

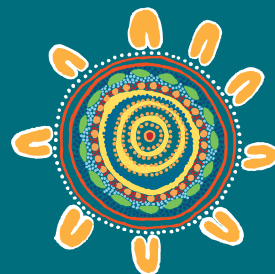


far north
community services

ANNUAL REPORT

2024 - 2025

Far North Community Services



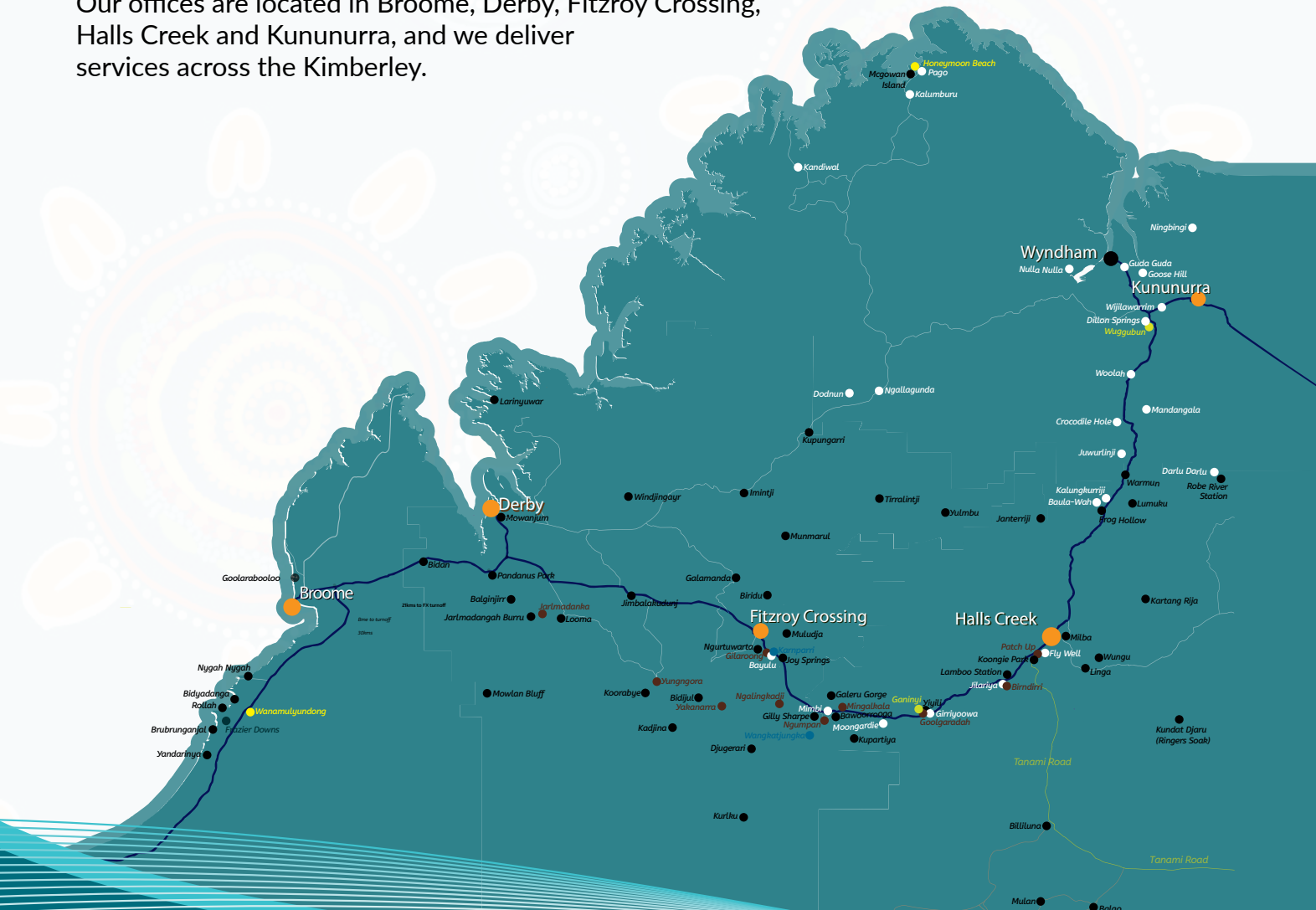
About Us

Far North Community Services are a not-for-profit organisation primarily dedicated to providing services under the National Disability Insurance Scheme (NDIS) and other community support programs.

Far North Community Services commenced delivering services on the 24th October 2016 with a shared 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 to empower you to manage your NDIS plan.

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



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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 Vision

Communities enriched through the inclusion of all people

Our Mission

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



Our Values

Understanding

We understand people are faced with real challenges

Integrity

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

Inclusion

We work to the strength of all people

Respectful

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

Responsive

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

Consistency

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



Chairpersons Report



The delivery of culturally safe services has been the focus of the Board's work in the past year, and I am pleased to report that our Reflect Reconciliation Action plan has been endorsed by Reconciliation Australia.

The employment of a senior role reporting to our CEO as Head of Indigenous Engagement and Community Relations has supported our governance activities and goals. Our focus now shifts to increasing the number of First Nations people employed by our organisation and building on the cultural safety of our services.

In the latter half of 2024, our second re-certification audit was completed by HDAA Pty Ltd. We demonstrated our commitment to good governance and safe services with full compliance with all NDIS Practice Standards (zero non conformances) and received very positive feedback from assessors on the effort our organisation has made to meet the needs of vulnerable people in remote areas.

We also consulted widely and endorsed a new strategic plan for the next three years. Our last plan focused on consolidation, embedding policy, process, and continuous improvement. Our new plan is focused on optimising, leading and developing new program areas.

The Board is closely monitoring the impact of policy decisions such as 50% reduction in price for travel time for therapy services. We are taking steps to ensure our priority remains continuity of services to people who live in very remote communities and most likely to feel the impact of this one size fits all policy decisions.

Our Board made the decision to wind up our plan management services after reviewing position statements about conflict of interest from the NDIA and NDIS Commission.

We determined that a scenario where our organisation was the plan manager and provider could lead to perceived conflicts of interest.

We also made several important changes to our Constitution to ensure it remained contemporary and continues to reflect the objectives of our charitable activities.

Like many not-for-profit disability providers who are committed to quality, compliance and registration our Board will be focusing on financial sustainability and the most efficient use of participants NDIS funds in the coming financial year.

Mark Luca
Chairperson

CEO Report



As our organisation matures and becomes further established across the Kimberley there have been some notable achievements in the past year. Purchasing a 5 bedroom home in Halls Creek to enable people to remain on or return to country and receive supported independent living (SIL) support has been a highlight.

The partnership work we are doing to lead the development of Specialist Disability Accommodation in the region demonstrates we support separation of landlord and support where possible.

As a for purpose organisation our focus is how we make a difference for people with disability, how we can give back any surplus to new program areas and the communities we live and work in.

This approach has led to new partnerships and program areas such as our outreach program, Telethon grant to support vulnerable and disadvantaged children and support for groups like Disability Assembly WA.

As we move from a phase of consolidation and strengthening foundations for good support, we are now moving into an intentional growth period where we can extend quality services in the areas of SIL, therapy and community access.

With strong governance and strategic priorities our operational managers implemented improvements such as the Quality & Safeguards Working Group to review and monitor incidents, complaints and work health and safety to identify trends and risks. The Working Group have delegated authority to issue improvement notices where required within organisation.

Serious incidents are trending down, as our workforce is stable with competent, trained staff. Turnover has reduced and each quarter

the staff feedback is trending positively. This has been achieved by teamwork and effort and I'm proud of each and every staff member, many of whom often go the extra mile for the people we support.

As we implement our new strategic plan, our focus will be on remaining financially sustainable, developing new program areas, and continuously improving the cultural safety of our services.

Kathy Hough
CEO



Our Services



Respite

The NDIS refers to respite (previously NDIA STA) as Short Term Accommodation (STA). It gives carers – the people who provide unpaid care, usually a family member or friend – a chance to take a break. This is different from a support worker, who is a paid professional.

At Far North Community Services, we have houses where people can stay with a support worker, and sometimes with their family, while their carer takes time to rest and recharge. Respite stays are usually a few days but can be longer if this is included in the NDIS plan.

We also offer Intensive Family Support Services, which are funded by the Department of Communities and can include short breaks, residential respite, and skill-building opportunities.

These services are also available to people with disability who are not on the NDIS, or who don't have respite included in their NDIS plan. They help families continue in their caring role or support people during a transition period while applying for NDIS support.

Our Services continued



Supported Independent Living (SIL)

SIL is the funding in the NDIS plan that pays for a support worker to help for up to 24 hours a day. It means you can live with friends or with other people with disability who you get to know and feel comfortable with.

Participants still pay their own rent, food, and bills, but support workers are there to help with daily tasks so they can live well in their own homes or a shared home.



