

Annual Report **2023/2024**



far north
community services

About Far North Community Services

We are a not-for-profit registered National Disability Insurance Scheme (NDIS) provider.

Established in 2016, our team have many years' experience supporting people with disability and their families. We work in partnership with you and your family to provide quality, flexible and people centered supports to help you achieve your goals.

Our offices are in Broome, Derby, Fitzroy Crossing, Halls Creek and Kununurra, and we deliver services across the Kimberley.

At Far North Community Services we believe in inclusion, keeping families strong, respecting and celebrating culture and working with you in the proper way to empower you to manage your NDIS plan.

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.

Our Values

Understanding – We understand people are faced with real challenges

Inclusion – We work to the strength of all people

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

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

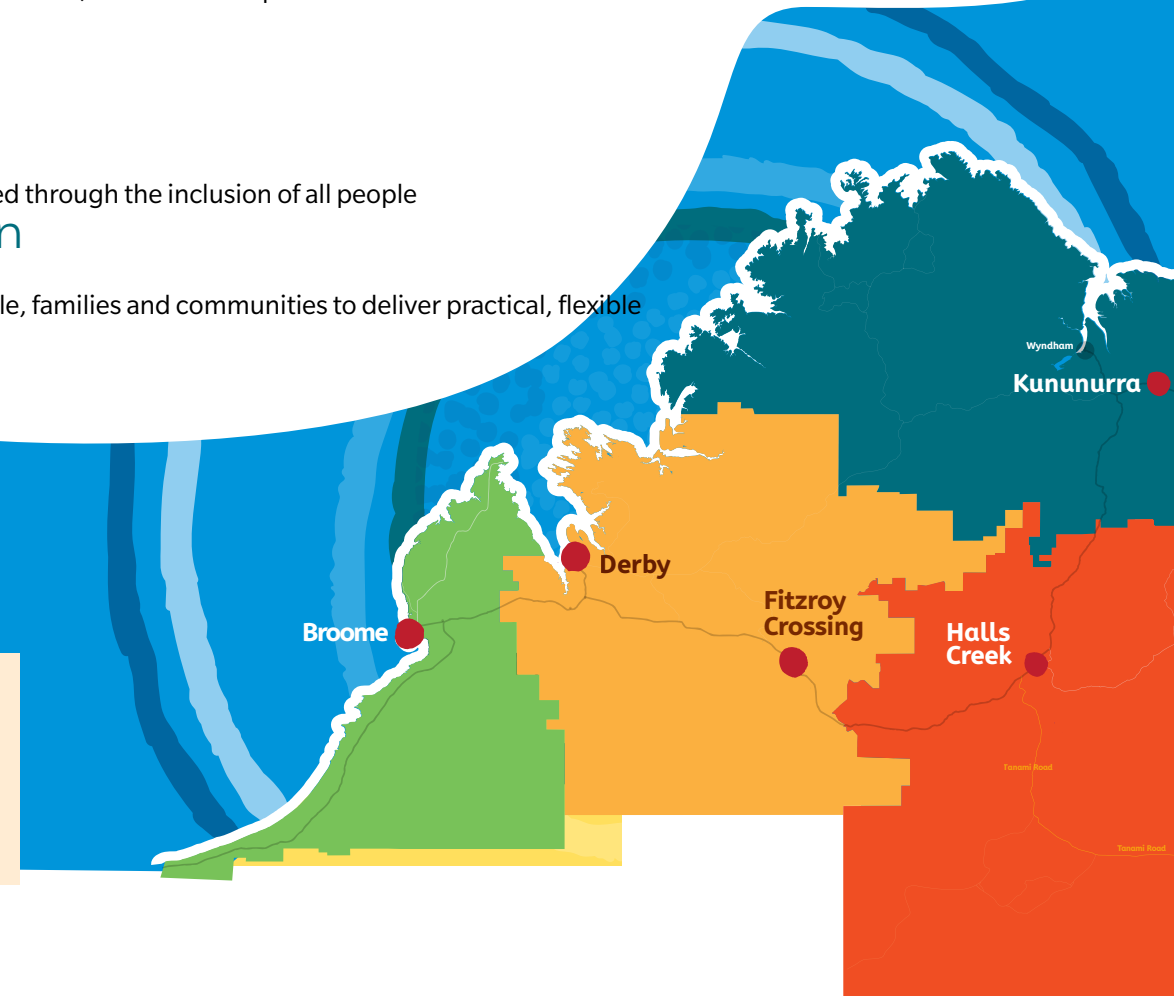
Consistency – We are skilled, reliable and dependable

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



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Our Vision

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

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.

Intensive Family Support Services for respite are funded by the Department of Communities and include services such as having a break, residential respite and skill development. The respite is available for people who have disability, but not on the NDIS or who do not have respite in their NDIS plan. These short term non recurrent respite services support families to remain in their caring role and to stay together. Where informal caring relationships have broken down they can support people during a transition period, whilst they apply for support from the NDIS.

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.

Core service outcomes

Our dedicated team provides person-centered supports across the Kimberley region and over the last year, we have had the joy of connecting with many participant success stories.

We are privileged to be able to share some here.

Throughout the last year, two Fitzroy Crossing based participants have presented their own radio programs with Wangki Yupurnanupurru community Radio 936AM. Wangki Yupurnanupurru reaches over 40 remote communities in the Valley, and is also accessible to stream across the world.

During the wet season, we provided support for a participant currently living in Broome to visit their home community of Fitzroy Crossing. This particular trip meant they were able to spend time with family, stay overnight at their grandfather's house, visit numerous place significant to the participant and facilitated an important reconnection with family and community.



In Broome, a participant and SIL home resident was supported to attend local Footy matches throughout the season. Each fixture provided opportunities for connection with family and friends from across the region, including communities such as Looma, Bidyadanga, and from places even further away such as Port Hedland.

Beside the footy visits, we were able to support him living his good life with regular church attendance, trips to Country and participation in cultural activities throughout the year.



This year we opened our Broome Community hub and a participant living with family has become more socially engaged through the Hub group activities.

With the accessible environment and inclusive approach from Hub staff, our participant socially engaged more actively and regularly each week and enjoyed many social experiences with other participants who attend group supports. With new confidence, he began swimming lessons at the Broome Recreation and Aquatic Centre (BRAC) and joined weekly peer support group sessions at Broome Regional Aboriginal Medical Service.





