

Wirraka Maya Health Service Aboriginal Corporation

Annual Report - 30 June 2016

Wirraka Maya Health Service Aboriginal Corporation
Financial report
30 June 2016

Contents

	Page
Directors' report	3
Directors' declaration	5
Auditor's independence declaration	6
Statement of profit or loss and other comprehensive income	7
Statement of financial position	8
Statement of changes in equity	9
Statement of cash flows	10
Notes to the financial statements	11
Grant reconciliation	22
Independent auditor's report to the members of Wirraka Maya Health Service Aboriginal Corporation	23
Grant acquittal statements	Appendix 1

General information

The financial report covers Wirraka Maya Health Service Aboriginal Corporation as an individual entity. The financial report is presented in Australian dollars, which is Wirraka Maya Health Service Aboriginal Corporation's functional and presentation currency.

The financial report consists of the financial statements, notes to the financial statements and the directors' declaration.

The financial report was authorised for issue by the officers on October 2016.

Wirraka Maya Health Service Aboriginal Corporation
Directors' report
30 June 2016

Your Directors present this report on the entity for the financial year ended 30 June 2016.

Directors

The names of each person who is a Director at the date of this report are:

Alfred Barker (Chairperson)	David Moses-Martin (Director)
Diana Robinson-Brown (Director)	Jane Taylor (Director – resigned 11 February 2016)
Nora Cooke (Director)	Bruce Thomas (Director – resigned 11 February 2016)
Ashley Councillor (Director)	Selina Stewart (Director – appointed 11 February 2016)
Kevin Geary (Director)	Frank Brown (Director – appointed 11 February 2016)

Principal activities

The principal activity of the entity during the financial year was provision of primary health care services and associated health programs to Indigenous communities.

No significant changes in the nature of these activities occurred during the financial year.

Operating results

The entity recorded a profit of \$719,183 (2015: \$644,417) as reported in the statement of profit or loss and other comprehensive income.

Significant changes in state of affairs

No significant changes in the nature of the entity's activity occurred during the financial year.

Future developments

The entity expects to maintain the present status and level of operations and hence there are no likely developments in the entity's operations.

Environmental issues

The entity's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Information on directors

Number of Director meetings held for the year ended 30 June 2016 was 12.

Name	Position	Period of tenure	Directors meetings	
			No. eligible to attend	Number attended
Alfred Barker	Chairperson	31/10/2014 Present	12	12
Diana Robinson-Brown	Director	31/10/2014-Present	12	3
Nora Cooke	Director	31/10/2014-Present	12	9
Ashley Councillor	Director	31/10/2014-Present	12	6
Kevin Geary	Director	22/01/2015-Present	12	9
David Moses-Martin	Director	22/01/2015-Present	12	12
Jane Taylor	Director	31/05/2014-11/02/2016	8	5
Bruce Thomas	Director	31/05/2014-11/02/2016	8	6
Selina Stewart	Director	11/02/2016-Present	4	2
Frank Brown	Director	11/02/2016-01/03/2016	1	0

**Wirraka Maya Health Service Aboriginal Corporation
Directors' report (continued)
30 June 2016**

Events subsequent to reporting date

No matter or circumstance has arisen since 30 June 2016 that has significantly affected, or may significantly affect the Corporation's financial position, operations or the results of those operations in future financial years.

Indemnifying officers or auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the entity.

Proceedings on behalf of the entity

No person has applied for leave of Court to bring proceedings on behalf of the entity or intervene in any proceedings to which the entity is a party for the purpose of taking responsibility on behalf of the entity for all or any part of those proceedings.

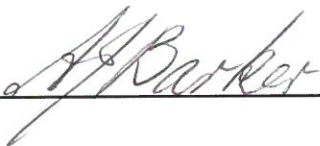
Auditor's independence declaration

A copy of the auditor's independence declaration is included on page 6 of this financial report and forms part of the Director's report.

The entity was not a party to any such proceedings during the year.

Signed in accordance with a resolution of the Board of Directors.

Director



Director



Dated this 13TH day of October 2016

Wirraka Maya Health Service Aboriginal Corporation
Directors' declaration
For the year ended 30 June 2016


The Organisation is a reporting entity.

The Directors of Wirraka Maya Health Service Aboriginal Corporation declare that:

1. The financial statements and notes are in accordance with the Corporations (Aboriginal and Torres Strait Islander) Regulations 2007 (CATSI Regulations) including:
 - a. Compliance with accounting standards
 - b. Providing a true and fair view of the financial position of the Wirraka Maya Health Service Aboriginal Corporation as at 30 June 2016 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Wirraka Maya Health Service Aboriginal Corporation will be able to pay its debts as and when they fall due.

The statement is made in accordance with a resolution of the Board of Directors.

Director 

Director 

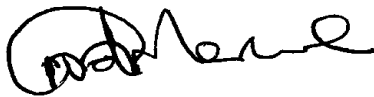
Dated this 13th day of 10th 2016

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of Wirraka Maya Health Service Aboriginal Corporation for the year ended 30 June 2016, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE CA
Director

Perth
Date: 13 October 2016

Wirraka Maya Health Service Aboriginal Corporation
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2016

	Note	2016 \$	2015 \$
Grants and contributions	3	7,051,112	6,891,604
Medicare claims		1,197,641	971,049
Patient incentive program		168,955	260,735
Interest		103,552	130,825
Other operating revenues		243,189	387,725
Prior year revenue		-	22,917
		<u>8,764,449</u>	<u>8,664,855</u>
Employment expenses	4	5,249,956	4,835,730
Depreciation and amortisation expenses	8	472,641	476,074
Motor vehicle expenses		158,530	132,955
Travel and meeting expenses		161,820	177,761
Consultants		213,342	270,854
Medical supplies		183,787	251,245
Loss on sale of non-current assets	8	23,344	-
Impairment loss		-	263,122
Other expenses from ordinary activities		1,581,846	1,612,697
		<u>8,045,266</u>	<u>8,020,438</u>
Profit / (loss) before income tax expense		<u>719,183</u>	<u>644,417</u>
Income tax expense		-	-
Profit / (loss) after income tax expense for the year attributable to the members of Wirraka Maya Health Service Aboriginal Corporation		719,183	644,417
Other comprehensive income for the year, net of tax			
Revaluation of non-current assets		2,945,555	-
Total comprehensive income / (loss) for the year attributable to the members of Wirraka Maya Health Service Aboriginal Corporation		<u><u>3,664,738</u></u>	<u><u>644,417</u></u>

The statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes to these financial statements.

Wirraka Maya Health Service Aboriginal Corporation
Statement of financial position
As at 30 June 2016

	Note	2016 \$	2015 \$
Assets			
Current assets			
Cash and cash equivalents	5	8,230,308	6,829,585
Trade and other receivables	6	252,596	241,486
Other assets	7	4,575	17,658
Total current assets		<u>8,487,479</u>	<u>7,088,729</u>
Non-current assets			
Property, plant & equipment	8	7,555,548	4,973,309
Total non-current assets		<u>7,555,548</u>	<u>4,973,309</u>
Total assets		<u>16,043,027</u>	<u>12,062,038</u>
Liabilities			
Current liabilities			
Trade and other payables	9	1,043,265	759,271
Provisions	11	286,524	241,902
Unexpended grants		812,450	887,159
Total current liabilities		<u>2,142,239</u>	<u>1,888,332</u>
Non-current liabilities			
Provisions	11	223,669	162,830
Total non-current liabilities		<u>223,669</u>	<u>162,830</u>
Total liabilities		<u>2,365,908</u>	<u>2,051,162</u>
Net assets		<u>13,677,119</u>	<u>10,010,876</u>
Equity			
Asset revaluation reserve		2,945,555	-
Reserves	10	1,993,341	1,993,341
Retained earnings		8,738,223	8,017,535
Total equity		<u>13,677,119</u>	<u>10,010,876</u>

The statement of financial position should be read in conjunction with the accompanying notes to these financial statements.

Wirraka Maya Health Service Aboriginal Corporation
Statement of changes in equity
For the year ended 30 June 2016

	Reserves	Asset revaluation reserve	Retained earnings	Total
	\$	\$	\$	\$
Balance at 1 July 2014	1,970,424	-	7,396,035	9,366,459
Surplus after income tax expense for the year	-	-	644,417	644,417
Transfer to reserves	22,917	-	(22,917)	-
Other comprehensive income for the year, net of income tax	-	-	-	-
Total comprehensive income for the year, net of income tax	22,917	-	621,500	644,417
Balance at 30 June 2015	1,993,341	-	8,017,535	10,010,876
Surplus after income tax expense for the year	-	-	719,183	719,183
Transfer to reserves	-	2,945,555	-	2,945,555
Prior year adjustments	-	-	1,505	1,505
Other comprehensive income for the year, net of income tax	-	-	-	-
Total comprehensive income for the year, net of income tax	-	2,945,555	720,688	3,666,243
Balance at 30 June 2016	1,993,341	2,945,555	8,738,223	13,677,119

The statement of changes in equity should be read in conjunction with the accompanying notes to these financial statements.

