

NOTICE OF AGM



NOTICE OF ANNUAL GENERAL MEETING OF QUEENSLAND ABORIGINAL AND ISLANDER HEALTH COUNCIL (QAIHC)

Notice is hereby given that a General Meeting of the members of QAIHC will be held in Novotel Sunshine Coast Resort, 270 Ocean Drive, Mudjimba Beach, QLD and by videoconference on **18 November 2020 at 2.00 pm.**

Details on how to join the meeting by videoconference will be provided to all members prior to the meeting.

AGENDA

1. Financial Statements and Reports

To receive and consider QAIHC's annual report for the year ended 30 June 2020. The annual report comprises financial statements, the Auditor's report, the report of the Directors, and a narrative report on the activities over the course of the year.

2. Election of Directors

To elect Directors to vacancies in the following positions:

- Chairperson
- Deputy Chairperson
- Elected Director, North and North-West Queensland
- Elected Director, South and South-West Queensland
- Elected Director, Central Queensland

3. Appointment of Delegates to National Aboriginal Community Controlled Health Organisation

To appoint two Delegates to National Aboriginal Community Controlled Health Organisation.

By Order of the Board

Charlie Robinson
Company Secretary
26 October 2020

Explanatory Notes

1. Financial Statements and Reports

The audited financial statements are presented for members review. They are attached to this Notice of Meeting.

2. Election of Directors

Elections are to be held for the following positions:

- Chairperson
- Deputy Chairperson
- Regional Elected Director, North and North-West Queensland
- Regional Elected Director, South and South-West Queensland
- Regional Elected Director Central Queensland

Following the election of the Chairperson and the Deputy Chairperson, the Full Members from each Region will elect a nominated person to be a Regional Elected Director.

3. Appointment of Delegates to National Aboriginal Community Controlled Health Organisation

In accordance with the NACCHO constitution, QAIHC is eligible to appoint two delegates from its Board to be delegates to NACCHO.

Voting and Speaking Rights:

Under the QAIHC Constitution, Full Member organisations are entitled to attend, speak and vote at General Meetings through two delegates. Regional Members are entitled to attend, speak and vote at General Meetings through two delegates. Associate Members are entitled to attend and speak at General Meetings through one delegate but may not vote.

Forms to appoint delegates are attached at Appendix 1. Please complete the form and return it to QAIHC at any time before the start of the meeting, or delegates may bring it with them to the meeting.

Affiliate Members are entitled to attend General Meetings but may not vote and do not have speaking rights. Affiliate Members may not appoint delegates.

Suspended Members are not permitted to vote at General Meetings.

Proxy Voting:

A Member entitled to vote at a General Meeting is entitled to appoint a proxy to attend and vote on its behalf in place of its delegate/s.

A proxy appointment form is attached at Appendix 2, and must be completed and received by the QAIHC Company Secretary (email: companysecretary@qaihc.com.au) by 2.00 pm on Monday 16 November 2020

APPENDIX 1:

APPOINTMENT OF VOTING DELEGATES BY MEMBER (Full Member)

To: The Secretary
Queensland Aboriginal and Islander Health Council
PO Box 3205
South Brisbane QLD 4101

We, (name of Member organisation):

of (address of Member organisation):

being a **FULL MEMBER** and entitled to appoint two delegates, appoint the persons named below as our delegates to attend, speak and vote for our Member organisation on any or all matters at the General Meeting on 18 November 2020.

Delegate 1:

Name:

Address:

Delegate 2:

Name:

Address:

Signed for the Member organisation by:

Name:

Capacity to sign this document:

Signature:

Date:

NB: Full Members can appoint delegates at any time up to the meeting.

APPENDIX 1:

APPOINTMENT OF VOTING DELEGATES BY MEMBER (Regional Member)

To: The Secretary
Queensland Aboriginal and Islander Health Council
PO Box 3205
South Brisbane QLD 4101

We, (name of Member organisation):

of (address of Member organisation):

being a **REGIONAL MEMBER** and entitled to appoint two delegates, appoint the persons named below as our delegates to attend, speak and vote for our Member organisation on any or all matters at the General Meeting on 18 November 2020.

Delegate 1:

Name:

Address:

Delegate 2:

Name:

Address:

Signed for the Member organisation by:

Name:

Capacity to sign this document:

Signature:

Date:

NB: Regional Members can appoint delegates at any time up to the meeting.

APPENDIX 1:

APPOINTMENT OF DELEGATES BY MEMBER (Associate Member)

To: The Secretary
Queensland Aboriginal and Islander Health Council
PO Box 3205
South Brisbane QLD 4101

We, (name of Member organisation):

of (address of Member organisation):

being an **ASSOCIATE MEMBER** and entitled to appoint one delegate, appoint the person named below as our delegates to attend and speak for our Member organisation on any or all matters at the General Meeting on 18 November 2020.

Delegate 1:

Name:

Address:

Signed for the Member organisation by:

Name:

Capacity to sign this document:

Signature:

Date:

NB: Associate Members can appoint delegates at any time up to the meeting.

APPENDIX 2:

APPOINTMENT OF PROXY BY MEMBER

To: The Secretary
Queensland Aboriginal and Islander Health Council
PO Box 3205
South Brisbane QLD 4101

We, (name of Member organisation):

of (address of Member organisation):

being a member of the Queensland Aboriginal and Islander Health Council, **appoint:**
the **Chairperson; OR**

(if you would like to appoint a person other than the Chairperson complete their details below)

Name of Proxy:

Address of Proxy:

as our Proxy to vote for our Member organisation on any or all matters at the General Meeting on 18 November 2020 and at any adjournment of that meeting.

Signed for the Member organisation by:

Name:

Capacity to sign this document:

Signature:

Date:

NB: This form must be received at QAIHC at least 48 hours before the meeting start time (that is, by 2.00 pm on Monday 16 November 2020), and can be submitted by email to the Company Secretary (companysecretary@qaihc.com.au)



QAIHC

Queensland Aboriginal and
Islander Health Council

ABN: 97111116762

FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2020

19 20

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DIRECTORS REPORT

The Directors present this report on the company for the financial year ended 30 June 2020.