Above: East Kimberley therapy services have significantly expanded in the last year: 8 therapists are now based at the Kununurra hub. With increased space requirements, face to face therapy sessions now run from the main Kununurra office. Far North completed purchase of the entire Office building in April 2024, having previously rented the space.

Therapy Outcomes

Our Therapy Services continue rapid growth, and we are in high demand to provide services in all areas across the Kimberley.

Our team are flexible and quick in accepting referrals, and we don't have a waitlist. This means participants can access therapy services right away when needed. As a result, we've been receiving and accepting regular referrals from a range of sources all year.

Services offered include Occupational Therapy, Physiotherapy and Speech Pathology. Additional remote services are delivered through close coordination and collaboration between the local therapy team, the Therapy Manager, and key community stakeholders.

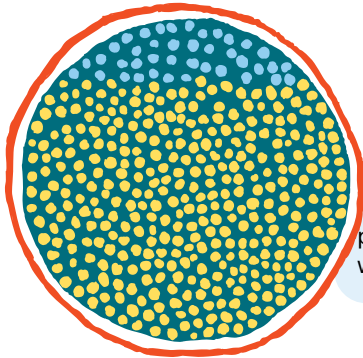
A Senior therapist structure was instituted in both West and East Kimberley to assist with Supervision of more junior staff, also providing opportunities for career progression and retention of experienced therapists. The role of Therapy Team Leader continued with a key focus on new referral processing and allocation to

appropriate therapist. Expansion from discipline specific supervision to overall team clinical supervision is planned approach going forward. This will provide support to the entire team in many ways and ensure quality service delivery to participants.

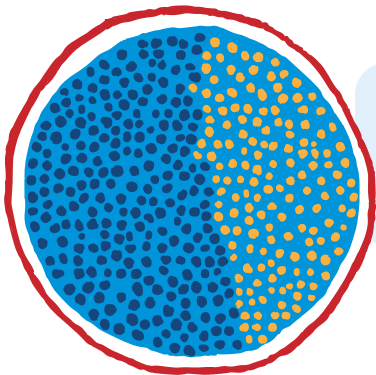
Far North Therapy Services is in a position of provider of choice across the Kimberley. We have been successful in recruiting the therapy team across the Kimberley to full capacity and retained most staff over the year. We have more applicants expressing an interest in working for the team than positions available.

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.

On Country Therapy groups, which originally commenced in Halls Creek, have expanded to Fitzroy Crossing, Derby and Kununurra. Participants involved in Therapy on Country groups enjoy activities such as fishing, cooking, art and bush walking whilst incorporating therapeutic exercise and strategies.



We deliver therapy services to ~400 participants across the region 90% of whom identify as First Nations people.

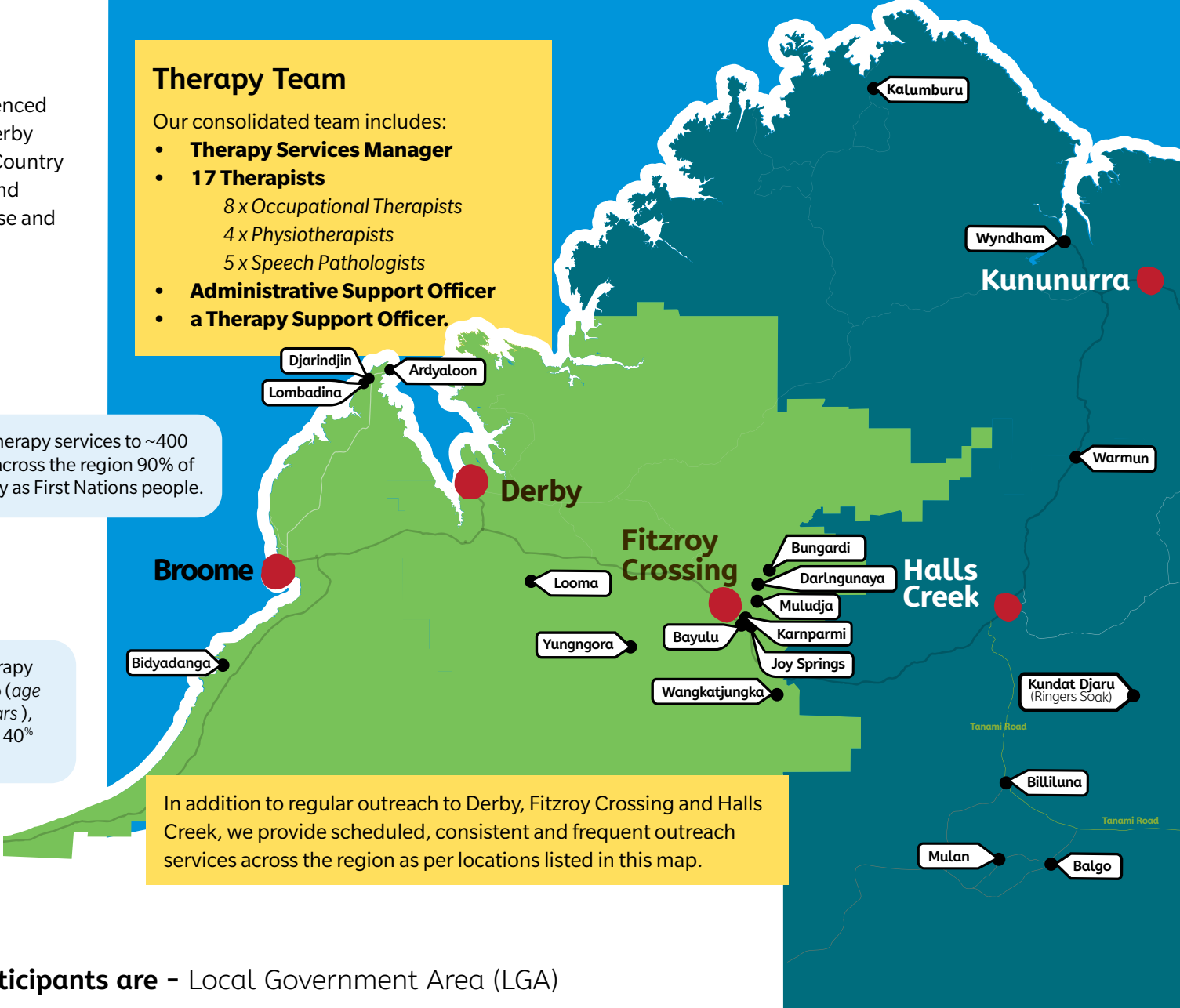


Of participants our Therapy team provide services to (age range of 3 years to 70 years), ~ 60% are **adults** and ~ 40% **children**.

