

# **Victorian Aboriginal Health Service Co-Operative Ltd.**

**(Administrator Appointed)**



***Annual Report for the year  
ended 30 June, 1994***

**VICTORIAN ABORIGINAL HEALTH SERVICE  
CO-OPERATIVE LIMITED**

**FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 JUNE 1994**

**ANNUAL REPORT**

<b>TABLE OF CONTENTS</b>	<b>PAGE</b>
Administrators Report	1
Auditors' Report	4
Statement by Administrator	7
Balance Sheet	8
Operating Statement & Notes to and forming part of the Accounts	9
Statement of Cash Flows	18
Disclaimer	20
Index - Financial Statements - Programs	21

# **VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED ADMINISTRATORS REPORT FOR YEAR ENDED 30 JUNE 1994**

I, Paul Anthony Pattison was appointed Administrator of the Victorian Aboriginal Health Service Co-operative Limited ("VAHS") on the 15th July 1994.

The directors by section 163(4)(a) of the Co-operation Act 1981 ceased to hold office upon my appointment as administrator. I now submit my report, together with the financial statements for the year ended 30 June 1994.

As at 30 June 1994, the officers were:

Graeme Austin (Chief Executive Officer)	Bruce McGuinness (Chairman)
Gwen Brooke	Jan Muir
Edna Brown	Alma Thorpe (Secretary)
Gavin Brown	Marjorie Thorpe

## **PRINCIPAL ACTIVITIES**

The principal activity during the year was the provision of health services to Koori communities within the State of Victoria. There was no significant change in the nature of the activity during the year. Funding to conduct these services was provided by grants received from government agencies. The information contained herein is presented on a consolidated basis covering all services provided under the programs. This information is supported by individual financial statements attached (see index, page 21) for each program conducted by the Co-operative.

## **TRADING RESULTS**

	1994 \$	1993 \$
Operating Surplus (Deficit) after capital grants and before extraordinary items of the Co-operative for the year was	(337,187)	(255,835)
<b>Program</b>	<b>Operating Surplus (Deficit)</b>	
Health Recurrent	(241,498)	(255,835)
Health Worker Trainees	7,535	-
Inwork Trainees	11,155	-
Long Service Leave	7,098	-
State Funeral Service	(74,930)	-
Tumbukka Region Mobile Dental Service	(11,943)	-
Yangananook Region Mobile Dental Service	(16,726)	-
Aids/STD Unit	4,590	-
Cervical Cancer	(3,936)	-
Drug & Alcohol	(6,510)	-
Health Promotions	(2,477)	-
Home & Community Care	(91,742)	-
Home & Community Care - Cash Management Account	1,154	-
Home Maintenance	50,061	-
Pre School Assistants	10,382	-
Bequest of Sir John Minogue	966	-
Burdekin Project - Institution to Community	5,228	-
Burdekin Project - Koori Kids	15,204	-
No. 3 Account/Emergency Relief	6,243	-
Redfern N.S.W	(1,434)	-
Special Projects	423	-
State Mental Health	(5,999)	-
Under Fives	(31)	-
	<u>(337,187)</u>	<u>(255,835)</u>

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED  
ADMINISTRATORS REPORT(CONT'D)  
30 JUNE 1994**

	1994 \$	1993 \$
<b>DIVIDENDS</b>		
Recommended dividend	Nil	Nil
Dividend paid or declared during the financial year	Nil	Nil
Of the above dividend the amount recommended in the previous directors report was	Nil	Nil

**BAD DEBTS**

Due to the fact that I was appointed after the year end 30 June 1994, I am unable to state as to whether the former directors had, prior to year end, taken reasonable steps to ascertain what action need be taken in relation to the writing off of bad debts and the making of provisions for doubtful debts.

**CURRENT ASSETS**

Due to the fact that I was appointed after the year end 30 June 1994, I am unable to state as to whether the former directors had, prior to 30 June 1994 and as at the date of the preparation of the profit and loss account and balance sheet, taken reasonable steps to ascertain whether any current assets, other than debts, were unlikely to realise in the ordinary course of business their value as shown in the accounting records of the Co-operative, and if so to cause those assets to be written down to realisable value or adequate provision to be made for their diminution in value.

At the date of this report I am also unable to state whether the former directors were aware of any circumstances which would render the values attributed to current assets in the accounts misleading.

**CONTINGENT LIABILITIES**

At the date of this report, I am not aware of any:-

1. charges on the assets of the Co-operative which have arisen since the end of the financial year securing the liabilities of another person.
2. contingent liability which has arisen since the end of the financial year.

I am unable to state whether any contingent or other liability has become enforceable, or is likely to become enforceable within the period of twelve months after the end of the financial year which, will or may substantially affect the ability of the Co-operative to meet its obligations when they fall due.

**ITEMS OF AN UNUSUAL NATURE**

As a result of investigations conducted by me, a misappropriation of funds was discovered amounting to \$320,832. This amount has been treated as a debtor as at 30 June 1994, as on my discovery in July 1994, the amount was repaid to the VAHS.

In addition, advances were awarded to staff to the value of \$187,294 which is in breach of the rules and regulations of the VAHS. A provision for doubtful debts relating to staff advances of \$128,203 is recorded in the year end accounts.

A substantial amount of the accounting records required reconstruction, particularly where certain programs and operations conducted by the VAHS had not been reported to members or audited in prior years. This has resulted in the inclusion of an extraordinary item "difference on reconstruction of accounts" of \$839,928, which is included in the operating statement.

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED  
ADMINISTRATORS REPORT(CONT'D)  
30 JUNE 1994**

**ITEMS OF AN UNUSUAL NATURE (CONT'D)**

Due to the fact that I was appointed after the year ended 30 June 1994, and because aspects of the VAHS operations are still under investigation, I am unable to state whether any other item, transaction or event of a material or unusual nature occurred during the financial year or has arisen between the end of the financial year and the date of the report which is likely to affect substantially the results of the operations of the next succeeding financial year.

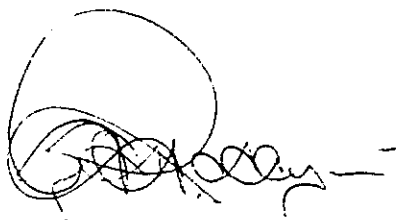
I am unable to state whether at the date of this report, there are any circumstances not otherwise dealt with in the report or accounts which would render any amount stated in the accounts misleading.

**DIRECTORS/OFFICERS BENEFITS**

Furthermore, I am unable to state that during and since the end of the previous financial year, no former director has received or become entitled to receive a benefit, other than as disclosed in the accounts, by reason of a contract made by the Co-operative or related corporation with the former director or with a firm of which he is a member or with a company in which he has substantial financial interest other than:

- 1) Mr Bruce McGuinness personally used a motor vehicle exclusively and not for the benefit of the wider community. This benefit was not subject to any entitlement.
- 2) Mrs Alma Thorpe and Mrs Gwen Brooke advise they personally obtained the benefit of exclusively using a motor vehicle registered in the name of the VAHS, which were purchased sales tax free by registering the VAHS sales tax exemption certificate numbers at the time of purchase. The vehicles were purchased from their own monies and should not have been sales tax free at that time. These benefits were not subject to any entitlement.
- 3) Three members of the board have received cash or the benefit of their personal expenses paid from the VAHS funds. These members include Bruce McGuinness, Alma Thorpe, Gary Foley. These benefits were not subject to any entitlement.
- 4) Graeme Austin, Chief Executive Officer received cash or the benefit of his personal expenses paid from VAHS funds, and the use of VAHS property which was not subject to any entitlement.
- 5) Dr Bill Roberts, Medical Director personally obtained the benefit of exclusively using a motor vehicle registered in the name of the VAHS, which was purchased sales tax free by registering the VAHS sales tax exemption certificate numbers at the time of purchase. The vehicle was purchased from his own monies and should not have been sales tax free at that time. This benefit was not subject to any entitlement.

Signed this 24th day of March 1995



**PAUL A. PATTISON  
ADMINISTRATOR**

Level 11, CU Tower,  
485 LaTrobe Street,  
Melbourne 3000  
GPO Box 5099 BB  
Melbourne 3001  
DX 383

Tel: (03) 602 1611  
Fax: (03) 602 3870

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED****Scope**

We have audited the financial statements of Victorian Aboriginal Health Service Co-Operative Limited ("the Co-operative") for the financial year ended 30 June 1994 as set out on pages 7 to 19. The Co-operative's directors are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Co-operative.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view which is consistent with our understanding of the Co-operative's financial position, the results of its operations and its cash flows.

The audit opinion expressed in the report has been formed on the above basis.

**Qualifications**

- (a) The balance of advances owing between certain programs/services controlled by the Co-operative do not agree with the amounts recorded in the corresponding programs/services. The amount included in Sundry Creditors of \$354,143, exceeds the amount included in Prepayments and Sundry Debtors of \$182,518 by \$171,625. Due to the lack of supporting accounting records to permit the necessary auditing procedures to establish the completeness, accuracy and validity of this balance, we are unable to obtain all the information and explanations we require in order to form an opinion on the truth and fairness of the balance.