Wirraka Maya Health Service Aboriginal Corporation
Statement of cash flows
For the year ended 30 June 2016

	Note	2016	2015
		\$	\$
Cash flows from operating activities			
Receipts from funders & others		8,588,161	9,309,943
Payments to suppliers and employees		(7,160,161)	(7,838,296)
Interest received		103,552	130,825
		<hr/>	<hr/>
Net cash provided by operating activities	15(b)	1,531,552	1,602,472
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of property, plant & equipment	8	(130,829)	(73,556)
		<hr/>	<hr/>
Net cash used in investing activities		(130,829)	(73,556)
		<hr/>	<hr/>
Net increase in cash and cash equivalents		1,400,723	1,528,916
Cash and cash equivalents at the beginning of the financial year		6,829,585	5,300,669
		<hr/>	<hr/>
Cash and cash equivalents at the end of the financial year	15(a)	8,230,308	6,829,585
		<hr/> <hr/>	<hr/> <hr/>

The statement of cash flows should be read in conjunction with the accompanying notes to these financial statements.

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 1. Significant accounting policies

a) Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'). The Corporation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Historical cost convention

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.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Corporation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

These financial statements are presented in Australian dollars.

b) Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

c) Property, plant and equipment

Each class of property, plant and equipment is carried at historical cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. Where fair value was unable to be ascertained, the assets have been recorded at zero value and remain on the asset register at zero value.

Plant and equipment is measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Corporation and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use.

The depreciation rates used for each class of depreciable assets are:

Class of Asset	Depreciation Rate
Land	0%
Buildings	5%
Office equipment	30%
Plant and equipment	20%
Motor vehicles	22.50%
Medical equipment	20%

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

c) Property, plant and equipment (continued)

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Estimation of useful lives of assets

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

d) Impairment of assets

At the end of each reporting period, the Corporation assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Corporation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

e) Employee benefits

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Long service leave

The liability for long service leave is recognised in current liabilities. The liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

f) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

g) Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

h) Revenue recognition

Non-reciprocal grant revenue is recognised in profit or loss when the Corporation obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Corporation and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Grants

When grant revenue is received whereby the Corporation incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Corporation receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations

Donations and bequests are recognised as revenue when received.

Interest income

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

Medicare income

Medicare income is recognised when income is earned.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

i) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Corporation 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.

j) Goods & 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

k) Comparative figures

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

Where the Corporation has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

l) Grant acquittals

For the purpose of acquitting grants provided by funding bodies, the Corporation has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- Cost including labour and on-costs directly associated with a specific grant;
- Administration and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Such allocations are reduced to take into consideration the lower level administrative burden a grant is likely to produce, such as in the case of capital grants. Representations of management and internal documentation are used in determining to which grant a cost may directly or indirectly be attributed.

m) New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 July 2016, and have not been applied in preparing these financial statements. None of these is expected to have a significant effect on the financial statements of the Corporation. The Corporation does not plan to adopt these standards early and the extent of the impact has not been determined.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in the relevant section in the notes to the financial statements.

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 3. Revenue – grants and contributions

	2016	2015
	\$	\$
Australian Government – Department of Health	3,521,491	3,333,972
Health Department of Western Australia	1,917,225	1,939,835
Department of Social Services	619,209	591,571
Department for Child Protection and Family Support	327,918	386,164
Department of Prime Minister and Cabinet	208,707	210,109
Tobacco Strategy Council of Australian Governments	290,562	150,000
Other grants	166,000	279,953
Total grants and contributions	<u>7,051,112</u>	<u>6,891,604</u>

Note 4. Expenses – employment expenses

Salaries and wages	3,860,443	3,548,679
Superannuation	381,490	351,755
District allowance	199,024	193,627
Annual airfares	32,958	51,660
Airconditioning subsidy	48,984	46,126
Other employment expenses	727,057	643,883
Total employment expenses	<u>5,249,956</u>	<u>4,835,730</u>

Note 5. Current assets – cash and cash equivalents

Cash at bank	8,230,308	6,829,585
Restricted cash – unexpended grants	812,450	887,159
Unrestricted cash	7,417,858	5,942,426
	<u>8,230,308</u>	<u>6,829,585</u>

The unrestricted cash is used to fund the Corporation's present obligations and future projects in the next 12 months.

Note 6. Current assets – trade and other receivables

Trade receivables	18,266	100,117
Prepayments	234,008	140,782
Sundry receivables	322	587
	<u>252,596</u>	<u>241,486</u>

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 6. Current assets – trade and other receivables (continued)

Credit risk

The Corporation does not have any material credit risk exposure to any single receivable or group of receivables.

The following table details the Corporation's accounts receivable and other debtors exposed to credit risk (prior to collateral and other credit enhancements) with ageing analysis and impairment provided for thereon. Amounts are considered as "past due" when the debt has not been settled within the terms and conditions agreed between the Corporation and the customer or counterparty to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there are specific circumstances indicating that the debt may not be fully repaid to the Corporation.

The balances of receivables that remain within initial trade terms (as detailed in the table below) are considered to be a high credit quality.

	Gross amount	Past due and impaired	Past due but not impaired (Days overdue)				Within initial trade terms
			<30	31-60	61-90	>90	
	\$	\$	\$	\$	\$	\$	\$
<u>2016</u>							
Trade receivables	18,266	-	9,645	600	600	7,421	-
Total	18,266	-	9,645	600	600	7,421	-
<u>2015</u>							
Trade receivables	100,117	-	94,448	-	-	5,669	-
Total	100,117	-	94,448	-	-	5,669	-

Collateral held as security

No collateral is held as security for any of the accounts receivable or other debtor balances.

Financial assets classified as loans and receivables

	2016	2015
	\$	\$
Trade and other receivables		
- Total current	252,596	241,486

Note 7. Current assets – other assets

Bonds	4,575	17,658
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Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 8. Non-current assets – property, plant and equipment	2016	2015
	\$	\$
Land and buildings at cost	6,642,168	6,642,168
Less accumulated depreciation	(2,776,157)	(2,251,693)
Impairment loss	-	(263,122)
Revaluation	2,947,136	-
	<u>6,813,147</u>	<u>4,127,353</u>
Plant and equipment at cost	288,936	359,336
Less accumulated depreciation	(170,186)	(212,396)
	<u>118,750</u>	<u>146,940</u>
Medical equipment at cost	315,013	313,230
Less accumulated depreciation	(230,317)	(209,220)
	<u>84,696</u>	<u>104,010</u>
Motor vehicles at cost	1,002,267	950,438
Less accumulated depreciation	(589,693)	(482,043)
	<u>412,574</u>	<u>468,395</u>
Office equipment at cost	343,070	402,319
Less accumulated depreciation	(216,689)	(275,708)
	<u>126,381</u>	<u>126,611</u>
Total property, plant and equipment	<u>7,555,548</u>	<u>4,973,309</u>

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 8. Non-current assets – property, plant and equipment (continued)

Movements in carrying amounts

Movements in the carrying amounts for each class of property, plant and equipment between beginning and the end of the current financial year.

	Land and buildings	Plant and equipment	Medical equipment
	\$	\$	\$
Carrying amount as at 30 June 2015	4,127,353	146,940	104,010
Additions at cost	-	17,806	1,783
Disposals	-	(13,053)	-
Prior year adjustments	-	(658)	-
Depreciation expense	(261,342)	(32,285)	(21,097)
Revaluation	2,947,136	-	-
Carrying amount at 30 June 2016	6,813,147	118,750	84,696

	Motor vehicles	Office equipment	Total
	\$	\$	\$
Carrying amount as at 30 June 2015	468,395	126,611	4,973,309
Additions at cost	51,830	59,410	130,829
Disposals	-	(10,282)	(23,335)
Prior year adjustments	-	908	250
Depreciation expense	(107,651)	(50,266)	(472,641)
Revaluation	-	-	2,947,136
Carrying amount at 30 June 2016	412,574	126,381	7,555,548

Land and buildings are disclosed at fair value for the year ended 30 June 2016 and were disclosed at cost for the year ended 30 June 2015.

Land and buildings are valued by independent valuation, at fair value hierarchy level 2. Input used is the sales comparison approach (market data). Valuations were performed by LMW Hegney during May, June and October 2015.

The Corporation had an encumbrance on the following property as shown below which is included under Buildings: 20 Masters Way, South Hedland – Restrictive Covenant Burden Registered 29.11.1996 – Document number G339523.

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 9. Current liabilities – trade and other payables

	2016	2015
	\$	\$
Trade payables	776,267	478,529
GST payable	4,256	31,509
PAYG withholding payable	512	54,488
Sundry payables	262,230	194,745
	<u>1,043,265</u>	<u>759,271</u>

Financial liabilities at amortised cost classified as trade and other payables

Trade and other payables:

- Total current	<u>1,043,265</u>	<u>759,271</u>
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The average credit period on accounts payable and other payables (excluding GST payable) is one month. No interest is payable on outstanding payables during this period.

