



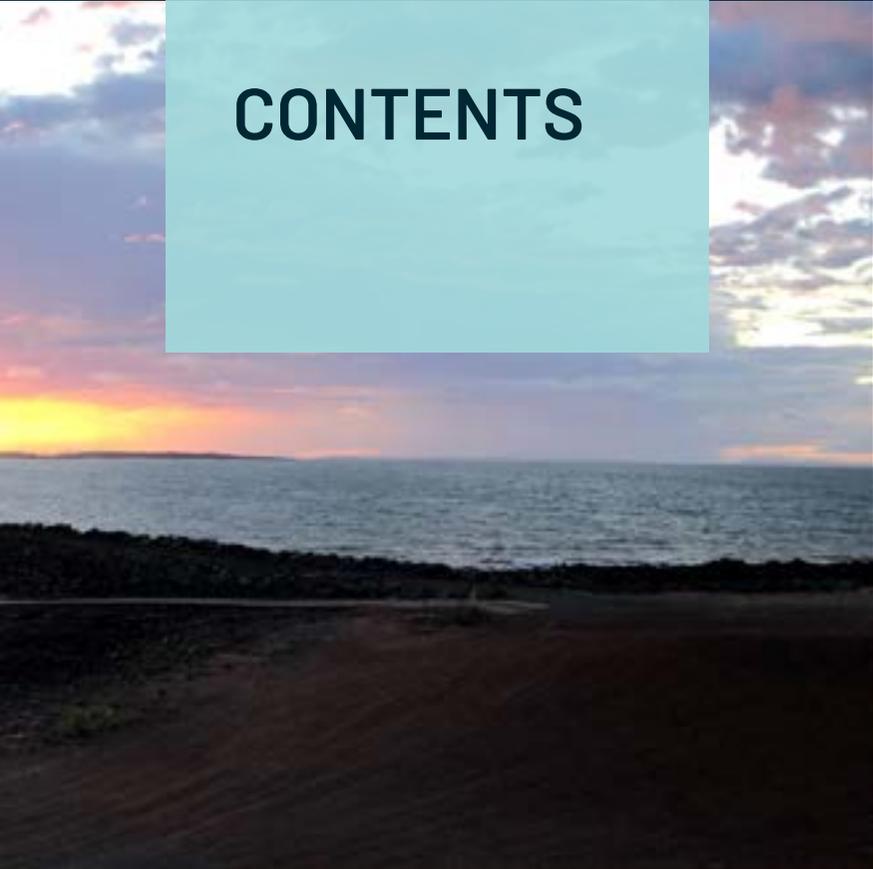
ANNUAL  
REPORT  
2020



## ACKNOWLEDGMENT OF THE TRADITIONAL OWNERS OF THIS LAND

---

*Yaandina Community Services acknowledges the Traditional Owners of this country throughout Australia and recognises their continuing connection to land, waters and community. We pay our respects to them and their cultures; and to elders both past, present & emerging.*



# CONTENTS

- 2** ACKNOWLEDGEMENT OF COUNTRY
- 3** CONTENTS
- 4** CHAIRMANS REPORT
- 6** ACTING CEO ADDRESS
- 8** TRIBUTE TO CEO - REMEMBERING NICK FURNIVALL
- 10** BOARD PROFILES
- 13** ORGANISATION MATRIX
- 14** OUR PEOPLE - STAFF OVERVIEW
- 16** A YEAR IN REVIEW
- 18** AGED & COMMUNITY CARE SERVICES HIGHLIGHTS
- 22** DRUG & ALCOHOL SERVICES HIGHLIGHTS
- 26** YOUTH & FAMILY SERVICES HIGHLIGHTS
- 31** FINANCIALS
- 46** ACKNOWLEDGMENT OF PARTNERS



**2020 HAS CERTAINLY SEEN  
THE WORLD ENTERING  
UNCHARTERED TERRITORY IN  
MANY WAYS AND WE HAVE ALL  
BEEN IMPACTED IN SOME WAY  
BY COVID-19.**



# CHAIRMANS REPORT



*Sadly in March of  
this year our CEO,  
Nick Furnivall,  
passed away after a  
short illness.*

This was a devastating loss both personally and to the organisation.

Nick accepted the role of CEO in 2016 and significantly advanced the execution of our strategic plan over the ensuing four years and is to be commended for his vision and leadership. Our Manager of Finance & Services, Emma Dumbrell, stepped up to the role of Acting CEO in January 2020 and has continued the momentum, creating opportunities for improvement, growth and sustainability.

2020 has certainly seen the world entering uncharted territory in many ways and we have all been impacted in some way by COVID-19. Yaandina acted quickly to ensure the health and safety of our employees and our clients and to ensure business continuity for our essential services, by focussing on what we could control and supporting each other and our clients.

Whilst there is no doubt that this year has been extraordinarily challenging I am pleased to share some of Yaandina's significant achievements with you.

Successful completion of the new 10 bed wing of our Residential Aged Care Facility to be named the Nick Furnivall Wing. With this completed, the extra 10 beds will go some way towards minimising the annual losses of the facility.

Operationally, our NDIS services have undergone significant expansion which complements our Community Care suite of services. Yaandina Aged Care Centre was one of the first residential aged care facilities in the country to be re-accredited through the Aged Care Quality Commission under the new Aged Care Standards – well done to all the Aged Care Team! Our Alcohol and Other Drug services continue to grow as do our Youth & Family

Services. The board would like to thank the Management and the employees for continuing to develop and deliver responsive, quality programs in the community.

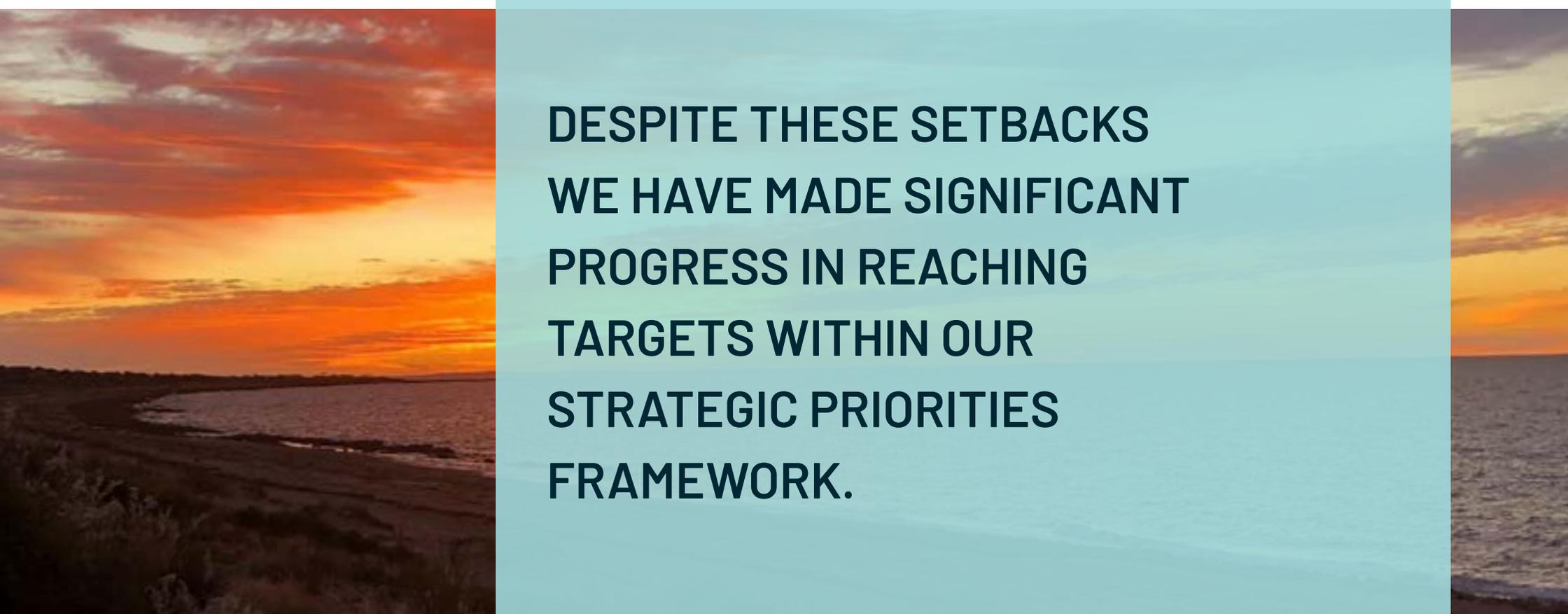
Yaandina has continued to build on our continuous improvement culture in the governance, risk and compliance space. Our safety and quality processes and systems have also been reviewed and significant improvements made in this area.

Financially, Yaandina has performed well, minimising losses in the Aged Care services during a very tough period in this sector with 75% of rural and regional aged care homes recording a loss and many facing closure. We have successfully negotiated renewal and extension of contracts and appropriate increases in all our services to cover the cost of delivering services and have commenced several new programs, including Community AOD and Youth AOD. I am confident that Yaandina is positioned well to meet the challenges of 20/21 and has made significant progress in growing and sustaining a financially strong and responsible business model.

The Board has seen some changes with the resignation of Josie Alec. I would like to thank Josie for her time on the board. Her knowledge and expertise within the community was highly valued and will be greatly missed.

Finally I would like to thank the Board, Management and Employees for their dedication and service during a particularly challenging year – we appreciate your efforts, skills and professionalism.

*Garry Bailey*



**DESPITE THESE SETBACKS  
WE HAVE MADE SIGNIFICANT  
PROGRESS IN REACHING  
TARGETS WITHIN OUR  
STRATEGIC PRIORITIES  
FRAMEWORK.**

# ACTING CEO REPORT



*The 2020 financial year has been a period of unprecedented events for Yaandina.*

Firstly the devastating loss of our Chief Executive Officer, Nick Furnivall, early in 2020, closely followed by the COVID-19 pandemic which presented us with an exceptionally challenging operating environment.