Therapy Team

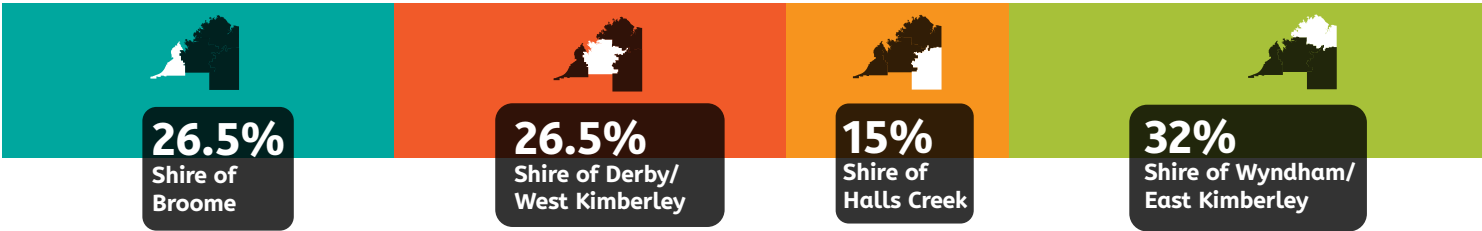
Our consolidated team includes:

- **Therapy Services Manager**
- **17 Therapists**
 - 8 x Occupational Therapists
 - 4 x Physiotherapists
 - 5 x Speech Pathologists
- **Administrative Support Officer**
- **a Therapy Support Officer.**



In addition to regular outreach to Derby, Fitzroy Crossing and Halls Creek, we provide scheduled, consistent and frequent outreach services across the region as per locations listed in this map.

Where our therapy participants are - Local Government Area (LGA)



Key moments

Infrastructure purchases

Far North purchased the entire building where our current office is located at 50 Coolibah Drive in Kununurra. We will now have access to both floors of the building and can consider further development. Purchasing the office gives the organisation demonstrates our commitment to having place-based services which will accommodate the needs of our growing workforce and number of people accessing services in the East Kimberley in the coming years.

In Halls Creek we bought a large semi-rural home which will be used to provide SIL services and respite for local people and those in the surrounding areas.



Broome Community Hub Opened

The Herbert Street Hub in Broome opened on the 8th April and began providing a number of services for the community immediately. The hub will eventually provide a base for our new outreach services.

Vehicle branding

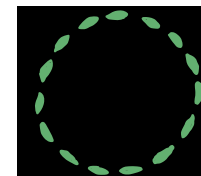
This year we began a rapid roll out of vehicle branding across the organisation's fleet. It has had immediate impact for our brand's presence across the region.

Uniforms

This year, a new uniform shirt was launched. The polo shirt features a based on original commissioned artwork by Thomas (TeeJay) Worrigal and features the Conkerberry tree, which grows throughout the region and is used in traditional medicines. The original framed piece hangs in the foyer of our Broome Office.



Stuffs/ healers (all variations)



Leaves (also have medical properties)



the orange/ yellow roots of the plant has medicinal properties when burnt

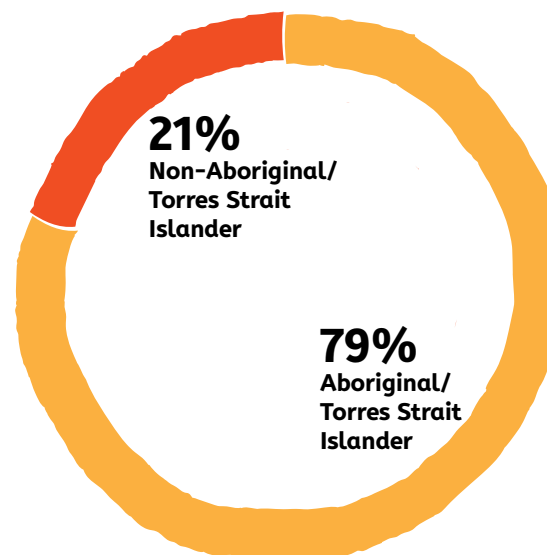
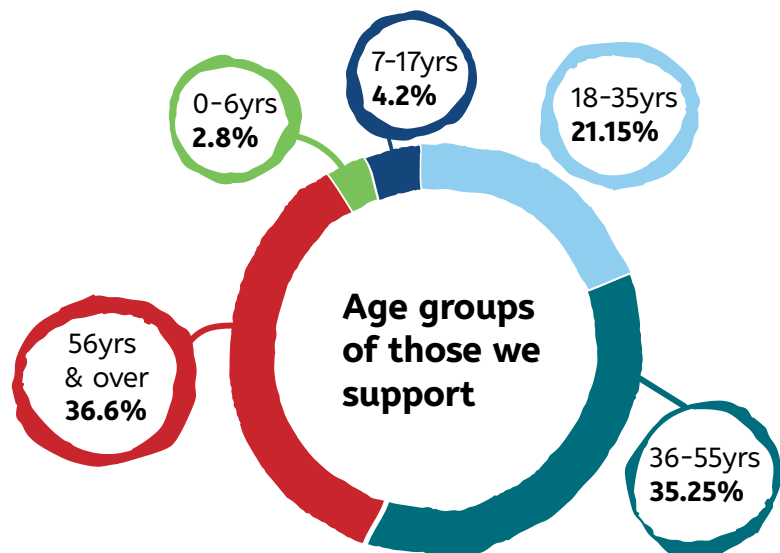


Berry bush/ tree (all variations)





Our participants



Where our support participants are - Local Government Area (LGA)





Chairperson report



The provision of support and services for people with disability in the Kimberley is made possible through the NDIS and Department of Communities. The NDIS is making a difference in people's lives and the support from the Department of Communities enables supports for people with disability who may not meet eligibility criteria for an individual NDIS plan.

As the number of providers in the region grows, people have more choice of who delivers their services, and we are pleased to report that the number of people choosing Far North Community Services as their provider of choice continues to grow. During our latest recertification assessment for the NDIS Quality & Safeguards Commission to maintain our registration as a provider, we met every practice standard with zero nonconformities, a result that demonstrates our commitment to quality, safety, human rights, and compliance.