Note 10. Equity – reserves

Equipment Maintenance Reserve	94,000	94,000
Equipment Replacement Reserve	171,595	171,595
Vehicle Replacement Reserve	48,650	48,650
Facilities Improvement Reserve	919,990	919,990
Training Reserve	53,774	53,774
General Reserves	705,332	705,332
	<u>1,993,341</u>	<u>1,993,341</u>

Note 11. Provisions

Current

Provision for annual leave	235,129	173,771
Provision for long service leave	51,395	68,131
	<u>286,524</u>	<u>241,902</u>

Non Current

Provision for long service leave	<u>223,669</u>	<u>162,830</u>
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Note 12. Contingent liabilities

The Corporation has no contingent liabilities as at 30 June 2016.

Note 13. Subsequent events

No matter or circumstance has arisen since 30 June 2016 that has significantly affected, or may significantly affect the Corporation's financial position, operations or the results of those operations in future financial years.

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 14. Related parties and key management personnel compensation

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered key management personnel.

The totals of remuneration paid to key management personnel (KMP) of the Corporation during the year are as follows:

	2016	2015
	\$	\$
Key management personnel compensation	<u>741,971</u>	<u>626,666</u>

Note 15. Cash flow information

(a) Reconciliation of cash

Cash at the end of financial year as included in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	<u>8,230,308</u>	<u>6,829,585</u>
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(b) Reconciliation of cash flow from operations

Profit / (loss) from ordinary activities	719,183	644,417
Non cash flows in surplus from ordinary activities		
- Depreciation and amortisation	472,641	476,074
- Loss on disposal of assets	23,344	-
- Increase in bad debts	-	-
- Loss on impairment of assets	-	263,122
Increase / (decrease) in unexpended grants	(74,709)	5,206
(Increase) / decrease in receivables	1,638	127,382
Increase / (decrease) in payables	283,994	112,892
Increase / (decrease) in provisions	105,461	(26,621)
Net cash provided by operating activities	<u>1,531,552</u>	<u>1,602,472</u>

Note 16. Financial risk management

The Corporation's financial instruments consist mainly of deposits with banks, receivables and payables and lease liabilities.

The totals for each category of financial instruments, measured in accordance with AASB 139, as detailed in the accounting policies to these financial statements, are as follows:

	Note		
Financial assets			
Cash on hand	4	8,230,308	6,829,585
Trade and other receivables	5	252,596	241,486
Total financial assets		<u>8,482,904</u>	<u>7,071,071</u>
Financial liabilities			
Trade and other payables	8	1,043,265	759,271
Total financial liabilities		<u>1,043,265</u>	<u>759,271</u>

Wirraka Maya Health Service Aboriginal Corporation
Notes to the financial statements
For the year ended 30 June 2016

Note 17. Organisational details

The principal place of business and address of the organisation is:

Wirraka Maya Health Service Aboriginal Corporation
 17 Hamilton Road, South Hedland WA 6722
 Telephone (08) 9172 0410

Note 18. Segment reporting

The Organisation operates predominantly in one business and geographical segment, being the health sector providing health services to members of the community.

Note 19. Schedule of insurances

		Insured value	Expiry date
		\$	
Public liability	QBE Insurance (Australia) Limited	20,000,000	30/06/2017
Contents insurance	Zenith Insurance	1,325,000	30/06/2017
Management liability insurance	Vero Insurance Limited	5,000,000	30/06/2017
Building insurance	Zenith Insurance	15,100,000	30/06/2017
Voluntary workers insurance	Dual Australia Pty Ltd	1,000,000	30/06/2017
Motor vehicle insurance	QBE Insurance (Australia) Limited	32,500,000	30/06/2017
Professional indemnity	Vero Insurance Limited	20,000,000	30/06/2017
Workers compensation	QBE Insurance (Australia) Limited	50,000,000	30/06/2017

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION

Report on the Financial Report

We have audited the accompanying financial report of Wirraka Maya Health Service Aboriginal Corporation which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the twelve month period then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the corporation's preparation and fair presentation of the financial report 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 Corporation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by directors, as well as evaluating the overall presentation of the financial report.

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

Independence

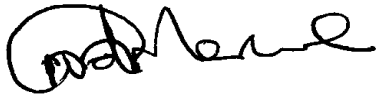
In conducting our audit, we have complied with the independence requirements of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act).

Auditor's Opinion

In our opinion, the financial report of Wirraka Maya Health Service Aboriginal Corporation is in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and Australian Charities and Not-for-profits Commission Regulation 2013 including:

- a) gives a true and fair view of the corporation's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

BUTLER SETTINERI (AUDIT) PTY LTD

A handwritten signature in black ink, appearing to read 'Marius van der Merwe', written in a cursive style.

MARIUS VAN DER MERWE CA
Director

Perth

Date: 13 October 2016

Wirraka Maya Health Service Aboriginal Corporation
Grant acquittal statement
For the year ended 30 June 2016

	Balance	Release	Other	Transfers	Expended	Balance
	2015	2016	income	to/(from)	2016	2016
	\$	\$	2016	2016	\$	\$
			\$	\$		
WA department of health						
Outreach health program	-	936,092	-	-	936,092	-
IECD 3	-	93,055	-	-	93,055	-
Patient journey	-	137,432	-	-	137,432	-
Patient transport	-	195,717	-	-	195,717	-
Transition to adulthood	96,783	439,221	-	-	418,141	117,864
Ear, eye and oral health	20,530	91,208	-	-	103,712	8,026
Department of prime minister and cabinet						
Bringing them home	4,978	208,707	-	-	213,685	-
Australian government department of health						
Primary health	-	2,497,100	-	-	2,451,700	45,400
Mothers and babies – new directions	191,791	745,532	-	-	790,325	146,998
Chronic disease program	-	178,860	-	-	178,860	-
Continuous quality improvement	-	100,000	-	-	89,118	10,882
Department for child protection						
Indigenous family healing	335,128	327,918	-	-	482,467	180,579
Western Australia primary health alliance						
Regional primary health service	-	136,364	-	-	136,364	-
Unfunded programs						
Oral and dental program	-	-	-	(14,767)	14,767	-
Registered training organisation	-	-	235,215	(39,344)	220,219	54,340
Department of social services						
Pilbara helpers and mentors support	120,156	619,209	-	-	675,195	64,170
Mackillop family services						
Mackillop family services	46,144	118,365	-	-	153,217	11,292
Miscellaneous funds						
Myer family trust	-	4,545	-	-	-	4,545
Rural health west	-	58,498	-	31,171	27,327	-
Healthway – FASD	-	35,000	-	-	35,000	-
Puntuturnu aboriginal medical service						
Pilbara tackling smoking and healthy lifestyle	31,202	290,562	-	-	187,605	134,159
Pilbara aboriginal health planning forum						
Planning forum	40,448	24,500	-	-	30,753	34,195
Total	887,160	7,237,885	235,214	(22,940)	7,570,749	812,450

APPENDIX 1
WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CORPORATE SERVICES - ADMIN				
Income				
Administration Fee Income	\$1,288,294	\$1,392,145	-\$103,851	\$1,417,797
Bank Interest	\$140,000	\$103,552	\$36,448	\$130,825
Immunisation Register	\$2,000	\$618	\$1,382	\$870
Medicare	\$1,170,569	\$1,197,641	-\$27,072	\$971,049
Other Income	\$155,735	\$62,077	\$93,658	\$247,795
Patient Incentive Program	\$532,000	\$168,955	\$363,045	\$260,735
Practice Nurse Incentive Program	\$100,000	\$20,151	\$79,849	\$82,880
WAGPET Doctor Subsidy	\$0	\$96,902	-\$96,902	\$69,146
Transfer from Operational Core	-\$411,769	-\$22,940	-\$388,829	-\$300,140
Total Income	<u>\$2,976,829</u>	<u>\$3,019,101</u>	<u>-\$42,272</u>	<u>\$2,880,957</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$1,047,530	\$682,329	\$365,201	\$736,785
Airconditioning Subsidy	\$10,920	\$6,102	\$4,818	\$3,842
Annual Airfare	\$18,942	\$6,009	\$12,933	\$12,930
Rental Subsidy	\$41,548	\$32,409	\$9,139	\$2,920
Superannuation Expenses	\$99,105	\$62,808	\$36,297	\$71,925
Employment Expenses				
Annual Leave Expense	\$0	\$58,858	-\$58,858	-\$24,466
Employment Expenses	\$0	\$0	\$0	\$33,357
Fringe Benefits Tax	\$15,000	\$48,657	-\$33,657	\$12,431
Long Service Leave Expense	\$27,492	-\$77,448	\$104,940	\$522
Recruitment Expenses	\$20,000	\$20,440	-\$440	\$641
Staff Amenities	\$35,100	\$30,520	\$4,580	\$24,292
Staff Training & Development	\$20,000	\$24,144	-\$4,144	\$16,494
Staff Uniforms	\$2,550	-\$1,354	\$3,904	-\$5,419
TOIL Accrued		\$0	\$0	-\$20,565
Employee Assistance Program	\$5,000	\$150	\$4,850	\$600