We have maintained our focus on responsive and high quality service delivery and completed key capital projects that enhance our capacity to deliver these services by ensuring that Yaandina's infrastructure is fit for purpose. We have implemented further governance and risk measures and controls, incorporating a Compliance & Risk Officer position into the corporate team. Collaborations and partnerships have been developed and strengthened this year, driven in some part by COVID-19, and maintaining the impetus of this is imperative going forward. We continue to work on our preferred employer status, workforce development and culture with many of our staff undertaking study and continuing professional development.

#### **Our key achievements include:**

In August 2019 we became one of the first residential aged care facilities to be re-accredited through the Aged Care Quality Commission under the new single quality framework for Aged Care standards. I would like to thank all the aged care staff for their compassion and dedication to our residents and their commitment to their roles as essential service workers and the corporate team for their hard work in the background to achieve this. Completion of the new wing of our residential aged care was completed on time, in fact ahead of schedule, which was quite an achievement considering the challenging circumstances. We are now a 30 bed facility which will provide much needed access to residential aged care for the local community, meaning they are not separated from their family and loved ones. Installation of solar panels on our Residential Aged Care and Community Care facilities has been completed and will contribute to efficiency and sustainability of these services and also go some way to reducing our carbon footprint.

During the last financial year, Yaandina has continued to develop and strengthen our residential and community AOD services culminating in successfully passing the half way point maintenance audit of both WANADA and ATCA accreditation for our Drug and Alcohol Services. Well done to all our AOD staff for maintaining such a high standard and thank you for all the hard work that went into achieving this.

Our Community Care, Youth and Family services have continued to shine with a core of dedicated staff that provide outreach and services to the community. As the COVID-19 pandemic emerged they demonstrated great commitment and care in responding to community needs in dynamic conditions. Our consumer driven care services of Home Care and NDIS continue to grow despite this challenging environment.

This year there has been a strong focus on embedding sustainability across our services, both financially and operationally, with some pleasing results reflected in our financial statements and also in our day to day operations with a culture of open and honest communication, continuous improvement and a strong emphasis on a valued workforce and high quality service delivery.

Finally I would like to thank all of our employees for their dedication and hard work this year. All of you have succeeded admirably in adapting to the rapidly changing conditions and sudden changes in demand for services with many of you going above and beyond to continue to assist the community. I look forward to working with you to achieve another successful and rewarding year and I have no doubt that whatever the next year brings, you will rise to the challenge.

*Emma Dumbrell*



## REMEMBERING NICK FURNIVALL

---

*Nick made his mark on Yaardina and safe to say a positive one at that. In his time as CEO Nick was primarily focused on the outcomes for Yaardina's end users and staff.*



He was a very passionate and confident leader, his favourite phrase “growing our own” demonstrating his strategy of empowering, investing and stabilising our workforce is in full swing and continues to have a positive effect on our staff and ultimately the consumers of our services.

Nick was a realistic visionary with his goals being both attainable and practical. He had the capacity to inspire those around him to work towards making those visions a reality.

The expansion of the Drug & Alcohol services, the building of the Community care centre, the relocation & refurbishment of the Detox and Sobering up shelter, and the building & expansion of the Residential Aged Care centre in the time he was with us are a testament to him and his vision. Nick had a calming influence & quick-witted humour which made him a pleasure to work under & beside, Nick has been and will continue to be missed by all that worked with him whilst at Yaandina.

## *Some messages from those that worked with him*

*Nick was a terrific mentor who spearheaded a really effective team and I learned a great deal from him which I will always carry with me. I really admired his pragmatic and rational approach, his “calm in the face of chaos” style and his boundless sense of humour. **ED***

*Nick, through his leadership, helped Yaandina to progress and expand. The naming of the new wing is in his honour. Never a fine gentleman would you wish to meet. **GB***

*Nick will be sorely missed, not only as the CEO of Yaandina, but also as a passionate community member and wonderful human being. Whilst being an extremely competent CEO who brought stability and vision to the organisation, Nick also brought a certain “X” Factor- that essence you can’t quite describe but is inexplicably there. His sense of humour and compassion will be sorely missed by all. It is only fitting that the new Aged Care Wing be named after Nick, as it was due to his dedication to the organisation that made the expansion a reality. **FWH***

*Nick was a very professional and passionate CEO in regards to Yaandina Community Services and the Roebourne community. He turned the company around into the top service provider it is today. So very proud to name the new aged care wing “Nick Furnivall” wing. **RE***

*Nick Furnivall achieved a great deal in a relatively short time as CEO at Yaandina before his sudden and tragic passing. Blessed with a great sense of humour, sincerity and a solution focused leadership style Nick endeared himself to staff and board members alike as he developed a great team around him. ‘Trust’ is probably the word that most readily springs to mind when I try to describe Nick – if he said something I believed it and I trusted in him to lead our organisation effectively and get the job done. I think the naming of the new aged care wing in his memory is recognition of the huge impact he had on Yaandina and I am pleased that we were able to do that. **RH***

**Charles Erwin Wilson**, a former United States Secretary of Defence and president and chief executive officer of General Motors said, “A good boss makes others realize they have more ability than they think they have so that they can consistently do better work than they thought they could.”

*Nick was a good boss. He had my back when I made decisions, as long as those decisions were fair and backed up by evidence. He challenged me because he believed that I was capable to do a lot more than I gave myself credit for. He encouraged me by being open to letting me try new things and to think about things differently – not remain inside the box. And he trusted me. Nick had high expectations and a no nonsense approach, and I strove to meet and even exceed his expectations because he trusted my judgement. I now practice these things with my staff, so that I am also a good boss. **MA***

*Nick helped me believe in myself, he believed I was capable of more and always pushed me to better myself. I will be forever grateful for the guidance and mentoring and miss his smiling face and friendship! **MH***

# OUR BOARD 2020



---

*Cr Garry  
Bailey* JP

CHAIRMAN

Garry has been a City of Karratha Councillor for the past 12 years, Post Master and Justice of the Peace. He is a well-known resident of Roebourne and has lived here for over 30 years.



---

*Ruth Ellis*

DEPUTY CHAIR

Ruth has lived in Roebourne for over 50 years, married and raised her family here. Ruth has worked in many roles in the community including: Manager- Sobering-up Shelter and Roebourne Visitor Centre. She has also been on the committees of Roebourne Primary School P&C, Roebourne Advisory Group, St John Ambulance and currently - the Wickham Community Association, Yirramagardu Community Association and the Pilbara Aboriginal Church.



---

*Fiona White-Hartig* JP

Fiona has resided in the City of Karratha for the past 17 years, working primarily in the not-for-profit, Indigenous and community sectors.

Having undertaken the Australian Institute of Company Directors training, Fiona has extensive Board experience, including positions with the Pilbara Development Commission, Pilbara Regional Council, Karratha & Roebourne Visitor Centre's, and WACOSS. She is currently a Director for the Yindjibarndi Charitable and Corporate Trust, a Director for the Subiaco Football Club, Director for the Lion Foundation and Chairperson for Regional Development Australia- Pilbara. Currently, Fiona is the Managing Director of Global Roaming Pilbara Foundation Ltd.



---

*Ross Humphries*

Ross currently works as a Specialist in the Community Engagement team at Rio Tinto. He is of Nyoongar heritage and has experience working within the resources, local government and education sectors as well as volunteering with various local sporting and community groups.



---

*Bronwyn Leon*

Bronwyn is an Aboriginal woman from the Gumbaynggirri Nation. She has over 34 years' experience working in both Aboriginal Affairs and the health sector. Bronwyn's specialities includes community development, community engagement, policy & strategic development, business planning, working in Aboriginal communities and across non-government & government sectors.



---

## *Josie Alec*

(RESIGNED)

Josie Alec (Community Liaison Officer) is a proud Kuruma/Yindjibarndi woman who has worked for Yaandina since February. Josie has been working in the Roebourne community for 18 years as a teacher, singer-songwriter, actress, business owner and artist... but it is her gift as a traditional healer that really drives her passion as Yaandina's Community Liaison Officer. "promote our community service and help to strengthen connections within the community, so we can be the change-makers of today!" That's my Motto!



---

## *Nick Furnivall*

CHIEF EXECUTIVE OFFICER  
(DECEASED)

Nick has over 30 years' experience in Senior Management in both the Mining and Oil and Gas sectors. Nick's experiences are predominantly in the areas of Human Resource Management, Commercial, Business Improvement and Strategy. Nick has completed the Australian Institute of company Directors training and NFP Financial Management Governance training.



---

## *Emma Dumbrell*

COMPANY SECRETARY (ACTING CEO)

Emma has held a management role with Yaandina since 2012 as Finance Manager and more recently the Acting CEO role since January 2020. Emma oversees the day to day running of the Management Team & Corporate administration area, this centralised administration allows for the capture of greater efficiencies across the delivery of Yaandina's suite of services. Emma was appointed as Board secretary in 2016. Emma is an experienced practice manager with years of experience in book keeping, staff supervision and business development. Emma has lived and been involved in the Wickham community for eight years.