Directors

The names of each person who has been a director during the year and to the date of this report are:

- **Ms Gail Wason**
- **Dr Steve Hambleton**
- **Suzanne Andrews**
- **Thalep Ahmat**
- **Gary White**
- **Stella Johnson**—resigned 7 July 2020
- **Dallas Hure**
- **Michael Illin**—resigned 29 July 2020

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

During the year, the principal activities of Queensland Aboriginal Islander Health Council was to promote, develop and expand the provision of health services through Aboriginal and Torres Strait Islander community controlled health care services in Queensland.

Short-term and Long-term Objectives

The company's **short-term** objectives are to:

- promote, develop and expand the provision of health services through Aboriginal and Torres Strait Islander community controlled primary health care services in Queensland
- build the capacity of member organisations and Aboriginal and Torres Strait Islander communities in relation to planning, development and provision of health services to their communities
- assess the health needs of Aboriginal and Torres Strait Islander communities and take steps to meet Identified needs.

The company's **long-term** objective is to:

- support and drive a sustainable and responsive Aboriginal and Torres Strait Islander Community Controlled Health Sector In Queensland, recognised by governments and other service providers as an essential, valued and preferred partner, and to enhance primary health care provision more broadly for Aboriginal and Torres Strait Islander people, families and communities. This objective will be achieved through work identified in QAIHC's 3 year strategic plan 2016-2019.

Strategic Priorities

QAIHC's five strategic priorities:

1. Enhance the delivery of comprehensive primary health care for Aboriginal and Torres Strait Islander people.
2. Enhance the capacity of members to provide complementary services in aged care, disability services (NDIS), child and family support services, mental health, and substance misuse services.
3. Shape and respond to evolving policy priorities to support Members to serve the health and social needs of Aboriginal and Torres Strait Islander communities.
4. Engage as representative advocates with the Australian and Queensland governments and other key stakeholders on behalf of Aboriginal and Torres Strait Islander people, families and communities.
5. Build the capacity and sustainability of the broader Aboriginal and Torres Strait Islander health and human services workforce.

Information on Directors

Ms Gail Wason

CEO Mulungu Aboriginal Corporation Primary Health Care Service

Gail is the Chief Executive Officer of Mulungu Aboriginal Corporation Primary Health Care Service. With over twenty five years' experience in Aboriginal Health and affairs and an unwavering commitment to improving the health and wellbeing of her community, Gail strives to ensure that the community has access to the full range of high quality, culturally appropriate primary health care services that empowers clients and the community to fully participate in the management of their own health. Her experience includes:

- over 25 years in Aboriginal Affairs within public and community sectors
- recent 10 years experience in Community Controlled health management
- previous experience as a Director in the Indigenous housing sector and as an administrator in the early childhood sectors.

Special Responsibilities: Chairperson, Member of Finance, Risk & Audit Committee (FRAC)

Dr Steve Hambleton

MBBS FAMA FRACGP (hon) FAICD Adjunct Prof UQ

Dr Steve Hambleton is a former Federal President and Vice-President of the Australian Medical Association (AMA) 2009-2014. He was a member of the AMA Taskforce on Indigenous Health in 2005 and was Chair from 2009 to 2014. His experience includes:

- Board member Avant Mutual Group Limited 2014-present
- Board member Digital Health CRC 2018-present
- Co-Chair Medicines Safety Australian Digital Health Agency
- Co-Chair Clinical Reference Group Australian Digital Health Agency
- Deputy Chair of the Medicare Benefits Schedule Review Taskforce
- President of the AMAQ Foundation
- Past Chair of the Primary Health Care Advisory Group

Special Responsibilities: Independent Skill-based Director; Member of Finance, Risk & Audit Committee

Suzanne Andrews

Chief Executive Gurriny Yealamucka Health Service

Suzanne is a Punaba, Jaru, Bardi woman from the North Kimberley area of WA, now living on the lands of the Gungganghi people of Yarrabah. She has over 10 years' management experience in the Community Control Health sector. Suzanne's experience includes:

- Board member Mutkin Residential Aged Care Yarrabah 2016-current
- Board member Yarrabah Leaders Forum (YLF) 2015-current
- Board member Nth Qld Primary Health Network (NQPHN) 2017-current
- Member of the Ministerial Sexual Health Advisory committee 2017-current
- Past panel member of the National Mental Health Service Planning Framework

Suzanne is a firm believer in her people having a greater say and responsibility over the management of their health and advocates for social change amongst our people and community.

Special Responsibilities: Member of FRAC

Thalep Ahmat

CEO Bidgerdii Community Health Service

Thalep is the CEO of Bidgerdii Aboriginal and Torres Strait Islanders Corporation Community Health Service Central Queensland Region since his appointment on 19th September 2012 and Secretary of the organisation since 30th March 2015. His experience includes:

- Former Deputy CEO Woorabinda Aboriginal Shire Council 2009
- Indigenous Business Strategy: QLD Department of State Development 2012-2019
- CEO Bidgerdii Community Health Service 2012-present
- Member of PHN Central Queensland Clinical Council 2015-present
- Board Member St Ursula's College Limited, Yeppoon 2015-present

Gary White

CEO Goolburri Regional Housing Company

Gary White is currently employed as the Chief Executive Officer of the Goolburri Regional Housing Company and is also Chairperson of the Goondir Aboriginal and Torres Strait Islander Corporation for Health Services. Gary was the founding Chair of Goondir, incorporated in April 1994 and has been Chair for 24 years.