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED (CONT'D)**

**Qualifications (Cont'd)**

- (b) Included in Extraordinary items is an amount of \$839,928 disclosed as "Difference on Reconstruction of Accounts". This amount was created due to a substantial reconstruction of accounting records. Due to the lack of supporting accounting records to permit the necessary auditing procedures to establish the completeness, accuracy and validity of this balance, we are unable to obtain all the information and explanations we require in order to form an opinion on the truth and fairness of the balance.
- (c) Included in property, plant and equipment of the Co-operative is an amount of \$237,196 which relates to assets included in property, plant and equipment of Home and Community Care program, State Funeral Service program, AIDS/STD program and State Mental Health program. These assets have been included in property, plant and equipment for the first time in this financial period. Due to the lack of supporting accounting records to permit the necessary auditing procedures to establish the completeness, accuracy and validity of this balance, we are unable to obtain all the information and explanations we require in order to form an opinion on the truth and fairness of the balance.
- (d) In preparing the financial statements as at 30 June 1994, a substantial amount of the accounting records required reconstruction and investigation. The Administrator, in the Statement By Administrator, has been unable to express an opinion as to the truth and fairness of the financial statements. Due to the inability of the Administrator to express an opinion on the financial statements we are also unable to express an opinion on the truth and fairness of the financial statements.

**Qualified Audit Opinion**

In our opinion, because of the existence of the limitation on the scope of our work as described in the qualification paragraphs, and the effects of such adjustments, if any, as might have been determined to be necessary had the limitation not existed:

- (a) we have not obtained all the information and explanations that we have required;
- (b) we are unable to and do not express an opinion as to whether the financial statements of the Victorian Aboriginal Health Services Co-Operative Limited are properly drawn up in accordance with the provisions of the Co-Operation Act 1981 and so as to give a true and fair view of:

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED (CONT'D)**

**Qualified Audit Opinion (Cont'd)**

- (i) the state of affairs of the Co-Operative as at 30 June 1994 and of the result of the Co-Operative for the financial year ended on that date; and
- (ii) the other matters required by Section 130 of the Act to be dealt with in the financial statements;
- (c) the accounting records and other records, and the registers required by that Act to be kept by the Co-Operative have not been properly kept in accordance with the provisions of that Act;

*Pannell Kerr Forster*

PANNELL KERR FORSTER  
Chartered Accountants

*Michael Phillips*

M J Phillips  
Partner

24 March 1995  
Melbourne



**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED  
STATEMENT BY ADMINISTRATOR  
30 JUNE 1994**

I, Paul A Pattison was appointed the Administrator of the Victorian Aboriginal Health Service Co-operative Limited on the 15th July 1994. In preparing the attached accounts a substantial amount of the accounting records required reconstruction from limited records and investigation, particularly where certain programs and operations conducted by the VAHS had not been reported to members and audited in prior years. I am therefore:

- (a) unable to state that the accompanying Profit and Loss Account is drawn up so as to give a true and fair view of the result of the Co-operative as at 30 June 1994; and
- (b) also unable to state that the accompanying balance sheet is drawn up so as to give a true and fair view of the state of affairs of the Co-operative as at 30 June 1994.

Signed on 24th March 1995

A handwritten signature in dark ink, appearing to read 'Paul A. Pattison', with a large circular flourish at the beginning.

**PAUL A. PATTISON  
ADMINISTRATOR**

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**BALANCE SHEET**  
**30 JUNE 1994**

	Note	1994 \$	1993 \$
<b>SHAREHOLDERS' FUNDS</b>			
Issued Capital - 150 \$2 shares paid to \$1		150	150
- 81 \$2 shares paid to \$2		162	162
		<u>312</u>	<u>312</u>
Reserves	10	3,681,152	3,486,152
(Accumulated Deficit)/Retained Surplus		298,838	(203,903)
		<u>298,838</u>	<u>(203,903)</u>
<b>TOTAL SHAREHOLDERS' FUNDS</b>		<u><u>3,980,302</u></u>	<u><u>3,282,561</u></u>
<b>CURRENT ASSETS</b>			
Cash on Hand and at Bank		637,094	4,141
Stock on Hand:			
- Medical Supplies		4,540	3,501
- Dental Supplies		1,974	1,628
Prepayments and Sundry Debtors	7	555,747	268,987
		<u>1,199,355</u>	<u>278,257</u>
<b>TOTAL CURRENT ASSETS</b>		<u>1,199,355</u>	<u>278,257</u>
<b>NON CURRENT ASSETS</b>			
Fixed Assets	5	3,731,590	3,605,557
		<u>3,731,590</u>	<u>3,605,557</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>3,731,590</u>	<u>3,605,557</u>
<b>TOTAL ASSETS</b>		<u><u>4,930,945</u></u>	<u><u>3,883,814</u></u>
<b>CURRENT LIABILITIES</b>			
Trade Creditors		217,425	167,295
Sundry Creditors	6	592,579	275,230
Accrued Annual Leave		75,698	66,138
Provision for Long Service Leave		64,941	75,898
		<u>950,643</u>	<u>584,561</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>950,643</u>	<u>584,561</u>
<b>NON CURRENT LIABILITIES</b>			
Provision for Long Service Leave		-	16,692
		<u>-</u>	<u>16,692</u>
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>-</u>	<u>16,692</u>
<b>TOTAL LIABILITIES</b>		<u><u>950,643</u></u>	<u><u>601,253</u></u>
<b>EXCESS OF ASSETS OVER LIABILITIES</b>		<u><u>3,980,302</u></u>	<u><u>3,282,561</u></u>
<b>CAPITAL COMMITMENTS</b>		-	-

The accompanying notes form part of the accounts.

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**OPERATING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 1994**

	NOTE	1994 \$	1993 \$
OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL GRANTS	2,3	(387,187)	(255,835)
Add Grants received in respect to Capital Expenditure - Aboriginal & Torres Strait Islander Commission		50,000	-
OPERATING SURPLUS/(DEFICIT) BEFORE EXTRAORDINARY ITEM		(337,187)	(255,835)
ADD EXTRAORDINARY ITEM: Difference on Reconstruction of Accounts	4	839,928	-
OPERATING SURPLUS/(DEFICIT) AFTER EXTRAORDINARY ITEM		502,741	(255,835)
RETAINED SURPLUS/(DEFICIT) BROUGHT FORWARD 1 JULY 1993		(203,903)	51,932
(ACCUMULATED DEFICIT)/RETAINED SURPLUS 30 JUNE 1994		298,838	(203,903)

The accompanying notes form part of the accounts.

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 1994**

**1. STATEMENT OF ACCOUNTING POLICIES**

The significant accounting policies adopted by the Victorian Aboriginal Health Service Co-operative Limited ("VAHS") are presented below to assist in a general understanding of the financial statements.

- (a) In preparing the attached accounts a substantial amount of the accounting records required reconstruction, particularly where certain programs and operations conducted by the VAHS had not been reported in prior years. Accordingly, no meaningful comparison can be made of the year end 30 June 1994 figures in comparison to those stated for the year ended 30 June 1993.
- (b) An adjustment was required in the preparation of the accounts as a result of previous non reporting of assets and liabilities and operating results for the individual programs conducted by the VAHS. This adjustment has been termed "Difference on Reconstruction of Accounts" and is disclosed in the result for the year as an extraordinary item.
- (c) General:  
The policies adopted by the Co-operative comply with the statements of accounting standards issued by the Institute of Chartered Accountants of Australia, and unless otherwise stated, are consistent with those applied in previous periods. The accounts have been prepared in accordance with historical cost principles.
- (d) Grants and Donations:  
Income from donations is accounted for on cash receipts basis and income from grants is accounted for on an accrual basis.
- (e) Depreciation:  
Depreciation is provided on fixed assets so as to write-off the asset over its estimated useful economic life. The straight line method of depreciation is adopted for all fixed assets except for motor vehicles which are depreciated using the reducing balance method.
- (f) Stock on Hand:  
Stocks of medical and dental supplies have been valued at the lower of cost and estimated net realisable value.
- (g) Provisions for Employee Benefits:  
Provisions for employees holiday pay and long service leave entitlements are shown separately in the accounts. Provision for long service leave is raised against all employees who have in excess of eight years continuous service.
- (h) Prepayments:  
Prepayments represent expenditure that was incurred at balance date but relates to the subsequent financial year. Prepayments are amortised systematically over the period to which the payment relates.
- (i) Sundry Debtors:  
Sundry debtors relate to amounts due and receivable at balance date which will be received subsequent to the balance date.
- (j) Trade Creditors:  
Trade creditors relate to costs incurred at balance date as a consequence of operating the various health functions of the Co-operative but which remained unpaid as at balance date.

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

**1. STATEMENT OF ACCOUNTING POLICIES (CONT'D)**

- (k) **Sundry Creditors:**  
Sundry creditors relate to costs incurred at balance date in respect of the auxiliary functions undertaken by the Co-operative but which are either unpaid or have yet to be invoiced as at balance date.
- (l) **Income Tax:**  
The Co-Operative, being established for Community Services Purposes, is exempt from income tax.