Therapy Services

Our Therapy Services Include:

- Physiotherapy
- Occupational Therapy
- Speech Pathology
- Early Intervention
- Remote Outreach Therapy Services
- Specialist Training Workshops



Our Services



Daily life and community access

Daily life means all the things that you do each day to stay safe, healthy and 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 when it is hard to do these things on your own.



Registered Provider



Far North Community Services is a registered provider, meeting the highest standards required to deliver safe, reliable, and high-quality services.

Our accreditation reflects a strong commitment to accountability, compliance and continuous improvement in everything we do.

In August 2024 HDAA Pty Ltd conducted our re-certification assessment. This required 2 Assessors on site for three days, one based in Broome and one in Kununurra.

The assessors visited our SIL homes, met in person or via the phone with participants and their families, our staff and external stakeholders.

The assessment is comprehensive and included our governance and management, policy, process and documentation, participant files and care plans, risk assessments, business continuity plans, emergency management, staff training, high intensity supports and human resources management, including worker screening.

The assessment process determines if the organisation conforms or not to the NDIS Standards. There is no grey area.

We are proud to report that we conformed to every standard and a report that identified zero non conformities has been provided to the NDIS Commission for review as part of the re-certification process.

Far North Community Services is proud to be a not-for-profit, dedicated to delivering services that support and strengthen our community.

Every effort we make is guided by purpose, not profit — ensuring that people remain at the heart of everything we do.



Operations Report



The 2024/25 year has been one of growth, resilience, and continuous improvement for Far North Community Services. We have continued to provide high quality, person centred supports while adapting to the needs of participants, families and communities.

During 2024/25 we were able to accept new referrals as our staffing was stable with well trained, competent and permanent staff in our direct care workforce.

This stability is welcomed as it makes a difference in the quality of supports, and leads to stability and continuity of care for our participants. Across all hubs, staff training & development has remained a priority. We have continued to strengthen compliance and safe guarding frameworks, ensuring that participant rights and safety remain at the centre of everything we do.

Despite challenges associated with operating in remote and very remote areas Far North

Community Services remains committed to our vision: communities enriched through the inclusion of all people.

One of the highlights of the year was the Board's commitment to place based services and enabling people to remain living on country and receive high intensity SIL supports. The purchase of a 5 bedroom home in Halls Creek was a significant long term investment, that enabled a young woman to return home and another person to remain close to family and community.

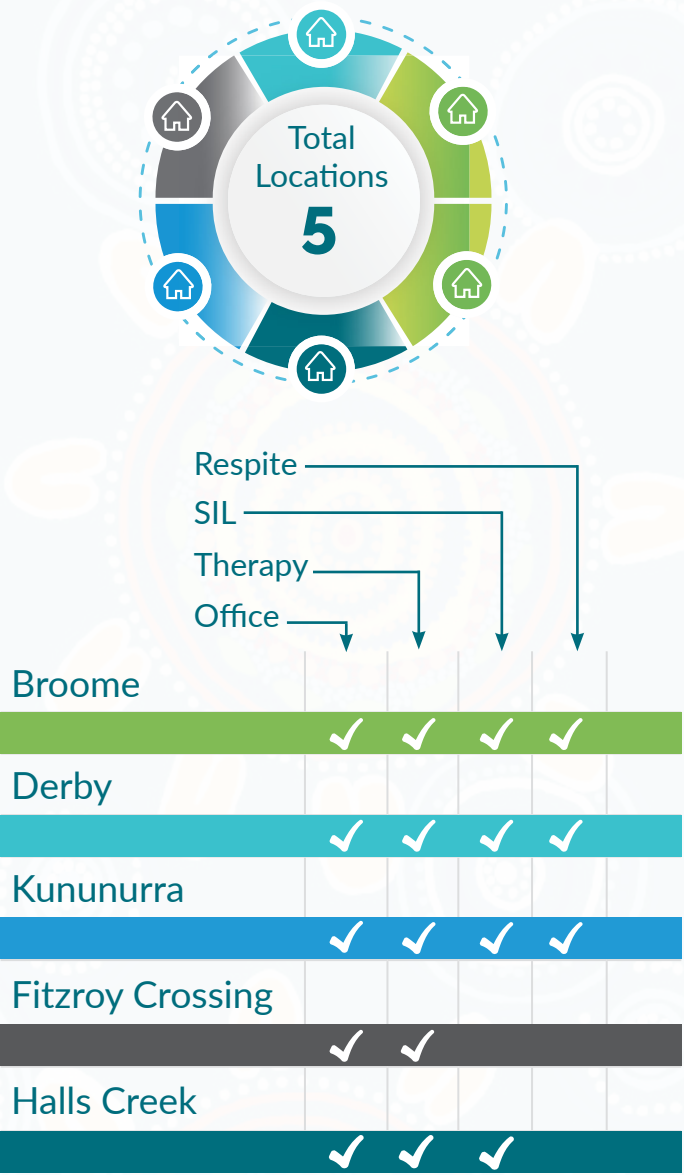
Our focus on culturally safe services was evidenced by the introduction of the new role, Head of Indigenous Engagement and Community Relations (Thomas Worrigal - Teejay)

and working closely with Teejay we have been proactive and responsive to ensure our staff have the opportunity for mentoring, education, support and where required translation. This ensures the rights of participants are upheld and our staff work in culturally safe ways.

Looking Ahead
Far North Community Services enters the next year with solid foundations in service delivery, workforce development and compliance. Partnering with SDA providers on the horizon to ensure long term housing security for all NDIS participants in Kimberley, and a commitment to person-centred practice, the organisation is well placed to continue delivering high-quality supports to people across the Kimberley region. We commit to strengthening community partnerships and cultural responsiveness.

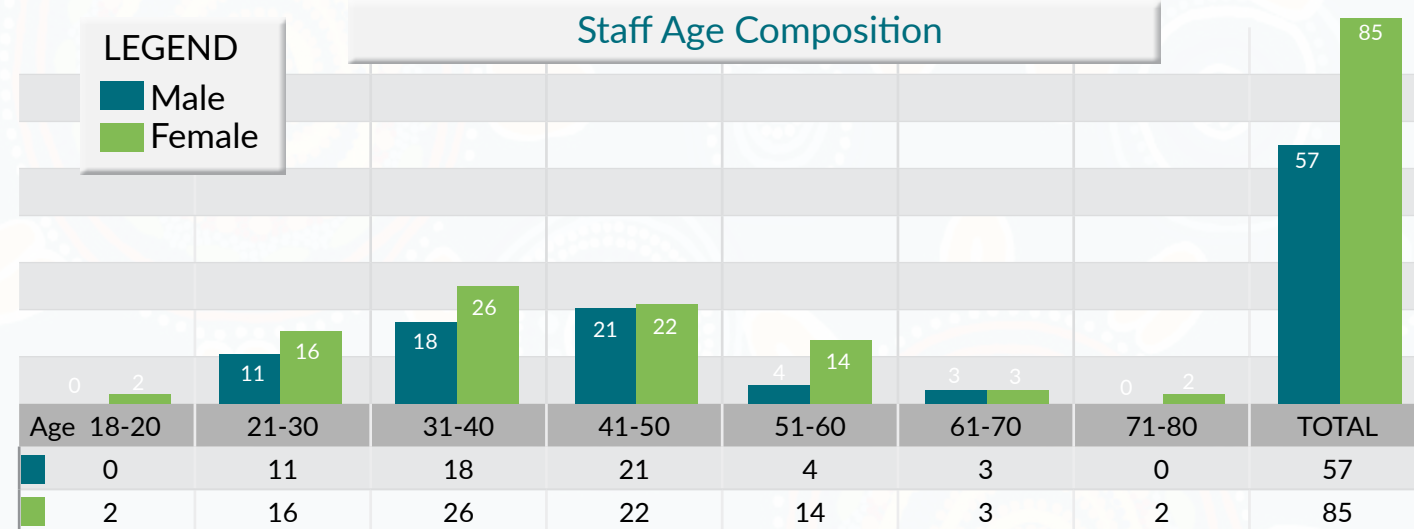
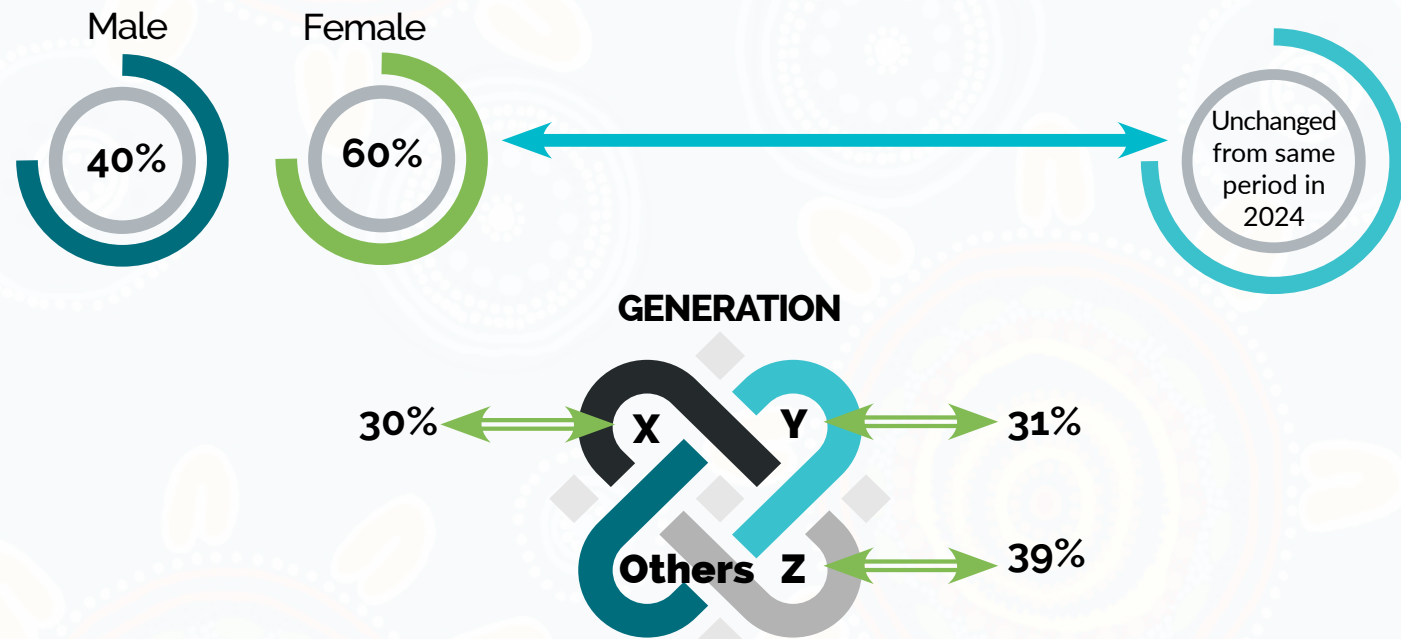
Spandana Mikkilineni
Operations Manager