Gary's ambition was to provide a health service that would address our prolonged and continuous health issues that has affected our people for many years. Establishing Goondir was his way forward to enable a service that could provide this primary health care for the Aboriginal people in Dalby and district. It has been said now and in the past by our elders and clients that "I wouldn't be here today if it wasn't for Goondir",

Gary has also been instrumental in setting up other meaningful organisation to make our people receive the benefits and support that they rightfully deserve. Gary has had Governance training and has numerous certificates in other management areas. Gary is excited about his role as a QAIHC director and sees QAIHC as the vehicle to shape and deliver better health outcome and advocacy support to our Aboriginal Medical Services for the survival of our people now and for future generations.

Stella Johnson

CEO Kambu Aboriginal and Torres Strait Islander Corporation for Health

Stella Johnson is a proud descendent of the Kamilaroi Nation Born and raised in Quirindi, New South Wales in the North West Slopes and Plains.

The role of a Director with QAIHC is one that Stella is familiar with having previously been elected to the Board and with this role comes a wealth of knowledge and history of the functions of the Community Sector and the roles that Organization's such as QAIHC play in the development and purpose of Aboriginal and Torres Strait Islander Services across the state.

Stella comes to the role with many years of experience in the community in Health, Family Welfare, Education from early years to University to name a few and was instrumental in the Implementation of the Recruitment for Queensland Policing, the Development of the first Indigenous Mental Health Strategy for Queensland and a founding Director of the Institute for Urban Indigenous Health.

Stella is proud to have been associated with good people throughout her working career and to have gained many valuable skills and knowledge that have provided the foundations for how best to do things. She is a wife, mother, grandmother and great grandmother and family has and always will be a key priority for her.

Dallas Hure

CEO Townsville Aboriginal and Islander Health Service (TAIHS)

Dallas is the Chief Executive Officer of TAIHS. He has worked for over 15 years in the Community Controlled NGO space across various industries Drug and Alcohol, Employment and Training, Health Worker Workforce, Primary Health Care Aboriginal Medical Services and Counselling. During this Dallas successfully acquired Tertiary qualifications to embed theory-based knowledge and learnings into practice standards and workforce skills.

With a strong background in Business and Social Policy Dallas has successfully been a part of major project works within North Queensland with establishment and operationalise workforce and service delivery. Dallas is passionate and dedicated to the advancement and sustainability of the Aboriginal and Torres Strait Islander people across sectors and industries. His experience includes:

- over 15 years working in NGO sector across multiple industries
- recipient of the Michael Kirby award for Inclusiveness
- previous senior level State Government public service
- advocate and leader for LGBTIQ Inclusiveness, education and awareness.

Michael Illin

Team Leader, Indigenous Liaison Unit, Townsville Hospital Health Service

Michael is the current Chairperson of TAIHS and has worked within the Health sector in both Government and non-Government agencies for a period of over 15 years.

Michael has a specific interest in assisting in the provision of positive Health outcomes, experiences for all Aboriginal and Torres Strait Islander consumers in Community Controlled and mainstream Health services. Michael also holds a passion for working with vulnerable and disadvantaged youths and spent a period of over 10 years working with Residential Care Facilities Indigenous Youths providing guidance to youths in their childhood and teenage years.

Michael has always been an advocate for Aboriginal and Torres Strait Islanders affairs in the Townsville region and beyond to North/North West Queensland. He has gained the greatest learning achievements from many of the knowledgeable and respected Elders past and present, who have taught and guided him from an early age.

Michael is currently employed as the Team Leader of 14 Indigenous Liaison Officers within the Townsville Hospital Health Service and is a facilitator for the Cultural Practise Program that delivers to the wider workforce.

COVID-19 Response

In response to COVID-19, the Company have undertaken the following measures:

- Development of the COVID-19 Emergency Response plan for QAIHC—commenced early March.
- QAIHC and ATSICCHO sector convened on COVID19-specific advisory groups including NACCHO CEO (COVID) Forums, Coalition of Peaks (COVID) Forums, National Aboriginal and Torres Strait Islander COVID-19 Advisory Group (CTH) and First Nations COVID-19 Advisory Group (QLD GOV).
- Successfully procured funding for QAIHC ATSICCHO Sector through negotiations with NACCHO/Department of Health and BHP Vital Resources Fund.
- Circulation of in excess of 30 Sector-wide COVID-19 updates.

Auditor's Independence Declaration

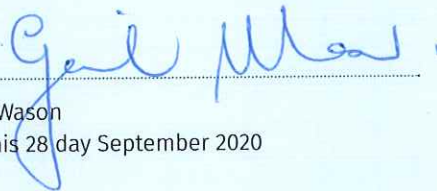
A copy of the auditor's independence declaration as required under section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* can be found below.

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

Director:

Ms Gail Wason

Dated this 28 day September 2020



Meetings of the Board

During the financial year, six Board meetings of directors were held. Attendances by each director were as follows:

	Directors Meetings	
	Number eligible to attend	Number attended
Ms Gail Wason	6	5
Dr Steve Hambleton	6	6
Suzanne Andrews	6	6
Thalep Ahmat	6	3
Gary White	6	6
Stella Johnson	5	5
Dallas Hure	6	6
Michael Illin	6	6

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 2020, the total amount that members of the company are liable to contribute if the company is wound up is \$280.00 (2019: \$280.00).

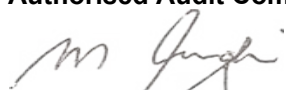
Auditor's Independence Declaration to the Directors' of Queensland Aboriginal and Islander Health Council Ltd

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Queensland Aboriginal and Islander Health Council Ltd for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there has been:

- (i) no contraventions of the auditor independence requirements as set out in the *section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Mazars Audit (QLD) Limited
Authorised Audit Company: 338599



Michael Georghiou
Director

Brisbane, 28 September 2020

STATEMENT OF PROFIT OR LOSS

AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020.