---

## *Melanie Humphries*

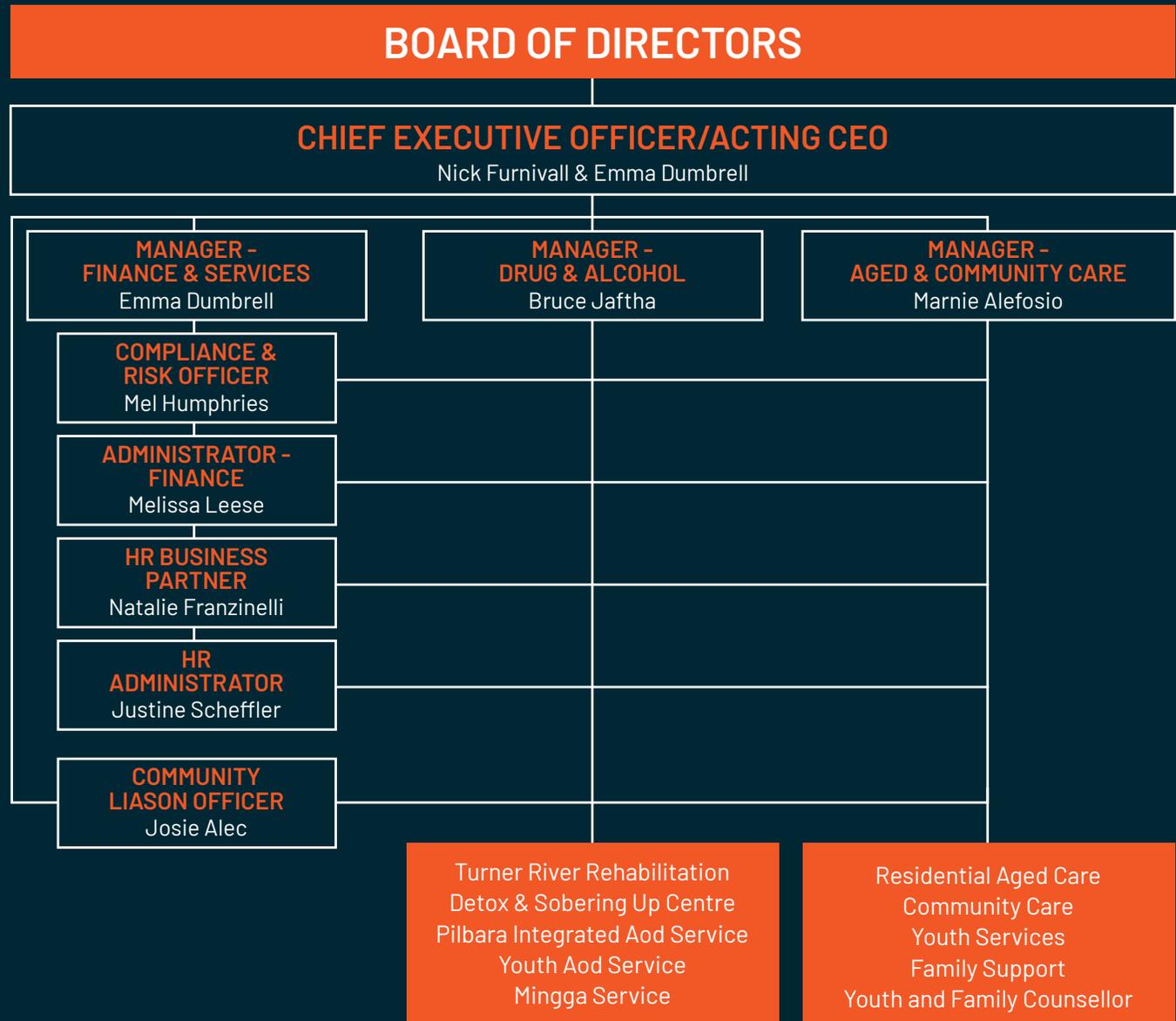
(ACTING COMPANY SECRETARY)

Melanie has held a position within Yaandina's Corporate administration since 2013. Melanie's responsibility lies with contract compliance and the management of the company quality management system. As the Compliance and Risk Officer she also oversees the management of enterprise risk within Yaandina along with ensuring compliance with legislation, certifications and accreditation. Melanie has lived and been an active member of the Wickham community for eight years. Melanie stepped into the role as Acting Company Secretary in January 2020.



**A DIVERSE AND DEDICATED  
GROUP OF STAFF**

# ORGANISATION MATRIX



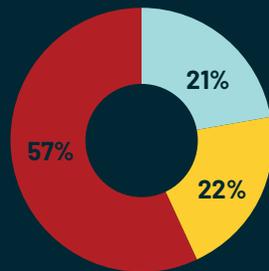


**THROUGH THE ADVERSITIES  
WE FACED IN 19/20 OUR STAFF  
ALWAYS PUT OUR CONSUMERS  
FIRST TO ENSURE CONTINUITY  
OF SERVICE DELIVERY AND NO  
DISRUPTIONS TO ESSENTIAL  
SERVICES.**

# OUR PEOPLE

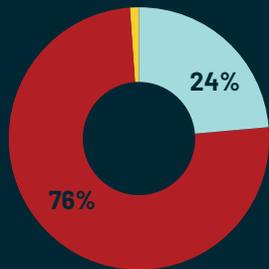
## STAFF OVERVIEW

*Our people focus on building relationships. We believe people do business with people, and ours are committed to helping clients achieve their goals.*



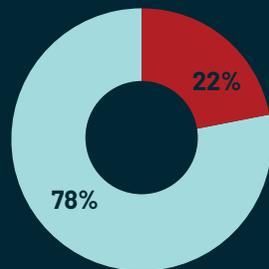
### Staff (112)

- Casual (23)
- Part-time (25)
- Full-time (64)



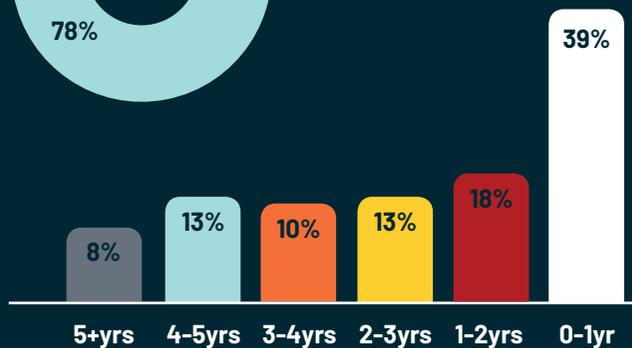
### Gender Diversity

- Male (28)
- Female (83)
- Non-Binary



### Aboriginal Employment

- ATSI
- Other

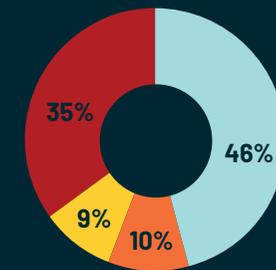
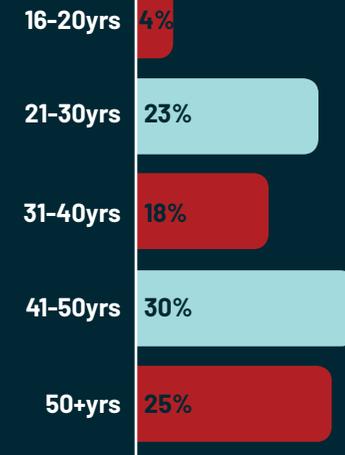


### Years of Service

### Years of Service

- 5+ years (08)
- 4-5 years (15)
- 3-4 years (11)
- 2-3 years (15)
- 1-2 years (19)
- 0-1 year (44)

### Age Diversity



### Staff Distribution

- Aged & Community Services
- Youth & Family Services
- Corporate Services
- Drug & Alcohol Services

# A YEAR IN REVIEW

**JULY 2019**

The commencement of our Youth AOD service alongside our Adult Integrated Community Drug & Alcohol service.

**JULY 2019**

Successful expansion & uptake of the NDIS service to accommodate support coordination.

**AUGUST 2019**

Smooth transition to the New single quality framework for Aged Care standards. This resulted in being one of the first residential aged care facilities in the country to be reaccredited through the Aged Care Quality Commission.

**OCTOBER 2019**

Welcomed relocation of Sobering Up & Detox Centre to newly refurbished home at 54 Hampton St.

**SEPTEMBER 2019**

Completion and wrap up of Carelynx national trial, resulting in the securement of Carelynx as an offsite clinical monitoring provider for Residential Aged Care.

**JANUARY 2020**

Commencement of the National Aboriginal & Torres Strait Islander Flexible Aged Care program to complement existing Home care program.

**MARCH 2020**

Business continuity positively approached through COVID19 to ensure that end users remained the priority and services continued.

**MAY 2020**

Completion of the Residential Aged Care, Nick Furnivall wing. This consists of 10 additional rooms along with art room and common areas.

**MAY 2020**

Drug & Alcohol services successful in retaining dual accreditation through maintenance audit for standards for Culturally Secure Practice and standards for Therapeutic Communities and in residential rehabilitation setting.

**MAY 2020**

Awarded the provision for additional emergency relief through Lotterywest to assist the community through the COVID19 Pandemic. This enabled us the ability to collaborate with numerous community partners and stakeholders with the Roebourne Food Security project.

**MAY 2020**

Successful application to Woodside Community COVID19 fund for provisions to supply youth with Healthy packs.

**JUNE 2020**

Through the support of WA Primary Health Alliance (WAPHA) Yaandina was awarded the provision to implement an After Hours Youth AOD service.

**JUNE 2020**

Installation of the solar power system at both Community Care & Aged Care, funded through the Aged Care Rural & Remote Infrastructure grant.





**IT IS A WORRYING TIME FOR  
RESIDENTS AND STAFF ALIKE  
HOWEVER OUR CARE FOR THE  
RESIDENTS HAS NOT AND WILL  
NOT DECREASE.**



# AGED AND COMMUNITY CARE

*We have been consumed during the first half of 2020 with preparing for a COVID-19 outbreak at our aged care facility and within the local community.*

While hoping and praying that one never occurs, we have developed detailed Outbreak Management Plans that have been successfully scenario tested at a table top exercise by senior government agency staff from the Department of Health, Western Australia Country Health Service (WACHS), WA Police and St John's Ambulance.

We have continued to provide quality services to our residents, while the pandemic weighs heavily on our minds, including activities and outings for our clients and residents under the various COVID restrictions throughout 2020. We have encouraged the use of our laptops and IPADs for telehealth and contact with family members and friends. Our staff have been through additional infection control training and we have purchased PPE and cleaning products to support us during the early stages of any outbreak. It is a worrying time for residents and staff alike however our care for the residents has not and will not decrease.