Our priority areas of quality services and excellent staff, good governance, and relationships with stakeholders that support our vision and mission guide the work of our staff and strategic direction. We have also listened to the voices of people with disability, their carers and others from the Disability Royal Commission and NDIS Review and looked at how we can make improvements in our services.

Cultural security of the service we deliver, and workforce stability were key priorities during 23/24, to support the delivery of quality services and excellent staff. I am pleased to report that the organisation has taken proactive steps in each of these areas resulting in the creation of a new role as the Head of Indigenous Engagement and Community Relations and a stable and highly skilled workforce.

Our therapy services have continued to experience growth and our team of 20 now deliver therapy services to over 400 people across the region.

During the second half of 2024, we are consulting widely and developing our new strategic plan. I look forward to the finalisation of the plan and preparing for the next phase of maturity and growth of the organisation to support our vision that communities are enriched through the inclusion of all people.

Mark Luca
Chairperson

CEO report



Our organisation is maturing and this is resulting in continuous learning and improvement in the delivery of services. Our decision to create place based services, with local staff in each major town is becoming embedded. We now have a dedicated team of 140 staff across the Kimberley with a coordinator and support staff in each town, and regular planned travel by our therapy team into remote communities. Our therapy on country program is growing along with the respite services.

We have successfully completed our re-certification assessment against the NDIS Practice Standards with zero nonconformities. This has been the result of years of continuous improvement and hard work by many people. It is rewarding to know this is in place and we are delivering quality services and in a good position to keep on improving.

Whilst compliance and quality of service will always be of high importance, we will now bring in a stronger focus on how we support our staff. The District Area Migration Agreement (DAMA) has enabled the organisation to have a stable and skilled workforce. With a focus on training, we've introduced a comprehensive training framework to ensure staff have the necessary skills before supporting people, which will help keep everyone safe.

As we navigate the challenges of constant changes with the NDIS, we are also noticing that people with disability are becoming more empowered to speak up regarding their services, and how and who delivers them. We celebrate this and hope that this trend continues and people become more confident as this is one of the key aims of the NDIS.

Cultural safety for people we support and our staff and within our policy and process is being embedded and constantly improving. The creation of the new role for Head of Indigenous Engagement and Community Relations is having an impact. The conversations in our organisation are changing and our staff are more confident to ask questions and ensure we are respectful and culturally safe.

Our newly developed Outreach program has been made possible with funds from the Department of Communities, where we will be providing support for people with disability where carer relationships are at risk or have broken down. I commend and thank Dept Communities for supporting this trial and look forward to reporting on the positive difference outreach and new ways of working will make in the lives of people with disability.

We are wrapping up 2023/24 on a positive note, many improvements embedded and a strong stable, values driven workforce. These achievements are the result of teamwork, dedication to our vision, focus on goals and the drive to make a lasting and positive difference in the communities in which we live and work. I extend my thanks to everyone for the role you have played.

For the people we support, thank you for choosing Far North Community Services. We are committed to the highest level of service and look forward to strengthening our relationships with you in a way that builds trust and openness to feedback so we can respond and keep improving.

Kathy Hough

Chief Executive Officer

**The International Day of People with
Divisibility Event in Derby, December 2023.**



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Communities enriched through the inclusion of all people

Our Values

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Inclusion - we work to the strength of all people

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

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

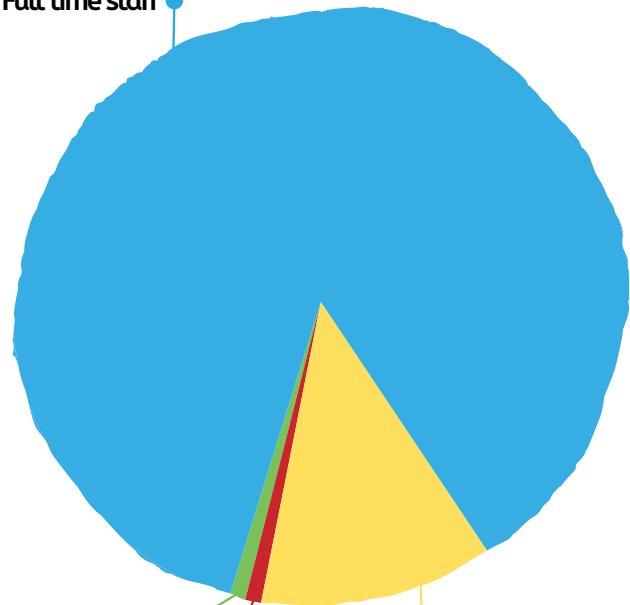
Responsive - we are flexible in delivering the best outcomes for families and communities