	Note	2020 \$	2019 \$
Revenue	4	9,804,219	8,131,818
Other income	4	1,632,909	1,307,003
Employee expense	5	(5,153,832)	(4,578,590)
Depreciation and amortisation expense	5	(863,536)	(50,476)
Interest expense on leased assets		(153,545)	-
Bad and doubtful debts expense	5	(6,214)	-
Repairs, maintenance and vehicle running expenses		(24,932)	(10,932)
Fuel, light and power expense		(53,137)	(52,249)
Rental expense	5	-	(844,112)
Training expense		(95,922)	(4,414)
Audit, legal and consultancy fees		(217,705)	(107,878)
Marketing expenses		(98,353)	(54,130)
Bank Charges & Fees		(6,377)	(5,717)
Catering Expense		(119,936)	(65,123)
Cleaning, Waste Removal & Security		(57,450)	(61,047)
Computer Maintenance & Software Expense		(131,833)	(49,072)
Contractors Expense		(29,512)	(95,667)
Dues & Subscriptions Expense		(19,406)	(29,625)
Insurance Expense		(32,156)	(24,117)
Printing, Postage, Stationary & Storage		(184,038)	(259,792)
Program Expenses		(1,873,554)	(1,359,193)
Repairs & Maintenance Expense		(25,891)	(44,033)
Recruitment Expenses		(29,069)	(20,742)
Staff Uniforms & Amenities		(41,239)	(72,980)
Seminars, Conferences & Venue Fees		(24,490)	(174,512)
Travel, Accommodation & Meals		(523,679)	(395,426)
Travel - Allowances		(78,586)	(88,990)
Telephone, Internet & Website Expense		(122,848)	(118,225)
Office Relocation expense		(6,186)	(165,669)
Unexpended Grants		(1,185,110)	(374,944)
Gain/(Loss) on Disposal of Asset		-	(515)
Current year surplus before income tax		278,593	330,652
Tax expense		-	-
Net current year surplus		278,593	330,652
Net current year surplus attributable to members of the entity		278,593	330,652

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash on hand	6	5,447,486	3,137,141
Accounts receivable and other debtors	7	201,712	618,051
Other current assets	8	240,111	249,795
TOTAL CURRENT ASSETS		5,889,308	4,004,987
NON-CURRENT ASSETS			
Property, plant and equipment	9	268,018	216,464
Right of use - leased assets	13	2,504,939	-
TOTAL NON-CURRENT ASSETS		2,772,957	216,464
TOTAL ASSETS		8,662,265	4,221,451
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	10	1,129,288	615,448
Contract liabilities	11	1,984,981	1,078,633
Employee provisions	12	465,036	260,414
Lease liabilities	13	783,628	-
TOTAL CURRENT LIABILITIES		4,362,933	1,954,495
NON-CURRENT LIABILITIES			
Employee provisions	12	83,825	113,184
Lease liabilities	13	1,871,874	-
TOTAL NON-CURRENT LIABILITIES		1,955,699	113,184
TOTAL LIABILITIES		6,318,631	2,067,679
NET ASSETS		2,343,634	2,153,772
EQUITY			
Retained surplus		2,343,634	2,153,772
TOTAL EQUITY		2,343,634	2,153,772

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2020

	Note	Retained Surplus	Total
		\$	\$
Balance at 1 July 2018		1,823,120	1,823,120
Comprehensive Income			
Surplus for the year attributable to members of the entity		330,652	330,652
Total comprehensive income attributable to members of the entity		330,652	330,652
Balance at 30 June 2019		2,153,772	2,153,772
Balance at 1 July 2019		2,153,772	2,153,772
Prior Period Adjustment			
- 2018 ICD Unspent Grant*		(11,834)	(11,834)
- AASB 16 Lease Accounting**		(76,897)	(76,897)
Adjusted Balance at 1 July 2019		2,065,041	2,065,041
Comprehensive Income			
Surplus for the year attributable to members of the entity		278,593	278,593
Total comprehensive income attributable to members of the entity		278,593	278,593
Other transfers			
Balance at 30 June 2020		2,343,634	2,343,634

The accompanying notes form part of these financial statements.

* 2018 ICT Unspent Grant - Amount from Indigenous Capacity Building grant that was carried forward from year ending 30 June 2018, which remains unspent as at 30 June 2019 but was incorrectly recognised as revenue during the 2019 year. This amount is unspent at the end of 30 June 2020.

** AASB 16 Lease Accounting - The Company has initially adopted AASB 16 at 1 July 2019. Under the transition method chosen, comparative information is not restated.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Commonwealth, state and local government grants		9,023,586	6,545,748
Receipts from donations, bequests and raffles		2,867,435	2,557,349
Payments to suppliers and employees		(8,593,848)	(9,638,183)
Interest received		8,141	16,584
Interest paid		(153,545)	-
Net cash generated from operating activities	18	<u>3,151,769</u>	<u>(518,502)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	10,203
Payment for property, plant and equipment		(124,114)	(130,053)
Net cash used in investing activities		<u>(124,114)</u>	<u>(119,850)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment for leased assets		(717,310)	-
Net cash used in financing activities		<u>(717,310)</u>	<u>-</u>
Net increase in cash held		2,310,345	(638,352)
Cash on hand at beginning of the financial year		3,137,141	3,775,493
Cash on hand at end of the financial year	6	<u>5,447,486</u>	<u>3,137,141</u>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

The financial statements cover QUEENSLAND ABORIGINAL AND ISLANDER HEALTH COUNCIL as an individual entity, incorporated and domiciled in Australia. QUEENSLAND ABORIGINAL AND ISLANDER HEALTH COUNCIL is a company limited by guarantee.

The financial statements were authorised for issue on 28th September 2020 by the directors of the company.

Note 1 Basis of Preparation

The directors have prepared the financial statements on the basis that the Company is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods 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.

Note 2 Change in Accounting Policy

Revenue from Contracts with Customers - Adoption of AASB 15 Australian Accounting Standards

The Company has adopted AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not for Profit Entities for the first time in the current year with a date of initial application of 1 July 2019. The Company has applied AASB 15 and AASB 1058 using the cumulative effect method which means the comparative information has not been restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related interpretations. All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019. The key changes to the Company's accounting policies and the impact on these financial statements from applying AASB 15 and AASB 1058 are described below.