Some of the great things that happened during the year include:

### **Successful Re-Accreditation under the new National Aged Care Quality Standards**

In August 2019, we were surprised at the gate of our aged care facility by two Aged Care Quality and Safety Commission Assessors who had arrived from Perth to undertake an unannounced audit as part of our requirements for three year re-accreditation under the new National Aged Care Quality Standards. These Standards were only introduced in July 2019. The Assessors spent three days on site, going through our policies and procedures and talking with both staff and residents to determine if we met the 42 requirements under the eight new Standards.

We were so pleased and proud to find out that we met all requirements under all Standards with information gathered by the Assessors such as the information they gathered from our residents. Usually only 10% of residents are interviewed (which for us would have been 2 residents), however our residents were keen to talk to the Assessors and they ended up speaking with 12 of the 20 residents at the facility.

Of the 12 residents the Assessors spoke with, 100 per cent of residents told the auditors that most of the time or always:

- staff treat them with respect
- they like the food
- they feel safe
- this place is well run
- they get the care they need
- staff know what they are doing
- they are encouraged to do as much as possible for themselves
- staff follow up when they raise things with them
- staff are kind and caring
- they have a say in their daily activities

Between 83% and 92% of the 12 residents the Assessors spoke with, told the auditors that most of the time or always:

- staff explain things to them
- they feel at home.

We are one of the earliest aged care facilities to be assessed under and meet the new Standards so soon after they were implemented across the country.

# AGED AND COMMUNITY CARE



## Special Visitors

In July 2019 the Governor of Western Australia, the Honourable Kim Beazley, came to visit the aged care residents for a short time in between meetings in the area. He enjoyed his visit so much he stayed on site for more than an hour reminiscing with the residents. Resident Meg Timewell, who knew Mr Beazley during her days in Wittenoom, said that she was so glad he remembered her and the help he offered her during a difficult time.

In August we were lucky enough to have a special visit by the Marliya and Spinifex Choir, a group of young Indigenous singers based in Cairns, whose music goes straight to the heart. Born out of a collaboration between Gondwana Choirs and Felix Riebl (from Melbourne Band, the Cat Empire), these young women sang to our old people with a warmth and richness that belies their age. The girls from the Marliya choir were inspiring and uplifting with a unique mix of joy, passion and humour.

## Cyclone Damien

Cyclone Damien came to Roebourne in February this year. More intense than Cyclone Veronica last year, we still had a core group of dedicated staff who worked 12 hour shifts over the 3 days of the red alert lockdown. This year we were well prepared with a generator hooked up to our facility so that we could have power for the duration of the power outage. Seven staff, including our visiting CareLynx Clinical Lead, Therese McCleery kept the residents calm, well fed and entertained in Houses 1 and 2 on the site

for the duration of the red alert. Residents and staff supported each other through the Saturday night as the eye of the cyclone passed over the town bringing with it wind gusts of up to 200km per hour and 234.8mm of rain.

## Completion of the Nick Furnivall Wing

Yaandina was successful under the Department of Health's 2018/19 round of the Rural, Regional and Other Special Needs Building Fund to construct an additional 10 beds at the site adjacent to the current 20 bed facility. Practical completion of the new wing, which will be called the Nick Furnivall Wing, in honour of our late CEO, occurred in late June. This wing was built by Pindan, who also built our main 20 bed facility and our Community Care Day centre. Pindan was great to work with, happily amending their plans to ensure we incorporated all of the learnings from construction of the main facility. These extra beds will provide necessary homes for other older people of Roebourne and surrounds. We are now awaiting notification from a grant application to fully furnish and commission the Wing. We expect that in the next Annual Report, we will have positive stories of our increased capacity.

### Community Care incorporating Home Care and Disability services

The Community Care team has had a very busy year with total client numbers more than doubling. The program delivery space has also expanded with the commencement of the National Aboriginal and Torres Strait Islander Flexible Aged Care Program (NATSIFACP) in January this year. This program aims to:

- provide quality, flexible, culturally appropriate aged care services to older Aboriginal and Torres Strait Islander people close to their home and community
- enable these communities to provide a range of services which are able to respond to individual needs of older people within the community
- develop financially viable, cost effective and coordinated services, outside the existing conventional program structures
- facilitate community involvement in the care of their older people through the management of the service.

We have also ventured deeper into the NDIS space taking on support co-ordination and building on the capacity of our team to deliver a high standard of care which includes recent training in infection control, medication, first aid, leadership development and all staff are currently enrolled in formal training to upskill, develop and progress their own individual career journeys.

The Community Care Team was visited this year by Keogh Bay Consulting to deliver training on the new National Aged Care Quality Standards. Their trip was very positive and gave the staff a relook at how our service delivery wraps around the client and reminded us that the new standards focus on being client driven, not provider driven. Keogh Bay was very impressed with Yaandina's facilities, policies and procedures and overall flexibility, care and cultural competency shown through the direct and indirect services we provide as an organisation and it was also mentioned that we are tracking well in all aspects of the 8 standards. They advised that we are one of or if not the best organisations they have seen in their journey this year. They will be returning later in the year to support staff to be able to participate in an audit under the Standards.





**YAANDINA COMMUNITY SERVICES IMPLEMENTED THE YOUTH DRUG AND ALCOHOL PROGRAM WITHIN THE COMMUNITY AOD SERVICES.**



# DRUG AND ALCOHOL SERVICES

---

*The Detox Centre continued to work closely with the TRRC to provide seamless support to individuals who are ready to make a change and participate in the Therapeutic Community.*

Over the last year the Drug & Alcohol services continued to grow and improve on the holistic approach to supporting individuals and families in the Pilbara. Turner River Rehabilitation Centre (TRRC) has continued to maintain the accreditation under the ATCA (Australian Therapeutic Communities Association) Standard for Therapeutic Communities, as well as the WANADA Standard on Culturally Secure Practice. Congratulations and a job well done to all the staff involved. The Detox Centre continued to work closely with the TRRC to provide seamless support to individuals who are ready to make a change and participate in the Therapeutic Community. In addition, residents from the TRRC program utilised the Transitional Housing and Support Program (THASP) to help with the transition back to living with their families and communities once they completed the program.

Yaandina Community Services implemented the Youth Drug and Alcohol Program within the Community AOD services. This practitioner worked alongside young people, their families and community agencies such as Youth Justice, Department of Communities and Yaandina Youth & Family Services to provide clinical interventions, case management and psychoeducation. This program not only focused on AOD but psycho-social supports. It has provided individuals support and facilitated group programs for young people in the Roebourne and Karratha area. We are excited to expand the service to outside of these main locations as the service continues to grow.

Pilbara Integrated Drug & Alcohol Services (PIDAS) was successfully embedded into the Karratha, Roebourne and South Hedland communities providing clinical

assessments, case management and treatment to people affected by Drugs and Alcohol. Teaming up with the Adult Community Corrections, the PIDAS staff delivered Moral Reconciliation Therapy (MRT) on a weekly basis in Karratha and Roebourne. This has had positive feedback from the corrections staff and participants in the program who appear to be benefiting from the therapy. PIDAS worked closely with Turner River staff to provide individual counselling to the residents in the program and complete initial assessments for the Detox clients who were transitioning to the TRRC program.

During the COVID 19 Pandemic, TRRC continued to provide services to the residents with minimal disruptions, staff went above and beyond to ensure the ongoing safety of the participants while still maintaining the regular therapeutic programs. PIDAS is a Pilbara wide outreach service and staff were starting to scale up the offering of further outreach around the Pilbara, unfortunately COVID halted that exercise and whilst PIDAS continued to provide services in Karratha, Roebourne and South Hedland, the restrictions did prevent us physically going to different communities. This was combated by offering additional telephone support to the consumers that we were unable to reach physically. The Sobering Up Shelter closed their doors for two months as it was deemed as high risk area. The Detox Center only closed for two weeks while COVID precautions were established to ensure the ongoing safety of participants and staff. Mingga Services continued for most of the year but closed for a few months during COVID. Precautions were implemented to include the reduction of the number of people who can be in the bus at one time to ensure social distancing before it was reopened.

# DRUG AND ALCOHOL SERVICES



As the services continue to expand across the Pilbara and the implementation of additional Drug & Alcohol programs, an AOD Team Leader position has been created to help with the ongoing clinical implementation and support for the AOD services.

This financial year, Yaandina Community Services successfully secured funding for a new innovative program, the Afterhours Youth AOD program. This program will be an afterhours service providing brief intervention, assessment and referral pathways for children 8-14 years of age and their families in the Roebourne Community. Thank you so much to WA Primary Health Alliance (WAPHA) for their ongoing support and granting Yaandina this contract. Thank you to all the community members and the many other services providers who were involved in the development of the Roebourne (Ieramugadu) Alcohol and Other Drugs Service Model for 8-14 year olds Scoping Project. Yaandina Community Services is looking forward to working with the community and external agencies in the implementation of this program.