Place Based Services



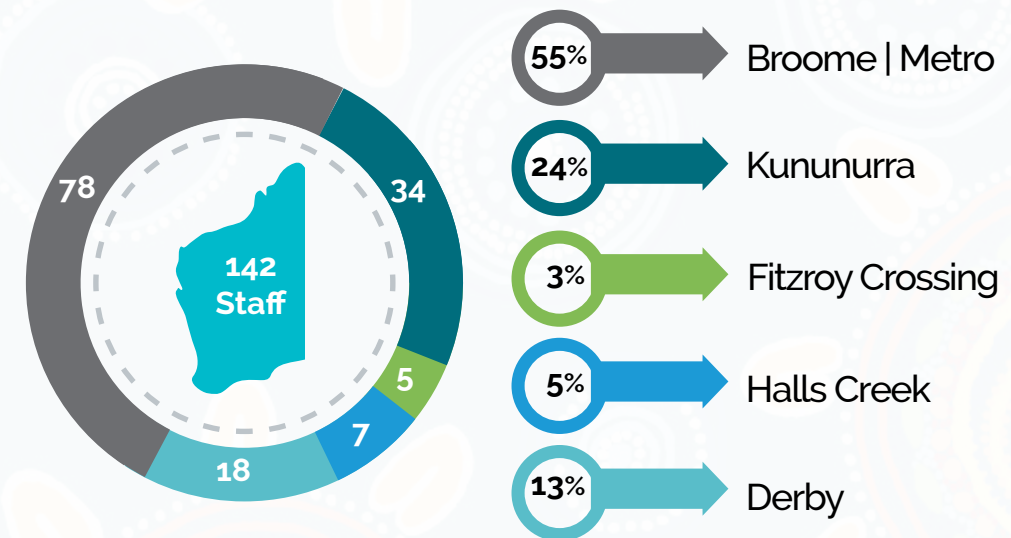
OurTeam

Staff Employment by Type



HR Report

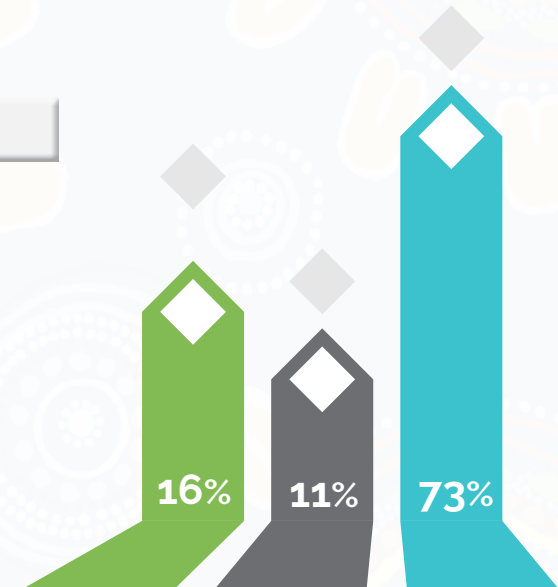
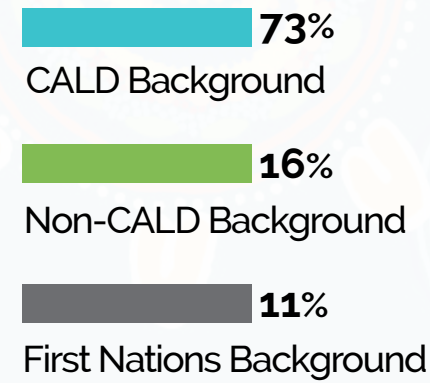
Staff Employment by Region



Michael Chiutare
Human Resources Manager



Culturally Safe Workforce



Quality & Safeguards Report



The 2025 Quality and Safeguarding report highlights our continued focus on strengthening safeguarding practices, quality management systems, and a culture of continuous improvement.

Key Achievements

In 2025, we strengthened our safeguarding and quality systems across all hubs. Key policies, including Incident Management and Reportable Incidents, were updated to align with NDIS Commission changes.

We improved reporting compliance through targeted staff workshops, coaching in remote areas, and tailored onboarding. Trend analysis and audits helped identify root causes and guide service improvements, supported by our ongoing safeguarding dashboard and regular reporting to the Board.

A major highlight was completing our three-day NDIS certification audit with zero non-conformities. Internal audit tools were reviewed and rolled out, supporting compliance across documentation, safety, and policies.

The Quality and Safeguarding Working Group continued to meet monthly, driving

improvements and reinforcing our commitment to safe, responsive, and high-quality services.

Staff Training and Framework

The Training Manager, now part of Quality and Safeguarding, has worked with HR and Core teams to ensure timely completion of mandatory and role-specific training.

Targeted programs have strengthened staff skills in risk assessment and complex support, with flexible, cost-effective training available across all regions.

Learning Opportunities – FY24–25

Over the past year, we focused on improving incident debriefing, especially for teams handling high behavioural needs.

We prioritised a central risk register and dashboard for real-time data and action planning as well as workshops and coaching support of managers in consistent incident responses.

Continuous Improvement Focus – FY26

Looking ahead, we'll partner with HR, Core, and Outreach teams to embed quality and safeguarding in recruitment, training, and leadership.

We'll co-design initiatives with participants to better include their input. Safeguarding in remote areas will be strengthened through coaching, audits, and OHS checks.

The centralised risk system will be enhanced for improved data and reporting, and our Training Framework updated with a new Coordinator role to support on-the-job learning and supervision.

Our focus remains on ensuring safe, high-quality care that keeps participant voice at the centre of everything we do.

Edwin Kosgey

Quality & Safeguards Manager

DATA

SUMMARY

Disability Type for Core Services (excl Outreach)	#	%
ABI	12	17
Amputation	3	4
ADHD	1	1
Autism	15	22
Cerebral Palsy	5	7
Hemiplegia	1	1
Intellectual	11	16
Sensory	2	3.5
Physical	2	3.5
Psychosocial	8	12
Spina Bifida	1	1
Stroke	8	12
TOTALS	69	100

Broome Hub Report



This year marked a period of strong growth and consolidation for the Broome Hub of Far North Community Services.

Over the past 12 months, our participant base has nearly doubled — a clear reflection of the growing trust in our services and our expanding role in the local disability sector. This growth has been supported by strong relationships with community stakeholders and consistent, high-quality service delivery.

A key highlight was the successful onboarding of several new participants into our Supported Accommodation program. These transitions have been well supported by our team and reflect the effectiveness of our person-centred approach.

The demand for short-term accommodation also remains strong, with Broome continuing to provide essential respite options for participants from across the region. Our focus on creating a welcoming, supportive environment has resulted in positive experiences and strong engagement with our services.