Grant income

Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 1058 and AASB 15, where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is either recognised over time as the work is performed or recognised at the point in time that the control of the services pass to the customer.

Having reviewed the terms and conditions of grants received by the Company, some of them are within the scope of AASB 1058 and others within AASB 15 which has resulted in deferral of revenue for these monies.

Changes in presentation

In addition to the above changes in accounting policies, the Company has also amended the presentation of certain items to align them with the requirements of AASB 15 and AASB 1058:

Contract liabilities related to grants received in advance/unspent grants were previously presented within other liabilities and are now show as a separate class of liability.

Leases Adoption of AASB 16

The Company has adopted AASB 16 Leases using the modified retrospective (cumulative catch up) method from 1 July 2019 and therefore the comparative information for the year ended 30 June 2019 has not been restated and has been prepared in accordance with AASB 117 Leases and associated Accounting Interpretations.

Impact of adoption AASB 16

Under AASB 117, the Company assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the company or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short term leases and leases of low value assets). The company has elected to use the exception to lease accounting for short term leases and leases of low value assets, and the lease expense relating to these leases are recognised in the statement of profit or loss on a straight line basis.

Practical expedients used on transition

AASB 16 includes a number of practical expedients which can be used on transition, the Company has used the following expedients:

- contracts which had previously been assessed as not containing leases under AASB 117 were not re assessed on transition to AASB 16;
- lease liabilities have been discounted using the Company's incremental borrowing rate at 1 July 2019;
- right of use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments;
- a single discount rate was applied to all leases with similar characteristics;
- the right of use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right of use asset;
- excluded leases with an expiry date prior to 30 June 2020 from the statement of financial position and lease expenses for these leases have been recorded on a straight line basis over the remaining term;
- used hindsight when determining the lease term if the contract contains options to extend or terminate the lease;
- for leases which were classified as finance leases under AASB 117, the carrying amount of the right of use asset and the lease liability at 1 July 2019 are the same value as the leased asset and liability on 30 June 2019.

The Company has recognised right of use assets of \$3,517,671 and lease liabilities of \$2,897,045 at 1 July 2019, for leases previously classified as operating leases. The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 6%.

(a) Revenue and other income

For comparative year (30 June 2019)

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

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

When grant revenue is received whereby the entity 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.

Queensland Aboriginal and Islander Health Council receives non-reciprocal contributions of assets from the government and other parties for no or 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 and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

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

For current year (30 June 2020)

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five step model as follows:

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

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability. None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

Grant revenue

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Professional services

The Company earns revenue from provision of professional services, incorporating consulting advice. Revenue is recognised over time in the accounting period when services are rendered. Fee arrangements include fixed fee arrangements, unconditional fee for service arrangements ("time and materials") and variable fee arrangements. For fixed fee arrangements, revenue is recognised based on the stage of completion with reference to the actual services provided as a proportion of the total services expected to be provided under the contract. The stage of completion is tracked on a contract by contract basis using a milestone based approach. Estimates of revenues (including interim billing), costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management.

In fee for service contracts, revenue is recognised up to the amount of fees that the Company is entitled to invoice for services performed to date based on contracted rates. The Company estimates fees for variable fee arrangements using a most likely amount approach on a contract by contract basis.

Management makes a detailed assessment of the amount of revenue expected to be received and variable consideration is included in revenue only to the extent that it is highly probable that the amount will not be subject to significant reversal. The Company has determined that no significant financing component exists in respect of the professional services revenue streams since the period between when the Company transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less. A receivable in relation to these services is recognised when a bill has been invoiced, 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.

Other income

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

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are 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 its 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 company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Plant and equipment that have been contributed at no cost or for nominal cost are recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate
Plant and equipment	10 - 40%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(c) Leases

For comparative year (30 June 2019)

Finance leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Company are classified as finance leases. Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Operating leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the life of the lease term.

For current year (30 June 2020)

At inception of a contract, the Company assesses whether a lease exists i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration. This involves an assessment of whether:

- The contract involves the use of an identified asset this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.

Right of use - asset

At the lease commencement, the Company recognises a right of use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised. The right of use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received. The right of use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used. Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term. Where the lease liability is remeasured, the right of use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right of use asset has been reduced to zero.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low value assets. The Company recognises the payments associated with these leases as an expense on a straight line basis over the lease term.

(d) Financial Instruments

(i) Initial Recognition and Measurement

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

(ii) Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

(iii) Amortised Cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

(iv) Impairment of Financial Assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for financial assets measured at amortised cost.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

(v) Trade Receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The Company has determined the probability of non payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flowa are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

(vi) Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and finance lease liabilities.

(e) Employee Provisions

Short-term employee provisions

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, 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 terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee benefits expense.

The Company's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(f) Cash on Hand

Cash on hand includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(g) Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. 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.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(f) for further discussion on the determination of impairment losses.

(h) 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 (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.

(i) Income Tax

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

(j) Intangibles

Software

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and any impairment losses. Software has an estimated useful life of between 3 and 4 years. It is assessed annually for impairment.

(k) Provisions

Provisions are recognised when the entity 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

(l) Comparative Figures

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

(m) 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 which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(n) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

(o) Economic Dependence

The Queensland Aboriginal and Islander Health Council is dependent on the Departments of Health (Federal & State), NACCHO and National Indigenous Australians Agency for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe these Departments will not continue to support the Queensland Aboriginal and Islander Health Council.