  
**Yaandina**  
COMMUNITY SERVICES  
EST. 1976

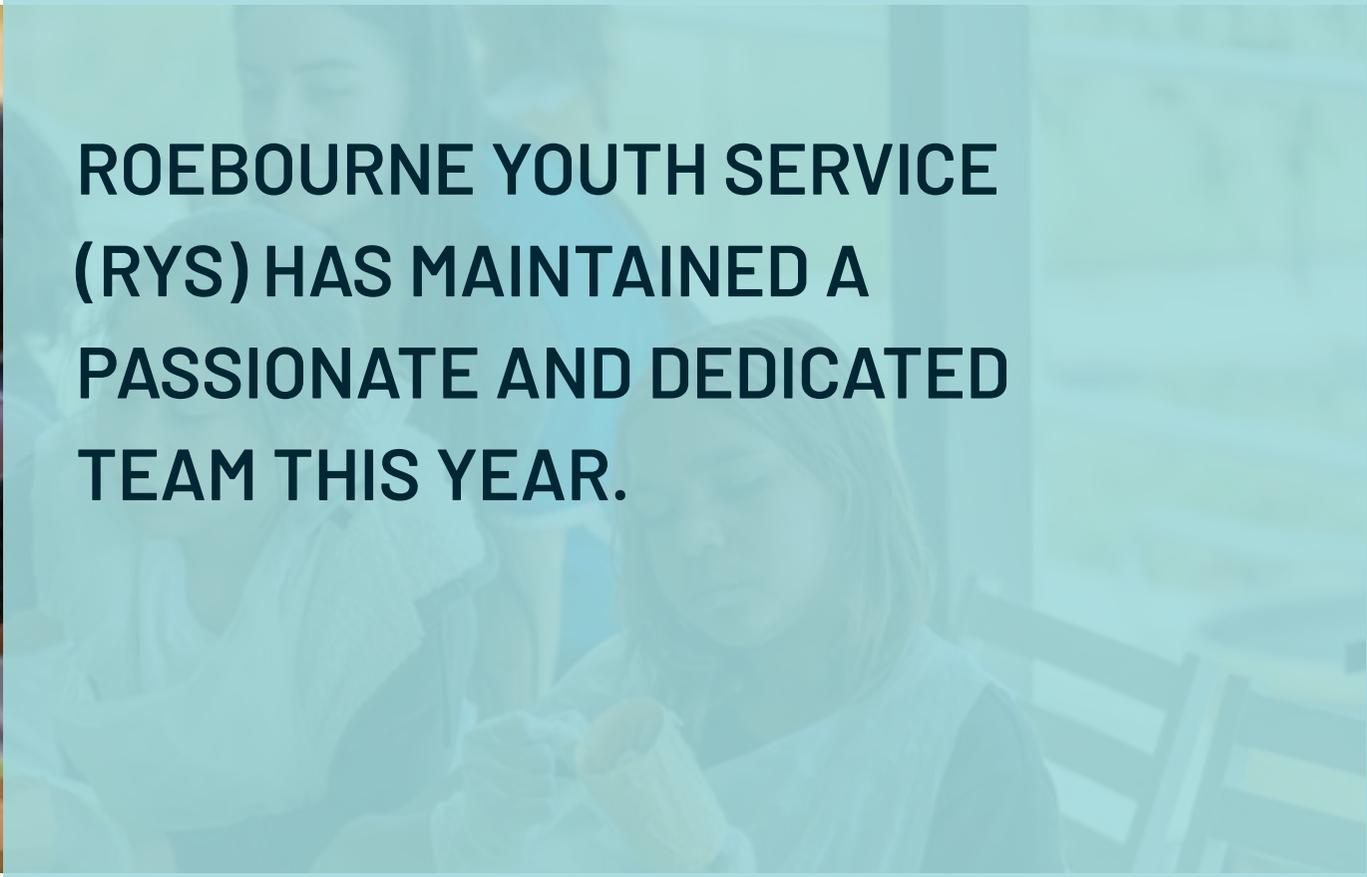
Yaandina  
COMMUNITY SERVICES

Yaandina  
COMMUNITY SERVICES

Yaandina  
COMMUNITY SERVICES



**ROEBOURNE YOUTH SERVICE  
(RYS) HAS MAINTAINED A  
PASSIONATE AND DEDICATED  
TEAM THIS YEAR.**



# YOUTH & FAMILY SERVICES

---

*This holistic approach provides us with greater capacity to best support the children and young people we work with.*

With around 180 participants and over 6000 single participations with our Centre based recreational & diversional activities in Roebourne, and our outreach service In Karratha, the youth team has still had quite a busy year regardless of factors such as COVID – 19.

Our Karratha Youth Service (KYS) for 12 to 18 year olds has been fully operational since January after a hiatus due to staffing. KYS now has an experienced and dedicated Senior Youth Worker at the helm, Julie Almeras, who has been with Yaandina Youth since 2017. Julie is supported by Samuel Riek in the role of Youth Officer. Samuel has a wealth of experience to draw upon and is passionate about youth advocacy which suits his role well.

Since re opening KYS has been rebuilding their client base with a strong focus on client centered practices, supporting the growth of self-determination, strengthening family relationships and supporting access to other services for the young people they work with. This fosters ownership and responsibility, connection to family and culture and young people's capacity to choose their own path, armed with the tools and supports they need to transition into adulthood.

Our Roebourne Youth Service (RYS), catering for 5 to 18 year olds, has maintained a passionate and dedicated team for the period with integral support from Liam Coomer, our most experienced youth worker who has worked in Roebourne for over 2 years and Indiana Gambi who is new to field but learning quickly. Both staff have built meaningful and trusting relationships with the children and young people who attend our service. Our new Youth Team Leader in Roebourne is Anahera Hinaki who has been working in youth and early years for the

last 4 years and brings strong existing relationships with children and young people, having lived experience from growing up here in town. Also a special mention for Pia Salt who was our Senior Youth Worker in Roebourne for the first half of the period who was an asset to our service and is missed by the children and young people.

We continue to tailor our service to the needs and wants of attendees and have placed more emphasis on having attendees shape our activities and programs including our school holiday programs which are always a highlight. Internal collaboration within Yaandina has also played an integral role in ability to provide meaningful engagement. During the period we have worked on programming with Family Support Services, Child and Family Counselling Services, Aged and Community Care and Alcohol and Other Drug Services. This holistic approach provides us with greater capacity to best support the children and young people we work with.

Our Family Support staff have been equally busy as always this year ensuring services were available to people that required support. During the year Yaandina had the privilege to be involved in a unique pilot program (Roebourne Food Security Project) bringing necessary food security to Roebourne.

This consisted of donated foods, hygiene and household items and was a collaboration of several different organisations, working together with a similar objective in mind during COVID-19.

Yaandina Family Support was involved from the outset – this gave us opportunities to assist many families and remote communities who were in self-isolation, and had no means of getting groceries and household essentials.

# YOUTH & FAMILY SERVICES



One family from a local community - Cheeditha was a recipient of services and with the funding from Lotterywest we were able to provide this family with second bite and essential food boxes, fresh fruit and vegetables and blankets, towels and bedding - offering the family reassurance that during COVID-19 people were still there to support where possible.

The food security project led by NYFL is continuing with the same community collaboration. It has slightly different objectives and deliverables but ultimately the end result is the empowerment of the end users in the community. Once the Foundation Food project is fully established - Roebourne will have an essential grocery store to provide the community with a wide range of grocery supplies at a competitive price. Yaandina looks forward to continuing the collaborative relationships to help this project become a renewed success.

Some highlights throughout the year:

## **Bangarra Dance Troupe**

In February this year we were extremely lucky to be visited by the Bangarra dance troupe. Sessions were held in collaboration with Roebourne District Senior High School at the Youth Centre and PCYC. Children and young people learnt traditional dance and movement and had an opportunity to sit down with the group and talk about shared culture and stories with the dancers. This culminated with around 40 children and young people and 25 family and community members attending the Red Earth Arts Precinct to watch the troupe's stage show Bennelong.

### **Karratha Basketball Competition 2019/20 Summer Season**

Continuation of the season. Teams ranging from under 10s to under 19s with four girls and young women's teams and 5 boys and young men's teams including the seniors. Around 65 children and young people engaged weekly. Collaborative partners, Roebourne Police and Citizens Youth Club (PCYC), Roebourne District High School (RDSH), Karratha Basketball Association and Department of Local Government, Sport and Culture (DLGSC) who developed a tailored funding stream (CONNECT kids) to break down barriers to access registration fees as well as support on the ground, and most importantly families and community members some of whom coached teams. Unfortunately finals were cancelled due to COVID - 19 but results were great. 2 teams finished in second place, 1 team finished 3rd, 3 teams finished 4th and 2 teams in 5th place. Great confidence builder which provided real opportunities for healthy positive engagement for children, young people, families and the greater community.

### **Woodside COVID - 19 Community Grant Scheme**

At the end of April, we were successful in gaining one-off funding from Woodside to support children and young people within the Karratha catchment during the COVID - 19 pandemic. Funds allocated to health and food packs comprising hygiene products, sports equipment, activity packs, basic food essentials/snack packs and phone credit to support children and young people to stay happy, healthy, connected and engaged. Collaborative program with Roebourne PCYC and ongoing for Yaandina Youth Team. Over 1000 packs provided so far.

### **Inter-generational Morning Tea with Aged and Community Care**

Held in collaboration with all Youth, Family and Aged Services in Yaandina during the January school holidays. Around 25 children and young people, 12 Community Care clients and 10 Elders from our aged care facility. Children cooked Johnny cakes for morning tea and served the Elders and also drew their portraits. Fantastic engagement which was enjoyed by all cohorts that participated.







# FINANCIALS

# Yaandina Community Services Limited

ABN 40 284 552 805

## Annual Report - 30 June 2020

### Yaandina Community Services Limited Directors' Report 30 June 2020

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2020.

#### Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Garry Bailey  
Ruth Ellis  
Fiona White-Hartig  
Ross Humphries  
Bronwyn Leon  
Josie Alec (resigned 6 March 2020)  
Jason Masters (resigned 13 November 2019)

#### Objectives

Yaandina is a community services organisation founded 45 years ago to provide support services and assistance to families and individuals in the West Pilbara. Yaandina's short term objective for 2019/20 was to establish well-credentialed Community Services and imbed Client Centric 'Fee for Service' businesses such as NDIS, Home Care and Residential Aged Care. In addition, funds were sourced to improve the assets of Yaandina by building or renovating 'Fit for Purpose' facilities to further enhance Yaandina's service offerings.

The long-term objective is to ensure Yaandina is ready and available to deliver the needs of the community when and where required. Yaandina's ultimate objective is to be known and recognised by the service it delivers and the positive impact those services have on the community.

#### Strategy for achieving the objectives

Yaandina will continue to update and renew its systems, policies and procedures to ensure compliance with all legislation that impacts upon its services, through its commitment to 'Continuous Improvement' practices and by obtaining and maintaining required accreditations.

Through its HR management practices, Yaandina will ensure that at all times it employs competent, skilled and culturally sensitive personnel and ensure they are upskilled to meet the demands of their position.

Yaandina will continue to network and maintain close relationships with its various Federal, State and local government funders and will continue to seek support from other sources such as major business. In addition, Yaandina will seek to be represented on any relevant community and or government committees dealing with the delivery of community services.