As participant numbers have grown, so too has our team. Improved workforce stability in

Broome has led to better continuity of care, stronger team dynamics, and more consistent support for individuals working toward their goals.

Looking ahead, the Broome team remains focused on strengthening services, maintaining high standards, and continuing to respond to the needs of our participants and community with professionalism, compassion, and care.

Shirlene Bell
Disability Services Manager

Broome Hub Fast Facts

95%	1	Participant Cultural Identity Aboriginal and Torres Strait Islander	
61%	2	Participant Gender Male	
39%	3	Participant Gender Female	

On the Horizon

Partner with Carers WA in our Outreach Hub



Testimonials & Outcomes

“During recent engagements across the Kimberley region, our Project Manager Denise Gallo connected with Far North Community Services, acknowledging the outstanding leadership of Kathryn Hough and time provided by the team across Kununurra, Derby, and Broome to share valuable insights into both the challenges and positives of service delivery across the region. These insights provide a valuable evidence base to further inform responses and policy for government. Denise Gallo, WISE CEO



Pictured: Jesse Derne and Denise Gallo from WISE Aboriginal Corporation attending the Broome Hub DAWA Regional Summit

Broome Personal Story Jesse Derne

Jesse Derne has been a Marketing Assistant at Far North Community Services for several years.

Born with cerebral palsy, Jesse's determination and hard work have allowed him to thrive in the workplace, making a meaningful contribution to the organisation's growth. His experience shows that people with disability can successfully work and learn in any industry.

At the recent DAWA summit, speakers highlighted the need to improve employment opportunities for people living with disability. According to the 2025 DAWA report, only around 38% of Australian employers had hired someone with a disability in the past year, and many workplaces remain unprepared to fully include them.

Jesse's success demonstrates how inclusive workplaces benefit both employees and employers alike.

Jesse brings warmth, positivity, and a strong sense of inclusion to the team at Far North Community Services.

His presence highlights the real benefits of inclusive employment—not just in productivity, but in building a supportive and connected workplace culture.



Derby & Fitzroy Crossing Hub Report

Fitzroy Crossing Recovery Snapshot

We are now just over two years on from the devastating floods that impacted Fitzroy Crossing in early 2023.

The event caused widespread damage — not only to the community and essential services, but also to Far North Community Services local office and assets. Despite the challenges, we've made strong progress in the rebuild phase and continue to play an active role in supporting recovery efforts across the region.

JAN
2023

Record floods severely damaged the town; the Fitzroy River Bridge collapsed.

MAY
2023

Demolition of the old bridge began.

DEC
2023

New bridge opened — stronger, longer, and built ahead of schedule.

On-going

22 new modular homes underway
Extensive Road Repairs
Elevated assets - future flooding

During 2024/25 we stabilised our direct care workforce in Derby and focused on cultural safety of services. We continued to support Victor Patrick and his vision of the Derby Ability Group by offering free access to our activity area.

Despite being unable to secure replacement office space in Fitzroy Crossing, since the floods in January 2023, we remain committed to the town and people we support in the valley.

Challenges with vehicle damage and theft have impacted the organisation significantly. However, our team who are place based are positive and are responsive to the needs of the people we support.

We maintain high levels of integrity in how we approach support, knowing how vulnerable people in the region are to exploitation.

As our services and the number of people we support grows our focus turns to local recruitment and finding suitable office and activity space in Fitzroy Crossing for our participants.

Derby Fast Facts

90%

1

Participant Cultural Identity
Aboriginal and Torres Strait Islander

63%

2

Participant Gender
Male



37%

3

Participant Gender
Female



Fitzroy Crossing Fast Facts

100%

1

Participant Cultural Identity
Aboriginal and Torres Strait Islander

40%

2

Participant Gender
Male

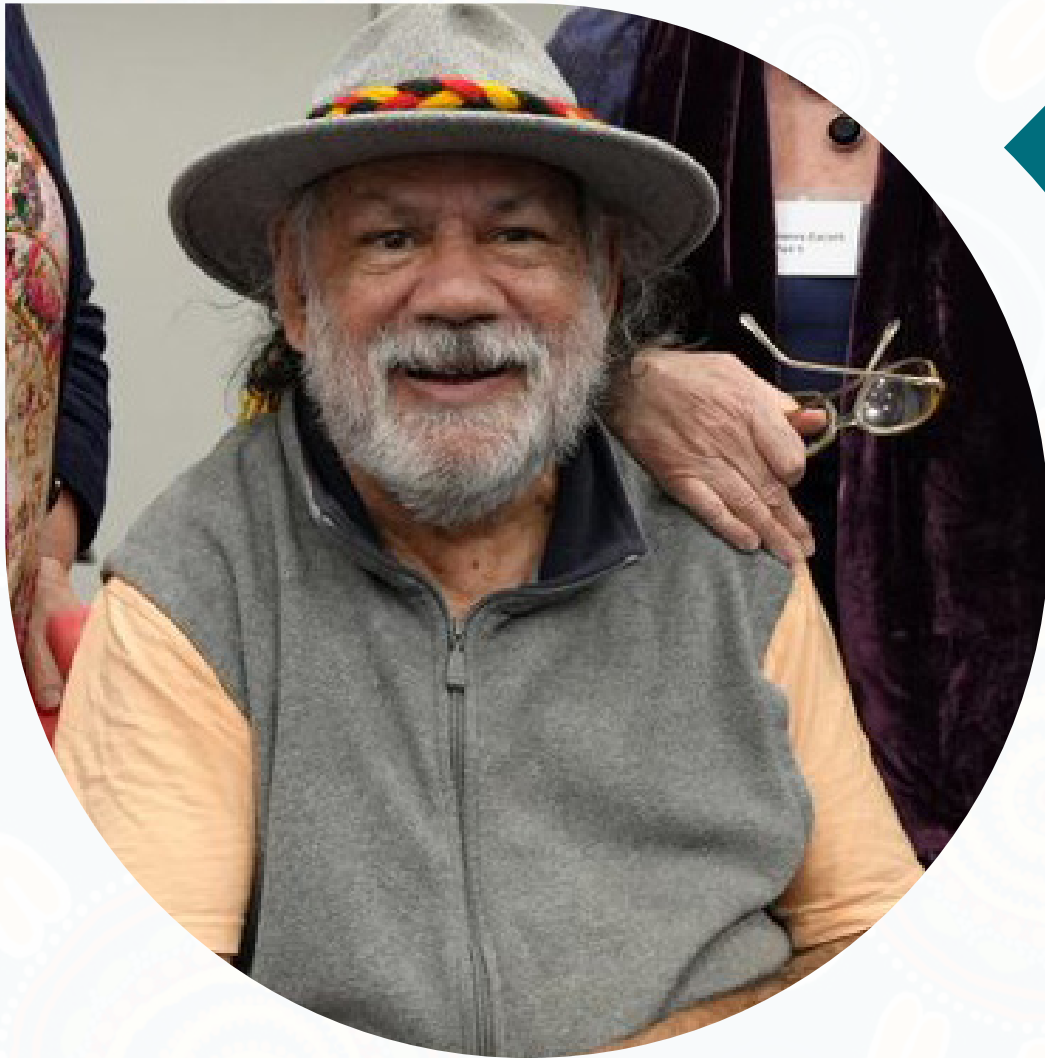


60%

3

Participant Gender
Female





“Despite my disability, I have the ability.”

Pictured: Victor Patrick at the DAWA Summit 2022

Derby Personal Story

Victor Djungadi Patrick

Victor Djungadi Patrick is a proud Bunuba man from Fitzroy Crossing, now living in Derby.

He is a strong advocate for people with disability and a well-known community leader across the Kimberley. Living with cerebral palsy has not stopped Victor from following his passions and making a real difference.

He is a board member of Derby's local radio station, 6DBY, and Chair of the Garl-Garl Sobering Up Shelter. His original song Big Red Bus plays regularly on local radio, and he has used his platform to raise awareness on important issues such as National Sorry Day.

Victor also led Derby's first International Day of People with Disability event in 2021—

a successful and inclusive celebration that brought the community together.

Victor is now working closely with Far North Community Services, the Derby Shire, DAHS, and other local organisation's to launch the Derby Ability Reference Group.

The group will offer a safe and welcoming space for people with disability to build life skills, share knowledge, and connect with others. Victor's vision continues to inspire, and in his own words, “Despite my disability, I have the ability.”

East Kimberley Hub Report



This year has been one of growth, resilience, and strong community connection for our teams in Kununurra and Halls Creek.

Despite some staffing and logistical challenges, our team stayed focused on what matters most – delivering safe, consistent, and person-centred support. Staff often stepped up beyond their usual roles, showing incredible commitment to the people we support.