Note 4 Revenue and Other Income

	2020	2019
	\$	\$
Revenue		
Revenue from (non-reciprocal) government grants and other grants		
— Federal Government Grants - DOH/PM&C	1,899,832	1,864,875
— State Government Grants - Queensland	2,078,624	1,218,258
— JCU/GMT	102,000	102,000
— My Health for Life (Diabetes Qld)	153,970	126,237
— Other Grants	53,425	158,375
— GPTQ (Central & Southern QLD Training Consortium)	108,600	54,300
— National Stroke Foundation	-	14,545
— BHP COVID Flexible Funding	1,475,046	-
— Royal Australian College of Physicians	80,000	68,475
— NAACHO	3,072,089	2,938,684
— Unexpended Grants	772,492	1,569,486
	<u>9,796,078</u>	<u>8,115,234</u>
Other revenue		
— Interest received on investments in government and fixed interest securities	8,141	16,584
	<u>8,141</u>	<u>16,584</u>
Total revenue	<u>9,804,219</u>	<u>8,131,818</u>
Other income		
— Rental income	286,375	275,558
— Business Quality Centre	813,857	730,189
— Reimbursements	175,730	100,429
— Miscellaneous Income	356,947	200,827
Total other income	<u>1,632,909</u>	<u>1,307,003</u>
Total revenue and other income	<u>11,437,128</u>	<u>9,438,822</u>

Note 5 Surplus for the year

	2020	2019
	\$	\$
Employee benefits expense:		
— Provision - Annual Leave	152,746	62,235
— Provision - Long Service Leave	24,667	36,264
— Superannuation Expense	464,776	412,331
— Wages & Salaries Expense	4,487,561	4,054,540
— Workcover Expense	24,082	13,219
Total employee benefits expense	<u>5,153,832</u>	<u>4,578,590</u>
Depreciation and amortisation:		
— furniture and equipment	72,560	50,476
— leased assets	790,976	-
Total depreciation and amortisation	<u>863,536</u>	<u>50,476</u>
Bad and doubtful debts:		
— trade and other receivables	6,214	-
Rental expense on operating leases:		
— Commercial Lease Expense	-	736,991
— Computer & Printer Lease Expense	-	64,170
— Motor Vehicle Lease Expense	-	31,651
— Security System Lease Expense	-	11,300
Total Rental Expense	<u>-</u>	<u>844,112</u>
Audit fees		
— audit services	22,000	24,710
Total Audit Remuneration	<u>22,000</u>	<u>24,710</u>
b Significant Revenue and Expenses		
Property, plant and equipment:		
Net gain/(loss) on disposals	-	(515)
	<u>-</u>	<u>(515)</u>

Note 6 Cash on Hand

	2020	2019
	\$	\$
Cash at bank	5,447,486	3,137,141
Total cash on hand as stated in the statement of financial position and statement of cash flows	<u>5,447,486</u>	<u>3,137,141</u>

Note 7 Accounts Receivable and Other Debtors

	Note	2020	2019
		\$	\$
CURRENT			
Accounts receivable		180,755	617,831
Provision for doubtful debts		(6,214)	-
		<u>174,542</u>	<u>617,831</u>
Other debtors		27,170	220
Total current accounts receivable and other debtors		<u>201,712</u>	<u>618,051</u>

(a) Provision for doubtful debts

Movement in the provision for doubtful debts is as follows:

	\$
Provision for doubtful debts as at 1 July 2018	-
— Charge for the year	-
Provision for doubtful debts as at 30 June 2019	-
— Charge for the year	6,214
Provision for doubtful debts as at 30 June 2020	<u>6,214</u>

(b) Credit risk

The company has no significant concentration of credit risk with respect to any single counterparty or group of counterparties other than those receivables specifically provided for and mentioned within Note 7. The main source of credit risk to the company is considered to relate to the class of assets described as "accounts receivable and other debtors".

The following table details the company'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 company and the customer or counter party 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 company.

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

2020			Past due but not impaired (days overdue)			Within initial trade terms
	Gross amount	Past due and impaired	< 30	31 – 60	61 – 90+	
	\$	\$	\$	\$	\$	\$
Accounts receivable	180,755	-	176,584		4,171	176,584
Other debtors	27,170					27,170
Total	<u>207,925</u>	<u>-</u>	<u>176,584</u>	<u>-</u>	<u>4,171</u>	<u>203,754</u>

2019			Past due but not impaired (days overdue)			Within initial trade terms
	Gross amount	Past due and impaired	< 30	31 – 60	61 – 90+	
	\$	\$	\$	\$	\$	\$
Accounts receivable	617,831	-	586,048	(800)	32,583	586,048
Other debtors	189,376					189,376
Total	<u>807,207</u>	<u>-</u>	<u>586,048</u>	<u>(800)</u>	<u>32,583</u>	<u>775,424</u>

Note 8 Other Current Assets

	2020	2019
	\$	\$
Accrued Income	81,190	127,830
Prepayments	158,921	121,965
	<u>240,111</u>	<u>249,795</u>

Note 9 Property, Plant and Equipment

	2020	2019
	\$	\$
PLANT AND EQUIPMENT		
Plant and equipment:		
At cost	311,808	273,972
Less accumulated depreciation	(171,445)	(142,587)
	<u>140,363</u>	<u>131,385</u>
Communication Equipment		
At cost	39,150	32,396
Less accumulated depreciation	(29,425)	(23,770)
	<u>9,726</u>	<u>8,626</u>
Computing Equipment		
At cost	338,685	324,846
Less accumulated depreciation	(313,556)	(298,304)
	<u>25,128</u>	<u>26,541</u>
In-house Software		
At cost	106,659	54,408
Less accumulated depreciation	(33,241)	(11,233)
	<u>73,418</u>	<u>43,175</u>
Artwork		
At cost	12,748	6,736
Less accumulated depreciation	-	-
	<u>12,748</u>	<u>6,736</u>
Leasehold Improvements		
At cost	7,421	-
Less accumulated depreciation	(787)	-
	<u>6,634</u>	<u>-</u>
Total plant and equipment	<u>268,018</u>	<u>216,464</u>
Total property, plant and equipment	<u>268,018</u>	<u>216,464</u>