#### Principal activities

Yaandina's principle activities are in Aged and Community Care services, Drug and Alcohol services and Youth and Family services.

Funding is critical to the ongoing provision of these services. Consequently, the CEO and respective Service Managers maintain very close relationships with the relevant funders to ensure that Yaandina is recognised by its performance and compliance to regulatory requirements as a provider of choice.

#### Performance Measures

Yaandina's performance is measured in a number of ways, but principally its main indicator is its service delivery. This is measured by outcomes and community feedback. Internally, financial management, human resources, safety and legislative compliance are measured and reported upon at each board meeting.

**Yaandina Community Services Limited  
Directors' report  
30 June 2020**

**Information on directors**

Name: Garry Bailey  
Title: Chairman  
Experience and expertise: Garry is a City of Karratha Councillor, Post Master and Justice of the Peace. He has extensive experience in local government, local business and corporate relations. Garry has lived in Roebourne for over 30 years and has vast local knowledge and understands the unique issues and challenges the community are faced with. He and his wife Jenny have raised their 3 sons here while managing and operating the Roebourne Post Office.

Name: Ruth Ellis  
Title: Deputy Chair  
Experience and expertise: Ruth has lived in Roebourne for over 50 years, where she has married and raised her family. Ruth has worked in many roles in the community, including as Manager of the Sobering Up Shelter & Roebourne Visitor Centre, she has also been on the Committee of Roebourne Primary School P&C, Roebourne Advisory Group, St John Ambulance and currently, the Wickham Community Association, Yirramagardu Community Association and the Pilbara Aboriginal Church.

Name: Fiona White-Hartig  
Title: Non-Executive Director  
Qualifications: AICD  
Experience and expertise: Fiona worked in the political arena in Canberra before working in the community sector for many years. Fiona has a boundless interest in community service and works hard to support her local community through the Wickham Community Association and the Roebourne Advisory Committee.

Name: Ross Humphries  
Title: Non-Executive Director  
Experience and expertise: Ross currently works as a Specialist in the Community Engagement team at Rio Tinto. He is of Nyoongar heritage and has experience working within the resources, local government and education sectors as well as volunteering with various local sporting and community groups.

Name: Bronwyn Leon  
Title: Non-Executive Director  
Experience and expertise: Bronwyn is an aboriginal woman from the Gumbaynggirri Nation. She has over 33 years' experience working in both Aboriginal Affairs and the health sector. Bronwyn's specialities include community development, community engagement, policy & strategic development, business planning, working in Aboriginal communities and across non-government & government sectors.

Name: Josie Alec (resigned 6 March 2020)  
Title: Non-Executive Director  
Experience and expertise: Josie is a proud Kuruma/Yindjibarndi woman who has worked for Yaandina since February 2019. Josie has been working in the Roebourne community for 18 years as a teacher, singer-songwriter, actress, business owner and artist.

**Company secretary**

Emma Dumbrell has held the role of Company Secretary since January 2016. Emma is an experienced practice manager with years of experience in bookkeeping, staff supervision and business development who brings a broad cross-section of skills to Yaandina.

**Yaandina Community Services Limited  
Directors' report  
30 June 2020**

**Meetings of directors**

The number of meetings of the company's Board of Directors (the Board) held during the year ended 30 June 2020, and the number of meetings attended by each director were:

	Full Board	
	Attended	Held
Garry Bailey	6	6
Ruth Ellis	5	6
Fiona White-Hartig	5	6
Ross Humphries	6	6
Bronwyn Leon	3	6
Josie Alec	3	4

Held: represents the number of meetings held during the time the committee member was a member of the relevant committee.

**Contributions on winding up**

The company is a public company limited by guarantee. The liability of each member is limited. Each member guarantees to contribute up to a maximum of one dollar to the assets of the company if it is wound up while the member is a member, or within one year afterwards, and at the time of winding up the debts and liabilities of the company exceed its assets. The liability of each member is limited to making such contributions and no more.

The total amount that members of the company are liable to contribute if the company is wound up is \$7, based on 7 current ordinary members.

**Auditor's independence declaration**

The auditor's independence declaration as required under section 307C of the Corporations Act 2001 is included on page 4 in the annual report and forms part of this report for the year ended 30 June 2020.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

  
\_\_\_\_\_  
Garry Bailey  
Non-executive Chairman

30 October 2020  
PERTH



Bentleys Audit & Corporate  
 (WA) Pty Ltd  
 London House  
 Level 3,  
 216 St Georges Terrace  
 Perth WA 6000  
 PO Box 7775  
 Clovelly Square WA 6850  
 ABN 33 121 222 602  
 T +61 8 9226 4500  
 F +61 8 9226 4300  
 bentleys.com.au

To the Board of Directors

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 and Australian Charities and Not for Profits Commission Act 2012 Section 60-40**

As the lead audit partner for the audit of the financial report of Yaandina Community Services Limited for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* and the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Yours Faithfully,

  
**BENTLEYS**  
 Chartered Accountants

  
**CHRIS NICOLOFF CA**  
 Partner

Dated at Perth this 30<sup>th</sup> day of October 2020

**Yaandina Community Services Limited  
 Contents  
 30 June 2020**

**Contents**

Statement of profit or loss and other comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Statement of cash flows	9
Notes to the financial statements	10
Directors' declaration	22
Independent auditor's review report to the members of Yaandina Community Services Limited	23

**General information**

The financial statements cover Yaandina Community Services Limited as an individual entity. The financial statements are presented in Australian dollars, which is Yaandina Community Services Limited's functional and presentation currency.

Yaandina Community Services Limited is a not-for-profit unlisted public company limited by guarantee.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 30 October 2020. The directors have the power to amend and reissue the financial statements.

Yaandina Community Services Limited  
Statement of profit or loss and other comprehensive income  
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Revenue</b>	3	15,242,086	9,786,333
<b>Expenses</b>			
Other operating expenses	4	(3,985,553)	(3,711,433)
Employee benefits expense	4	(6,265,510)	(5,880,869)
		<u>(10,251,063)</u>	<u>(9,592,302)</u>
<b>Operating Surplus for the year</b>		4,991,023	194,031
Less: Unexpended grants carried forward	17	(1,293,969)	(1,679,540)
Less: Unexpended client fees	9	(104,235)	(117,605)
<b>Net Surplus/(Deficit) for the year</b>		<u>3,592,819</u>	<u>(1,603,114)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Yaandina Community Services Limited  
Statement of financial position  
As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	1,944,023	2,746,907
Trade and other receivables	6	176,236	57,525
Total current assets		<u>2,120,259</u>	<u>2,804,432</u>
<b>Non-current assets</b>			
Right-of-use assets	7	348,993	-
Property, plant and equipment	8	31,745,298	28,078,617
Total non-current assets		<u>32,094,291</u>	<u>28,078,617</u>
<b>Total assets</b>		<u>34,214,550</u>	<u>30,883,049</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	9	554,413	891,294
Provision for employee benefits		306,362	213,346
Unexpended grants		1,293,968	1,679,540
Lease liabilities		177,537	-
Total current liabilities		<u>2,332,280</u>	<u>2,784,180</u>
<b>Non-current liabilities</b>			
Provision for long service leave		57,089	43,734
Provision for capital expenditure		10,834	10,834
Lease liabilities		177,227	-
Total non-current liabilities		<u>245,150</u>	<u>54,568</u>
<b>Total liabilities</b>		<u>2,577,430</u>	<u>2,838,748</u>
<b>Net assets</b>		<u>31,637,120</u>	<u>28,044,301</u>
<b>Equity</b>			
Reserves	11	125,817	125,817
Retained surpluses		31,511,303	27,918,484
<b>Total equity</b>		<u>31,637,120</u>	<u>28,044,301</u>

The above statement of financial position should be read in conjunction with the accompanying notes

**Yaandina Community Services Limited**  
**Statement of changes in equity**  
**For the year ended 30 June 2020**

	<b>Capital Replacement Reserve \$</b>	<b>Retained Earnings \$</b>	<b>Total equity \$</b>
Balance at 1 July 2018	125,817	29,521,598	29,647,415
Transfer to reserve	-	-	-
Net (Deficit) for the year	-	(1,603,114)	(1,603,114)
Balance at 30 June 2019	125,817	27,918,484	28,044,301
	<b>Capital Replacement Reserve \$</b>	<b>Retained Earnings \$</b>	<b>Total Equity \$</b>
Balance at 1 July 2019	125,817	27,918,484	28,044,301
Transfer to reserve	-	-	-
Net Surplus for the year	-	3,592,819	3,592,819
Balance at 30 June 2020	125,817	31,511,303	31,637,120

**Yaandina Community Services Limited**  
**Statement of cash flows**  
**For the year ended 30 June 2020**

	<b>Note</b>	<b>2020 \$</b>	<b>2019 \$</b>
<b>Cash flows from operating activities</b>			
Receipts from customers		13,354,944	9,639,153
Payments to suppliers and employees		(9,173,426)	(8,172,113)
Interest received		20,547	19,797
Net cash from operating activities		<u>4,202,065</u>	<u>1,486,837</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(4,846,076)	(87,972)
Proceeds from disposal of property, plant and equipment		24,402	-
Net cash used in investing activities		<u>(4,821,674)</u>	<u>(87,972)</u>
<b>Cash flows from financing activities</b>			
Lease payments		(183,275)	(87,972)
Net cash used in financing activities		<u>(183,275)</u>	<u>(87,972)</u>
Net increase / (decrease) in cash and cash equivalents		(802,884)	1,398,865
Cash and cash equivalents at the beginning of the financial year		<u>2,746,907</u>	<u>1,348,042</u>
Cash and cash equivalents at the end of the financial year	5	<u><u>1,944,023</u></u>	<u><u>2,746,907</u></u>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

*The above statement of cash flows should be read in conjunction with the accompanying notes*

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

**Note 1. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The Company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Company.