	1994 \$	1993 \$
<b>2. OPERATING REVENUE</b>		
<b>Grants Received:</b>	2,895,712	1,865,732
<b>ATSIC</b>		
Health Recurrent	1,780,958	1,865,732
Health Recurrent - Capital	50,000	-
Health Worker Trainees	64,920	-
Inwork Trainees	55,760	-
Long Service Leave	23,244	-
State Funeral Service	168,400	-
Tumbukka Region Mobile Dental Service	80,827	-
Yangananook Region Mobile Dental Service	176,326	-
<b>HEALTH &amp; COMMUNITY SERVICES</b>		
Aids/STD Unit	160,074	-
Cervical Cancer	31,280	-
Drug & Alcohol	41,000	-
Health Promotion	10,000	-
Home & Community Care	106,974	-
Home Maintenance	48,600	-
Pre School Assistants	10,382	-
<b>OTHER SPECIFIC GRANTS</b>		
Burdekin Project - Institution to Community	29,900	-
Burdekin Project - Koori Kids	16,569	-
FMP Program	31,551	-
No. 3 Account/Emergency Relief	5,326	-
State Mental Health	3,621	-
	<u>2,895,712</u>	<u>1,865,732</u>
<b>Other Revenue:</b>		
Department of Education, Employment & Training	13,439	-
Department of Finance	3,166	-
Donations	9,880	-
Emergency Relief Reimbursements	16,043	-
Interest	9,280	1,843
Medicare	48,318	-
Proceeds on Asset Disposal	25,450	-
Sundry Income	58,483	-
Sundry Reimbursements	31,724	-
	<u>215,783</u>	<u>1,843</u>
<b>Total Operating Revenue</b>	<u><u>3,111,495</u></u>	<u><u>1,867,575</u></u>

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

	1994 \$	1993 \$
<b>3. OPERATING DEFICIT/SURPLUS</b>		
The deficit for the year has been determined after:-		
Crediting as revenue		
Interest	9,280	1,843
Profit on Asset Disposal	4,907	-
Charging as expense		
Depreciation of Fixed Assets	278,314	209,374
Loss on Disposal of Fixed Assets	2,991	-
Auditors' Remuneration		
- Fees for Auditing Services	15,000	5,000
- Other Services	-	-
The auditors have not received any other benefits		
Doubtful Debts	128,203	10,080
Directors' Remuneration (excluding amounts received by way of fixed salary as an employee)	-	4,200
Bad Debts Written Off	-	6,365
Provision for Long Service Leave	21,956	10,212
Provision for Annual Leave	5,113	(857)

**4. EXTRAORDINARY ITEM**

The net result for the year has been determined after the inclusion of an extraordinary item of \$839,928 titled "Difference on Reconstruction of Accounts". This amount has arisen as a result of reconstructing the accounting records to include assets and liabilities and operating results not previously recorded or reported upon. This is because in prior years no reporting of the majority of individual programs and other operations of the VAHS had been conducted. The Accumulated Deficit after Extraordinary Items now records the net effect of assets and liabilities and operating results for the individual programs for the year ended 30 June 1994.

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

	1994 \$	1993 \$
<b>5. FIXED ASSETS</b>		
Building - at Cost	2,995,444	2,968,734
Less Accumulated Depreciation	(148,436)	(74,218)
	<u>2,847,008</u>	<u>2,894,516</u>
Mobile Surgery - at Cost	191,490	191,490
Less Accumulated Depreciation	(148,791)	(136,895)
	<u>42,699</u>	<u>54,595</u>
Furniture and Equipment - at Cost	832,896	747,146
Less Accumulated Depreciation	(292,141)	(182,861)
	<u>540,755</u>	<u>564,285</u>
Aids/STD Unit		
Cost	100	-
Accumulated Depreciation	(10)	-
Health Recurrent		
Cost	794,899	747,146
Accumulated Depreciation	(285,682)	(182,861)
Home & Community Care		
Cost	4,121	-
Accumulated Depreciation	(1,675)	-
State Funeral Service		
Cost	33,181	-
Accumulated Depreciation	(4,626)	-
State Mental Health		
Cost	595	-
Accumulated Depreciation	(148)	-

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

	1994 \$	1993 \$
<b>5. FIXED ASSETS (CONT'D)</b>		
Motor Vehicles - at Cost	535,322	223,938
Less Accumulated Depreciation	(234,194)	(131,777)
	<u>301,128</u>	<u>92,161</u>
Aids/STD Unit		
Cost	21,068	-
Accumulated Depreciation	(1,922)	-
Drug & Alcohol Program		
Cost	16,618	-
Accumulated Depreciation	(1,311)	-
Health Recurrent		
Cost	250,867	223,938
Accumulated Depreciation	(129,985)	(131,777)
Home & Community Care		
Cost	97,545	-
Accumulated Depreciation	(47,043)	-
State Funeral Service		
Cost	129,224	-
Accumulated Depreciation	(45,945)	-
State Mental Health		
Cost	20,000	-
Accumulated Depreciation	(7,988)	-
<b>TOTAL WRITTEN DOWN VALUE OF FIXED ASSETS</b>	<u><u>3,731,590</u></u>	<u><u>3,605,557</u></u>

**6. SUNDRY CREDITORS**

**ADVANCES FROM PROGRAMS/SERVICES:**

- Aboriginal Funeral Fund	-	5,373
- Aids/STD Unit	-	73,009
- Burdekin Project - Institution to Community	5,478	-
- Burdekin Project - Koori Kids	15,454	-
- Cervical Cancer	19,488	22,585
- Drug and Alcohol	-	16,348
- Eye Clinic	14,399	-
- Health Promotions	122	-
- Health Recurrent	120,568	-
- Health Worker Trainees	22,955	14,920
- Health Workers Employment	364	-
- Home and Community Care	-	68,682
- Inwork Trainees	11,122	-
- Koori Women/Child - Antenatal Resources	14,156	-



**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

**6. SUNDRY CREDITORS - ADVANCES FROM PROGRAMS/SERVICES: (CONT'D)**

	1994 \$	1993 \$
- Koori Women/Child - Paediatric Consultancy	8,000	-
- Koori Women/Child - Passive Smoking	10,000	-
- Koori Women/Child - Psychiatric Awareness	8,950	-
- Koori Women/Child - Audiology Assessment	15,645	-
- Long Service Leave	7,098	-
- Maternal & Child Health Nursing	53,000	-
- New Building Project (ATSIC)	-	6,693
- Pre School Assistants	1,000	-
- Special Projects	17,834	-
- Staff Club Account	-	1,645
- State Mental Health	6,323	6,379
- Teach Account	-	796
- Under Fives	672	-
- VAHS - H/Recurrent Cash Mgt a/c 1000 9230	1,515	-
	<u>354,143</u>	<u>216,430</u>

**SUNDRY ACCRUALS**

Accruals	51,530	-
Cash at Bank	451	-
Funeral Fund Suspense	3,125	-
General Suspense	11,939	2,042
Grants not expended	124,312	-
Group Tax	37,188	46,868
National Mutual Insurance	1,688	1,494
Union Fees	8,203	8,396
	<u>238,436</u>	<u>58,800</u>
	<u>592,579</u>	<u>275,230</u>

**7. PREPAYMENTS AND SUNDRY DEBTORS**

**ADVANCES TO PROGRAMS/SERVICES:**

Aids/STD Unit	31,751	-
Drug & Alcohol	1,591	-
Home & Community Care	7,420	-
Home Maintenance	1,000	-
National Better Health	-	1,166
No. 3 Account/Emergency Relief	5,791	-
Redfern N.S.W	1,534	-
Sobering Centre	10,080	10,080
State Funeral Service	6,195	44,343
Tumbukka Region Mobile Dental Service	181	-
Working Account	104,816	-
Yangananook Region Mobile Dental Service	12,159	-
	<u>182,518</u>	<u>55,589</u>

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

	1994 \$	1993 \$
<b>7. PREPAYMENTS AND SUNDRY DEBTORS (CONT'D)</b>		
<b>SUNDRY PREPAYMENTS</b>		
Accrued Income ATSIC	-	140,000
Debtor - Misappropriation of Funds	320,832	-
Prepaid Expenses	329	-
Staff Advances	187,294	83,478
Staff Club Suspense	3,023	-
Sundry Debtors	33	-
	<u>694,029</u>	<u>279,067</u>
Provision for Doubtful Debts	(138,282)	(10,080)
	<u>555,747</u>	<u>268,987</u>
<b>8. DIRECTORS' REMUNERATION</b>		
Total income received or receivable by directors	-	4,200
Number of directors whose total income falls within the following band:		
\$0 - \$9,999	9	9
Directors in office at any time during the year:		
Bruce McGuinness (Chairman)	Edna Brown (Appointed 18 May 1994)	
Jan Muir	Geoff Clarke (Resigned 18 May 1994)	
Alma Thorpe (Secretary)	Gary Foley (Resigned 18 May 1994)	
Gwen Brooke	Gavin Brown (Appointed 18 May 1994)	
Marjorie Thorpe		
<b>9. SEGMENT REPORTING</b>		
The Co-Operative operates in the health services industry in Australia.		
<b>10. RESERVES</b>		
Building Project Reserve:		
Opening Balance	3,486,152	3,382,365
Capital Grants Received	-	103,787
	<u>3,486,152</u>	<u>3,486,152</u>
Closing Balance	3,486,152	3,486,152
Reserve Bequests - Received:		
Opening Balance	-	-
Bequests Received	195,000	-
	<u>195,000</u>	<u>-</u>
Closing Balance	<u>3,681,152</u>	<u>3,486,152</u>

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

**11. RELATED PARTY TRANSACTIONS WITH RELATIVES**

Sundry debtors includes advances to relatives of directors/officers.

Relative in this context is defined as a spouse, parent or remoter lineal ancestor, son, daughter or remoter issue, or brother or sister.