Our people
Skilled staff



116 Full time staff

1 Casual employee
1 volunteer
17 part time staff

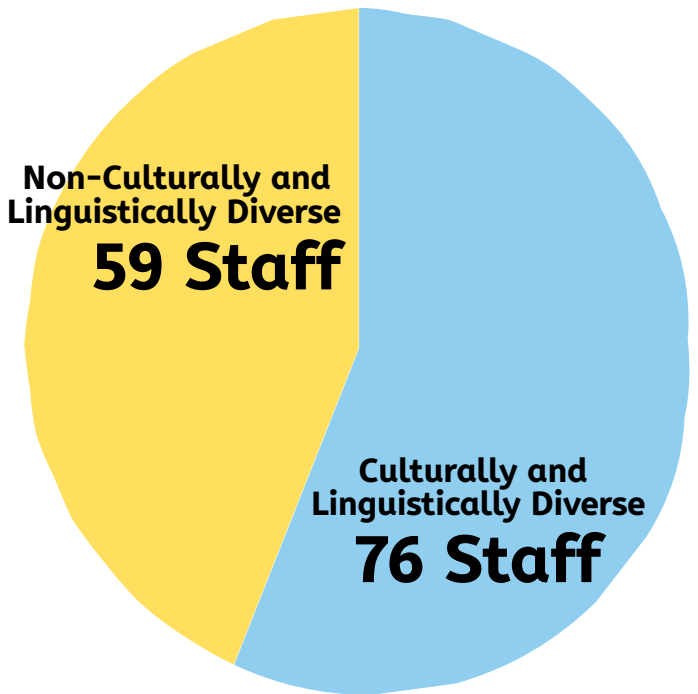


Non-Culturally and Linguistically Diverse

59 Staff

Culturally and Linguistically Diverse

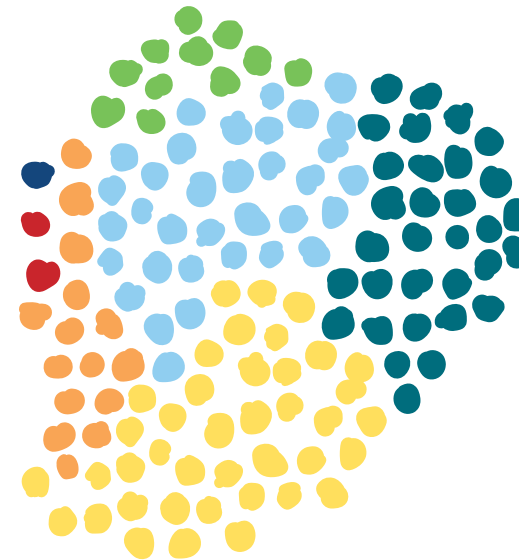
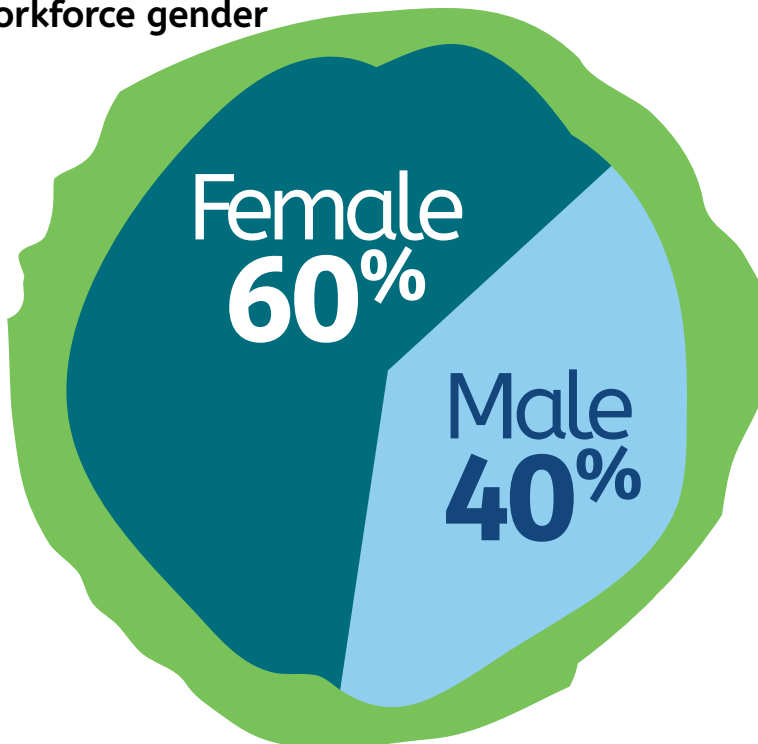
76 Staff



Workforce gender

Female
60%

Male
40%



Workforce ages (years)





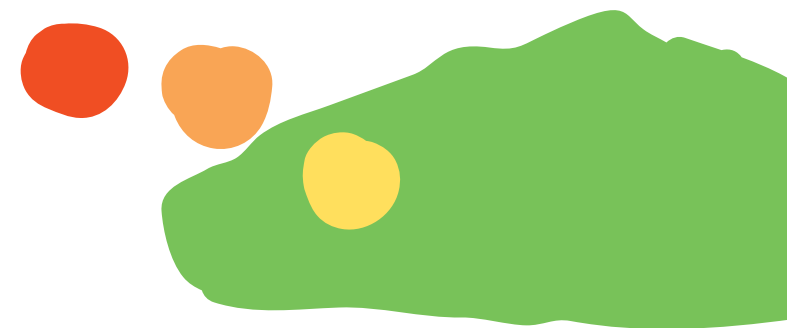
Developing the cultural security of our staff

Far North Community Services remains dedicated to ensuring cultural security for our staff. In the last year, Mitchell Corporate Group has provided face to face cultural awareness training to staff in the West Kimberley, and Miriwoong Gageroong has delivered Immersion cultural awareness training for our East Kimberley workforce.

Our Reconciliation Action Plan has progressed, and under guidance of our Aboriginal Advisory Group, is scheduled to launch in late 2024.

In May, we were extremely fortunate to celebrate Reconciliation Week at our Broome Community Hub with the very insightful and charismatic Yawuru Elder Di Appleby. Di delivered a Welcome to Country, shared stories and insights on reconciliation with staff, participants and community members at the celebration, and performed a smoking ceremony for our staff in attendance.

In June, Our staff celebrated 2024 Kullarri NAIDOC week with a Reconciliation Walk and Opening Ceremony. The walk started in Broome's Chinatown, and concluded in the gardens of Our Lady Queen of Peace Cathedral for the Opening Ceremony. The 2024 theme "Keep the Fire Burning! Blak, Loud and Proud" celebrated the unyielding spirit of Aboriginal communities.





Designated Area Migration Agreement (DAMA)

The Kimberley DAMA (previously East Kimberley DAMA) is an agreement between the East Kimberley Chamber of Commerce and Industry (EKCCI) and the Federal Government which allows employers operating in the Kimberley region to access a broader range of occupations than standard skilled migration avenues, and with numerous concessions.

Initially available only for the East Kimberley, the Federal Government announced in late 2023 that the East Kimberley DAMA would be expanded to include the entire region. Following the announcement, our board approved another 21 nominations for the Kimberley DAMA, in addition to an existing 10 nominations under the East Kimberley DAMA.



West Kimberley Careers Expo.

Far North hosted a stall at this year's West Kimberley Careers Expo 2024 to promote and provide information about careers in the disability sector. Jesse and Luciana hosted our stall and were on hand to connect with nearly 1,000 students from across the region. The expo provided students with an engaging setting to explore different industries, careers, and future opportunities.

Governance

This year, our Board reviewed all program areas.

The review highlighted that therapy services have been the fastest-growing part of our service delivery, with 14 new positions added in the past two years. A future direction of utilising the key worker model and truly embedding trans-disciplinary practice across the team will be a point of focus for the upcoming year. The Board also identified Supported Independent Living (SIL) services as a key area for future growth. There are few registered providers in the region who offer support for people with complex needs or those with approved restrictive practices in their behavior support plans, which means there's a high need for SIL services. NDIS rules and legislation prevents non-registered providers from delivering support to participants who have restrictive practices or whose plan is NDIA managed.