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CORPORATE SERVICES - ADMIN				
Operational Expenses				
Advertising & Promotion	\$7,500	\$5,788	\$1,712	\$4,839
Audit Fees	\$20,000	\$18,566	\$1,434	\$21,811
Bank Fees	\$2,000	\$1,339	\$661	\$1,843
Board Expenses - Meetings	\$94,175	\$16,371	\$48,644	\$26,193
Board Expenses - Airfares		\$8,795		\$12,719
Board Expenses -Accommodation		\$11,099		\$1,699
Board Expenses -Meal Allowance		\$9,266		\$6,414
Computer & IT Support	\$47,861	\$62,103	-\$14,242	\$62,068
Consultants Fees	\$70,000	\$65,926	\$4,074	\$64,607
Depreciation -Land & Buildings	\$218,775	\$261,342	-\$42,567	\$231,989
Depreciation-Medical Equipment	\$2,231	\$4,438	-\$2,207	\$6,399
Depreciation Office Equipment	\$20,241	\$45,066	-\$24,825	\$52,772
Depreciation-Plant & Equipment	\$23,487	\$27,785	-\$4,298	\$29,000
Equipment Hire	\$1,000		\$1,000	\$0
Equipment Repairs & Maintenanc	\$25,000	\$36,617	-\$11,617	\$25,877
Freight	\$2,000	-\$218	\$2,218	\$208
Legal Costs	\$3,000	\$38,310	-\$35,310	\$66,992
Loss on Sale of Assets		\$23,345	-\$23,345	
Meeting & Conference Expenses	\$0	\$303	-\$303	\$2,991
Minor Equipment	\$2,000	\$0	\$2,000	\$1,722
Phone	\$30,000	\$17,183	\$12,817	\$7,139
Postage	\$2,000	\$256	\$1,744	\$1,644
Program Expenses	\$30,000	-\$24,805	\$54,805	\$4,566
Stationery and Printing	\$37,465	\$58,093	-\$20,628	\$55,176
Subscriptions and Permits	\$4,865	\$5,285	-\$420	\$6,860
Insurances				
Directors Indemnity Insurance	\$2,852	\$2,852	-\$0	\$3,097
General Insurance	\$68,533	\$69,325	-\$792	\$62,675
Cyber Insurance & Privacy Protection	\$3,585	\$3,585	\$0	\$3,722
Voluntary Workers Insurance	\$372	\$372	\$0	\$360
Motor Vehicle Insurance	\$24,362	\$27,512	-\$3,150	\$30,159
Professional Indemnity Insurance	\$19,960	\$19,960	-\$0	\$22,131
Travel Insurance	\$1,250	\$1,250	\$0	\$1,300
Workers Compensation Insurance	\$87,186	\$87,186	\$0	\$59,942

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CORPORATE SERVICES - ADMIN				
Motor Vehicle Expenses	\$49,000		\$789	
MV Fuel and Oil		\$6,589		\$1,582
MV Lease		\$9,163		\$8,375
MV License and Rego		\$6,867		\$898
MV Repairs & Maintenance		\$9,949		\$7,957
Depreciation- Motor Vehicles		\$15,643		\$16,909
Property Expenses				
Cleaning & Gardening	\$29,000	\$28,485	\$515	-\$4,522
Electricity & Gas	\$80,400	\$79,114	\$1,286	\$80,483
Property Repairs & Maintenance	\$66,000	\$60,579	\$5,421	\$36,194
Building-Repairs & Maintenance	\$91,000	\$90,663	\$337	\$53,231
Security Costs	\$500	\$412	\$88	\$55
Shire Rates	\$14,000	\$13,969	\$31	\$14,686
Water Rates & Consumption	\$44,000	\$43,945	\$55	\$45,944
Travel Expenses				
Staff - Accommodation	\$44,000	\$9,754	-\$3,660	\$6,727
Staff - Airfares		\$23,389		\$22,836
Staff - Meals allowances		\$11,205		\$9,396
Taxi Fares/Mileage Reimbursement		\$3,312		\$6,716
Capital Purchases				
Cap Purchase Furniture	\$10,000	\$5,059	\$4,941	\$817
Cap Purchase Motor Vehicle	\$60,000	\$51,830	\$8,170	
Cap Purchase Office Equipment	\$34,060	\$31,304	\$2,756	\$29,242
Cap Purchases - Plant & Equip	\$10,000	\$12,747	-\$2,747	\$2,625
Total Expense	<u>\$2,726,848</u>	<u>\$2,311,897</u>	<u>\$414,951</u>	<u>\$2,085,354</u>
Other Expense				
Committed Expenditure	\$0	\$118,330	-\$118,330	\$0
Net Profit / (Loss)	<u>\$249,981</u>	<u>\$588,874</u>	<u>-\$575,553</u>	<u>\$795,603</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
BASE - PRIMARY HEALTH CARE - AG DEPT OF HEALTH				
Income				
Australian Government - DOH	\$2,497,008	\$2,497,100	-\$92	\$2,488,207
Total Income	\$2,497,008	\$2,497,100	-\$92	\$2,488,207
Expenses				
Payroll Expenses				
Wages & Salaries	\$1,285,189	\$1,218,430	\$66,759	\$1,190,433
Airconditioning Subsidy	\$18,720	\$15,160	\$3,560	\$14,168
Annual Airfare	\$20,172	\$11,070	\$9,102	\$13,530
Rental Subsidy	\$63,000	\$62,078	\$922	\$90,457
Superannuation Expenses	\$121,966	\$115,313	\$6,653	\$111,148
Employment Expenses				
Annual Leave Expense	\$10,000	\$2,500	\$7,500	\$20,000
Fringe Benefits Tax	\$4,650	\$4,650	\$0	\$4,650
Long Service Leave Expense	\$36,787	\$35,072	\$1,715	\$20,587
Recruitment Expenses	\$5,000	\$13,079	-\$8,079	\$9,990
Staff Training & Development	\$15,000	\$15,100	-\$100	\$14,804
Staff Uniforms	\$3,825	\$3,825	\$0	\$3,825
Operational Expenses				
Administration Fees	\$499,402	\$499,402	-\$0	\$497,641
Advertising & Promotion	\$2,000	\$2,000	\$0	\$2,000
Audit Fees	\$1,500	\$1,500	\$0	\$3,000
Computer Software	\$20,000	\$20,124	-\$124	\$19,838
Computer & IT Support	\$15,185	\$15,062	\$123	\$15,143
Consultants Fees	\$0		\$0	\$41,995

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
BASE - PRIMARY HEALTH CARE - AG DEPT OF HEALTH				
Consultants Locum	\$90,000	\$112,010	-\$22,010	\$89,924
Depreciation-Medical Equipment	\$10,000	\$10,000	\$0	\$10,000
Depreciation Office Equipment	\$4,000	\$4,000	\$0	\$4,000
Depreciation-Plant & Equipment	\$4,500	\$4,500	\$0	\$4,500
Equipment Repairs & Maintenance	\$5,000	\$5,099	-\$99	\$5,000
Freight	\$3,000	\$3,000	\$0	\$1,995
Legal Costs	\$1,500	\$1,500	\$0	\$1,500
Medical Supplies	\$95,000	\$108,333	-\$13,333	\$136,521
Phone	\$5,000	\$5,000	\$0	\$6,500
Postage	\$2,000	\$2,000	\$0	\$1,546
Program Expenses	\$4,564	\$6,343	-\$1,779	\$8,667
Stationery and Printing	\$5,000	\$5,526	-\$526	\$5,000
Motor Vehicle Expenses	\$55,048		-\$10,789	
MV Fuel and Oil		\$13,694		\$10,714
MV Lease		\$30,485		\$29,358
MV License and Rego		\$2,455		\$789
MV Repairs & Maintenance		\$5,958		\$6,496
Depreciation- Motor Vehicles		\$13,244		\$12,250
Property Expenses				
Cleaning & Gardening	\$45,000	\$50,665	-\$5,665	\$39,500
Travel Expenses	\$45,000		\$11,478	
Staff - Accommodation		\$7,262		\$2,787
Staff - Airfares		\$14,424		\$16,855
Staff - Meals allowances		\$10,244		\$8,619
Mileage		\$1,590		\$1,719
Capital Purchases				
Cap Purchase Furniture	\$0		\$0	\$3,259
Cap Purchase Medical Equipment	\$0		\$0	\$2,250
Cap Purchase Office Equipment	\$0		\$0	\$5,248
Total Expense	\$2,497,008	\$2,451,700	\$45,308	\$2,488,207
Net Profit / (Loss)	\$0	\$45,400	-\$45,400	\$0