Directors/Officers involved:

Alma Thorpe

Advances outstanding as at 1 July 1993	125	-
Advances during year	1,925	-
Repayments during year	<u>(1,448)</u>	<u>-</u>
Advances outstanding as at 30 June 1994	<u>602</u>	<u>125</u>

Bruce McGuinness

Advances outstanding as at 1 July 1993	17,513	-
Advances during year	7,043	4,886
Repayments during year	<u>(13,215)</u>	<u>(3,995)</u>
Advances outstanding as at 30 June 1994	<u>11,341</u>	

Gavin Brown

Advances outstanding as at 1 July 1993	18,315	-
Advances during year	30,150	-
Repayments during year	<u>(12,897)</u>	<u>-</u>
Advances outstanding as at 30 June 1994	<u>35,568</u>	<u>18,315</u>

Marjorie Thorpe

Advances outstanding as at 1 July 1993	-	-
Advances during year	1,885	-
Repayments during year	<u>1,396</u>	<u>-</u>
Advances outstanding as at 30 June 1994	<u>489</u>	<u>-</u>

Graeme Austin

Advances outstanding as at 1 July 1993	-	-
Advances during year	4,519	-
Repayments during year	<u>-</u>	<u>-</u>
Advances outstanding as at 30 June 1994	<u>4,519</u>	<u>-</u>

The advances are interest free and weekly repayments are made through salary deductions. There is no specified repayment date for the advances.

N.B. These amounts do not include advances to Directors/Officers directly.

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 1994**

	1994 \$	1993 \$
<b>Cash Flows from Operating Activities</b>		
Grants received	3,020,024	1,865,732
Other receipts	379,469	-
Payments to Suppliers and Employees	(2,656,960)	(1,841,775)
Interest Received	9,280	1,843
Interest and Other Costs of Finance Paid	-	(1,432)
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<u>751,813</u>	<u>24,368</u>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Fixed Assets	(144,761)	-
Proceeds from sale of fixed assets	25,450	-
<b>Net Cash Used in Investing Activities</b>	<u>(119,311)</u>	<u>-</u>
<b>Net Increase/(Decrease) in Cash Held</b>	632,502	24,368
<b>Cash at the Beginning of the Year</b>	<u>4,141</u>	<u>(20,227)</u>
<b>Cash at the End of the Year (Note 1)</b>	<u>636,643</u>	<u>4,141</u>
<b>Reconciliation of Net Cash used in Operating Activities to Operating Deficit</b>		
Operating (Deficit)/Surplus after Extraordinary items	502,741	(255,835)
Bequests received	195,000	-
Depreciation	278,314	209,374
Doubtful Debts	128,203	10,080
(Profit)/loss on sale of fixed assets	(1,916)	-
<b>Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:</b>		
(Increase) in Prepayments and Sundry Debtors	(414,962)	(171,808)
Increase/(Decrease) in Accounts Payable	242,716	223,467
Increase/(Decrease) in Provision for Leave Entitlements	(18,089)	9,355
(Increase)/Decrease in Stocks	(1,386)	(265)
Grants not expended	124,312	-
Fixed Assets acquired due to Reconstruction	(283,120)	-
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<u>751,813</u>	<u>24,368</u>

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 1994 (CONT'D)**

	1994 \$	1993 \$
<b>Note 1:</b>		
Cash at the end of the year is represented by cash on hand net of bank overdrafts.		
Cash on Hand and at Bank	637,094	3,841
Sundry Accruals - Cash at Bank	(451)	300
	<u>636,643</u>	<u>4,141</u>

**Note 2:**

In preparing the attached accounts a substantial amount of the accounting records required reconstruction, particularly where certain programs and operations conducted by the VAHS had not been reported in prior years. Accordingly, the 1994 Statement of Cash Flows may contain inaccuracies and may not be a true representation of the cash flow for the year. Furthermore, no meaningful comparison can be made with the 1993 Statement of Cash Flow.

Level 11, CU Tower,  
485 LaTrobe Street,  
Melbourne 3000  
GPO Box 5099 BB  
Melbourne 3001  
DX 383

Tel: (03) 602 1611  
Fax: (03) 602 3870

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED**  
**DISCLAIMER**  
**30 JUNE 1994**

The additional financial data presented on pages 21 to 70 details the financial results of each grant operated by the Co-operative and is in accordance with the books and records of the Co-operative which have been subjected to the auditing procedures applied in our statutory audit of the Co-operative for the financial year ended 30 June 1994. Our audit report was qualified due to an inability to obtain all the information and explanations we required to form an opinion.

Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither the firm nor any member or employee of the firm undertakes any responsibility whatsoever to any person other than the above Co-operative in respect of such data, including errors or omissions therein however caused.



PANNELL KERR FORSTER  
Chartered Accountants

24 March 1995  
Melbourne

**VICTORIAN ABORIGINAL HEALTH SERVICE CO-OPERATIVE LIMITED  
INDEX - FINANCIAL STATEMENTS FOR INDIVIDUAL PROGRAMS/SERVICES  
30 JUNE 1994**

<b>PROGRAM</b>	<b>PAGE</b>
<b>ATSIC GRANTS</b>	
Eye Clinic	22
Health Recurrent	23
Health Worker Trainees	26
Inwork Trainees	28
Long Service Leave	30
State Funeral Service	31
Tumbukka Region Mobile Dental Service	33
Yangenanook Region Mobile Dental Service	35
<b>HEALTH &amp; COMMUNITY SERVICES GRANTS</b>	
Aids/STD Unit	37
Cervical Cancer	39
Drug & Alcohol	41
Health Promotions	43
Home & Community Care	45
Home & Community Care - Cash Management Account	47
Home Maintenance	48
Koori Women/Child - Antenatal Resources	50
Koori Women/Child - Audiology Assessment	51
Koori Women/Child - Paediatric Consultancy	52
Koori Women/Child - Passive Smoking	53
Koori Women/Child - Psychiatric Awareness	54
Maternal & Child Health Nursing	55
Pre School Assistants	56
<b>OTHER GRANTS</b>	
Bequest of Sir John Minogue	57
Burdekin Project - Institution to Community	58
Burdekin Project - Koori Kids	60
FMP Program	62
No 3 Account/Emergency Relief	63
Redfern N.S.W	65
Special Projects	66
State Mental Health	67
Under Fives	69
Working Account	70

The attached financial records may not contain comparisons to the 1992/93 year. This is because either the program/service has not been reported to members or audited previously or the programs not conducted in the 1992/93 year.

## Eye Clinic

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	-
<b><u>Less Expenses:</u></b>	-
Surplus/(Deficit)	-
<b>Retained Surplus/(Accumulated Deficit) as at 30 June 1994</b>	-

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	14,399
<b>Total Current Assets</b>	14,399
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	-
<b>Total Assets</b>	14,399
<b><u>Current Liabilities</u></b>	
ATSIC Grant - Not Expended	14,399
<b>Total Current Liabilities</b>	14,399
<b>Total Liabilities</b>	14,399
<b>Net Assets (Deficiency)</b>	-
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus as at 30 June 1994	-
<b>Accumulated Funds (Deficiency)</b>	-

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.



## Health Recurrent

### Profit & Loss Statement for Year Ended 30th June 1994

<u>Income:</u>	1994 \$
Grant Received	1,780,958
Grant Received - Capital	50,000
Interest Received	1,369
Sundry Reimbursements	5,504
	<u>1,837,831</u>
 <u>Less Expenses:</u>	
Advertising	592
Audit Fees	7,500
Bank Charges	4,793
Canteen & Patient Supplies/Staff Amenities	6,001
Cleaning	35,304
Depreciation	221,464
Doubtful Debts	20,363
Heat & Power	26,608
Information & P/R	8,141
Insurances	44,801
Medical Supplies	128,568
Meetings & Conferences	19,631
Nutrition & Education	2,500
Office Supplies	6,819
Periodental & Orthodontal	12,562
Postage & Phone	53,008
Professional Fees	19,129
R & M - Building	21,836
R & M - Furniture & Fittings	100
R & M - Office Equipment	931
R & M - Plant & Equipment	4,828
R & M - Vehicle/Fuel & Oil	91,861
Reference Books	1,499
Salaries	1,220,003
Staff Uniform & Training	8,761
Stationery	32,497
Superannuation	46,672
Travel Accommodation	13,912
Travel Allowances	20,592
Workers Compensation	2,960
	<u>2,084,236</u>
Deficit	(246,405)
Add: Profit on Asset Disposal	4,907
Deficit for period	(241,498)
Accumulated Deficit as at 30 June 1994	<u>(241,498)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Health Recurrent

Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Aids/STD Unit	6,706
Cash at Bank	79,747
Cash Management Account - 1001 1074	6,297
Cash on Hand	300
Health Promotions	877
Home and Community Care	107,688
Pre School Assistants	9,382
Redfern N.S.W.	1,534
Sobering Centre	10,080
Staff Advances	63,312
Staff Club Suspense	3,023
State Funeral Service	22,464
Stock on Hand	6,514
Tumbukka Region Mobile Dental Service	181
Yangananook Region Mobile Dental Service	12,159
Provision for Doubtful Debts	(30,442)
<b>Total Current Assets</b>	<u>299,822</u>
<b><u>Non Current Assets</u></b>	
Building	2,995,444
Accumulated Depreciation - Building	(148,436)
Dental Mobile Surgery	191,490
Accumulated Depreciation - Mobile Surgery	(148,791)
Furniture & Fittings	658,032
Accumulated Depreciation - Furniture & Fittings	(185,842)
Furniture/Equipment - Gertrude Street	89,973
Accumulated Depreciation - Furniture/Equipment - Gertrude St.	(89,973)
Motor Vehicle	250,867
Accumulated Depreciation - Motor Vehicle	(129,985)
Office Equipment	46,894
Accumulated Depreciation - Office Equipment	(9,867)
<b>Total Non Current Assets</b>	<u>3,519,806</u>
<b>Total Assets</b>	<u><u>3,819,628</u></u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