Movements in Carrying Amounts

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

	Leashold Improvement \$	Artwork \$	In-house Software \$	Plant & Equipment \$	Computers & IT Equipment \$	Communication Equipment \$	Total \$
2019							
Balance at the beginning of the year	-	-	20,748	83,939	28,420	9,730	142,837
Additions at cost	-	6,736	28,473	68,336	17,097	9,412	130,053
Additions at fair value	-	-	-	-	-	-	-
Disposals	-	-	-	(1,968)	(11)	(3,972)	(5,950)
Revaluations	-	-	-	-	-	-	-
Depreciation expense	-	-	(6,045)	(18,922)	(18,966)	(6,543)	(50,476)
Carrying amount at the end of the year	<u>-</u>	<u>6,736</u>	<u>43,175</u>	<u>131,385</u>	<u>26,541</u>	<u>8,626</u>	<u>216,464</u>
2020							
Balance at the beginning of the year	-	6,736	43,175	131,385	26,541	8,626	216,464
Additions at cost	7,421	6,012	52,251	37,836	13,839	6,754	124,114
Additions at fair value	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-	-
Depreciation expense	(787)	-	(22,008)	(28,858)	(15,252)	(5,655)	(72,560)
Carrying amount at the end of the year	<u>6,634</u>	<u>12,748</u>	<u>73,418</u>	<u>140,363</u>	<u>25,128</u>	<u>9,726</u>	<u>268,018</u>

Note 10 Accounts Payable and Other Payables

		2020	2019
	Note	\$	\$
CURRENT			
Accounts payable		405,764	111,602
Other current payables		3,600	10,895
Other payables (net amount of GST payable)		81,958	60,283
Provisions		49,641	37,124
Accrued Expenses		333,883	227,220
Deposits Held		-	-
GST Collected		439,129	265,931
GST Paid		(184,687)	(97,607)
	10(a)	<u>1,129,288</u>	<u>615,448</u>
		2020	2019
		\$	\$
(a) Financial liabilities at amortised cost classified as accounts payable and other payables			
Accounts payable and other payables:			
— Total current		1,129,288	615,448
— Total non-current		-	-
		<u>1,129,288</u>	<u>615,448</u>
Less other payables (net amount of GST payable)		(254,442)	(168,323)
Financial liabilities as accounts payable and other payables		<u>874,846</u>	<u>447,124</u>

Note 11 Contract Liabilities

	2020	2019
	\$	\$
Deferred income	34,500	16,975
Unexpended Grants - Government Departments	793,161	374,944
Unexpended Grants - Non-Government	391,950	-
Grants Received in Advance	765,370	686,714
	<u>1,984,981</u>	<u>1,078,633</u>

Note 12 Employee Provisions

	2,020	2,019
	\$	\$
CURRENT		
Provision for employee benefits: annual leave	405,842	255,247
Provision for employee benefits: long service leave	59,194	5,167
	<u>465,036</u>	<u>260,414</u>
NON-CURRENT		
Provision for employee benefits: long service leave	83,825	113,184
	<u>83,825</u>	<u>113,184</u>
	<u>548,861</u>	<u>373,598</u>
Analysis of total provisions:	Employee Benefits	Total
Opening balance at 1 July 2019	373,598	373,598
Additional provisions raised during the year	527,927	527,927
Amounts used	(352,665)	(352,665)
Balance at 30 June 2020	<u>548,861</u>	<u>548,861</u>

Employee Provisions

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 3(e).

Note 13 Leased Assets and Liabilities

Right of use - leased assets	Buildings \$	Motor vehicles \$	Plant & equipment \$	Total \$
Year ended 30 June 2020				
Balance at beginning of the year	2,997,532	142,409	377,730	3,517,671
Additions	451,012	-	24,755	475,767
Less: Depreciation charge	(1,158,683)	(96,137)	(233,679)	(1,488,499)
Balance at 30 June 2020	2,289,861	46,272	168,806	2,504,939

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$	1 - 5 years \$	> 5 years \$	Total undiscounted lease liabilities \$	Lease liabilities included in Statement of Financial Position \$
Year ended 30 June 2020					
Lease liabilities	878,082	1,990,060	-	2,868,142	
Lease liabilities - current					783,628
Lease liabilities - non current					1,871,874
					2,655,502

Note 14 Contingent Liabilities and Contingent Assets

	2020 \$	2019 \$
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Estimates of the potential financial effect of contingent liabilities that may become payable:

Note 15 Events After the Reporting Period

On 11 March 2020, the World Health Organisation ("WHO") declared a pandemic in respect of increasing cases of Coronavirus being recorded on a global basis. Since the WHO declaration, the Australian Commonwealth and State and Territory governments have been implementing various policy measures to respond to the pandemic, including quarantine measures and economic stimulus packages. Arrangements for quarantine and economic stimulus continue to evolve at the reporting date and can be expected to change during the course of the next year. At this time, Queensland Aboriginal and Islander Health Council is unable to determine the extent of the future impact of the pandemic.

Except for the above, no other 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.

Note 16 Key Management Personnel Disclosures

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 total remuneration paid to key management personnel of the Company was \$891,313 (2019: \$890,859).

Directors are not entitled to and did not receive benefits during the year other than:

- Accommodation, meals and travel reimbursements relating to duties as directors;

Other than the following, the directors are not aware of any significant events since the end of the reporting period.

Note 17 Related Party Transactions

Directors Remuneration and Related Party Transactions

The Directors did not enter into any transactions with the company during the year.

The Directors received no remuneration from the company during the year.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

Note 18 Cash Flow Information

	2020 \$	2019 \$
Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus		
Net current year surplus	278,593	330,652
Non-cash flows:		
Depreciation and amortisation expense	863,536	50,476
Fair value gain on investments in held-for-trading shares	-	-
Gain on disposal of property, plant and equipment	-	-
Doubtful debts expense	6,214	-
Increase/(Decrease) in Unexpended Grants at end of year	-	(773,112)
Changes in assets and liabilities:		
(Increase)/decrease in accounts receivable and other debtors	410,126	(7,300)
Increase/(decrease) in accounts payable and other payables	502,006	(267,127)
Increase/(decrease) in contract liabilities	906,348	-
Increase/(decrease) in employee provisions	175,263	98,687
(Increase)/decrease in prepayments	9,684	49,221
	3,151,769	(518,502)

Note 19 Financial Risk Management

The company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term and long-term investments, receivables and payables, and lease liabilities.