A highlight was opening a new Supported Independent Living (SIL) home in Halls Creek. The transition went smoothly, and the home has quickly become a place where participants feel safe, supported, and connected. In Kununurra, our out-of-town SIL home reached full capacity, with participants building independence and forming strong peer relationships.

Across both hubs, participants have stayed socially connected, coming together for regular group activities and cultural events. Our Halls Creek team hosted a NAIDOC Week celebration that brought the community together in a powerful and positive way.

We also faced practical challenges, including damage to fleet vehicles – but our team acted quickly, putting alternative transport options in place to ensure participants could continue accessing supports without interruption.

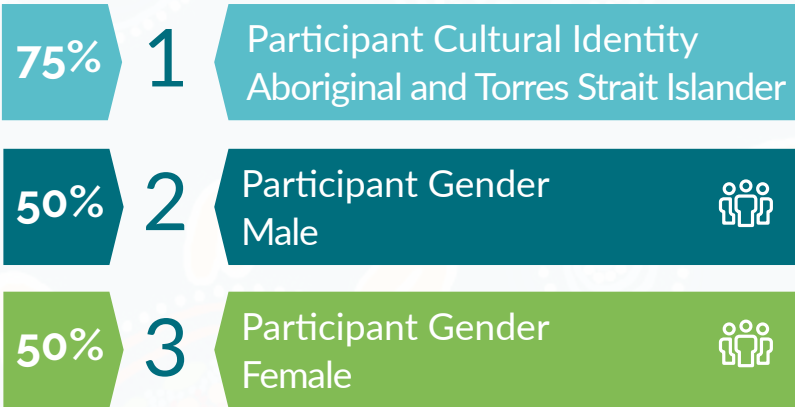
Our commitment to quality has remained strong, with staff continuing to build their knowledge through specialist training, particularly in supporting people with complex health needs.

Through it all, the East Kimberley team has shown what it means to be flexible, professional, and people-first – and we're proud of the impact we've made across the region this year.

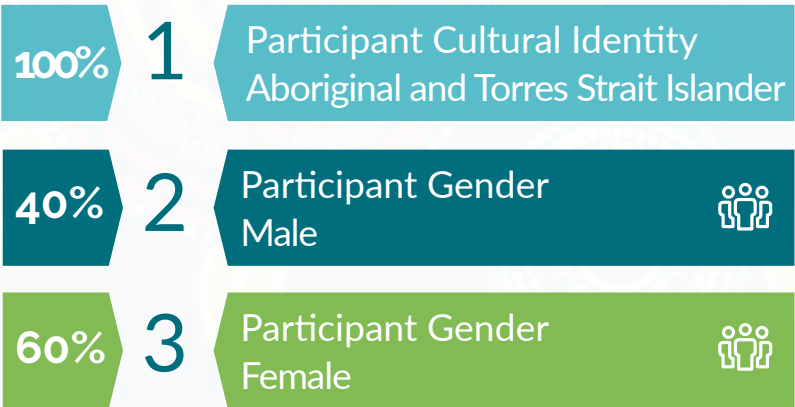
Angelyn Zulu
East Kimberley
Service Delivery Manager



Kununurra Fast Facts



Halls Creek Fast Facts



Kununurra On the Horizon

Frail Age Support - in home and or Respite for the aged Participants



Therapy Services Report



Over the past year, Therapy Services at Far North Community Services have focused on consolidating a strong, flexible team delivering

Occupational Therapy, Physiotherapy, and Speech Pathology across the Kimberley.

We accept referrals continuously without wait lists, ensuring immediate access for participants.

Our team included 20 staff, with senior therapists in both West and East Kimberley supporting supervision, career growth, and retention. Referral processing is streamlined under the Therapy Services Manager for seamless coordination.

New hubs in Derby, Kununurra, and Broome offer equipped workspaces and treatment areas. Face-to-face therapy in the East Kimberley now runs from the expanded Far North Community Services office, which includes a gym, telehealth rooms, and storage. Outreach to remote communities continues, and On Country Therapy has grown across multiple sites, blending cultural activities with therapeutic support.

We continue collaborating with aged care providers and community organisations, expanding specialist therapy services where previously limited.

Our partnerships with Majarlin Kimberley Centre enable student placements across disciplines, supporting workforce development. The Therapy

Services Manager also contributes to research initiatives aimed at building local capacity.

Far North remains the preferred therapy provider in the Kimberley. Moving forward, we will focus on structured workforce planning, strengthening evidence-based clinical practices, and embedding trans-disciplinary, client-centred care models.

Rebecca Hunt
Therapy Services Manager

Remote Support Locations

Kalumburu, Kandiwal, Yungngora (Nookanbah), Wangkatjungka, Bayulu, Joy Springs, Muludja, Bungari, Darlungaya, Karnparmi, Looma, Bidyandanga, Moongardie, Ringer Soak, Warmun, Wyndham, Balgo, Bililuna and Mulan

Research & quality projects:

- Huntington's Disease collaboration.
- Remote workforce retention study published -Majarlin at Notre Dame University.
- New aquatic therapy & mealtime management protocols -

Therapy Fast Facts



20 staff: Including 17 Therapists: (8 OT's, 4 Physio's, 5 Speech Pathologists), Leaders & Manager



Participant demographics
90% First Nations | 60% adults | 40% children | Age range: 3 to 70 yrs old



Participants served: 400+
Therapy hubs: Derby, Kununurra, Broome



Host students from Curtin & Notre Dame Universities. Partnered with Juniper Aged Care, Menkawum Ngurra, Germanus Kent



Outreach locations: Derby, Fitzroy Crossing, Halls Creek + 20+ remote communities



New initiatives: On Country Therapy groups in 4 towns | Telehealth & dedicated therapy spaces in main offices



Supported by Department of Communities

Outreach Services

The Far North Community Services Outreach Centre is a culturally safe and welcoming space offering practical support, connection, and care for our community.

Community Hub

Our hub is a culturally safe drop-in centre where people can access showers, access skill development, sit in a safe place and have a break, and support to connect with other services and planned activities.

Outreach Work

We have both male and female outreach workers that meet people where they are, (in the community, home or camp) and check in, assist with appointments, provide connection to services, and coordinate on or return to country trips.

Referrals

We help individuals connect with the appropriate external services through our referral program.

Outreach Fast Facts

100%	1	Participant Cultural Identity Aboriginal and Torres Strait Islander	
55%	2	Participant Gender Male	
45%	3	Participant Gender Female	



We are based at our Community Hub in Broome (next to McDonald's), located in the heart of Broome in a central, easily-accessible location.

This work is supported by the Department of Communities.

Our dedicated male and female outreach workers meet people where they are—whether at home, in the community, or in camps—offering assistance with appointments, referrals, and return to country coordination.

We are here to support, connect, and empower people through respectful and inclusive outreach.



Partner Programs

Children and Family Outreach Program

Supported by Telethon

Outreach support for vulnerable and disadvantaged children and their families to maintain a safe and stable living environment, where the children thrive.

The program builds resilience and reconnects family with informal / kin networks, reducing carer burnout, risk of entering out of home care and assists with access to medical and other services.

160 children (and their families) access the program and have an individual plans with strategies to address factors in their life that increase vulnerability.

The program provides short to medium-term case management focused on the child's wellbeing, offering:

- **Safe spaces** for children and families experiencing homelessness or displaced from community.
- **Crisis care** plans for emergencies, natural disasters, and extreme weather.
- **Return-to-country** support, including travel, warm handover and connection to local services.

- **Emergency accommodation** and meals, coordinated as needed.
- **Support for medical** appointments, including travel, accommodation, and follow-up care.
- **Culturally secure** care planning in case of parental illness.
- **Care packs** with hygiene, school, and dignity items.

Stronger informal support networks around the child and family.



Sector Engagement - Edwin Kosgey

I was selected as an award judge for the WA Disability Supports 2025 for one specific category: Excellence in Innovation.

It was a privilege to be part of the award process that recognises and celebrates the dedication, creativity from teams/providers, and impact of individuals and organisations, where it drives positive changes in the community and disability sector.

It was a wonderful opportunity to contribute my experiences and insights to this meaningful initiative and acknowledging those who continue to inspire progress and excellence within the sector.

During 2025, I was one of the selected members to join the Participants Safeguarding workshop series which was spearheaded by the NDS team to explore providers views on areas of risk and what keeps participants safe.

These workshops provide a good opportunity to collaborate with other stakeholders around safety and risk management approaches that keep our participants safe and influences sector policy changes.



Inclusion & Celebration Events



Each year, Far North Community Services proudly leads and supports our local IDPwD celebrations, recognising the contributions and achievements of people with disability in our community. The event brings together individuals, families, service providers, and community members to promote inclusion, raise awareness, and celebrate diversity.

Our team is actively involved in planning and running the event, working alongside local partners to ensure it is inclusive, engaging, and reflective of the community we serve.