The following Accounting Standards and Interpretations are most relevant to the Company:

**AASB 16 Leases**

AASB 16 has been adopted from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

**AASB 1058 'Income of Not-for-Profit Entities' & AASB 15 'Revenue from Contracts with Customers'**  
**AASB 1058 'Income of Not-for-Profit Entities'**

The Company has adopted AASB 1058 from 1 July 2019. This standard establishes principles for not-for-profit entities that apply to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable a not-for-profit entity to further its objectives and the receipt of volunteer services. This standard also applies to contracts with customers that do not meet the criteria to be recognised under AASB 15.

Funding from government grants that are within the scope of AASB 1058 are recognised as income when the Company has contractual rights to receive the funding. All invoices are issued in accordance with a predetermined schedule detailed in the specific funding agreement.

**AASB 15 'Revenue from Contracts with Customers'**

The Company has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

Funding from governments are accounted in accordance with AASB 15 if the promises to be delivered are sufficiently specific.

**Impact of adoption**

The company adopted AASB 15 and AASB 1058 using the modified retrospective method of transition with the date of initial application of 1 July 2019. In accordance with the provisions of this transition approach and application of the practical expedient to apply these standards retrospectively only to contracts and transactions that were not completed contracts at the date of initial application, i.e. as at 1 July 2019, the company has assessed and concluded that there was no impact to the retained earnings at the date of initial application.

The impact of the new Accounting Standards compared with the previous Accounting Standards on the current reporting period is as follows:

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

	New \$	Previous \$	Difference \$
Right-of-use assets	348,993	-	348,993
Total Non-current assets	32,094,291	31,745,298	(348,993)
Lease liabilities (current)	177,537	-	177,537
Total current liabilities	2,577,430	2,399,893	177,537
Lease liabilities (non-current)	177,227	-	177,227
Total Non-current liabilities	245,150	67,923	177,227
Net assets	31,637,120	31,642,891	5,771

**Basis of preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations and the *Corporations Act 2001*, as appropriate for not-for-profit oriented entities.

**Historical cost convention**

The financial statements have been prepared under the historical cost convention.

**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 company'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.

**Revenue recognition**

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

**In the current year:**

**Operating Grants, Donations and Bequests**

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15, All revenue is stated net of goods and services tax (GST).

When both these conditions are satisfied, the Entity:

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

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

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

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

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

**Capital Grant**

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under terms of the grant.

**Interest Income**

Interest income is recognised using the effective interest method.

**Dividend Income**

The Entity recognises dividends in profit or loss only when the Entity's right to receive payment of the dividend is established.

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

**Unearned revenue**

Amounts received in advance when the Company has not met all the conditions to obtain the control of the funding are accounted for as unearned revenue and are classified in the statement of financial position as a current liability.

**In the comparative period:**

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

**Donations**

Donations are recognised at the time the pledge is made.

**Grants**

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

**Interest**

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

**Other revenue**

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

**Income tax**

As the company is a charitable institution in terms of subsection 50-5 of the *Income Tax Assessment Act 1997*, as amended, it is exempt from paying income tax.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**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.

**Trade and other receivables**

Other Receivables are recognised at amortised cost less any Expected Credit Losses (ECL). The company has reviewed its impairment methodology under AASB 9 for financial assets under the new ECL model for all its assets held at amortised cost. There has been no change in the impairment impacts on the financial statements as a result of this change in methodology.

**Property, plant and equipment**

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a diminishing value basis to write off the net cost of each item of property, plant and equipment (excluding land) using expected depreciation rates as follows:

Buildings	2% - 2.5%
Property improvements	5% - 10%
Plant and equipment	15% - 100%
Motor vehicles	18% - 25%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Employee benefits**

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

*Other long-term employee benefits*

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are 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.

*Defined contribution superannuation expense*

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

**Leases**

*The Entity as lessee*

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

*Concessionary Leases*

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary leases), the Entity has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

**Fair value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

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 tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**Comparative Figures**

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

**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 (refer to the respective notes) within the next financial year are discussed below.

*Performance obligations under AASB 15*

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

*Lease term and Option to Extend under AASB 16*

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the entity will make. The entity determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the entity.

*Estimation of useful lives of assets*

The company 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.

*Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

The company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

*Employee benefits provision*

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Yaandina Community Services Limited  
Notes to the financial statements  
30 June 2020

Note 3. Revenue

	2020 \$	2019 \$
<b>Revenue</b>		
Grants received	12,417,654	7,465,976
Interest received	20,547	19,797
Other revenue	<u>2,803,885</u>	<u>2,300,560</u>
Revenue	<u><u>15,242,086</u></u>	<u><u>9,786,333</u></u>

Note 4. Expenses

	2020 \$	2019 \$
Surplus before income tax includes the following specific expenses:		
<b>Other operating expenses</b>		
Accounting fees	61,782	68,184
Bad debts	4,635	10,964
Client consumables	25,390	28,316
Depreciation	1,141,278	1,256,465
Depreciation – right of use asset	189,046	-
Occupancy costs	382,706	338,775
Program expenses	644,330	433,797
Repairs and maintenance	325,454	317,186
Other operating expenses	<u>1,210,932</u>	<u>1,257,746</u>
Other operating expenses	<u><u>3,985,553</u></u>	<u><u>3,711,433</u></u>
<b>Employee benefits expense</b>		
Wages	5,573,131	5,262,775
Superannuation	498,673	471,900
Staff training and welfare	<u>193,706</u>	<u>146,194</u>
Employee benefits expense	<u><u>6,265,510</u></u>	<u><u>5,880,869</u></u>

Note 5. Current assets – cash and cash equivalents

	2020 \$	2019 \$
Cash at bank and in hand	<u>1,944,023</u>	<u>2,746,907</u>
Cash balance per statement of cash flows	<u><u>1,944,023</u></u>	<u><u>2,746,907</u></u>

Yaandina Community Services Limited  
Notes to the financial statements  
30 June 2020

Note 6. Current assets – trade and other receivables

	2020 \$	2019 \$
Trade receivables	95,375	27,071
Deposit – Solar Panels	<u>80,861</u>	<u>30,454</u>
	<u><u>176,236</u></u>	<u><u>57,525</u></u>

During the year, the following losses were recognised in the profit or loss in relation to impaired receivables.

	2020 \$	2019 \$
Impairment losses		
- Individually impaired receivables	<u>4,635</u>	<u>10,964</u>
	<u><u>4,635</u></u>	<u><u>10,964</u></u>

As at 30 June 2020, trade receivables of \$68,033 were past due but not impaired. The ageing of these trade receivables is as follows:

	2020 \$	2019 \$
Up to 3 months	63,644	7,857
Greater than 3 months	<u>4,389</u>	<u>4,550</u>
	<u><u>68,033</u></u>	<u><u>12,407</u></u>

Note 7. Non-current assets – right-of-use assets

	2020 \$	2019 \$
Right-of-use assets	<u>348,993</u>	<u>-</u>

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

**Note 8. Non-current assets – property, plant and equipment**

	2020 \$	2019 \$
Land and buildings – at cost	37,652,370	32,933,766
Less: Accumulated depreciation	<u>(6,507,380)</u>	<u>(5,480,051)</u>
	31,144,990	27,453,715
Property improvements – at cost	204,582	184,333
Less: Accumulated depreciation	<u>(20,334)</u>	<u>(11,005)</u>
	184,248	173,328
Plant and equipment – at cost	1,131,582	1,047,900
Less: Accumulated depreciation	<u>(826,742)</u>	<u>(759,877)</u>
	304,840	288,023
Motor vehicles – at cost	441,819	572,774
Less: Accumulated depreciation	<u>(330,599)</u>	<u>(409,223)</u>
	111,220	163,551
	<u>31,745,298</u>	<u>28,078,617</u>

*Reconciliations*

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings \$	Property improvements \$	Plant and equipment \$	Motor vehicles \$	Total \$
Balance at 1 July 2019	27,453,715	173,328	288,023	163,551	28,078,617
Additions	4,718,603	20,249	83,578	23,646	4,846,076
Disposals	-	-	-	(38,117)	(38,117)
Depreciation expense	<u>(1,027,328)</u>	<u>(9,329)</u>	<u>(66,761)</u>	<u>(37,860)</u>	<u>(1,141,278)</u>
Balance at 30 June 2020	<u>31,144,990</u>	<u>184,248</u>	<u>304,840</u>	<u>111,220</u>	<u>31,745,298</u>

**Note 9. Current liabilities – trade and other payables**

	2020 \$	2019 \$
Client fees accrued	67	29,319
Sundry creditors	336	(3,803)
Other creditors	220,646	213,812
PAYG Payable	74,851	188,741
Superannuation Payable	41,889	40,404
Home Care – Unexpended Funds	104,235	117,605
Refundable Accommodation Deposit	245,556	258,237
Tax clearing account	<u>(133,167)</u>	<u>46,979</u>
	<u>554,413</u>	<u>891,294</u>

**Yaandina Community Services Limited**  
**Notes to the financial statements**  
**30 June 2020**

**Note 10. Lease liabilities**

**Current Liabilities**

	2020 \$	2019 \$
Lease liabilities	<u>177,537</u>	<u>-</u>

**Non-Current Liabilities**

	2020 \$	2019 \$
Lease liabilities	<u>177,227</u>	<u>-</u>

**Note 11. Equity – Reserves**

	2020 \$	2019 \$
Opening Balance	125,817	125,817
Capital replacement reserve	<u>125,817</u>	<u>125,817</u>

The capital replacement reserve records funds set aside for the future replacement of the company's plant, property and equipment.

**Note 12. Key management personnel disclosures**

*Compensation*

The aggregate compensation made to Directors and other members of key management personnel of the company is set out below:

	2020 \$	2019 \$
Aggregate compensation	<u>484,970</u>	<u>627,170</u>

**Note 13. Contingent liabilities**

The company had no contingent liabilities at 30 June 2020.

**Note 14. Commitments**

The company had no commitments for expenditure as at 30 June 2020 and 30 June 2019.