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CHRONIC DISEASE - PRACTICE MANAGER - AG DEPT OF HEALTH				
Income				
Australian Government - DOH	\$178,952	\$178,860	\$92	\$148,207
Total Income	<u>\$178,952</u>	<u>\$178,860</u>	<u>\$92</u>	<u>\$148,207</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$84,362	\$80,683	\$3,679	\$64,583
Airconditioning Subsidy	\$1,300	\$900	\$400	
Annual Airfare	\$1,230	\$1,230	\$0	\$600
Rental Subsidy	\$43,680	\$43,057	\$623	\$23,493
Superannuation Expenses	\$8,015	\$7,695	\$320	\$6,135
Employment Expenses				
Long Service Leave Expense	\$2,064	\$2,064	-\$0	\$1,708
Staff Training & Development	\$2,000	\$1,725	\$275	\$1,971
Staff Uniforms	\$165	\$165	\$0	\$165
Operational Expenses				
Administration Fees	\$29,825	\$35,772	-\$5,947	\$29,641
Phone	\$720	\$720	\$1	\$746
Program Expenses	\$591	\$280	\$312	\$9,098
Motor Vehicle Expenses				
MV Fuel and Oil	\$2,000	\$782	-\$1,637	\$576
MV Lease				
MV License and Rego				\$293
MV Repairs & Maintenance		\$155		\$390
Depreciation- Motor Vehicles		\$2,700		\$3,467
Travel Expenses				
Staff - Accommodation	\$3,000		\$2,067	
Staff - Airfares		\$852		\$4,128
Staff - Meals allowances				\$1,213
Mileage		\$81		
Total Expense	<u>\$178,952</u>	<u>\$178,860</u>	<u>\$92</u>	<u>\$148,207</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CHILD & MATERNAL HEALTH -AG DEPT OF HEALTH				
Income				
Australian Government - DOH	\$745,531	\$745,532	-\$1	\$697,558
Unexpended Grants b/f	\$0	\$191,791	-\$191,791	\$36,956
Total Income	\$745,531	\$937,323	-\$191,792	\$734,514
Expenses				
Payroll Expenses				
Wages & Salaries	\$448,128	\$271,662	\$176,466	\$167,984
Airconditioning Subsidy	\$3,900	\$2,382	\$1,518	\$1,472
Annual Airfare	\$4,920	\$0	\$4,920	\$3,690
Rental Subsidy	\$43,680	\$40,814	\$2,866	\$45,040
Superannuation Expenses	\$42,263	\$25,501	\$16,762	\$15,653
Employment Expenses				
Long Service Leave Expense	\$11,440	\$11,440	\$0	\$8,901
Recruitment Expenses*	\$0	\$36,260	-\$36,260	\$20,323
Staff Training & Development	\$6,000	\$6,000	\$0	\$6,338
Staff Uniforms	\$578	\$578	-\$1	\$495

