to live in the Kimberley, to be an Aboriginal person who lives with disability, how to end discrimination and how to ensure the voice of people with disability is heard.

Far North Community Services support the Derby Ability Group and value the grass roots and organic nature of its development and the learnings for our organisation from this partnership. Our planning has begun for the next IDPWD event and welcome the celebrations led by Victor.

Relationships and networks

Department of Communities WA Disability Legislation Reform Consultation

In her role as a member of the Disability Services Commission Board and WA Disability Advisory Council, Far North Community Service's Linda McSherry assisted with the facilitation of consultations in Broome, Derby and Kununurra.

Linda McSherry co-facilitating the WA Disability Legislation Reform Consultation with a representative from the Department of Communities at the Liyan-ngan Nyirrwa Cultural Wellbeing Centre Yawuru in Broome.

Council of Regional Disability Services (CORDS)

Far North Community Services hosted the Quarterly meeting of the Council of Regional Disability Services (CORDS) at our Broome office in May 2023. Established in 2004, CORDS is a coalition voice for regional organisations working in the disability sector in WA.

Relationships and networks

Developmental Disability WA

Developmental Disability WA (DDWA) visited Broome to facilitate a chat about 'Your Services Your Rights'. Far North Community Services assisted Beth and John from DDWA with a BBQ lunch and setting for attendees. The discussion provided opportunity for people living with an intellectual disability to learn about their rights and provide skills to speak up and get involved.

Habilitas

Far North Community Services are working closely with Habilitas, a WA based registered Specialist Disability Accommodation (SDA) provider.

This partnership aims to secure accessible, affordable housing for people in our region.

Beth and John from DDWA discussing 'Your Services, Your rights', in Broome.

Relationships and networks

Aged care

In addition to providing NDIS services across the region, our Therapy team have a strong collaborative working relationship with Juniper Aged Care in Kununurra, Fitzroy Crossing and Derby. We have also forged new relationships with Menkawum Ngurra in Halls Creek and Germanus Kent in Broome. Our therapists are sub-contracted to undertake specialist assessments, intervention and training programs including dysphagia management, mobility assessments and manual handling training at these sites where historically little to no therapy input has been available to residents and staff. This service has expanded and is now regularly requested.

OT Amber, Physio Sophie and Halls Creek support worker Wendy deliver a therapy on country session for participants in November 2022.

Allied Health Students

Far North Community Services value the development of the allied health profession and supervising students supports our therapists to refine their clinical reasoning and further develop leadership skills.

We have enhanced our partnership with Marjalin Kimberley Centre for Remote Health in both continued hosting of final year Occupational Therapy students in Broome and have added Physiotherapy placements in both Broome and

Kununurra. One Physiotherapy student travelled from LaTrobe University in Victoria to undertake her final year placement with our Broome team. Marjalin in Kununurra have also afforded our Therapy team use of their facilities which has further enhanced connection. We have now formed a partnership with Curtin and Notre Dame Universities and will be hosting Occupational Therapy, Speech Pathology and Physiotherapy students on final year placements in Broome and Kununurra on an ongoing basis.



Far North Community Services Ltd

General Purpose Financial Report - Simplified Disclosures

ABN 82 614 438 658

For the year ended 30 June 2023

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Directors Report

Far North Community Services Ltd For the year ended 30 June 2023

The Directors of Far North Community Services Ltd present their report together with the financial statements for the financial year ended 30 June 2023 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	30/6/22
Justin Mortley	Secretary	25th August 2016	
Hayley Haas	Director	25th August 2016	
Mark Luca	Director	22nd October 2018	
Jennifer Payne	Director	17th December 2018	

Qualifications, Experience and Special Responsibilities of Directors and Key Personnel

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.

Piers Yates-Round (Operations Manager)

Piers is a qualified social worker with over 30 years' experience working in child protection, mental health, prisons and private practice in rural and remote setting within Australia and internationally. Piers has also assisted the Family Court of Western Australia with Single Expert Witness Reports. At the age of 17 he joined the Australian Army Infantry Corps and progressed to the role of Military Police where he worked for six years. Piers has a long history with the Kimberley having first visited Broome in 1979 during which time he worked to build the cattle yards on Port Drive and develop Shamrock Station.