Each year Far North Community Services proudly joins the Broome Reconciliation Walk—the 2024 event held in June and 2025 during July—to honour NAIDOC Week and unite our community in celebration and solidarity.



Far North Community Services proudly hosts the DAWA Broome Hub event annually in partnership with Disability Advocates WA (DAWA).

As the host organisation, we are committed to creating a welcoming and inclusive space where regional voices are heard and valued, to strengthen the disability sector in the Kimberley.



Partnerships / Working Groups

At Far North Community Services, we believe strong partnerships are at the heart of meaningful community impact. By working alongside trusted organisations and collaborators, we are able to expand our reach, strengthen our programs, and ensure our services are

informed by shared values and collective knowledge. These partnerships reflect our commitment to collaboration, innovation, and supporting the communities we serve.

Telethon

In 2025, Far North Community Services was honored to be awarded a grant from Telethon to support the work of our Outreach Centre.

This funding has played a vital role in enhancing our capacity to deliver essential services and supports to individuals and families in our region. We are proud to partner with Telethon in creating stronger, healthier communities.



Pictured: Kathy Hough CEO & Victor Patrick at the DAWA Summit 2022

National Disability Services (NDS)

NDS is a national body with state branches. They are the peak body for disability service providers and represent the interests of people with disability and provide a strong voice for disability service providers.

Far North Community Services values our membership with NDS, it keeps us up to date with sector trends, provides valuable resources, training, conferences, workshops and communities of practice.

We value the opportunities to be involved in consultations and ensure the regional and remote voice is at the table of policy conversations.

Our CEO, Kathy Hough is currently on the WA State Committee for a three year term.

CORDS & Sector Engagement

Our Chair, Kathy Hough, plays an active leadership role beyond Far North Community Services through her position as Chair of CORDS (Council of Regional Disability Services).

Through this work, Kathy advocates for regional voices and champions better outcomes for people with disability across Western Australia and has worked in rural and remote WA supporting people with disability for 35 years.

Kathy has experience in a civic, voluntary, direct care and senior management roles including 13 years as a host family. Championing rights, inclusion and equity have been a driver for Kathy to take on roles such as Board member and Deputy Chairperson of the Disability Services Commission from 2010-2017.

Kathy holds a Bachelor of Social Science (Human Services), a Masters in Regional Development and post grad Certificate in Australia Rural Leadership.

No other body like CORDS exists in other states, where member organisations represent NDIS services, therapy, employment services and advocacy for people who live in regional and remote areas.

CORDS is an established conduit for consultation with a range of stakeholders and is appreciative of the ongoing and invaluable secretariat support from National Disability Services.

DAWA

In addition, Kathy Hough brings valuable sector insight through her roles on the Disability Assembly WA (DAWA) Committee.

Through DAWA, she advocates for the rights and inclusion of people with disability, ensuring regional voices are represented in statewide policy discussions.

Joining with Victor Patrick on DAWA the team has brought DAWA to the regions. Far North Community Services sponsors the IT costs so that people in the Kimberly can participate in the summits and have their voices heard.

Integrated Care Commissioning

Far North Community Services is supportive of the work being conducted on Integrated Care Commissioning, a Dept Health, Disability and Ageing initiative that works to bring resources in health, aged care, disability and veterans together with an aim of better supports and services in rural and remote communities, including first nations communities.

We have provided meeting room and catering for face-to-face meetings held in Broome as a means of contributing to this important work.

In addition, Kathy is a member of the Stakeholder Advisory Group for the project being managed by Wise Aboriginal Corporation.



‘Cultural safety remains central to our approach at Far North Community Services. Thomas (Teejay) Worrigal - Head of Indigenous Engagement & Community Relations at Far North Community Services and Linda Mitchell, our Aboriginal Liaison Officer, deliver training and provide understanding of Cultures and play a vital role in building cultural awareness, respect, and responsiveness across our organisation’

Pictured: Thomas (Teejay) Worrigal

Cultural Safety and Training

Empowering staff through high-quality, culturally safe training is central to our work at Far North Community Services. This year, we strengthened partnerships across the Kimberley to deliver practical, NDIS-aligned training that meets the unique needs of remote communities and builds a confident, culturally aware workforce.

It has been a rewarding year of growth and collaboration in the training space. A key focus has been delivering practical, NDIS-aligned training that equips staff to provide safe, high-quality, person-centred support — even within the unique challenges of remote service delivery.

We’ve strengthened partnerships with providers across the Kimberley, including Want Training Services, who supported our staff to complete their Certificate III in Individual Support and Disability. This training has built staff capability and confidence, while also creating opportunities to collaborate with other local organisations.



Elaine Clark
Training Manager

Cultural safety remains central to our approach. Led by both Thomas (Teejay) Worrigal, Head of Indigenous Engagement and Community Relations and Linda Mitchell, our Aboriginal Liaison Officer, they ensure Understanding Cultures is embedded across all levels of practice.

Looking ahead, we remain committed to expanding high-quality, inclusive training that reflects the needs of our staff, participants, and communities.

Directors Report

Far North Community Services Ltd

For the year ended 30 June 2025

The Directors of Far North Community Services Ltd present their report together with the financial statements for the financial year ended 30 June 2025 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.

Spandana Mikkilineni (Operations Manager)

Spandana has over 9 years of experience in the health care sector, including Aged Care and NDIS services, Spandana Mikkilineni brings a wealth of expertise in delivering exceptional operational management. Originally trained and qualified as a doctor in India, Spandana transitioned into the Australian healthcare system and quickly developed a passion for improving service delivery in disability and aged care.

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 was a consultant with Far North for four years prior to being employed full time in 2022 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.

Edwin Kosgey (Quality and Safeguards Manager)

Edwin has worked in the Disability sector for many years, in both management and support coordination roles across metro and regional areas of Western Australia. He is qualified in Human Resource management, certified in Occupational Health and Safety and has been a member of the Australian Community Workers Association (ACWA) since 2019. Edwin is experienced in the assessment of individual support needs and the planning and the implementation of support programs that are value and community based, person-centred and culturally appropriate.

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	11	9
Hayley Haas	11	9
Mark Luca	11	11
Jennifer Payne	11	11

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 made the decision to cease Plan Management services during the year with the final cease date of 31/07/2025.

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 \$148,670 (2024: 1,065,096).

Objectives

The Company's short-term objectives were updated in line with new strategic plan adopted in November 2024:

- Thriving clients and families - quality and culturally secure outcomes for individuals and families
- Skilled staff - diverse, skilled and values driven workforce
- Strong governance - effective systems, resourcing and decision making
- Influential relationships - strategic partnerships and relationships that change lives for the better
- Financial sustainability - diverse, efficient and resilient service models

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 2025 the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2024: \$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.

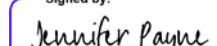
Auditor's Independence Declaration

The auditor's independence declaration for the financial year ended 30th June 2025 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 27th day of October 2025.

Signed by:  27/10/2025
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Mark Luca (Director)

Signed by:  25
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Jennifer Payne (Director)

Directors Declaration
Far North Community Services Ltd
For the year ended 30 June 2025

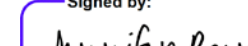
In the opinion of the Directors of Far North Community Services Ltd:

- 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 2025 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 27th day of October 2025.

Director: Mark Luca Signed by:  27/10/2025
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Director: Jennifer Payne Signed by:  25
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Statement of Profit or Loss and Comprehensive Income

Far North Community Services Ltd

For the year ended 30 June 2025

	NOTES	2025	2024
Operating Income			
Revenue	2	22,417,135	21,320,102
Other Income	3	420,202	260,970
Respite Income		-	2,000
Total Operating Income		22,837,338	21,583,072
Operating Expenses			
Employee Benefits Expense	4	14,094,418	11,600,945
Depreciation Expense		541,204	422,346
Amortisation Expense		-	9,920
Marketing Expense		30,070	23,815
Occupancy Costs		1,075,290	866,230
Finance Costs		149,112	97,762
NDIA Plan Management Expenses		4,294,854	4,748,225
Other Operating Expenses		2,503,720	2,748,733
Total Operating Expenses		22,688,668	20,517,976
Net Surplus		148,670	1,065,096
Income Tax Expense		-	-
Total Comprehensive Income After Income Tax Expense		148,670	1,065,096