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CHILD & MATERNAL HEALTH -AG				
DEPT OF HEALTH				
Operational Expenses				
Administration Fees	\$126,740	\$149,106	-\$22,366	\$146,902
Consultants Locum		\$5,200	-\$5,200	\$60,000
Depreciation-Medical Equipment	\$6,659	\$6,659	\$0	\$6,560
Meeting & Conference Expenses	\$600	\$54	\$546	\$0
Phone	\$2,880	\$2,880	\$0	\$2,160
Program Expenses	\$5,780	\$6,303	-\$523	\$4,742
Stationery and Printing	\$4,000	\$4,000	\$0	\$3,000
Motor Vehicle Expenses*	\$25,962		\$4,556	
MV Fuel and Oil		\$1,208		\$1,350
MV Lease				\$0
MV License and Rego				\$293
MV Repairs & Maintenance		\$326		\$1,199
Depreciation- Motor Vehicles		\$19,872		\$22,058
Property Expenses				
Building-Repairs & Maintenance				\$12,380
Travel Expenses	\$12,000		\$3,711	
Staff - Accommodation		\$1,302		\$925
Staff - Airfares		\$4,775		\$8,201
Staff - Meals allowances		\$1,894		\$2,939
Mileage		\$318		\$117
Total Expense	<u>\$745,531</u>	<u>\$598,534</u>	<u>\$146,997</u>	<u>\$542,723</u>
Return of Surplus Funds	\$0	\$191,791	-\$191,791	\$0
Net Profit / (Loss)	<u>\$0</u>	<u>\$146,998</u>	<u>-\$146,998</u>	<u>\$191,791</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
CQI - CONTINUOUS QUALITY IMPROVEMENT - AG DEPT OF HEALTH				
Income				
Australian Government - DOH	\$100,000	\$100,000	\$0	\$0
Total Income	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$77,600	\$45,198	\$32,402	\$0
Airconditioning Subsidy	\$1,300	\$900	\$400	\$0
Annual Airfare	\$1,230	\$0	\$1,230	\$0
Rental Subsidy		\$14,982	-\$14,982	\$0
Superannuation Expenses	\$7,384	\$4,182	\$3,202	\$0
Employment Expenses				
Long Service Leave Expense	\$1,885	\$1,885	-\$0	\$0
Recruitment Expenses	\$1,437	\$9,537	-\$8,100	\$0
Staff Training & Development	\$4,000	\$4,000	\$0	\$0
Staff Uniforms	\$165		\$165	\$0
Operational Expenses				
Administration Fees	\$5,000	\$5,000	\$0	\$0
Travel Expenses				
	\$0		-\$3,434	
Staff - Accommodation		\$590		
Staff - Airfares		\$2,376		
Staff - Meals allowances		\$468		
Mileage				
Total Expense	<u>\$100,000</u>	<u>\$89,118</u>	<u>\$10,882</u>	<u>\$0</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$10,882</u>	<u>-\$10,882</u>	<u>\$0</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
BRINGING THEM HOME - PM & C SEWB				
Income				
Unexpended Grants b/f	\$0	\$4,978	-\$4,978	\$3,575
Department of Premier & Cabinet	\$210,109	\$208,707	\$1,402	\$210,109
Total Income	<u>\$210,109</u>	<u>\$213,685</u>	<u>-\$3,576</u>	<u>\$213,684</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$143,638	\$139,913	\$3,725	\$124,769
Airconditioning Subsidy	\$2,600	\$2,400	\$200	\$2,500
Annual Airfare	\$2,460	\$1,328	\$1,132	\$1,230
Superannuation Expenses	\$13,687	\$14,218	-\$531	\$11,746
Employment Expenses				
Long Service Leave Expense	\$3,463	\$3,463	\$0	\$2,948
Staff Training & Development	\$3,000	\$1,753	\$1,247	\$4,078
Staff Uniforms	\$510	\$510	\$0	\$510
Operational Expenses				
Administration Fees	\$23,742	\$28,741	-\$4,999	\$42,022
Phone	\$1,440	\$1,440	\$0	\$1,440
Program Expenses	\$0	\$0	\$0	\$0
Stationery and Printing	\$3,559	\$3,559	\$0	\$3,570
Motor Vehicle Expenses				
MV Fuel and Oil	\$6,009	\$1,623	-\$158	\$741
MV License and Rego		\$383		\$0
MV Repairs & Maintenance		\$31		\$0
Depreciation- Motor Vehicles		\$4,131		\$4,008
Travel Expenses				
Staff - Accommodation	\$6,000		\$4,895	\$589
Staff - Airfares				\$4,427
Staff - Meals allowances		\$1,105		\$1,130
Mileage				\$0
Capital Purchases				
Cap Purchase Office Equipment	\$0	\$5,155	-\$5,155	\$3,000
Total Expense	<u>\$210,108</u>	<u>\$209,752</u>	<u>\$356</u>	<u>\$208,707</u>
Return of Surplus Funds	\$0	\$3,933	-\$3,933	\$0
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,978</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
EAR HEALTH - WA DEPARTMENT OF HEALTH				
Income				
Health Dept of WA	\$93,882	\$91,208	\$2,674	\$50,401
Unexpended Grants b/f	\$20,485	\$20,530	-\$45	
Total Income	<u>\$114,367</u>	<u>\$111,738</u>	<u>\$2,629</u>	<u>\$50,401</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$69,174	\$64,773	\$4,401	\$15,721
Airconditioning Subsidy	\$1,300	\$1,300	\$0	
Annual Airfare	\$1,230		\$1,230	
Superannuation Expenses	\$6,596	\$5,994	\$602	\$1,477
Employment Expenses				
Long Service Leave Expense	\$1,662	\$1,662	-\$0	\$454
Staff Training & Development	\$2,000	\$1,000	\$1,000	\$1,000
Staff Uniforms	\$165	\$165	\$0	
Operational Expenses				
Administration Fees	\$18,776	\$18,776	\$0	\$9,539
Audit Fees	\$1,500	\$1,500	\$0	
Minor Equipment	\$877		\$877	
Phone	\$720	\$720	\$0	\$720
Program Expenses	\$2,201	\$2,201	\$0	\$442
Motor Vehicle Expenses				
MV Fuel and Oil	\$2,072		\$0	\$518
MV Lease				
MV License and Rego				
MV Repairs & Maintenance				
Depreciation- Motor Vehicles		\$2,072		
Travel Expenses				
Staff - Accommodation	\$3,000	\$351	\$2,649	
Staff - Airfares				
Staff - Meals allowances				
Mileage				
Capital Purchases				
Cap Purchase Medical Equipment	\$1,594	\$1,783	-\$189	
Cap Purchase Office Equipment	\$1,500	\$1,415	\$85	
Total Expense	<u>\$114,367</u>	<u>\$103,712</u>	<u>\$10,655</u>	<u>\$29,871</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$8,026</u>	<u>-\$8,026</u>	<u>\$20,530.00</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
FPBH - TRANSITION TO ADULTHOOD - WA DEPT OF HEALTH				
Income				
Other Income	\$0		\$0	\$488
Health Dept of WA	\$431,031	\$439,221	-\$8,190	\$439,828
Unexpended Grants b/f	\$0	\$96,783	-\$96,783	\$41,611
Total Income	<u>\$431,031</u>	<u>\$536,004</u>	<u>-\$104,973</u>	<u>\$481,927</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$263,787	\$161,818	\$101,969	\$142,674
Airconditioning Subsidy	\$5,460	\$2,840	\$2,620	\$2,200
Annual Airfare	\$5,166	\$1,546	\$3,620	\$2,460
Rental Subsidy	\$8,736	\$15,575	-\$6,839	\$19,424
Superannuation Expenses	\$25,205	\$15,176	\$10,029	\$13,402
Employment Expenses				
Long Service Leave Expense	\$6,282	\$6,282	\$0	\$7,186
Recruitment Expenses	\$1,000	\$940	\$60	\$2,000
Staff Training & Development	\$6,000	\$2,266	\$3,734	\$6,195
Staff Uniforms	\$255	\$495	-\$240	\$1,050
Operational Expenses				
Administration Fees	\$64,655	\$87,844	-\$23,189	\$88,908
Internet and Email	\$0		\$0	\$2,000
Phone	\$2,160	\$2,160	\$0	\$2,160
Program Expenses	\$12,723	\$88,034	-\$75,311	\$62,342
Stationery and Printing	\$5,141	\$5,141	\$0	\$5,000
Motor Vehicle Expenses				
MV Fuel and Oil	\$15,461	\$1,824	\$1,234	\$2,698
MV Lease				\$0
MV License and Rego		\$184		\$600
MV Repairs & Maintenance		\$3,492		\$1,199
Depreciation- Motor Vehicles		\$8,728		\$11,201
Travel Expenses				
Staff - Accommodation	\$9,000	\$0	\$2,076	\$1,084
Staff - Airfares		\$4,181		\$4,765
Staff - Meals allowances		\$2,541		\$2,950
Mileage		\$202		\$200
Capital Purchases				
Cap Purchase Office Equipment		\$6,873	-\$6,873	\$3,790
Total Expense	<u>\$431,031</u>	<u>\$418,141</u>	<u>\$12,890</u>	<u>\$385,489</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$117,864</u>	<u>-\$117,863</u>	<u>\$96,438</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
FPBH - INDIGENOUS EARLY CHILDHOOD DEVELOPMENT - IECD - WA DEPT OF HEALTH				
Income				
Health Dept of WA	\$91,320	\$93,055	-\$1,735	\$93,184
Total Income	<u>\$91,320</u>	<u>\$93,055</u>	<u>-\$1,735</u>	<u>\$93,184</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$58,628	\$48,358	\$10,270	\$48,483
Airconditioning Subsidy	\$1,300	\$1,000	\$300	\$1,693
Annual Airfare	\$1,230	\$2,618	-\$1,388	\$2,460
Superannuation Expenses	\$5,606	\$4,773	\$833	\$5,060
Employment Expenses				
Long Service Leave Expense	\$1,467	\$1,467	\$0	\$1,298
Staff Training & Development	\$1,000	\$550	\$450	\$2,000
Staff Uniforms	\$165	\$0	\$165	\$165
Operational Expenses				
Administration Fees	\$16,438	\$18,068	-\$1,630	\$18,636
Phone	\$720	\$439	\$281	\$720
Program Expenses	\$395	\$12,719	-\$12,324	\$5,920
Motor Vehicle Expenses				
MV Fuel and Oil	\$1,371	\$0	-\$588	\$663
MV Lease				
MV License and Rego				\$80
MV Repairs & Maintenance				\$3,007
Depreciation- Motor Vehicles		\$1,959		
Travel Expenses				
Staff - Accommodation	\$3,000		\$1,898	\$685
Staff - Airfares				\$1,181
Staff - Meals allowances		\$1,102		\$1,133
Mileage				
Total Expense	<u>\$91,320</u>	<u>\$93,055</u>	<u>-\$1,735</u>	<u>\$93,184</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
FPBH - PATIENT JOURNEY - WA				
DEPT OF HEALTH				
Income				
Other Income	\$10,920		\$10,920	
Health Dept of WA	<u>\$134,869</u>	<u>\$137,432</u>	<u>-\$2,563</u>	<u>\$137,621</u>
Total Income	<u>\$145,789</u>	<u>\$137,432</u>	<u>\$8,357</u>	<u>\$137,621</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$61,325	\$77,753	-\$16,428	\$40,076
Airconditioning Subsidy	\$1,300	\$1,640	-\$340	\$1,200
Annual Airfare	\$1,230	\$1,230	\$0	\$1,230
Rental Subsidy	\$43,680	\$14,743	\$28,937	\$50,590
Superannuation Expenses	\$5,858	\$6,837	-\$979	\$3,611
Employment Expenses				
Long Service Leave Expense	\$1,539	\$1,539	-\$0	\$1,437
Staff Training & Development	\$1,000	\$500	\$500	\$2,000
Staff Uniforms	\$255		\$255	\$255
Operational Expenses				
Administration Fees	\$20,230	\$25,673	-\$5,443	\$28,739
Phone	\$688	\$688	\$1	\$745
Program Expenses	\$1,683		\$1,683	
Motor Vehicle Expenses				
MV Fuel and Oil	\$4,001	\$4,736	-\$2,800	\$849
MV Lease				
MV License and Rego				\$492
MV Repairs & Maintenance				\$5,345
Depreciation- Motor Vehicles		\$2,066		
Travel Expenses				
Staff - Accommodation	\$3,000		\$2,972	
Staff - Airfares				\$592
Staff - Meals allowances				\$460
Mileage		\$29		
Total Expense	<u>\$145,789</u>	<u>\$137,432</u>	<u>\$8,357</u>	<u>\$137,621</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
FPBH - PATIENT TRANSPORT - WA DEPT OF HEALTH				
Income				
Health Dept of WA	\$192,068	\$195,717	-\$3,649	\$195,988
Total Income	<u>\$192,068</u>	<u>\$195,717</u>	<u>-\$3,649</u>	<u>\$195,988</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$117,554	\$117,554	\$0	\$107,157
Airconditioning Subsidy	\$2,600	\$2,600	\$0	\$2,600
Annual Airfare	\$2,460	\$1,230	\$1,230	\$2,460
Superannuation Expenses	\$11,250	\$11,250	\$0	\$11,089
		\$0		
Employment Expenses				
Long Service Leave Expense	\$2,772	\$2,772	\$0	\$2,581
Staff Training & Development	\$2,000	\$1,390	\$610	\$4,000
Staff Uniforms	\$330		\$330	\$330
Operational Expenses				
Administration Fees	\$24,969	\$35,052	-\$10,083	\$39,204
Phone	\$1,754	\$1,754	\$0	\$1,440
Motor Vehicle Expenses				
	\$23,378		\$1,263	
MV Fuel and Oil		\$2,914		\$5,403
MV Lease		\$18,175		\$18,178
MV License and Rego		\$196		\$0
MV Repairs & Maintenance		\$830		\$1,546
Depreciation- Motor Vehicles				\$0
Travel Expenses				
	\$3,000		\$3,000	
Staff - Accommodation				
Staff - Airfares				\$0
Staff - Meals allowances				\$0
Mileage				
Total Expense	<u>\$192,068</u>	<u>\$195,717</u>	<u>-\$3,649</u>	<u>\$195,988</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
PRIMARY HEALTH CARE - STATE - VPCP				
Income				
Medicare	\$76,658		\$76,658	
WAGPET Doctor Subsidy	\$68,984	\$0	\$68,984	
Western Australia - DOH	\$932,829	\$936,092	-\$3,263	\$1,022,813
Total Income	<u>\$1,078,471</u>	<u>\$936,092</u>	<u>\$142,379</u>	<u>\$1,022,813</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$609,802	\$421,860	\$187,942	\$395,078
Airconditioning Subsidy	\$2,990	\$300	\$2,690	\$3,768
Annual Airfare	\$4,059	\$350	\$3,709	\$3,690
Rental Subsidy	\$62,656	\$44,309	\$18,347	\$91,295
Superannuation Expenses	\$57,317	\$37,755	\$19,562	\$32,519
Employment Expenses				
Long Service Leave Expense	\$24,894	\$24,894	\$0	\$20,153
Recruitment Expenses		\$10,315	-\$10,315	\$19,500
Staff Training & Development	\$11,000	\$11,000	\$0	\$12,000
Staff Uniforms	\$1,275	\$1,275	\$0	\$1,275