	1994 \$
<b><u>Current Liabilities</u></b>	
Accruals	35,175
Burdekin Project - Institution to Community	5,478
Burdekin Project - Koori Kids	15,454
Cervical Cancer	19,488
Drug & Alcohol	6,443
Eye Clinic	14,399
Funeral Fund Suspense	3,125
General Suspense	11,939
Health Worker Trainees	22,955
Insurance Suspense	1,688
Inwork Trainees	11,122
Koori Women / Child - Antenatal Resources	14,156
Koori Women / Child - Audiology Assessment	15,645
Koori Women / Child - Passive smoking	10,000
Koori Women / Child - Paediatric Consultancy	8,000
Koori Women / Child - Psychiatric Awareness	8,950
Long Service Leave	7,098
Maternal & Child Health Nursing	53,000
PAYE Tax Suspense	37,188
Provision for Holiday Pay	75,698
Provision for Long Service Leave	64,941
State Mental Health	3,370
Trade Creditors	187,063
Union Fees Suspense	8,203
<b>Total Current Liabilities</b>	<b>640,578</b>
<b>Total Liabilities</b>	<b>640,578</b>
<b>Net Assets</b>	<b>3,179,050</b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Issued Capital	312
Accumulated Deficit	(203,903)
Deficit - Current Year	(241,498)
Capital Reserve Building	3,486,152
Difference on Reconstruction of Accounts	137,987
<b>Accumulated Funds</b>	<b>3,179,050</b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Health Worker Trainees

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	64,920
Sundry Income	264
	<u>65,184</u>
<b><u>Less Expenses:</u></b>	
Audit Fees	500
Meetings & Conferences	118
R & M - Vehicle/Fuel & Oil	780
Salaries	53,665
Staff Training & Uniform	60
Superannuation	2,121
Travel Allowances	86
Workers Compensation	319
	<u>57,649</u>
Surplus	7,535
<b>Retained Surplus as at 30 June 1994</b>	<b><u>7,535</u></b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# Health Worker Trainees

Balance Sheet as at 30th June 1994

	1994
<b><u>Current Assets</u></b>	<b>\$</b>
Health Recurrent	22,955
<b>Total Current Assets</b>	<b><u>22,955</u></b>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<b><u>-</u></b>
<b>Total Assets</b>	<b><u>22,955</u></b>
<b><u>Current Liabilities</u></b>	
Accruals	500
<b>Total Current Liabilities</b>	<b><u>500</u></b>
<b>Total Liabilities</b>	<b><u>500</u></b>
<b>Net Assets</b>	<b><u>22,455</u></b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	7,535
Difference on Reconstruction of Accounts	14,920
<b>Accumulated Funds</b>	<b><u>22,455</u></b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Inwork Trainees Program

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	55,760
	<u>55,760</u>
<b><u>Less Expenses:</u></b>	
Reference Books	1,200
Salaries	42,491
Sundry Expenses	180
Superannuation	432
Workers Compensation	302
	<u>44,605</u>
Surplus	11,155
Retained Surplus as at 30 June 1994	<u>11,155</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Inwork Trainees Program

Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	11,122
Sundry Debtors	33
<b>Total Current Assets</b>	<u>11,155</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u><u>11,155</u></u>
<b><u>Current Liabilities</u></b>	
<b>Total Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u><u>-</u></u>
<b>Net Assets</b>	<u><u>11,155</u></u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	11,155
<b>Accumulated Funds</b>	<u>11,155</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Long Service Leave

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
Grant Received	23,244
	<u>23,244</u>
<b><u>Less Expenses:</u></b>	
Long Service Leave	16,146
	<u>16,146</u>
Surplus	7,098
Retained Surplus as at 30 June 1994	<u>7,098</u>

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	7,098
Total Current Assets	<u>7,098</u>
<b><u>Non Current Assets</u></b>	
Total Non Current Assets	<u>-</u>
Total Assets	<u>7,098</u>
<b><u>Current Liabilities</u></b>	
Total Current Liabilities	<u>-</u>
Total Liabilities	<u>-</u>
Net Assets	<u>7,098</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	7,098
Accumulated Funds	<u>7,098</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.



## State Funeral Service

### Profit & Loss Statement for Year Ended 30th June 1994

	1994	1993
<b><u>Income:</u></b>	<b>\$</b>	<b>\$</b>
Grant Received	168,400	175,401
Interest Received	2,008	-
Sundry Income	1,210	-
	<u>171,618</u>	<u>175,401</u>
<b><u>Less Expenses:</u></b>		
Accounting	-	2,500
Advertising	976	-
Annual Leave	1,839	-
Audit Fees	1,000	1,000
Bank Charges	1,332	120
Depreciation	28,804	-
Funeral Expense & Supplies	19,892	9,210
Heating & Lighting/Power	2,878	98
Insurance	16,467	2,304
Postage & Phone	7,232	5,438
Professional Fees	3,600	-
R & M - Plant & Equipment	-	3,762
R & M - Vehicle/Fuel & Oil	71,135	19,983
Salaries	75,904	70,961
Stationery	2,324	1,707
Sundry Expenses	196	-
Superannuation	2,319	-
Travel Accommodation	7,629	10,921
Travel Allowances	2,760	-
VAHS Administrative Fees	-	12,500
Workers Compensation	261	-
	<u>246,548</u>	<u>140,504</u>
Surplus / (Deficit)	(74,930)	34,897
Add Capital Grants Received	<u>-</u>	<u>189,521</u>
Surplus/(Deficit) for Period	(74,930)	224,418
Transfer Capital Grants to Specific Purpose Reserve	-	189,521
Surplus Brought Forward	34,897	-
<b>Retained Surplus/(Accumulated Deficit) as at 30 June 1994</b>	<u><b>(40,033)</b></u>	<u><b>34,897</b></u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# State Funeral Service

## Balance Sheet as at 30th June 1994

	1994 \$	1993 \$
<b><u>Current Assets</u></b>		
Cash at Bank	94,118	193,572
Home and Community Care	242	-
Staff Advances	2,652	-
<b>Total Current Assets</b>	<b>97,012</b>	<b>193,572</b>
<b><u>Non Current Assets</u></b>		
Motor Vehicles	129,224	170,779
Accumulated Depreciation - Motor Vehicles	(45,945)	-
Office Equipment	33,181	6,600
Accumulated Depreciation - Office Equipment	(4,626)	-
<b>Total Non Current Assets</b>	<b>111,834</b>	<b>177,379</b>
<b>Total Assets</b>	<b>208,846</b>	<b>370,951</b>
<b><u>Current Liabilities</u></b>		
Accrued Annual Leave	1,839	-
Aids/STD Unit	-	16,439
Health Recurrent	34,963	56,842
Trade Creditors	12,625	73,252
<b>Total Current Liabilities</b>	<b>49,427</b>	<b>146,533</b>
<b>Total Liabilities</b>	<b>49,427</b>	<b>146,533</b>
<b>Net Assets</b>	<b>159,419</b>	<b>224,418</b>
<b><u>Accumulated Funds &amp; Reserves</u></b>		
Surplus / (Deficit)	(74,930)	34,897
Specific Purpose Reserve	-	189,521
Difference on Reconstruction of Accounts	234,349	-
<b>Accumulated Funds</b>	<b>159,419</b>	<b>224,418</b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Tumbukka Region Mobile Dental Service

### Profit & Loss Statement for Year Ended 30th June 1994

	1994	1993
<u>Income:</u>	<u>\$</u>	<u>\$</u>
Grant Received	80,827	169,320
	<u>80,827</u>	<u>169,320</u>
 <u>Less Expenses:</u>		
Annual/Long Service Leave	5,810	-
Audit Fees	1,000	-
Dental Supplies	-	16,395
R & M - Vehicle/Fuel & Oil	7,307	10,928
Salaries	52,384	124,065
Superannuation	183	4,963
Travel Accommodation	19,791	12,448
Travel Allowances	6,275	-
Workers Compensation	20	521
	<u>92,770</u>	<u>169,320</u>
 Deficit	 (11,943)	 -
 Accumulated Deficit as at 30 June 1994	 <u>(11,943)</u>	 <u>-</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# Tumbukka Region Mobile Dental Service

## Balance Sheet as at 30th June 1994

	1994 \$	1993 \$
<b><u>Current Assets</u></b>		
<b>Total Current Assets</b>	<u>-</u>	<u>-</u>
<b><u>Non Current Assets</u></b>		
<b>Total Non Current Assets</b>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>-</u>	<u>-</u>
<b><u>Current Liabilities</u></b>		
Accruals	250	-
Accrued Long Service Leave & Annual Leave	5,810	-
Health Recurrent	181	-
Trade Creditors	5,702	23,296
<b>Total Current Liabilities</b>	<u>11,943</u>	<u>23,296</u>
<b>Total Liabilities</b>	<u>11,943</u>	<u>23,296</u>
<b>Net Deficiency</b>	<u>(11,943)</u>	<u>(23,296)</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>		
Accumulated Deficit	(11,943)	-
Difference on Reconstruction of Accounts	-	(23,296)
<b>Accumulated Deficiency</b>	<u>(11,943)</u>	<u>(23,296)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# **Yanguananoak Region Mobile Dental Service**