Peter Martin (Corporate Services Manager)

Peter is an accounting professional with extensive experience within the commercial and not for profit sectors. Peter worked professionally within the manufacturing, mining, agricultural and public health sectors before venturing to the Kimberley where he spent 10 years working within Aboriginal Corporations. Peter brings a wealth of practical commercial accountability.

Jilyan Pratt (Accountant)

Jilyan is a qualified accountant with over 25 years' experience which includes financial accounting, payroll, company secretary and consultant for small to large businesses. She has worked with diverse clients across a wide range of sectors to develop successful businesses and teams. Jilyan has been a consultant with Far North for four years and she is focused on the importance of teamwork to ensure Far North continues to operate at the highest standard. Jilyan graduated from the University of Western Australia in 1996 with a Bachelor of Commerce (Accounting & Finance). She worked in the tax division at Hall Chadwick for four years where she qualified as a Chartered Accountant.

Rebecca Hunt (Therapy Manager)

Rebecca has worked across health, aged care, disability and education sectors throughout her 30 year professional career, with the past 16 years being in a regional community based setting. She qualified as a Physiotherapist and additionally has completed a Master of Science in Community Based Rehabilitation and a PhD. Rebecca has extensive experience in management of multi- and trans-disciplinary teams, particularly in regional settings and enjoys supporting both staff and participants face to face and remotely. She has worked predominantly in the not-for-profit sector and has an in depth understanding of government funded systems as well as other funding models, including the NDIS, to enable coordinated and flexible service delivery. In her spare time Rebecca enjoys water sports and community activities. She is excited to be part of the Far North team and immerse herself in the Kimberley.

Michael Chuitare (Human Resources Manager)

Hospitality studies at South Metropolitan TAFE opened a wide range of opportunities for Michael. Soon after completing his Advanced Diploma, Michael entered the second year of a Bachelor Degree in Human Resource Management at Edith Cowan University. Michael continued working in hospitality at supervisory and managerial levels while furthering his studies. In 2010, Michael completed a Masters of Business Administration (MBA) and took up an opportunity to work with mining contractor, Compass Group as a Catering Supervisor in Port Hedland and at the Gorgon Project on Barrow Island. Michael joined Far North in July 2021 as a passionate HR practitioner and progressed to current role of A/HR Manager.

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
Justin Mortley	10	6
Hayley Haas	10	9
Mark Luca	10	8
Jennifer Payne	10	8

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.

The Directors made the decision to cease the delivery of support coordination services on the 30th June 2023 following a strategic plan review, consideration of potential and or perceived conflict of interest, potential changes to the NDIS rules and regulations in relation to being a service provider and support coordinator arising from the NDIS Review and Disability Royal Commission.

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 \$357,626 (2022: \$553,537).

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 2023 the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2022: \$50).

Indemnifying Officers or Auditor

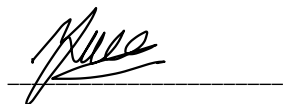
During the year, the Company paid a premium to insure officers of the Company, including directors, the company secretary, public officers and employees. The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers in 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.

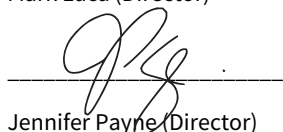
Auditor's Independence Declaration

The auditor's independence declaration for the financial year ended 30th June 2023 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 25th day of October 2023.



Mark Luca (Director)



Jennifer Payne (Director)

Directors Declaration

Far North Community Services Ltd For the year ended 30 June 2023

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 2023 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 25th day of October 2023.

Director: Mark Luca



Director: Jennifer Payne



Statement of Comprehensive Income

Far North Community Services Ltd

For the year ended 30 June 2023

	NOTES	2023	2022
Operating Income			
Revenue	2	16,279,171	15,432,951
Other Income	3	171,314	126,600
Total Operating Income		16,450,485	15,559,551
Operating Expenses			
Employee Benefits Expense	4	10,510,898	9,410,058
Depreciation Expense		442,193	751,673
Amortisation Expense		14,400	14,400
Marketing Expense		40,585	78,729
Occupancy Costs		710,373	447,953
Finance Costs		129,823	63,735
NDIA Plan Management Expenses		1,482,199	1,483,736
Other Operating Expenses		2,762,389	2,755,731
Total Operating Expenses		16,092,859	15,006,015
Net Surplus		357,626	553,537

The accompanying notes form part of these financial statements.