Comprehensive Audit preparation

As a registered provider, Far North Community Services is audited every 18 months. We undertake one comprehensive and one interim audit in a three year rolling cycle. In April last year, we engaged HDAA for our interim audit, which assessed our compliance with the delivery of high intensity supports and governance of our organisation and provided excellent results.

We now prepare for this year's comprehensive audit, which is scheduled for August.

Relationships and networks

Our vision is that **communities are enriched by the inclusion of all people.** We cannot achieve this alone.

We develop and nurture partnerships that help us to achieve inclusion, celebrate people and make our communities more welcoming and great places to live.



Relationships and networks

Therapy Research and training

Collaborative research on Huntington's Disease is in progress with our Therapy team and Huntington's Australia, who visit Kununurra and Halls Creek regularly.

Physiotherapy staff have also been involved in Honours research project: *This is why we are staying: Job satisfaction among Physiotherapists in the Kimberley region of Western Australia* - a study about what influences people to choose and stay in remote roles in the Kimberley region. Our Therapy Manager Rebecca also assisted the development of the research questions and the findings from the project were recently published in the Australian Journal of Rural Health.

Other therapy projects have led to the creation of processes and legally approved waivers for Aquatic Therapy and Mealtime Management.

In February, Rebecca collaborated with Notre Dame's Majorlin Kimberley Centre for Remote Health to deliver Key Word Sign Training with Senior Speech Pathologist and Behaviour Support Practitioner Jane Hunt. More than a dozen attendees participated in the training.

Aged care

In addition to providing NDIS services across the region, our Therapy team continued fostering our strong partnership with Juniper Aged Care in Kununurra, Fitzroy Crossing, and Derby. We also developed new relationships with Menkawum Ngurra in Halls Creek and Germanus Kent in Broome. Our therapists have been subcontracted to perform specialist assessments, interventions, and training programs, including dysphagia management, mobility assessments, and manual handling training at these sites, where residents and staff previously had little to no therapy support.

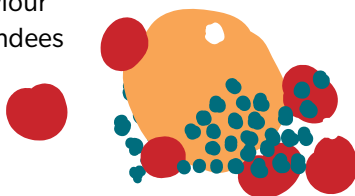


Above: Lauren Fosbery (speech pathologist) Rebecca Hunt (Therapy services manager), Jane Hunt (Key Word Sign trainer), Sam Bird (speech pathologist) and Madeline Bird (KAMS speech pathologist).

Allied Health Students

Our partnership with Majorlin Kimberley Centre for Remote Health continues to strengthen by hosting final-year Occupational Therapy students in Broome, and we've expanded to include Physiotherapy placements in both Broome and Kununurra from Curtin and Notre Dame Universities.

- Majorlin in Kununurra has also allowed our Therapy team to use their facilities, which has helped us build stronger connections. Hosting students brings huge benefits. We value helping to grow the allied health profession, and supervising students allows our therapists to improve their clinical skills and leadership abilities.
- This program also proves to be an effective recruitment strategy for Far North.



Relationships and networks



Linda with Dr Scott Hollier at the March workshop.

Centre for Accessibility Australia

Dr Scott Hollier and the team from the Centre for Accessibility Australia were in Broome in March delivering a digital access workshop. Our Quality & Safeguards Manager Linda McSherry and Marketing and Communication Manager Michael Dawson participated in the workshop with around a dozen other attendees. The workshop addressed topics such as practical accessibility techniques, Web Content Accessibility Guidelines (WCAG) standards, legal compliance and the outlook for future accessibility opportunities through the emergence of AI.

Disability Assembly Western Australia (DAWA) summit

Far North hosted a regional pod for the first DAWA summit meeting for 2024 'Living with Intellectual Disability in March. Challenging the Gaps'. Through our pod, the Kimberley became the first region to remotely participate in a DAWA summit. We were fortunate to be joined by carers, family members and those with lived experience - all of whom contributed to a Kimberley submission to inform the creation of a current list of gaps and challenges. This list has since been developed into a action list for State Based change.



Above: East Kimberley Therapy staff hosting a stall at Kununurra School Wellness day.



Relationships and networks



Bidyadanga Health Day

Far North were fortunate to be invited to the health day event at La Grange Remote Community School in Bidyadanga in early March. Rebecca and Kaitlin from our therapy team ran a number of health education activities with students throughout the day, which was attended by over 50 students from Bidyadanga community.



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.

Community Celebrations

For a number of years, we have worked with Victor Patrick, the Shire of Derby West Kimberley and other Derby stakeholders to celebrate International Day for People with Disability (IDFPwD) Day with a large community event. This year was our biggest attendance yet, with around 20 community stalls and almost 200 people attending.

During the dry season in the West Kimberley, we participated in Derby's Boab festival and Broome's Shinju Matsuri float parades. Participants joined in both events, which are huge celebrations of respective local community.



Financials

Directors Report

Far North Community Services Ltd

For the year ended 30 June 2024

The Directors of Far North Community Services Ltd present their report together with the financial statements for the financial year ended 30 June 2024 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
Justin Mortley	Secretary	25th August 2016	
Hayley Haas	Director	25th August 2016	
Mark Luca	Chairperson	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 13 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 Kimberly 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 Chiutare (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	7
Mark Luca	10	7
Jennifer Payne	10	10

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 Company has ceased providing Support Coordination services during the year.

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 \$1,065,096 (2023: \$357,626).

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 2024 the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2023: \$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 2024 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 9th day of October 2024.



Mark Luca (Director)



Jennifer Payne (Director)

Directors Declaration

Far North Community Services Ltd For the year ended 30 June 2024

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 2024 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 9th day of October 2024.