Statement of Financial Position

Far North Community Services Ltd

For the year ended 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash & Cash Equivalents	5	1,349,857	940,730
Trade & Other Receivables	6	3,112,875	1,620,617
Other Assets	7	623,720	525,788
Total Current Assets		5,086,453	3,087,135
Non-current Assets			
Right of Use Assets	17	940,172	526,628
Property, Plant & Equipment	9	8,250,567	8,106,026
Other Assets	7	-	3,255
Total Non-current Assets		9,190,738	8,635,909
Total Assets		14,277,191	11,723,044
Liabilities			
Current Liabilities			
Borrowings	11	5,079	2,669
Trade & Other Payables	12	1,645,289	736,615
Other Liabilities	13	1,309,690	327,447
Lease Liabilities	18	321,429	254,302
Provisions	14	903,292	822,144
Total Current Liabilities		4,184,779	2,143,177
Non-current Liabilities			
Borrowings	15	934,967	1,079,576
Provisions	14	585,927	463,509
Lease Liabilities		716,415	330,350
Total Non-current Liabilities		2,237,309	1,873,434
Total Liabilities		6,422,088	4,016,611
Net Assets		7,855,103	7,706,433
Equity			
Retained Earnings	19	7,855,103	7,706,433
Total Equity		7,855,103	7,706,433

Statement of Changes in Equity

Far North Community Services Ltd

For the year ended 30 June 2025

	NOTES	2025	2024
Equity			
Retained Earnings			
Opening Balance	19	7,706,433	6,636,337
Surplus After Income Tax Expense for the year		148,670	1,065,096
Transfer from Reserves		-	5,000
Total Retained Earnings		7,855,103	7,706,433
Reserves			
Opening Balance		-	5,000
Transfer to Retained Earnings		-	(5,000)
Total Reserves		-	-
Total Equity		7,855,103	7,706,433

Statement of Cash Flows

Far North Community Services Ltd

For the year ended 30 June 2025

	2025	2024
Operating Activities		
Receipts from Grants	951,739	364,082
Receipts from customers	21,033,154	21,566,541
Receipts from Donations	30	-
Cash receipts from other operating activities	501,734	359,728
Interest Received	257	255
Payments to clients, suppliers and employees	(21,281,256)	(19,952,316)
Net Cash Flows from Operating Activities	1,205,659	2,338,289
Investing Activities		
Proceeds from sale of property, plant and equipment	284,373	381,502
Payment for property, plant and equipment	(298,658)	(2,307,937)
Net Cash Flows from Investing Activities	(14,285)	(1,926,435)
Financing Activities		
Lease Interest Paid	(62,917)	(26,357)
Chattel Mortgage Interest Paid	(19,299)	(12,414)
Lease Payments	(341,551)	(514,440)
Chattel Mortgage Payments	(149,384)	(133,469)
Loan Proceeds	68,156	721,444
Loan Repayments	(212,765)	(1,461,710)
Interest Expense	(66,896)	(59,037)
Net Cash Flows from Financing Activities	(784,656)	(1,485,983)
Net Cash Flows	406,717	(1,074,129)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	938,061	2,012,190
Net change in cash for period	406,717	(1,074,129)
Cash and cash equivalents at end of period	1,344,778	938,061

Notes to Financial Statements

Far North Community Services Ltd - For the year ended 30 June 2025

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

Notes to Financial Statements

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

Operating Grants

When the Company receives operating grant revenue from government, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Company:

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

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Company:

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

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

Rendering of services

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

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

Sale of goods

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

Donations

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

Notes to Financial Statements

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

Notes to Financial Statements

- 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.

Notes to Financial Statements

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.

Notes to Financial Statements

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.

Notes to Financial Statements

(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

Notes to Financial Statements

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.

	2025	2024
2. Revenue		
Operating Revenue		
Government Grants	664,715	511,064
Other Grants	57,946	-
Fees for Service	21,752,421	20,809,038
Total Operating Revenue	22,475,081	21,320,102
Total Revenue	22,475,081	21,320,102

	2025	2024
3. Other Income		
Gain on Sale of Assets	120,554	89,123
Interest Income	257	255
Sundry Income	241,445	171,592
Total Other Income	362,256	260,970

	2025	2024
4. Employee Benefits Expense		
Wages, Salaries & Allowances	12,377,968	10,063,654
Superannuation	1,286,593	1,000,130
Workers Compensation Insurance	171,317	207,962
Employee Benefits Provision Expense	258,540	329,198
Total Employee Benefits Expense	14,094,418	11,600,945

	2025	2024
5. Cash and Cash Equivalents		
Cash at Bank	1,328,289	919,419
Short Term Deposits	21,568	21,311
Total Cash and Cash Equivalents	1,349,857	940,730

	2025	2024
Reconciliation of Cash shown in Statement of Cash Flows		
Cash and Cash Equivalents	1,349,857	940,730
Credit Card Liabilities	(5,079)	(2,669)
Total Reconciliation of Cash shown in Statement of Cash Flows	1,344,778	938,061

Notes to Financial Statements

	2025	2024
Reconciliation of Net Surplus to Net Cash Flows from Operating Activities		
Net Surplus for the period	148,670	1,065,096
Depreciation and Amortisation Expense	541,204	432,266
Loss on Sale of Assets	15,732	-
Increase in Trade & Other Receivables	(1,494,902)	838,158
Increase in Other Assets	(1,196,022)	(242,583)
Increase in Trade & Other Payables	911,273	(380,991)
Increase in Other Liabilities	2,076,137	348,259
Increase in Provisions	203,567	278,084
Total Reconciliation of Net Surplus to Net Cash Flows from Operating Activities	1,205,659	2,338,289
	2025	2024

6. Trade & Other Receivables

Trade Debtors	3,033,588	1,486,029
Less: Provision for Doubtful Debts	(50,000)	(50,000)
GST	52,176	106,186
Other Debtors	75,274	73,921
Gift Card	500	3,145
Borrowing Costs	1,337	1,337
Total Trade & Other Receivables	3,112,875	1,620,617
	2025	2024

7. Other Assets

Current		
Prepaid Expenses	561,673	385,054
Accrued Income	49,150	129,190
Other Financial Assets	12,897	11,544
Total Current	623,720	525,788
Non Current		
Client Funds Held	-	3,255
Total Non Current	-	3,255
Total Other Assets	623,720	529,042

Notes to Financial Statements

	2025	2024
8. Financial Assets & Liabilities		
Financial Assets		
Cash & Cash Equivalents	1,349,857	940,730
Trade & Other Receivables	3,669,972	2,006,434
Other Assets	62,047	140,733
Total Financial Assets	5,081,876	3,087,897
Financial Liabilities		
Current Loans & Borrowings	5,079	2,669
Trade & Other Payables	1,645,289	736,615
Other Liabilities	1,351,500	372,064
Non Current Loans & Borrowings	934,967	1,079,576
Total Financial Liabilities	3,936,835	2,190,925
Total Financial Assets & Liabilities	1,145,041	896,972
	2025	2024

9. Property, Plant & Equipment

Freehold Land & Buildings		
Freehold Land and Buildings	8,048,600	7,942,381
Less: Accumulated Depreciation on Freehold Land and Buildings	(257,727)	(116,069)
Total Freehold Land & Buildings	7,790,873	7,826,312
Plant & Equipment		
Plant & Equipment	123,140	123,140
Less: Accumulated Depreciation on Plant & Equipment	(115,095)	(106,926)
Total Plant & Equipment	8,044	16,214
Motor Vehicles		
Motor Vehicles	1,054,818	985,636
Less: Accumulated Depreciation on Motor Vehicles	(675,950)	(767,703)
Total Motor Vehicles	378,868	217,933
Building & Leasehold Improvements		
Buildings & Leasehold Improvements	245,922	206,974
Less: Accumulated Depreciation on Buildings & Leasehold Improvements	(173,140)	(161,407)
Total Building & Leasehold Improvements	72,782	45,567
Total Property, Plant & Equipment	8,250,567	8,106,026
	2025	2024

Reconciliation of Property, Plant & Equipment

Property, Plant & Equipment		
Opening Balance	8,106,026	6,273,204
Assets Purchased During the Year	541,557	2,107,328

Notes to Financial Statements

Disposals	(127,888)	(47,556)
Total Property, Plant & Equipment	8,519,695	8,332,976
Depreciation	(269,129)	(226,950)
Total Reconciliation of Property, Plant & Equipment	8,250,567	8,106,026
	2025	2024

10. Intangibles

Intangibles	98,120	98,120
Less: Accumulated Amortisation on Intangibles	(98,120)	(98,120)
Total Intangibles	-	-
	2025	2024

Reconciliation of Intangibles

Opening Balance	-	9,920
Additions	-	-
Disposals	-	-
Amortisation Expense	-	(9,920)
Total Reconciliation of Intangibles	-	-
	2025	2024

11. Borrowings

Current		
Credit Card Liabilities	5,079	2,669
Total Current	5,079	2,669
Total Borrowings	5,079	2,669
	2025	2024

12. Trade & Other Payables

Trade Payables	1,162,383	234,951
Other Creditors & Accruals	482,906	501,663
Total Trade & Other Payables	1,645,289	736,615
	2025	2024

13. Other Liabilities

Current		
Client Funds Held	6,985	-
Contract Liabilities	1,030,987	117,762
Chattel Mortgages	271,718	209,685
Total Current	1,309,690	327,447
Total Other Liabilities	1,309,690	327,447

Notes to Financial Statements

	2025	2024
14. Provisions		
Current		
Annual Leave	694,070	644,865
Personal Leave	200,420	166,962
TOIL	8,802	10,316
Total Current	903,292	822,144
Non Current		
Long Service Leave	585,927	463,509
Total Non Current	585,927	463,509
Total Provisions	1,489,219	1,285,652
	2025	2024

15. Borrowings

CBA Loan 4914	563,207	604,004
CBA Loan 4906	274,746	300,477
CBA Loan 6012	97,014	175,095
Total Borrowings	934,967	1,079,576

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.