The carrying amounts 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	2020 \$	2019 \$
Financial assets			
Cash and cash equivalents	6	5,447,486	3,137,141
Loans and receivables	7	201,712	618,051
Total financial assets		5,649,198	3,755,192
Financial liabilities			
Financial liabilities at amortised cost:			
— accounts payable and other payables	10(a)	874,846	447,124
Total financial liabilities		874,846	447,124

Financial Risk Management Policies

The finance, risk and audit committee (FRAC) is responsible for monitoring and managing the company's compliance with its risk management strategy and consists of senior Board members. The finance committee's overall risk management strategy is to assist the company in meeting its financial targets while minimising potential adverse effects on financial performance. Risk management policies are approved and reviewed by the finance committee on a regular basis. These include credit risk policies and future cash flow requirements.

Note 20 Schedule of Grants - Government Funding Bodies

Grant Receipts (financial year)	c/f Unexpended 2019	Released 2020	Expended 2020	c/f Unexpended 2020	Net Surplus 2020
Department of Health - Federal					
Ear Health Coordinator	-	200,000	144,767	55,233	-
Indigenous Ear Health Project	-	80,000	80,000	-	-
Murri Rugby League Project	202,450	202,450	202,450	202,450	-
Total	202,450	482,450	427,217	257,683	-
Department of Health - State (QLD)					
Secretariat Project	-	303,308	303,308	-	-
Immunisation Project	-	335,874	335,874	-	-
NQ STI Action Plan	52,491	-	52,491	-	-
AOD-our-way-Phase-2	47,541	320,000	352,873	14,668	-
AOD Connecting Community	-	175,000	175,000	-	-
Integration of Maternity	440,529	450,000	539,901	350,628	-
Suicide Prevention	-	166,252	54,469	111,783	-
Renal Health	-	149,704	103,139	46,565	-
NQ STI Phase One	-	88,486	88,486	-	-
Total	540,561	1,988,624	2,005,541	523,644	-
National Indigenous Australians Agency (Federal)					
Social Emotional & Wellbeing Project	-	1,167,382	1,167,382	-	-
Capacity Building	11,834	-	-	11,834	-
Total	11,834	1,167,382	1,167,382	11,834	-
NACCHO					
National Network Funding		2,937,089	2,937,089	-	-
IPAC		15,000	15,000	-	-
COVID		120,000	120,000	-	-
Total	-	3,072,089	3,072,089	-	-
Total	754,845	6,710,545	6,672,229	793,161	-

Note 21 Schedule of Grants - Other Organisations

Grant Receipts (financial year)	c/f Unexpended 2019	Released 2020	Expended 2020	c/f Unexpended 2020	Net Surplus 2020
Royal Australian College of Medical Pract'rs	-	80,000	80,000	-	-
Diabetes Australia Queensland - Health for life	-	153,970	153,970	-	-
Breakthrough Ice Education Program (DCSYW)	17,646	90,000	107,646	-	-
ADHA My Health Record	-	250,000	250,000	-	-
CSIRO	-	37,700	37,700	-	-
BHP COVID Flexible Funding	-	1,475,046	1,083,096	391,950	-
Total	17,646	2,086,716	1,712,412	391,950	-

Note 22 Company Details

The registered office of the Company is:

QUEENSLAND ABORIGINAL AND ISLANDER HEALTH COUNCIL
SOUTH BRISBANE, QLD 4101

The principal place of business is:

QUEENSLAND ABORIGINAL AND ISLANDER HEALTH COUNCIL
36 Russell Street
SOUTH BRISBANE, QLD 4101

Note 23 Members' Guarantee

The Company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the entity. At 2020 Financial Year End the number of members was 28.

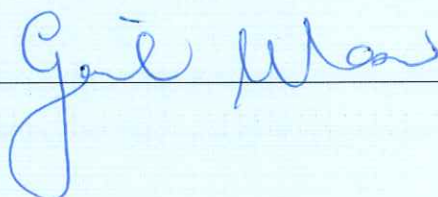
DIRECTORS' DECLARATION

The directors of the registered entity declare that, in the Directors' opinion:

1. The financial statements and notes, as set out on pages 6 to 21, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) comply with Australian Accounting Standards; and
 - (b) give a true and fair view of the financial position of the registered entity as at 30 June 2020 and of its performance for the year ended on that date.
2. In the Directors' opinion, there are reasonable grounds to believe that Queensland Aboriginal and Islander Health Council will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Director



Dated this 28th day of September 2020

Independent Auditor's Report to the members of Queensland Aboriginal and Islander Health Council Ltd

Report on the Financial Report

We have audited the accompanying financial report of Queensland Aboriginal and Islander Health Council Ltd (the Company), which comprises the statement of financial position as at 30 June 2020, 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, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the financial report of Queensland Aboriginal and Islander Health Council Ltd is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2020 and of their performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Events Occurring After Reporting Date

We draw attention to Note 15 (Events after the end of the Reporting Period) to the financial report, which describes the uncertainty that exists regarding the current COVID-19 pandemic and the impact on the Company. Our opinion is not modified in respect of this matter.

Responsibilities of the directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The directors' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and 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 related to going concern and using the going concern

basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have 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.

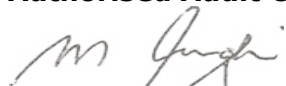
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 the directors.
- Conclude on the appropriateness of the directors' 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 the directors 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.



Mazars Audit (QLD) Pty Limited
Authorised Audit Company: 338599



Michael Georghiou
Director

Brisbane, 30 September 2020