Director: Mark Luca 

Director: Jennifer Payne 

Statement of Profit or Loss and Comprehensive Income

Far North Community Services Ltd For the year ended 30 June 2024

	NOTES	2024	2023
Operating Income			
Revenue	2	21,320,102	16,279,171
Other Income	3	260,970	171,314
Respite Income		2,000	-
Total Operating Income		21,583,072	16,450,485
Operating Expenses			
Employee Benefits Expense	4	11,600,945	10,510,898
Depreciation Expense		422,346	442,193
Amortisation Expense		9,920	14,400
Marketing Expense		23,815	40,585
Occupancy Costs		866,230	710,373
Finance Costs		97,762	129,823
NDIA Plan Management Expenses		4,748,225	1,482,199
Other Operating Expenses		2,748,733	2,762,389
Total Operating Expenses		20,517,976	16,092,859
Net Surplus		1,065,096	357,626
Income Tax Expense		-	-
Total Comprehensive Income After Income Tax Expense		1,065,096	357,626

Statement of Financial Position

Far North Community Services Ltd

As at 30 June 2024

	NOTES	30 JUNE 2024	30 JUNE 2023
Assets			
Current Assets			
Cash & Cash Equivalents	5	940,730	2,016,073
Trade & Other Receivables	6	1,620,617	2,455,631
Other Assets	7	525,788	462,273
Total Current Assets		3,087,135	4,933,977
Non-current Assets			
Right of Use Assets	18	526,628	438,269
Property, Plant & Equipment	9	8,106,026	6,273,204
Intangible Assets	10	-	9,920
Other Assets	7	3,255	15,703
Total Non-current Assets		8,635,909	6,737,096
Total Assets		11,723,044	11,671,073
Liabilities			
Current Liabilities			
Borrowings	11	2,669	3,882
Trade & Other Payables	12	736,615	1,115,762
Other Liabilities	13	327,447	598,911
Lease Liabilities	19	254,302	254,302
Provisions	14	822,144	693,201
Total Current Liabilities		2,143,177	2,666,058
Non-current Liabilities			
Borrowings	15	1,079,576	1,819,841
Provisions	14	463,509	314,368
Lease Liabilities		330,350	229,468
Total Non-current Liabilities		1,873,434	2,363,677
Total Liabilities		4,016,611	5,029,735
Net Assets		7,706,433	6,641,337
Equity			
Retained Earnings	20	7,706,433	6,636,337
Reserves	16	-	5,000
Total Equity		7,706,433	6,641,337

Statement of Changes in Equity

Far North Community Services Ltd

For the year ended 30 June 2024

	NOTES	2024	2023
Equity			
Retained Earnings			
Opening Balance	20	6,636,337	6,278,711
Surplus After Income Tax Expense for the year		1,065,096	357,626
Transfer from Reserves		5,000	-
Total Retained Earnings		7,706,433	6,636,337
Reserves			
Opening Balance	16	5,000	5,000
Transfer to Retained Earnings		(5,000)	-
Total Reserves		-	5,000
Total Equity		7,706,433	6,641,337

Statement of Cash Flows

Far North Community Services Ltd For the year ended 30 June 2024

	2024	2023
Operating Activities		
Receipts from Grants	364,082	2,640
Receipts from customers	21,566,541	16,732,452
Cash receipts from other operating activities	359,728	281,020
Interest Received	255	177
Payments to clients, suppliers and employees	(19,952,316)	(15,060,764)
Net Cash Flows from Operating Activities	2,338,289	1,955,524
Investing Activities		
Proceeds from sale of property, plant and equipment	381,502	259,433
Payment for property, plant and equipment	(2,307,937)	(2,798,866)
Net Cash Flows from Investing Activities	(1,926,435)	(2,539,433)
Financing Activities		
Lease Interest Paid	(26,357)	(28,767)
Chattel Mortgage Interest Paid	(12,414)	(17,907)
Lease Payments	(514,440)	(357,546)
Chattel Mortgage Payments	(133,469)	(118,660)
Loan Proceeds	721,444	1,961,725
Loan Repayments	(1,461,710)	(141,883)
Interest Expense	(59,037)	(82,177)
Net Cash Flows from Financing Activities	(1,485,983)	1,214,785
Net Cash Flows	(1,074,129)	630,877
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	2,012,190	1,381,314
Net change in cash for period	(1,074,129)	630,877
Cash and cash equivalents at end of period	938,061	2,012,190

Notes to the Financial Statements

Far North Community Services Ltd For the year ended 30 June 2024

1. Summary of Material 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 Material 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 diminishing value 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)
- Buildings: 40 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.

	2024	2023
2. Revenue		
Operating Revenue		
Government Grants	511,064	125,961
Fees for Service	20,809,038	16,153,210
Total Operating Revenue	21,320,102	16,279,171
Total Revenue	21,320,102	16,279,171

	2024	2023
3. Other Income		
Gain on Sale of Assets	89,123	20,347
Interest Income	255	177
Sundry Income	171,592	150,790
Total Other Income	260,970	171,314

	2024	2023
4. Employee Benefits Expense		
Wages, Salaries & Allowances	10,063,654	9,236,337
Superannuation	1,000,130	851,324
Workers Compensation Insurance	207,962	263,412
Employee Benefits Provision Expense	329,198	159,825
Total Employee Benefits Expense	11,600,945	10,510,898

	2024	2023
5. Cash and Cash Equivalents		
Cash at Bank	919,419	1,995,016
Short Term Deposits	21,311	21,056
Total Cash and Cash Equivalents	940,730	2,016,073

	2024	2023
Reconciliation of Cash shown in Statement of Cash Flows		
Cash and Cash Equivalents	940,730	2,016,073
Credit Card Liabilities	(2,669)	(3,882)
Total Reconciliation of Cash shown in Statement of Cash Flows	938,061	2,012,190

	2024	2023
Reconciliation of Net Surplus to Net Cash Flows from Operating Activities		
Net Surplus for the period	1,065,096	357,626
Depreciation and Amortisation Expense	432,266	456,593
Loss on Sale of Assets	-	8,399
Increase in Trade & Other Receivables	838,158	46,733
Increase in Other Assets	(242,583)	1,182,475
Increase in Trade & Other Payables	(380,991)	169,781
Increase in Other Liabilities	348,259	(420,275)
Increase in Provisions	278,084	154,192
Total Reconciliation of Net Surplus to Net Cash Flows from Operating Activities	2,338,289	1,955,524

	2024	2023
6. Trade & Other Receivables		
Trade Debtors	1,486,029	2,391,438
Less: Provision for Doubtful Debts	(50,000)	(50,000)
GST	106,186	112,856
Other Debtors	73,921	-
Gift Card	3,145	-
Borrowing Costs	1,337	1,337
Total Trade & Other Receivables	1,620,617	2,455,631