## **Profit & Loss Statement for Year Ended 30th June 1994**

	1994	1993
<u>Income:</u>	\$	\$
Grant Received	176,326	170,363
	<u>176,326</u>	<u>170,363</u>
<u>Less Expenses:</u>		
Audit Fees	1,000	-
Insurance	1,584	-
Medical Supplies	16,906	12,840
Postage & Phone	467	-
R & M - Plant & Equipment	500	-
R & M - Vehicle/Fuel & Oil	12,473	9,655
Salaries	104,428	129,499
Sundry Expenses	1,050	-
Superannuation	4,125	5,180
Travel Accommodation	40,372	12,645
Travel Allowances	9,555	-
Workers Compensation	592	544
	<u>193,052</u>	<u>170,363</u>
Deficit	(16,726)	-
Accumulated Deficit as at 30 June 1994	<u>(16,726)</u>	<u>-</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# **Yangenanook Region Mobile Dental Service**

## **Balance Sheet as at 30th June 1994**

	1994 \$	1993 \$
<b><u>Current Assets</u></b>		
<b>Total Current Assets</b>	<u>-</u>	<u>-</u>
<b><u>Non Current Assets</u></b>		
<b>Total Non Current Assets</b>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>-</u>	<u>-</u>
<b><u>Current Liabilities</u></b>		
Accruals	250	-
Health Recurrent	12,159	-
Trade Creditors	4,317	28,370
<b>Total Current Liabilities</b>	<u>16,726</u>	<u>28,370</u>
<b>Total Liabilities</b>	<u>16,726</u>	<u>28,370</u>
<b>Net Deficiency</b>	<u>(16,726)</u>	<u>(28,370)</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>		
Accumulated Deficit	(16,726)	-
Difference on Reconstruction of Accounts	-	(28,370)
<b>Accumulated Deficiency</b>	<u>(16,726)</u>	<u>(28,370)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Aids/STD Unit

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<u>Income:</u>	\$
Grant Received	160,074
Interest Received	307
Medicare	3,785
Royal Aust. College of Gen. Practitioners	4,895
Sundry Reimbursements	10,170
	<u>179,231</u>
 <u>Less Expenses:</u>	
Audit Fees	1,000
Bank Charges	506
Canteen & Patient Supplies/Staff Amenities	100
Depreciation	3,081
Doubtful Debts	34,696
Emergency Medical Supplies	60
Information & P/R	1,700
Insurance	575
Medical Supplies	3,860
Meetings & Conferences	1,128
Postage & Phone	7,882
R & M - Vehicle/Fuel & Oil	11,105
Salaries	53,165
Stationery	7,090
Sundry Expenses	16,418
Superannuation	1,133
Travel Accommodation	27,484
Travel Allowances	400
Workers Compensation	267
	<u>171,650</u>
Surplus	7,581
Less Loss on Disposal of Vehicle	<u>2,991</u>
Surplus for Period	4,590
 Retained Surplus as at 30 June 1994	 <u>4,590</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# **Aids/STD Unit**

## **Balance Sheet as at 30th June 1994**

	1994 \$
<b><u>Current Assets</u></b>	
Cash at Bank	26,084
Cash on Hand	12,000
Drug and Alcohol	8,034
Health Recurrent	60,617
Home and Community Care	2,156
No. 3 Account/Emergency Relief	600
Staff Advances	37,823
Provision for Doubtful Debts	(34,696)
<b>Total Current Assets</b>	<b>112,618</b>
<b><u>Non Current Assets</u></b>	
Motor Vehicles	21,068
Accumulated Depreciation - Motor Vehicles	(1,922)
Office Equipment	100
Accumulated Depreciation - Office Equipment	(10)
<b>Total Non Current Assets</b>	<b>19,236</b>
<b>Total Assets</b>	<b>131,854</b>
<b><u>Current Liabilities</u></b>	
Accruals	1,000
Accrued Annual Leave	432
Health Worker's Employment	364
Pre School Assistants	5,191
Special Projects	17,834
State Funeral Service	15,489
State Mental Health	2,953
Trade Creditors	696
Under Fives Program	672
VAHS - H/Recurrent - Cash mgt a/c 1000 9230	1,515
<b>Total Current Liabilities</b>	<b>46,146</b>
<b>Total Liabilities</b>	<b>46,146</b>
<b>Net Assets</b>	<b>85,708</b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	4,590
Difference on Reconstruction of Accounts	81,118
<b>Accumulated Funds</b>	<b>85,708</b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.



## Cervical Cancer

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
Grant Received	31,280
Sundry Income	162
	<u>31,442</u>
<b><u>Less Expenses:</u></b>	
Advertising	40
Annual Leave	838
Cleaning	23
Medical Supplies	6
Meetings & Conferences	736
R & M - Vehicle/Fuel & Oil	226
Reference Books	300
Salaries	31,538
Staff Training & Uniform	195
Stationery	60
Superannuation	1,203
Travel Allowances	26
Workers Compensation	187
	<u>35,378</u>
Deficit	<u>(3,936)</u>
<b>Accumulated Deficit as at 30 June 1994</b>	<u><b>(3,936)</b></u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Cervical Cancer

### Balance Sheet as at 30th June 1994

	1994
<b><u>Current Assets</u></b>	
Health Recurrent	19,488
<b>Total Current Assets</b>	<u>19,488</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u><u>19,488</u></u>
<b><u>Current Liabilities</u></b>	
Accrued Annual Leave	838
<b>Total Current Liabilities</b>	<u>838</u>
<b>Total Liabilities</b>	<u><u>838</u></u>
<b>Net Assets</b>	<u><u>18,650</u></u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Accumulated Deficit	(3,936)
Difference on Reconstruction of Accounts	22,586
<b>Accumulated Funds</b>	<u><u>18,650</u></u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Drug and Alcohol Program

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	41,000
	<u>41,000</u>
 <b><u>Less Expenses:</u></b>	
Annual Leave	2,436
Audit Fees	500
Depreciation	1,311
Insurance	1,075
Medical Supplies	367
Meetings & Conferences	65
R & M - Vehicle/Fuel & Oil	3,958
Salaries	30,328
Staff Training & Uniform	841
Stationery	90
Sundry Expenses	3,983
Superannuation	1,213
Travel Allowances	1,173
Workcare	170
	<u>47,510</u>
Deficit	(6,510)
Accumulated Deficit as at 30 June 1994	<u>(6,510)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Drug and Alcohol Program

Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	6,443
<b>Total Current Assets</b>	<u>6,443</u>
<b><u>Non Current Assets</u></b>	
Motor Vehicles	16,618
Accumulated Depreciation - Motor Vehicles	(1,311)
<b>Total Non Current Assets</b>	<u>15,307</u>
<b>Total Assets</b>	<u><u>21,750</u></u>
<b><u>Current Liabilities</u></b>	
Accruals	500
Accrued Annual Leave	2,436
Aids/STD Unit	4,618
Trade Creditors	942
<b>Total Current Liabilities</b>	<u>8,496</u>
<b>Total Liabilities</b>	<u><u>8,496</u></u>
<b>Net Assets</b>	<u><u>13,254</u></u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Accumulated Deficit	(6,510)
Difference on Reconstruction of Accounts	19,764
<b>Accumulated Funds</b>	<u><u>13,254</u></u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Health Promotions

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	10,000
Interest Received	406
Sundry Income - AIATSIS	2,790
	<u>13,196</u>
 <b><u>Less Expenses:</u></b>	
Audit Fees	250
Bank Charges	25
Canteen & Patient Supplies/Staff Amenities	140
Information & P/R	10,291
Meetings & Conferences	790
Postage & Phone	145
R & M - Vehicle/Fuel & Oil	208
Reference Books	450
Staff Training & Uniform	320
Stationery	1,757
Sundry Expenses	1,237
Travel Accommodation	60
	<u>15,673</u>
Deficit for Period	(2,477)
Accumulated Deficit as at 30 June 1994	<u>(2,477)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Health Promotions

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Cash at Bank	12,480
Health Recurrent	12,494
Home Maintenance	1,000
<b>Total Current Assets</b>	<u>25,974</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>25,974</u>
<b><u>Current Liabilities</u></b>	
Accruals	250
Trade Creditors	3,880
<b>Total Current Liabilities</b>	<u>4,130</u>
<b>Total Liabilities</b>	<u>4,130</u>
<b>Net Assets</b>	<u>21,844</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Accumulated Deficit	(2,477)
Difference on Reconstruction of Accounts	24,321
<b>Accumulated Funds</b>	<u>21,844</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Home and Community Care Program

### Profit & Loss Statement for Year Ended 30th June 1994

	1994	1993
<u>Income:</u>	<u>\$</u>	<u>\$</u>
Grant Received	106,974	105,116
Interest Received	1,518	275
Sundry Income	20,000	-
Sundry Reimbursements	12,582	-
	<u>141,074</u>	<u>105,391</u>
 <u>Less Expenses:</u>		
Audit Fees	1,000	1,200
Bank Charges	299	86
Benevolent Activities	-	3,880
Canteen & Patient Supplies/Staff Amenities	966	-
Cleaning	-	985
Depreciation	20,019	5,752
Doubtful Debts	29,736	-
Funeral Expense & Supplies	50	-
Heating & Lighting/Power	659	1,256
Information & P/R	20	-
Insurance	1,821	1,809
Medical Supplies	1,054	-
Meetings & Conferences	4,578	-
Postage & Phone	4,743	6,067
R & M - Plant & Equipment	699	3,760
R & M - Vehicle/Fuel & Oil	13,100	19,886
Salaries	118,236	102,364
Staff Training & Uniform	1,641	-
Stationery	231	1,486
Sundry Expenses	14,392	-
Superannuation	-	3,831
Travel Accommodation	14,008	-
Travel Allowances	4,864	-
Water	700	-
	<u>232,816</u>	<u>152,362</u>
Deficit	(91,742)	(46,971)
Add Loss on Disposal of Vehicle	-	(2,644)
Deficit for Period	(91,742)	(49,615)
Deficit Brought Forward	(118,838)	(69,223)
 Accumulated Deficit as at 30 June 1994	<u>(210,580)</u>	<u>(118,838)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# Home and Community Care (HACC) Program