Statement of Financial Position

Far North Community Services Ltd

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash & Cash Equivalents	5	2,016,073	1,392,671
Trade & Other Receivables	6	2,455,631	2,502,364
Other Assets	7	462,273	1,166,982
Total Current Assets		4,933,977	5,062,017
Non-current Assets			
Right of Use Assets	18	438,269	863,984
Property, Plant & Equipment	9	6,273,204	3,933,437
Intangible Assets	10	9,920	24,320
Other Non-Current Assets	7	15,703	1,480
Total Non-current Assets		6,737,096	4,823,221
Total Assets		11,671,073	9,885,238
Liabilities			
Current Liabilities			
Borrowings	11	3,882	11,357
Trade & Other Payables	12	1,115,762	938,874
Other Current Liabilities	13	598,911	821,126
Lease Liabilities	19	254,302	569,566
Provisions	14	693,201	591,825
Total Current Liabilities		2,666,058	2,932,748
Non-current Liabilities			
Loans	15	1,819,841	-
Provisions	14	314,368	261,551
Non-Current Lease Liabilities	19	229,468	407,227
Total Non-current Liabilities		2,363,677	668,779
Total Liabilities		5,029,735	3,601,526
Net Assets		6,641,337	6,283,711
Equity			
Retained Earnings		6,636,337	6,278,711
Reserves		5,000	5,000
Total Equity		6,641,337	6,283,711

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

Far North Community Services Ltd
For the year ended 30 June 2023

	NOTES	2023	2022
Equity			
Retained Earnings			
Opening Balance		6,278,711	5,725,175
Total Comprehensive Income		357,626	553,537
Total Retained Earnings		6,636,337	6,278,711
Reserves			
Opening Balance	16	5,000	5,000
Total Reserves		5,000	5,000
Total Equity		6,641,337	6,283,711

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Far North Community Services Ltd For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts from Grants	2,640	476,755
Receipts from customers	16,732,452	14,252,943
Cash receipts from other operating activities	281,020	127,829
Interest Received	177	1,426
Payments to clients, suppliers and employees	(15,060,764)	(14,383,283)
Net Cash Flows from Operating Activities	1,955,524	475,669
Investing Activities		
Proceeds from sale of property, plant and equipment	259,433	217,539
Payment for property, plant and equipment	(2,798,866)	(2,888,387)
Other cash items from investing activities	-	(191)
Net Cash Flows from Investing Activities	(2,539,433)	(2,671,039)
Financing Activities		
Lease Interest Paid	(28,767)	(45,258)
Chattel Mortgage Interest Paid	(17,907)	(18,477)
Lease Payments	(357,546)	(627,409)
Chattel Mortgage Payments	(118,660)	(106,136)
Loan Proceeds	1,961,725	-
Loan Repayments	(141,883)	-
Interest Expense	(82,177)	-
Net Cash Flows from Financing Activities	1,214,785	(797,280)
Other Activities		
Gain on Sale of Assets	-	38,768
Total Other Activities	-	38,768
Net Cash Flows	630,877	(2,953,882)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	1,381,314	4,335,196
Net change in cash for period	630,877	(2,953,882)
Cash and cash equivalents at end of period	2,012,190	1,381,314

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Far North Community Services Ltd For the year ended 30 June 2023

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

The Company 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.

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 recognised revenue as follows:

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 receive and consume 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.

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.

(c) Leases

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.

(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.

(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.

(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.

(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) 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.

(o) 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.

(p) Economic Dependence

The Company is dependent upon NDIS participants choosing Far North Community Services as their service provider and some services are dependent on Far North Community Services 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.

(q) 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(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 likelihood 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.

	2023	2022
2. Revenue		
Operating Revenue		
Government Grants	125,961	86,869
Fees for Service	16,153,210	15,346,082
Total Operating Revenue	16,279,171	15,432,951
Total Revenue	16,279,171	15,432,951

	2023	2022
3. Other Income		
Gain on Sale of Assets	20,347	38,769
Interest Income	177	1,426
Sundry Income	150,790	86,405
Total Other Income	171,314	126,600
	2023	2022

4. Employee Benefits Expense

Wages, Salaries & Allowances	9,236,337	8,440,869
Superannuation	851,324	728,613
Workers Compensation Insurance	263,412	268,987
Employee Benefits Provision Expense	159,825	(28,411)
Total Employee Benefits Expense	10,510,898	9,410,058
	2023	2022