	2025	2024
16. Auditor Remuneration		
Audit of Financial Statements	21,800	20,036
Other fees and charges	-	-
Total Auditor Remuneration	21,800	20,036

17. Right of Use Assets

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

	2025	2024
Right of Use Assets		
Right-of-use Assets	2,525,949	1,975,695
Less Accumulated Depreciation of Right-of-use Assets	(1,585,777)	(1,449,067)
Total Right of Use Assets	940,172	526,628

Notes to Financial Statements

18. Lease Liability

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

	2025	2024
Lease Liabilities		
Lease Liabilities	321,429	254,302
Non-Current Lease Liabilities	716,415	330,350
Total Lease Liabilities	1,037,844	584,652

	2025	2024
Right of Use Liability		
Opening ROU Liability balance	584,652	483,770
Add: New ROU Liabilities	852,715	406,093
Less: ROU Lease Payments	(341,551)	(209,235)
Less: ROU Liabilities disposed	(120,889)	(122,334)
Interest on Leases	62,917	26,357
Closing ROU Liability balance	1,037,844	584,652

	2025	2024
19. Retained Earnings		
Retained Surplus at the beginning of the year	7,706,433	6,636,337
Surplus After Income Tax Expense for the year	148,670	1,065,096
Transfer from Reserves	-	5,000
Total Retained Earnings	7,855,103	7,706,433

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 2025 and future minimum operating lease payments for 2025 are as follows:

	2025	2024
Minimum Lease Payments Due		
Within 1 year	105,704	111,799
1 to 5 years	-	-
After 5 years	-	-
Total Minimum Lease Payments Due	105,704	111,799

21. Contingent Liabilities

There are no contingent liabilities that have been incurred by the Company during the financial year ended 30 June 2025 or at the date of this report.

Notes to Financial Statements

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

Spinifex Contracting has been providing repairs and maintenance services in Halls Creek. One of the Directors of Spinifex Contracting is in a long term relationship with a family member of the CEO.

A relative of the CEO, James Kay provided 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 202 financial period.

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

	2025	2024
Remuneration		
Short term employee benefits	1,002,039	969,534
Long term employee benefits	36,976	30,834
Total Remuneration	1,039,015	1,000,368

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 2025.

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.

Notes to Financial Statements

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 2025, the total amount that members of the Company are liable to contribute if the Company wound up is \$50 (2024:\$50).

DIRECTORS:

VIRAL PATEL RCA, CA
ALASTAIR ABBOTT RCA, CA
CHASSEY DAVIDS RCA, CA
FAZ BASHI RCA, CPA

ASSOCIATE DIRECTORS:

ROBERT CAMPBELL RCA, CA
SANTO CASILLI FCPA PFIIA

AUSTRALIAN
AUDIT

AUDITOR'S INDEPENDENCE DECLARATION

To the Board of Management of Far North Community Services Ltd

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act 2015 (WA)*, in relation to our audit of the financial report of Far North Community Services Ltd for the year ended 30 June 2025, to the best of my knowledge and belief, there have been:

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



Chassey Cedric Davids, CA, AMIIA, BCom

Registered Company Auditor number: 490152

Director

Australian Audit

Perth, Western Australia

Dated: 27 October 2025

DIRECTORS:

VIRAL PATEL RCA, CA
ALASTAIR ABBOTT RCA, CA
CHASSEY DAVIDS RCA, CA
FAZ BASHI RCA, CPA

ASSOCIATE DIRECTORS:

ROBERT CAMPBELL RCA, CA
SANTO CASILLI FCPA PFIIA

AUSTRALIAN AUDIT



INDEPENDENT AUDITOR'S REPORT

To the members of Far North Community Services Ltd

Report on the Audit of the Financial Report Opinion

We have audited the financial report of Far North Community Services Ltd (the Company), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

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

- a) giving a true and fair view of the Company's financial position as at 30 June 2025, and of its financial performance and its cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Directors for the Financial Report

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

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

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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

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

Chassey Cedric Davids

Chassey Cedric Davids, CA,AMIIA, BCom

Registered Company Auditor number: 490152

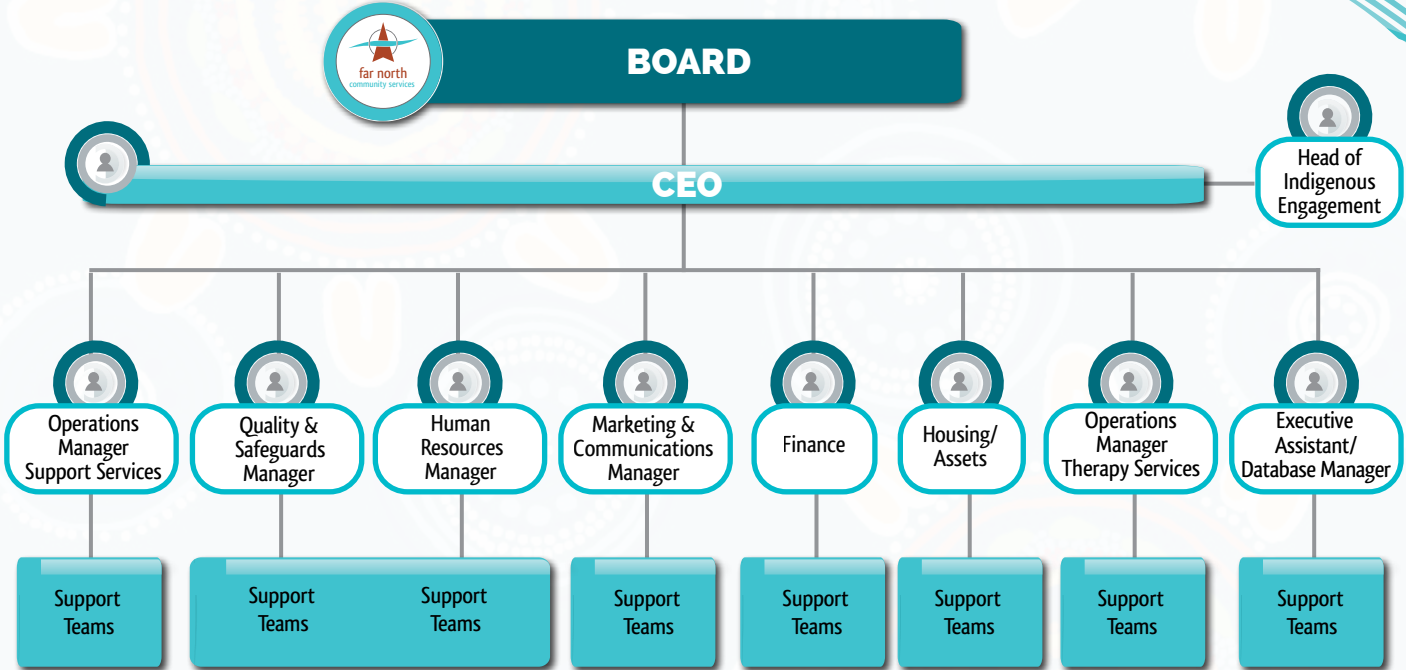
Director

Australian Audit

Perth, Western Australia

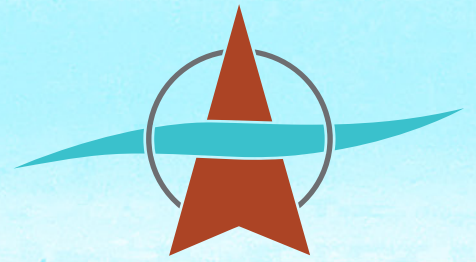
Dated: 27 October 2025

Organisational Framework



Branch Details

Broome	Derby	Fitzroy Crossing	Halls Creek	Kununurra
29 Napier Terrace, PO Box 1766 Broome WA 6725 P: (08) 9193 5207	68 Clarendon St, PO Box 1174, Derby WA 6725 P:(08) 9191 2305	PO Box 355 Fitzroy Crossing WA 6765 P: (08) 9191 2305	39 Thomas St, PO Box 136, Halls Creek, WA 6770 P: (08) 9169 3491	50 Coolibah Drive PO Box 911, Kununurra, WA 6743 P: (08) 9169 3491



far north
community services



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