	2024	2023
7. Other Assets		
Current		
Prepaid Expenses	385,054	449,490
Accrued Income	129,190	-
Other Financial Assets	11,544	12,783
Total Current	525,788	462,273

Non Current		
Client Funds Held	3,255	15,703
Total Non Current	3,255	15,703
Total Other Assets	529,042	477,976

	2024	2023
8. Financial Assets & Liabilities		
Financial Assets		
Cash & Cash Equivalents	940,730	2,016,073
Trade & Other Receivables	2,006,434	2,920,824
Other Assets	140,733	12,783
Total Financial Assets	3,087,897	4,949,680

Financial Liabilities		
Current Loans & Borrowings	2,669	3,882
Trade & Other Payables	736,615	1,115,762
Other Liabilities	372,064	522,427
Non Current Loans & Borrowings	1,079,576	1,819,841
Total Financial Liabilities	2,190,925	3,461,913
Total Financial Assets & Liabilities	896,972	1,487,767

	2024	2023
9. Property, Plant & Equipment		
Freehold Land & Buildings		
Freehold Land and Buildings	7,942,381	5,910,733
Less: Accumulated Depreciation on Freehold Land and Buildings	(116,069)	(7,202)
Total Freehold Land & Buildings	7,826,312	5,903,531
Plant & Equipment		
Plant & Equipment	123,140	110,446
Less: Accumulated Depreciation on Plant & Equipment	(106,926)	(96,783)
Total Plant & Equipment	16,214	13,664
Motor Vehicles		
Motor Vehicles	985,636	1,048,075
Less: Accumulated Depreciation on Motor Vehicles	(767,703)	(751,914)
Total Motor Vehicles	217,933	296,161
Building & Leasehold Improvements		
Buildings & Leasehold Improvements	206,974	206,974
Less: Accumulated Depreciation on Buildings & Leasehold Improvements	(161,407)	(147,126)
Total Building & Leasehold Improvements	45,567	59,848
Total Property, Plant & Equipment	8,106,026	6,273,204
	2024	2023

Reconciliation of Property, Plant & Equipment

Property, Plant & Equipment		
Opening Balance	6,273,204	3,933,437
Assets Purchased During the Year	2,107,328	2,516,673
Disposals	(47,556)	-
Total Property, Plant & Equipment	8,332,976	6,450,110
Depreciation	(226,950)	(176,906)
Total Reconciliation of Property, Plant & Equipment	8,106,026	6,273,204
	2024	2023

10. Intangibles

Intangibles	98,120	98,120
Less: Accumulated Amortisation on Intangibles	(98,120)	(88,200)
Total Intangibles	-	9,920

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.

	2024	2023
Reconciliation of Intangibles		
Opening Balance	9,920	24,320
Additions	-	-
Disposals	-	-
Amortisation Expense	(9,920)	(14,400)
Total Reconciliation of Intangibles	-	9,920
	2024	2023

11. Borrowings

Current		
Credit Card Liabilities	2,669	3,882
Total Current	2,669	3,882
Total Borrowings	2,669	3,882
	2024	2023

12. Trade & Other Payables

Trade Payables	234,951	790,133
Other Creditors & Accruals	501,663	325,628
Total Trade & Other Payables	736,615	1,115,762
	2024	2023

13. Other Liabilities

Current		
Contract Liabilities	117,762	268,125
Chattel Mortgages	209,685	330,787
Total Current	327,447	598,911
Total Other Liabilities	327,447	598,911
	2024	2023

14. Provisions

Current		
Annual Leave	644,865	528,299
Personal Leave	166,962	157,416
TOIL	10,316	7,485
Total Current	822,144	693,201
Non Current		
Long Service Leave	463,509	314,368
Total Non Current	463,509	314,368
Total Provisions	1,285,652	1,007,568

	2024	2023
15. Borrowings		
CBA Loan 4914	604,004	674,778
CBA Loan 4906	300,477	385,615
CBA Loan 6012	175,095	759,448
Total Borrowings	1,079,576	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.

	2024	2023
16. Reserves		
Special Purpose Reserve		
Special Purpose Reserve - LWB Gifting	-	5,000
Total Special Purpose Reserve	-	5,000
Total Reserves	-	5,000

	2024	2023
17. Auditor Remuneration		
Audit of Financial Statements	21,595	20,036
Other fees and charges	-	-
Total Auditor Remuneration	21,595	20,036

18. Right of Use Assets

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

	2024	2023
Right of Use Assets		
Right-of-use Assets	1,975,695	1,855,239
Less Accumulated Depreciation of Right-of-use Assets	(1,449,067)	(1,416,970)
Total Right of Use Assets	526,628	438,269

19. Lease Liability

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

	2024	2023
Lease Liabilities		
Lease Liabilities	254,302	254,302
Non-Current Lease Liabilities	330,350	229,468
Total Lease Liabilities	584,652	483,770

	2024	2023
Right of Use Liability		
Opening ROU Liability balance	483,770	976,794
Add: New ROU Liabilities	406,093	107,138
Less: ROU Lease Payments	(209,235)	(357,546)
Less: ROU Liabilities disposed	(122,334)	(272,355)
Interest on Leases	26,357	29,739
Closing ROU Liability balance	584,652	483,770

	2024	2023
20. Retained Earnings		
Retained Surplus at the beginning of the year	6,636,337	6,278,711
Surplus After Income Tax Expense for the year	1,065,096	357,626
Transfer from Reserves	5,000	-
Total Retained Earnings	7,706,433	6,636,337

21. 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 2024 and future minimum operating lease payments for 2024 are as follows:

	2024	2023
Minimum Lease Payments Due		
Within 1 year	111,799	154,346
1 to 5 years	-	-
After 5 years	-	-
Total Minimum Lease Payments Due	111,799	154,346

22. Contingent Liabilities

There are no contingent liabilities that have been incurred by the Company during the financial year ended 30 June 2024 or at the date of this report.

23. 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

A relative of the CEO, James Kay has been providing sub-contracting maintenance services at a number of our properties at commercial rates approved by the Board.

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 2024 financial period.

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

	2024	2023
Remuneration		
Short term employee benefits	969,534	886,538
Long term employee benefits	30,834	26,860
Total Remuneration	1,000,368	913,398

24. 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.

25. Capital Commitments

The Company has no capital commitments in relation to the financial year ended 30 June 2024.

26. 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.

27. 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 2024, the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2023:\$50).



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