5. Cash and Cash Equivalents

Cash at Bank	1,995,016	1,369,167
Cash on Hand	-	2,625
Short Term Deposits	21,056	20,879
Total Cash and Cash Equivalents	2,016,073	1,392,671
	2023	2022

Reconciliation of Cash shown in Statement of Cash Flows

Cash and Cash Equivalents	2,016,073	1,392,671
Credit Card Liabilities	(3,882)	(11,357)
Total Reconciliation of Cash shown in Statement of Cash Flows	2,012,190	1,381,314
	2023	2022

Reconciliation of Net Surplus to Net Cash Flows from Operating Activities

Net Surplus for the period	357,626	553,537
Depreciation and Amortisation Expense	456,593	766,073
Loss on Sale of Assets	8,399	-
Increase in Trade & Other Receivables	46,733	(786,039)
Increase in Other Assets	1,182,475	615,024
Increase in Trade & Other Payables	169,781	(1,278,900)
Increase in Other Liabilities	(420,275)	634,385
Increase in Provisions	154,192	(28,411)
Total Reconciliation of Net Surplus to Net Cash Flows from Operating Activities	1,955,524	475,669

	2023	2022
6. Trade & Other Receivables		
Trade Debtors	2,391,438	2,314,200
Less: Provision for Doubtful Debts	(50,000)	(25,000)
GST	112,856	118,805
Other Debtors	-	93,023
Borrowing Costs	1,337	1,337
Total Trade & Other Receivables	2,455,631	2,502,364

	2023	2022
7. Other Assets		
Current		
Prepaid Expenses	449,490	489,605
Accrued Income	-	632,040
Other Current Assets	-	22,800
Other Financial Assets	12,783	22,538
Total Current	462,273	1,166,982
Non Current		
Client Funds Held	15,703	1,480
Total Non Current	15,703	1,480
Total Other Assets	477,976	1,168,462
	2023	2022

8. Financial Assets & Liabilities

Financial Assets		
Cash & Cash Equivalents	2,016,073	1,392,671
Trade & Other Receivables	2,920,824	2,993,448
Other Assets	12,783	654,577
Total Financial Assets	4,949,680	5,040,696
Financial Liabilities		
Current Loans & Borrowings	3,882	11,357
Trade & Other Payables	1,115,762	939,834
Other Liabilities	522,427	959,152
Non Current Loans & Borrowings	1,819,841	-
Total Financial Liabilities	3,461,913	1,910,344
Total Financial Assets & Liabilities	1,487,767	3,130,353

	2023	2022
9. Property, Plant & Equipment		
Freehold Land & Buildings		
Freehold Land and Buildings	5,910,733	3,411,818
Less: Accumulated Depreciation on Freehold Land and Buildings	(7,202)	(1,804)
Total Freehold Land & Buildings	5,903,531	3,410,014
Plant & Equipment		
Plant & Equipment	110,446	99,346
Less: Accumulated Depreciation on Plant & Equipment	(96,783)	(93,028)
Total Plant & Equipment	13,664	6,319
Motor Vehicles		
Motor Vehicles	1,048,075	1,048,075
Less: Accumulated Depreciation on Motor Vehicles	(751,914)	(603,834)
Total Motor Vehicles	296,161	444,242
Building & Leasehold Improvements		
Buildings & Leasehold Improvements	206,974	200,316
Less: Accumulated Depreciation on Buildings & Leasehold Improvements	(147,126)	(127,453)
Total Building & Leasehold Improvements	59,848	72,863
Total Property, Plant & Equipment	6,273,204	3,933,437
	2023	2022

Reconciliation of Property, Plant & Equipment

Property, Plant & Equipment		
Opening Balance	3,933,437	2,471,646
Assets Purchased During the Year	2,516,673	1,674,400
Disposals	-	(4,038)
Total Property, Plant & Equipment	6,450,110	4,142,008
Depreciation	(176,906)	(208,571)
Total Reconciliation of Property, Plant & Equipment	6,273,204	3,933,437
	2023	2022

10. Intangibles

Intangibles	98,120	98,120
Less: Accumulated Amortisation on Intangibles	(88,200)	(73,800)
Total Intangibles	9,920	24,320

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.