**Note 15. Related party transactions**

*Key management personnel*

Disclosures relating to key management personnel are set out in note 12.

*Transactions with related parties*

There were no transactions with related parties during the current and previous financial year.

*Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

*Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.

Yaandina Community Services Limited  
Notes to the financial statements  
30 June 2020

**Note 16. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Yaandina Community Services Limited  
Notes to the financial statements  
30 June 2020

**Note 17. Schedule of unexpended grants**

	1 July 2019 Balance	1 July 2019 to 30 June 2020 Released	Expended	30 June 2020 Balance
<b>Roebourne Youth Services</b>				
RDA Seasons for Growth	-	24,750	24,750	-
PM&C OSC	-	100,000	100,000	-
Woodside Covid-19	-	24,000	9,641	14,359
CCPF LYFE	22,500	-	94	22,406
Connect Kids	10,000	-	4,690	5,310
Lotterywest	-	-	-	-
MHC Youth AOD	166,153	176,460	156,386	186,227
DCPFS	-	449,360	449,360	-
	<u>198,653</u>	<u>774,570</u>	<u>744,921</u>	<u>228,302</u>
<b>Administration Fund</b>				
PIDAS Underspend	-	72,000	72,000	-
Lotteries Detox Refurb	-	300,000	300,000	-
	<u>-</u>	<u>372,000</u>	<u>372,000</u>	<u>-</u>
<b>Childrens Counsellor</b>				
DCP Healing Centre - Operating	114,044	247,770	239,788	122,026
Safe Children Make Stronger Children	-	10,000	-	10,000
	<u>114,044</u>	<u>257,770</u>	<u>239,788</u>	<u>132,026</u>
<b>Family Support</b>				
BOOP Training	-	15,885	15,885	0
BUGK Training	-	3,500	3,500	-
Grant Income - DCS	9,150	237,817	216,062	30,906
Lottery Equipment	-	4,466	4,466	-
Lotterywest Emergency Relief FY2019	-	115,500	21,154	94,346
Mission ER	347	13,400	10,356	3,391
RDA BUGK	-	20,250	20,250	-
	<u>9,497</u>	<u>410,818</u>	<u>291,672</u>	<u>128,643</u>
<b>Roebourne Sobering Up Shelter &amp; Low Medical Detox</b>				
MHC 477	-	897,822	897,822	-
Return to Country	-	1,150	1,150	-
Mingga Patrol funding-DAA	97,234	286,560	252,949	130,845
	<u>97,234</u>	<u>1,185,532</u>	<u>1,151,921</u>	<u>130,845</u>
<b>Turner River Centre</b>				
Dept PM & C	-	2,326,562	2,303,267	23,295
WAPHA After Hours AOD	-	20,000	16,361	3,639
WAPHA ALO	18,135	141,450	143,813	15,772
WAPHA AHPC	32,627	60,900	38,511	55,016
	<u>50,762</u>	<u>2,548,912</u>	<u>2,501,952</u>	<u>97,722</u>
<b>Aged Care Hostel</b>				
IEI Jobs Creation	-	111,153	111,153	-
ACRRRIG	138,078	136,394	85,307	189,165
ACAR Grant	500,000	4,000,000	4,294,102	205,898
	<u>638,078</u>	<u>4,247,547</u>	<u>4,490,562</u>	<u>395,063</u>
<b>Home and Community Care</b>				
HACC Funding - non recurrent	15,138	-	15,138	-
DOH - NATSIFACP	-	201,092	201,092	-
DOH - CHSP	-	445,015	445,015	-
DOH - HACC (17/18 Surplus)	30,728	-	30,728	-
DOH - HACC	-	66,857	66,857	-
	<u>45,866</u>	<u>712,964</u>	<u>758,830</u>	<u>-</u>
<b>Community AOD</b>				
AOD Program	525,405	228,000	572,038	181,367
	<u>525,405</u>	<u>228,000</u>	<u>572,038</u>	<u>181,367</u>
<b>Unexpended Grants</b>	<b>1,679,539</b>	<b>10,738,113</b>	<b>11,123,684</b>	<b>1,293,969</b>

In the opinion of the directors:

- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards - Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the Directors



Garry Bailey  
Non-executive chairman

30 October 2020  
PERTH

## Independent Auditor's Report

To the Members of Yaandina Community Services Limited

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Yaandina Community Services Limited ("the Company"), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion:

- a. the accompanying financial report of the Company is in accordance with the Corporations Act 2001 and 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 its financial performance for the year then ended; and
  - (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001 and Australian Charities and Not-for-profits Commission Regulation 2013.

#### Basis for Opinion

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 about whether the financial report is free from material misstatement. 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 Corporations Act 2001, the Australian Charities and Not-for-profits Commission Act 2012 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.



Bentleys Audit & Corporate  
(WA) Pty Ltd  
London House  
Level 3,  
218 St Georges Terrace  
Perth WA 6000  
PO Box 7775  
Cobden Square WA 6000  
ABN 33 121 222 902  
T +61 8 9226 4500  
F +61 8 9226 4300  
Bentleys.com.au

## Independent Auditor's Report

### To the Members of Yaandina Community Services Limited

#### Report on the Audit of the Financial Report

##### Opinion

We have audited the financial report of Yaandina Community Services Limited ("the Company"), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion:

- a. the accompanying financial report of the Company is in accordance with the *Corporations Act 2001* and 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 its financial performance for the year then ended; and
  - (ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001* and *Australian Charities and Not-for-profits Commission Regulation 2013*.

##### Basis for Opinion

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 about whether the financial report is free from material misstatement. 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 *Corporations Act 2001*, the *Australian Charities and Not-for-profits Commission Act 2012* 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.



Bentleys Audit & Corporate  
(WA) Pty Ltd  
London House  
Level 3,  
21-6 St Georges Terrace  
Perth WA 6000  
PO Box 7775  
Cottesloe Square WA 6850  
ABN 33 121 222 902  
T +61 8 9226 4500  
F +61 8 9226 4300  
Bentleys.com.au

## Independent Auditor's Report

### To the Members of Yaandina Community Services Limited (Continued)



- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**BENTLEYS**  
Chartered Accountants

**CHRIS NICOLOFF CA**  
Partner

Dated at Perth this 30<sup>th</sup> day of October 2020

THIS PAGE INTENTIONALLY LEFT BLANK



## ACKNOWLEDGEMENT OF PARTNERS

---

*We would like to thank our funding partners for their continued support through out 2019-2020.*

---

*We would like to thank Geoff Ellis & Melissa Leese for their contribution of images that assisted in the production of this report.*



**WE WOULD LIKE TO THANK OUR FUNDING PARTNERS FOR THEIR CONTINUED SUPPORT THROUGHOUT 2019-2020**

NATIONAL INDIGENOUS AUSTRALIANS AGENCY  
MENTAL HEALTH COMMISSION  
WA PRIMARY HEALTH ALLIANCE  
DEPARTMENT OF COMMUNITIES - DISABILITIES  
DEPARTMENT OF COMMUNITIES - COMMUNITY PATROLS PROGRAM  
DEPARTMENT OF COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT  
DEPARTMENT OF COMMUNITIES - COMMUNITY FUNDING  
DEPARTMENT OF HEALTH - WA  
AUSTRALIAN GOVERNMENT DEPARTMENT OF HEALTH  
LOTTERYWEST  
REGIONAL DEVELOPMENT AUSTRALIA  
YINHAWANGKA PEOPLES CHARITABLE TRUST  
INDIGENOUS EMPLOYMENT INITIATIVE  
DEPT. OF LOCAL GOVERNMENT, SPORT & CULTURAL INDUSTRIES

**WE WOULD LIKE TO EXTEND OUR APPRECIATION TO OUR COLLABORATIVE PARTNERS.**

NGARLIYARNDU BINDIRRI ABORIGINAL CORP	NYFL ABORIGINAL CORPORATION	NORTH REGIONAL TAFE
MAWARNKARRA HEALTH SERVICE,	NGARLUMA ABORIGINAL CORPORATION	PILBARA MENTAL HEALTH
JULUWARLU ABORIGINAL CORPORATION,	BLOODWOOD TREE	MILLIYA RUMMARA
DEPARTMENT OF JUSTICE	ONE TREE COMMUNITY SERVICES	NICKOL BAY HOSPITAL
MISSION AUSTRALIA,	REFAP	KIMBERLEY MENTAL HEALTH
SAFE HOUSE, ROEBOURNE	EPIC	GUMULA
PILBARA POPULATION HEALTH	MURUJUGA ABORIGINAL CORP	KULKA
PCYC ROEBOURNE	RIO TINTO	MIB ABORIGINAL CORPORATION
ROEBOURNE DISTRICT HIGH SCHOOL	SECOND BITE	MUTUAL TRUST
KARRATHA SENIOR HIGH SCHOOL	CITY OF KARRATHA	NJAMAL PEOPLES TRUST
CHILD & ADOLESCENT MENTAL HEALTH SERVICE	WANADA	YACMAC
PILBARA COMMUNITY LEGAL SERVICE	ROBE RIVER KURUMA ABORIGINAL CORP.	YMAC
ACT BELONG COMMIT	ROEBOURNE HOSPITAL	ASHBURTON
SALVATION ARMY WOMEN'S REFUGE KARRATHA	HEADSPACE	FRESH START (PERTH)
CROSSROADS WEST	WA CENTRE FOR RURAL HEALTH	HEDLAND HEALTH CAMPUS
PILBARA ABORIGINAL HEART HEALTH PROGRAM	WACHS	HEDLAND ABORIGINAL LEGAL SERVICE
	IBN	HEDLAND WELL WOMEN'S CENTRE
	WANGKA MAYA	YANDI FOR CHANGE: 6718 LEADERSHIP TABLE
	WIRRAKA MAYA HEALTH SERVICE	



ABN 40 284 552 805 ACN 610 064 947

56 Hampton St | PO Box 228 | Roebourne WA 6718  
Phone (08) 9182 1172 | Fax (08) 9182 1648

[www.yaandina.org](http://www.yaandina.org)