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
PRIMARY HEALTH CARE - STATE - VPCP				
Operational Expenses				
Administration Fees	\$186,566	\$187,055	-\$489	\$204,563
Consultants Locum	\$55,305	\$97,858	-\$42,553	\$118,294
Medical Supplies		\$64,012	-\$64,012	\$60,869
Phone	\$1,440	\$2,219	-\$779	\$1,440
Program Expenses	\$7,520	\$3,572	\$3,948	\$5,976
Stationery and Printing	\$5,000	\$5,000	-\$0	\$2,320
Motor Vehicle Expenses	\$33,646		\$20,463	
MV Fuel and Oil		\$2,018		\$3,527
MV Lease				\$1,618
MV License and Rego		\$608		\$882
MV Repairs & Maintenance		\$1,000		\$744
Depreciation- Motor Vehicles		\$9,557		\$19,759
Travel Expenses	\$15,000		\$3,867	
Staff - Accommodation		\$2,096		\$3,419
Staff - Airfares		\$6,293		\$8,975
Staff - Meals allowances		\$2,233		\$1,680
Mileage		\$511		\$29
Capital Purchases				
Cap Purchase Medical Equipment	\$0		\$0	\$9,440
Cap Purchase Office Equipment				
Total Expense	<u>\$1,078,470</u>	<u>\$936,092</u>	<u>\$142,379</u>	<u>\$1,022,813</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
REGISTERED TRAINING ORGANISATION - UNFUNDED				
Income				
Other Income	\$0	\$63,441	-\$63,441	
Transfer from Operational Core Dept of Training & Workforce Development	\$212,278	\$39,344	\$172,934	\$191,078
	\$0	\$171,773	-\$171,773	
Total Income	<u>\$212,278</u>	<u>\$274,558</u>	<u>-\$62,280</u>	<u>\$191,078</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$77,600	\$77,190	\$410	\$28,087
Airconditioning Subsidy	\$1,300	\$1,300	\$0	
Annual Airfare	\$1,230	\$1,230	\$0	
Rental Subsidy	\$26,000	\$23,307	\$2,693	\$1,500
Superannuation Expenses	\$7,384	\$7,595	-\$211	\$2,667
Employment Expenses				
Long Service Leave Expense	\$1,885	\$1,885	-\$0	\$1,211
Staff Training & Development	\$2,000	\$1,891	\$109	\$0
Staff Uniforms	\$255		\$255	\$0
Operational Expenses				
Consultants Fees	\$40,000	\$73,271	-\$33,271	\$121,293
Program Expenses	\$51,625	\$30,076	\$21,549	\$33,242
Travel Expenses				
	\$3,000		\$527	
Staff - Accommodation		\$1,322		
Staff - Airfares		\$630		\$1,941
Staff - Meals allowances		\$494		\$1,082
Mileage		\$28		\$55
Total Expense	<u>\$212,278</u>	<u>\$220,219</u>	<u>-\$7,940</u>	<u>\$191,078</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$54,340</u>	<u>-\$54,340</u>	<u>\$0</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
RURAL PRIMARY HEALTH SERVICES				
Income				
Western Australia Primary Health Allian	\$136,364	\$136,364	-\$0	\$136,364
Total Income	<u>\$136,364</u>	<u>\$136,364</u>	<u>-\$0</u>	<u>\$136,364</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$69,174	\$70,080	-\$906	\$61,781
Airconditioning Subsidy	\$1,300	\$1,300	\$0	\$1,300
Annual Airfare	\$1,230	\$1,230	\$0	\$1,230
Superannuation Expenses	\$6,596	\$6,732	-\$136	\$6,214
Employment Expenses				
Long Service Leave Expense	\$1,662	\$1,662	-\$0	\$1,511
Staff Training & Development	\$2,000	\$2,000	\$0	\$2,000
Operational Expenses				
Administration Fees	\$27,273	\$27,273	\$0	\$27,273
Medical Supplies	\$10,075	\$9,552	\$524	\$15,080
Phone	\$720	\$720	\$1	\$1,243
Program Expenses	\$6,409	\$6,409	\$1	\$7,023
Stationery and Printing	\$2,000	\$2,000	\$0	\$2,000
Motor Vehicle Expenses				
MV Fuel and Oil	\$4,925	\$322	\$2,644	\$304
MV Lease				
MV License and Rego				
MV Repairs & Maintenance				
Depreciation- Motor Vehicles		\$1,959		\$6,404
Travel Expenses				
Staff - Accommodation	\$3,000	\$1,711	-\$2,127	\$561
Staff - Airfares		\$2,150		\$2,012
Staff - Meals allowances		\$1,159		\$338
Mileage		\$107		\$88
Total Expense	<u>\$136,364</u>	<u>\$136,364</u>	<u>-\$0</u>	<u>\$136,364</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
DCP - INDIGENOUS FAMILY HEALING				
Income				
Dept for Child Protection	\$376,816	\$327,918	\$48,898	\$386,165
Unexpended Grants b/f	\$0	\$335,128	-\$335,128	\$300,240
Total Income	<u>\$376,816</u>	<u>\$663,046</u>	<u>-\$286,230</u>	<u>\$686,405</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$202,562	\$238,649	-\$36,087	\$134,517
Airconditioning Subsidy	\$3,250	\$2,800	\$450	\$2,800
Annual Airfare	\$3,075	\$1,328	\$1,747	\$0
Rental Subsidy	\$43,219	\$53,796	-\$10,577	\$23,487
Superannuation Expenses	\$19,360	\$22,852	-\$3,492	\$12,684
Employment Expenses				
Long Service Leave Expense	\$6,058	\$6,058	-\$0	\$7,443
Recruitment Expenses		\$15,314	-\$15,314	\$0
Staff Training & Development	\$4,500	\$6,608	-\$2,108	\$2,845
Staff Uniforms	\$495	\$495	\$0	\$765
Operational Expenses				
Administration Fees	\$62,175	\$65,584	-\$3,409	\$77,233
Phone	\$1,260	\$1,260	\$0	\$1,260
Program Expenses	\$6,307	\$30,647	-\$24,340	\$62,801
Stationery and Printing	\$2,104	\$2,104	\$0	\$5,000
Motor Vehicle Expenses				
MV Fuel and Oil	\$14,951	\$2,784	-\$2,368	\$1,247
MV Lease		\$13,510		\$13,451
MV License and Rego		\$687		
MV Repairs & Maintenance		\$338		\$500
Depreciation- Motor Vehicles				
Travel Expenses				
Staff - Accommodation	\$7,500	\$2,408	-\$4,998	\$4,154
Staff - Airfares		\$8,797		\$1,091
Staff - Meals allowances		\$1,293		
Mileage				
Capital Purchases				
Cap Purchase Office Equipment		\$5,155	-\$5,155	
Total Expense	<u>\$376,816</u>	<u>\$482,467</u>	<u>-\$105,651</u>	<u>\$351,277</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$180,579</u>	<u>-\$180,579</u>	<u>\$335,128</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
ORAL PROGRAM - UNFUNDED				
Income				
Transfer from Operational Core	\$199,491	\$14,767	\$184,724	\$109,063
Total Income	<u>\$199,491</u>	<u>\$14,767</u>	<u>\$184,724</u>	<u>\$109,063</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$109,255	\$4,542	\$104,713	\$62,964
Airconditioning Subsidy	\$650	\$140	\$510	
Annual Airfare	\$615		\$615	
Rental Subsidy	\$21,840		\$21,840	
Superannuation Expenses	\$10,391	\$437	\$9,954	\$5,982
Employment Expenses				
Long Service Leave Expense	\$2,841	\$2,841	-\$0	\$596
Staff Training & Development	\$3,000		\$3,000	\$200
Operational Expenses				
Equipment Repairs & Maintenance		\$4,993	-\$4,993	\$1,130
Medical Supplies	\$35,000	\$1,814	\$33,186	\$28,774
Travel Expenses				
	\$15,900		\$15,900	
Staff - Accommodation				\$207
Staff - Airfares				\$8,963
Staff - Meals allowances				\$0
Mileage				\$248
Total Expense	<u>\$199,491</u>	<u>\$14,767</u>	<u>\$184,724</u>	<u>\$109,063</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
PUNTUKURNU AMS - TACKLING SMOKING & HEALTHY LIFESTYLES				
Income				
Tobacco Strategy COAG	\$100,000	\$290,562	-\$190,562	\$150,000
Unexpended Grants b/f	\$31,202	\$31,202	\$0	\$5,904
Total Income	<u>\$131,202</u>	<u>\$321,764</u>	<u>-\$190,562</u>	<u>\$155,904</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$60,732	\$50,048	\$10,684	\$35,952
Airconditioning Subsidy	\$1,950	\$800	\$1,150	\$1,000
Annual Airfare	\$1,845		\$1,845	\$1,230
Superannuation Expenses	\$5,869	\$4,757	\$1,112	\$3,532
Employment Expenses				
Long Service Leave Expense	\$2,876	\$5,752	-\$2,876	\$1,484
Staff Training & Development	\$1,000		\$1,000	\$4,000
Staff Uniforms	\$330	\$300	\$30	\$330
Operational Expenses				
Administration Fees	\$20,000	\$42,000	-\$22,000	\$30,000
Phone	\$1,440	\$1,440	\$0	\$1,440
Program Expenses	\$19,919	\$62,227	-\$42,308	\$37,052
Stationery and Printing	\$2,731	\$2,731	\$0	\$1,500
Motor Vehicle Expenses				
MV Fuel and Oil	\$6,509	\$559	\$1,818	\$649
MV Lease				
MV License and Rego				
MV Repairs & Maintenance				
Depreciation- Motor Vehicles		\$4,132		\$4,008
Travel Expenses				
Staff - Accommodation	\$6,000	\$4,470	-\$6,859	\$985
Staff - Airfares		\$6,719		\$934
Staff - Meals allowances		\$1,670		\$606
Mileage				
Total Expense	<u>\$131,202</u>	<u>\$187,605</u>	<u>-\$56,403</u>	<u>\$124,702</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$134,159</u>	<u>-\$134,159</u>	<u>\$31,202</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
PILBARA HELPERS & MENTORS				
Income				
Unexpended Grants b/f	\$0	\$120,156	-\$120,156	\$157,313
Dept of Social Services	\$601,113	\$619,209	-\$18,096	\$591,571
Total Income	<u>\$601,113</u>	<u>\$739,365</u>	<u>-\$138,252</u>	<u>\$748,884</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$306,573	\$227,744	\$78,829	\$245,513
Airconditioning Subsidy	\$5,720	\$3,920	\$1,800	\$4,876
Annual Airfare	\$5,412	\$1,328	\$4,084	\$3,690
Rental Subsidy	\$43,472	\$21,143	\$22,329	\$34,072
Superannuation Expenses	\$29,210	\$21,835	\$7,375	\$23,511
Employment Expenses				
Long Service Leave Expense	\$9,121	\$9,121	-\$0	\$6,321
Recruitment Expenses	\$0	\$335	-\$335	
Staff Training & Development	\$8,000	\$13,926	-\$5,926	\$11,547
Staff Uniforms	\$495	\$495	\$0	\$495
Operational Expenses				
Administration Fees	\$120,223	\$123,842	-\$3,619	\$118,314
Depreciation Office Equipment	\$1,200	\$1,200	\$0	\$0
Meeting & Conference Expenses	\$750	\$0	\$750	\$211
Minor Equipment	\$1,800	\$0	\$1,800	\$0
Phone	\$2,880	\$2,880	\$0	\$5,000
Program Expenses	\$21,639	\$87,242	-\$65,603	\$43,031
Stationery and Printing	\$5,000	\$5,000	\$0	\$5,615