	2023	2022
Reconciliation of Intangibles		
Opening Balance	24,320	38,720
Additions	-	-
Disposals	-	-
Amortisation Expense	(14,400)	(14,400)
Total Reconciliation of Intangibles	9,920	24,320
	2023	2022

11. Borrowings

Current		
Credit Card Liabilities	3,882	11,357
Total Current	3,882	11,357
Total Borrowings	3,882	11,357
	2023	2022

12. Trade & Other Payables

Trade Payables	790,133	500,719
Other Creditors & Accruals	325,629	438,155
Total Trade & Other Payables	1,115,762	938,874
	2023	2022

13. Other Liabilities

Current		
Contract Liabilities	268,125	389,586
Chattel Mortgages	330,787	431,540
Total Current	598,911	821,126
Total Other Liabilities	598,911	821,126
	2023	2022

14. Provisions

Current		
Annual Leave	528,299	471,702
Personal Leave	157,416	103,656
TOIL	7,485	16,467
Total Current	693,201	591,825
Non Current		
Long Service Leave	314,368	261,551
Total Non Current	314,368	261,551
Total Provisions	1,007,568	853,376

	2023	2022
15. Loans		
CBA Loan 4914	674,778	-
CBA Loan 4906	385,615	-
CBA Loan 6012	759,448	-
Total Loans	1,819,841	-

These loans were taken out to purchase properties in Broome, Derby and Kununura. Security is held by CBA with a first registered mortgage across 3 properties along with a general security interest comprising of first ranking charge over all present and after acquired property.

	2023	2022
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

	2023	2022
17. Auditor Remuneration		
Auditor Review of Financial statements	20,036	19,500
Other fees and charges	-	-
Total Auditor Remuneration	20,036	19,500

18. Right of Use Assets

The Company's current value of Right of Use assets are as follows:

	2023	2022
Right of Use Assets		
Right-of-use Assets	1,855,239	2,318,644
Less Accumulated Depreciation of Right-of-use Assets	(1,416,970)	(1,454,660)
Total Right of Use Assets	438,269	863,984

19. Right of Use Liability

The Company's current value of Right of Use liabilities are as follows:

	2023	2022
Lease Liabilities		
Lease Liabilities	254,302	569,566
Non-Current Lease Liabilities	229,468	407,227
Total Lease Liabilities	483,770	976,794
	2023	2022
Right of Use Liability		
Opening ROU Liability balance	976,794	1,555,018
Add: New ROU Liabilities	107,138	142,067
Less: ROU Lease Payments	(357,546)	(627,409)
Less: ROU Liabilities disposed	(272,355)	(138,140)
Interest on MV Leases	29,739	45,258
Closing ROU Liability balance	483,770	976,794

20. 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 2023 and future minimum operating lease payments for 2023 are as follows:

	2023	2022
Minimum Lease Payments Due		
Within 1 year	154,346	121,008
1 to 5 years	-	-
After 5 years	-	-
Total Minimum Lease Payments Due	154,346	121,008

21. Contingent Liabilities

There are no contingent liabilities that have been incurred by the Company during the financial year ended 30 June 2023 or at the date of this report.

22. 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.

Transactions with related parties

No transactions between related parties during the financial year.

Transactions with Key Management Personnel

Key management represent executive members of the Board of Directors of the Company including the Chief Executive Officer, Operations Manager, Corporate Services Manager, Accountant, Therapy Manager and Human Resources Manager for the 2023 financial period. There is a significant increase in the expenses noted in 2023 from 2022 due to the inclusion of Operations Manager, Accountant and Human Resources Manager as key personnel for 2023.

Remuneration of key management personnel for the financial period includes the following expenses:

	2023	2022
Remuneration		
Short term employee benefits	886,538	327,854
Long term employee benefits	26,860	14,411
Total Remuneration	913,398	342,265

23. 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.

24. Capital Commitments

The Company has no capital commitments in relation to the financial year ended 30 June 2023.

25. 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.

26. 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 2023, the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2022:\$50).

Auditor's Independence Declaration

Far North Community Services Ltd
For the year ended 30 June 2023

To be provided by Australian Audit

Date: XX

Independent Auditor's Report

Far North Community Services Ltd
For the year ended 30 June 2023

To be provided by Australian Audit

Date: XX

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