Balance Sheet as at 30th June 1994

	1994 \$	1993 \$
<b><u>Current Assets</u></b>		
Aids/STD Unit	1,912	-
Cash at Bank	13,313	23,657
Staff Advances	32,779	-
Working Account	104,816	-
Provision for Doubtful Debts	(29,736)	-
<b>Total Current Assets</b>	<b>123,084</b>	<b>23,657</b>
<b><u>Non Current Assets</u></b>		
Equipment	525	-
Accumulated Depreciation - Equipment	(194)	-
Furniture & Fittings	500	-
Accumulated Depreciation - Furniture & Fittings	(57)	-
Motor Vehicles	97,545	66,192
Accumulated Depreciation - Motor Vehicles	(47,043)	-
Office Equipment	3,096	-
Accumulated Depreciation - Office Equipment	(1,424)	-
<b>Total Non Current Assets</b>	<b>52,948</b>	<b>-</b>
<b>Total Assets</b>	<b>176,032</b>	<b>23,657</b>
<b><u>Current Liabilities</u></b>		
Accruals	1,000	-
Health Recurrent	357,412	178,409
State Funeral Service	780	-
Trade Creditors	2,032	4,828
<b>Total Current Liabilities</b>	<b>361,224</b>	<b>183,237</b>
<b>Total Liabilities</b>	<b>361,224</b>	<b>183,237</b>
<b>Net Deficiency</b>	<b>(185,192)</b>	<b>(159,580)</b>
<b><u>Accumulated Funds &amp; Reserves</u></b>		
Capital Reserve	-	25,450
Accumulated Losses	-	(69,223)
Deficit - Current Year	(91,742)	(49,615)
Difference on Reconstruction of Accounts	(93,450)	(66,192)
<b>Accumulated Deficiency</b>	<b>(185,192)</b>	<b>(159,580)</b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.



**Home and Community Care**  
**Cash Management Account 3123 1002 0085**

**Profit & Loss Statement for Year Ended 30th June 1994**

	1994
<b><u>Income:</u></b>	<b>\$</b>
Interest Received	1,154
	<u>1,154</u>
<b><u>Less Expenses:</u></b>	<u>-</u>
Surplus	1,154
Retained Surplus as at 30 June 1994	<u>1,154</u>

**Balance Sheet as at 30th June 1994**

	1994
<b><u>Current Assets</u></b>	<b>\$</b>
Aids/STD Unit	1,773
Health Recurrent	60,000
Total Current Assets	<u>61,773</u>
<b><u>Non Current Assets</u></b>	
Total Non Current Assets	<u>-</u>
Total Assets	<u>61,773</u>
<b><u>Current Liabilities</u></b>	
Total Current Liabilities	<u>-</u>
Total Liabilities	<u>-</u>
Net Assets	<u>61,773</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	1,154
Difference on Reconstruction of Accounts	60,619
Accumulated Funds	<u>61,773</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Home Maintenance

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<u>Income:</u>	\$
Grant Received	48,600
Interest Received	45
Medicare	20,752
Royal Aust. College of Gen. Practitioners	9,341
Sundry Income	34,007
Sundry Reimbursements	3,468
	<u>116,213</u>
 <u>Less Expenses:</u>	
Audit Fees	250
Bank Charges	199
Doubtful Debts	20,228
Meetings & Conferences	7,379
R & M - Building	2,201
Salaries	8,866
Sundry Expenses	25,329
Travel Accommodation	1,700
	<u>66,152</u>
 Surplus	 50,061
 Retained Surplus as at 30 June 1994	 <u>50,061</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Home Maintenance

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Cash at Bank	9,636
Health Recurrent	38,374
Staff Advances	22,532
Provision for Doubtful Debts	(20,228)
<b>Total Current Assets</b>	<u>50,314</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u><u>50,314</u></u>
<b><u>Current Liabilities</u></b>	
Accruals	250
Health Promotions	1,000
<b>Total Current Liabilities</b>	<u>1,250</u>
<b>Total Liabilities</b>	<u><u>1,250</u></u>
<b>Net Assets</b>	<u><u>49,064</u></u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	50,061
Difference on Reconstruction of Accounts	(997)
<b>Accumulated Funds</b>	<u><u>49,064</u></u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Koori Women/Child Antenatal Resources

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	-
<b><u>Less Expenses:</u></b>	-
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	-

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	14,156
Prepaid Expenses	329
<b>Total Current Assets</b>	<u>14,485</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	-
<b>Total Assets</b>	<u>14,485</u>
<b><u>Current Liabilities</u></b>	
H & C S Grant - Not Expended	14,318
Trade Creditors	167
<b>Total Current Liabilities</b>	<u>14,485</u>
<b>Total Liabilities</b>	<u>14,485</u>
<b>Net Assets (Deficiency)</b>	-
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	-

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Koori Women/Child - Audiology Assessment

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	<u>          </u>
	<u>          </u>
	<u>          </u>
<b><u>Less Expenses:</u></b>	<u>          </u>
	<u>          </u>
	<u>          </u>
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	<u>          </u>
	<u>          </u>

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	15,645
<b>Total Current Assets</b>	<u>15,645</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>          </u>
	<u>          </u>
<b>Total Assets</b>	<u>15,645</u>
	<u>          </u>
<b><u>Current Liabilities</u></b>	
H & C S Grant - Not Expended	15,645
<b>Total Current Liabilities</b>	<u>15,645</u>
	<u>          </u>
<b>Total Liabilities</b>	<u>15,645</u>
	<u>          </u>
<b>Net Assets (Deficiency)</b>	<u>          </u>
	<u>          </u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	<u>          </u>
	<u>          </u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# Koori Women/Child - Paediatric Consultancy

## Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
	-
<b><u>Less Expenses:</u></b>	
	-
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	-

## Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	8,000
<b>Total Current Assets</b>	<u>8,000</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>8,000</u>
<b><u>Current Liabilities</u></b>	
H & C S Grant - Not Expended	8,000
<b>Total Current Liabilities</b>	<u>8,000</u>
<b>Total Liabilities</b>	<u>8,000</u>
<b>Net Assets (Deficiency)</b>	<u>-</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	<u>-</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Koori Women/Child - Passive Smoking

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	-
<b><u>Less Expenses:</u></b>	-
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	-

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	10,000
<b>Total Current Assets</b>	<u>10,000</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>10,000</u>
<b><u>Current Liabilities</u></b>	
H & C S Grant - Not Expended	10,000
<b>Total Current Liabilities</b>	<u>10,000</u>
<b>Total Liabilities</b>	<u>10,000</u>
<b>Net Assets (Deficiency)</b>	<u>-</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	<u>-</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Koori Women/Child - Psychiatric Awareness

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	-
<b><u>Less Expenses:</u></b>	-
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	-

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	8,950
<b>Total Current Assets</b>	8,950
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	-
<b>Total Assets</b>	8,950
<b><u>Current Liabilities</u></b>	
H & C S Grant - Not Expended	8,950
<b>Total Current Liabilities</b>	8,950
<b>Total Liabilities</b>	8,950
<b>Net Assets (Deficiency)</b>	-
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	-

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.



## Maternal & Child Health Nursing

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	-
<b><u>Less Expenses:</u></b>	-
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	-

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	53,000
<b>Total Current Assets</b>	53,000
<b>Total Non Current Assets</b>	-
<b>Total Assets</b>	53,000
<b><u>Current Liabilities</u></b>	
H & C S Grant - Not Expended	53,000
<b>Total Current Liabilities</b>	53,000
<b>Total Liabilities</b>	53,000
<b>Net Assets (Deficiency)</b>	-
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	-

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Pre School Assistants

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
Grant Received	10,382
	<u>10,382</u>
<b><u>Less Expenses:</u></b>	-
	<u>-</u>
Surplus	10,382
Retained Surplus as at 30 June 1994	<u>10,382</u>

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Aids/STD Unit	5,191
No. 3 Account/Emergency Relief	5,191
<b>Total Current Assets</b>	<u>10,382</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>10,382</u>
<b><u>Current Liabilities</u></b>	
<b>Total Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>
<b>Net Assets</b>	<u>10,382</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	10,382
<b>Accumulated Funds</b>	<u>10,382</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Bequest of Sir John Minogue

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
Interest Received	1,996
	<u>1,996</u>
<b><u>Less Expenses:</u></b>	
Bank Charges	30
Sundry Expenses	1,000
	<u>1,030</u>
Surplus	966
Retained Surplus as at 30 June 1994	<u>966</u>

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Cash at Bank	195,966
Total Current Assets	<u>195,966</u>
<b><u>Non Current Assets</u></b>	
Total Non Current Assets	<u>-</u>
Total Assets	<u>195,966</u>
<b><u>Current Liabilities</u></b>	
Total Current Liabilities	<u>-</u>
Total Liabilities	<u>-</u>
Net Assets	<u>195,966</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Reserve - Bequest Received	195,000
Retained Surplus	966
Accumulated Funds	<u>195,966</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# **Burdekin Project - Institution to Community**