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
PILBARA HELPERS & MENTORS				
Motor Vehicle Expenses	\$27,618		\$1,424	
MV Fuel and Oil		\$3,844		\$4,680
MV Lease		\$0		
MV License and Rego		\$1,787		\$293
MV Repairs & Maintenance		\$1,039		\$1,826
Depreciation- Motor Vehicles		\$19,524		\$25,056
Travel Expenses	\$12,000		\$11,721	
Staff - Accommodation				
Staff - Airfares				\$3,525
Staff - Meals allowances				\$1,009
Mileage		\$279		
Capital Purchases				
Cap Purchase Office Equipment	\$0	\$9,508	-\$9,508	\$6,531
Total Expense	<u>\$601,113</u>	<u>\$555,992</u>	<u>\$45,121</u>	<u>\$545,116</u>
Other Expense				
Return of Surplus Funds	\$0	\$119,203	-\$119,203	\$83,613
Net Profit / (Loss)	<u>\$0</u>	<u>\$64,170</u>	<u>-\$64,170</u>	<u>\$120,156</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
MACKILLOP FAMILY SERVICES				
Income				
Unexpended Grants b/f	\$0	\$46,144	-\$46,144	\$59,182
Mackillop Family Services	<u>\$236,729</u>	<u>\$118,365</u>	<u>\$118,364</u>	<u>\$118,365</u>
Total Income	<u>\$236,729</u>	<u>\$164,509</u>	<u>\$72,220</u>	<u>\$177,547</u>
Expenses				
Payroll Expenses				
Wages & Salaries	\$70,359	\$60,582	\$9,777	\$56,884
Airconditioning Subsidy	\$1,300	\$1,200	\$100	\$1,300
Annual Airfare	\$1,230	\$1,230	\$0	\$0
Superannuation Expenses	\$6,707	\$5,778	\$929	\$5,470
Employment Expenses				
Long Service Leave Expense	\$1,693	\$1,693	-\$0	\$1,693
Staff Training & Development	\$2,000	\$2,000	\$0	\$2,200
Operational Expenses				
Administration Fees	\$42,597	\$42,957	-\$360	\$59,182
Program Expenses	\$96,991	\$25,883	\$71,108	
Motor Vehicle Expenses				
MV Fuel and Oil	\$10,572	\$1,370	\$541	
MV Lease		\$6,543		
MV License and Rego		\$52		
MV Repairs & Maintenance		\$2,066		\$2,513
Depreciation- Motor Vehicles				
Travel Expenses				
Staff - Accommodation	\$3,280		\$1,417	
Staff - Airfares		\$1,258		
Staff - Meals allowances		\$431		\$606
Mileage		\$174		
Capital Purchases				
Cap Purchase Office Equipment	\$0		\$0	\$1,556
Total Expense	<u>\$236,729</u>	<u>\$153,217</u>	<u>\$83,512</u>	<u>\$131,404</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$11,292</u>	<u>-\$11,292</u>	<u>\$46,144</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
MYER FAMILY TRUST				
Income				
Other Grants		\$4,545		
Total Income	<u>\$0</u>	<u>\$4,545</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Total Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$4,545</u>	<u>\$0</u>	<u>\$0</u>

**WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
PILBARA ABORIGINAL HEALTH PLANNING FORUM				
Income				
Health Dept of WA	\$0	\$24,500	-\$24,500	
Other Grants		\$0	\$0	-\$46,364
Unexpended Grants b/f	\$40,448	\$40,448	\$0	\$110,909
Total Income	<u>\$40,448</u>	<u>\$64,948</u>	<u>-\$24,500</u>	<u>\$64,545</u>
Expenses				
Operational Expenses				
Consultants Fees	\$35,545	\$28,280	\$7,265	\$22,500
Meeting & Conference Expenses	\$4,903	\$2,473	\$2,430	\$1,597
Total Expense	<u>\$40,448</u>	<u>\$30,753</u>	<u>\$9,695</u>	<u>\$24,097</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$34,195</u>	<u>-\$34,195</u>	<u>\$40,448</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
RURAL HEALTH WEST				
Income				
Transfer from Operational Core		-\$31,171	\$31,171	
Other Grants	\$58,498	\$58,498	-\$0	\$117,054
Total Income	<u>\$58,498</u>	<u>\$27,327</u>	<u>\$31,171</u>	<u>\$117,054</u>
Expenses				
Operational Expenses				
Administration Fees	\$2,880		\$2,880	\$0
Consultants Fees	\$21,600	\$21,600	\$0	\$64,054
Travel Expenses				
Staff - Accommodation	\$34,018		\$28,291	\$2,502
Staff - Airfares		\$5,657		\$19,091
Staff - Meals allowances				
Mileage		\$69		\$1,286
Total Expense	<u>\$58,498</u>	<u>\$27,327</u>	<u>\$31,171</u>	<u>\$86,933</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,121</u>

WIRRAKA MAYA HEALTH SERVICE ABORIGINAL CORPORATION
PROGRAM INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	BUDGET	ACTUAL	VARIANCE	2015 ACTUAL
HEALTHWAY - FASD				
Income				
Other Grants	\$35,000	\$35,000	\$0	\$0
Total Income	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Operational Expenses				
Administration Fees	\$0		\$0	\$0
Consultants Fees	\$25,460	\$24,265	\$1,195	\$0
Program Expenses	\$2,540	\$4,220	-\$1,680	
Travel Expenses				
	\$7,000		\$485	
Staff - Accommodation		\$2,301		\$0
Staff - Airfares		\$4,214		\$0
Staff - Meals allowances				
Mileage		\$0		\$0
Total Expense	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$0</u>	<u>\$0</u>
Net Profit / (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>