## **Profit & Loss Statement for Year Ended 30th June 1994**

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	29,900
	<u>29,900</u>
<b><u>Less Expenses:</u></b>	
Audit Fees	250
Medical Supplies	73
Meetings & Conferences	150
Postage & Phone	603
R & M - Vehicle/Fuel & Oil	1,301
Salaries	19,534
Sundry Expenses	69
Superannuation	742
Travel Allowances	1,762
Workers Compensation	188
	<u>24,672</u>
Surplus	5,228
<b>Retained Surplus as at 30 June 1994</b>	<b><u>5,228</u></b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# **Burdekin Project - Institution to Community**

**Balance Sheet as at 30th June 1994**

	1994
<b><u>Current Assets</u></b>	<b>\$</b>
Health Recurrent	5,478
<b>Total Current Assets</b>	<b><u>5,478</u></b>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<b><u>-</u></b>
<b>Total Assets</b>	<b><u>5,478</u></b>
<b><u>Current Liabilities</u></b>	
Accruals	250
<b>Total Current Liabilities</b>	<b><u>250</u></b>
<b>Total Liabilities</b>	<b><u>250</u></b>
<b>Net Assets</b>	<b><u>5,228</u></b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	5,228
<b>Accumulated Funds</b>	<b><u>5,228</u></b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Burdekin Project - Koori Kids

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	16,569
	<u>16,569</u>
<b><u>Less Expenses:</u></b>	
Audit Fees	250
Meetings & Conferences	617
Postage & Phone	46
Reference Books	171
Staff Training & Uniform	225
Travel Allowances	56
	<u>1,365</u>
Surplus	15,204
Retained Surplus as at 30 June 1994	<u>15,204</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Burdekin Project - Koori Kids

Balance Sheet as at 30th June 1994

	1994
<b><u>Current Assets</u></b>	<b>\$</b>
Health Recurrent	32,022
<b>Total Current Assets</b>	<b><u>32,022</u></b>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<b><u>-</u></b>
<b>Total Assets</b>	<b><u>32,022</u></b>
<b><u>Current Liabilities</u></b>	
Accruals	250
<b>Total Current Liabilities</b>	<b><u>250</u></b>
<b>Total Liabilities</b>	<b><u>250</u></b>
<b>Net Assets</b>	<b><u>31,772</u></b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	15,204
Difference on Reconstruction of Accounts	16,568
<b>Accumulated Funds</b>	<b><u>31,772</u></b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## FMP Program

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
Royal Aust College of Gen. Practitioners	17,315
	<u>17,315</u>
<b><u>Less Expenses:</u></b>	
Salaries	16,992
Superannuation	323
	<u>17,315</u>
Surplus/(Deficit)	-
Retained Surplus/(Accumulated Deficit) as at 30 June 1994	<u>-</u>

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	-
<b>Total Current Assets</b>	<u>-</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>-</u>
<b><u>Current Liabilities</u></b>	
<b>Total Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>
<b>Net Assets (Deficiency)</b>	<u>-</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus/(Accumulated Deficit)	-
<b>Accumulated Funds (Deficiency)</b>	<u>-</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.



### No.3 Account/Emergency Relief

#### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<u>Income:</u>	\$
Department of Employment, Education & Training	13,439
Department of Finance	3,166
Donations	9,880
Emergency Relief Reimbursements	16,043
Grant Received	5,326
Interest Received	2
Medicare	23,781
	<u>71,637</u>
 <u>Less Expenses:</u>	
Audit Fees	500
Bank Charges	194
Canteen & Patient Supplies/Staff Amenities	100
Cleaning	200
Doubtful Debts	23,180
Emergency Relief	21,411
Meetings & Conferences	955
Postage & Phone	45
Professional Fees	400
Sundry Expenses	17,140
Travel Accommodation	1,269
	<u>65,394</u>
 Surplus	 6,243
 Retained Surplus as at 30 June 1994	 <u>6,243</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

### No.3 Account/Emergency Relief

Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Health Recurrent	2,070
Home and Community Care	2,150
Staff Advances	28,096
Provision for Doubtful Debts	(23,180)
<b>Total Current Assets</b>	<b>9,136</b>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<b>-</b>
<b>Total Assets</b>	<b>9,136</b>
<b><u>Current Liabilities</u></b>	
Accruals	500
Cash at Bank	451
Pre School Assistants	5,191
<b>Total Current Liabilities</b>	<b>6,142</b>
<b>Total Liabilities</b>	<b>6,142</b>
<b>Net Assets</b>	<b>2,994</b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	6,243
Difference on Reconstruction of Accounts	(3,249)
<b>Accumulated Funds</b>	<b>2,994</b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# Redfern N.S.W.

## Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	<u>          </u>
	<u>          -</u>
<b><u>Less Expenses:</u></b>	
Travel Allowances	1,434
	<u>1,434</u>
Deficit	(1,434)
Accumulated Deficit as at 30 June 1994	<u>(1,434)</u>

## Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Staff Advances	100
Total Current Assets	<u>100</u>
<b><u>Non Current Assets</u></b>	
Total Non Current Assets	<u>          -</u>
Total Assets	<u>100</u>
<b><u>Current Liabilities</u></b>	
Health Recurrent	1,534
Total Current Liabilities	<u>1,534</u>
Total Liabilities	<u>1,534</u>
Net Deficiency	<u>(1,434)</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Accumulated Deficit	(1,434)
Accumulated Deficiency	<u>(1,434)</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Special Projects

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Interest Received	423
	<u>423</u>
<b><u>Less Expenses:</u></b>	
	<u>-</u>
Surplus	423
Retained Surplus as at 30 June 1994	<u>423</u>

### Balance Sheet as at 30th June 1994

	1994
<b><u>Current Assets</u></b>	<b>\$</b>
Aids/STD Unit	17,834
<b>Total Current Assets</b>	<u>17,834</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>17,834</u>
<b><u>Current Liabilities</u></b>	
<b>Total Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>
<b>Net Assets</b>	<u>17,834</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Retained Surplus	423
Difference on Reconstruction of Accounts	17,411
<b>Accumulated Funds</b>	<u>17,834</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## State Mental Health

### Profit & Loss Statement for Year Ended 30th June 1994

	1994
<b><u>Income:</u></b>	<b>\$</b>
Grant Received	3,621
Interest Received	49
	<u>3,670</u>
 <b><u>Less Expenses:</u></b>	
Depreciation	3,635
Postage & Phone	1,711
R & M - Vehicle/Fuel & Oil	3,713
Salaries	100
Sundry Expenses	150
Travel Allowances	360
	<u>9,669</u>
 Deficit	 (5,999)
 Accumulated Deficit as at 30 June 1994	 <u>(5,999)</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

# State Mental Health

Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Aids/STD Unit	2,953
Health Recurrent	3,370
<b>Total Current Assets</b>	<u>6,323</u>
<b><u>Non Current Assets</u></b>	
Equipment	595
Accumulated Depreciation - Equipment	(148)
Motor Vehicles	20,000
Accumulated Depreciation - Motor Vehicles	(7,988)
<b>Total Non Current Assets</b>	<u>12,459</u>
<b>Total Assets</b>	<u>18,782</u>
<b><u>Current Liabilities</u></b>	
<b>Total Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>
<b>Net Assets</b>	<u>18,782</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Accumulated Deficit	(5,999)
Difference on Reconstruction of Accounts	24,781
<b>Accumulated Funds</b>	<u>18,782</u>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Under Fives Program

### Profit & Loss Statement for Year Ended 30th June 1994

	1994 \$
<b><u>Income:</u></b>	
Interest	3
Sundry Income	50
	<u>53</u>
<b><u>Less Expenses:</u></b>	
Bank Charges	24
Sundry Expenses	60
	<u>84</u>
Deficit	(31)
Accumulated Deficit as at 30 June 1994	<u>(31)</u>

### Balance Sheet as at 30th June 1994

	1994 \$
<b><u>Current Assets</u></b>	
Cash at Bank	160
<b>Total Current Assets</b>	<u>160</u>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<u>-</u>
<b>Total Assets</b>	<u>160</u>
<b><u>Current Liabilities</u></b>	
<b>Total Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>
<b>Net Assets</b>	<u>160</u>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Accumulated Deficit	(31)
Difference on Reconstruction of Accounts	191
<b>Accumulated Funds</b>	<u>160</u>

The above statements should be read in conjunction with the notes in the annual report for the year ended 30/6/94.

## Working Account

Balance Sheet as at 30th June 1994

	1994
<b><u>Current Assets</u></b>	<b>\$</b>
Cash at Bank	136,993
Debtor - Misappropriation of Funds	320,832
VAHS ANZ Relief account	50,000
<b>Total Current Assets</b>	<b><u>507,825</u></b>
<b><u>Non Current Assets</u></b>	
<b>Total Non Current Assets</b>	<b><u>-</u></b>
<b>Total Assets</b>	<b><u>507,825</u></b>
<b><u>Current Liabilities</u></b>	
Health Recurrent	120,000
Home and Community Care	104,816
<b>Total Current Liabilities</b>	<b><u>224,816</u></b>
<b>Net Assets</b>	<b><u>283,009</u></b>
<b><u>Accumulated Funds &amp; Reserves</u></b>	
Difference on Reconstruction of Accounts	283,009
<b>Accumulated Funds</b>	<b><u>283,009</u></b>

The above statement should be read in conjunction with the notes in the annual report for the year ended 30/6/94.