VACCHO
Annual Report
2017-2018

VACCHO

Victorian Aboriginal Community Controlled Health Organisation Inc.
The peak body for the health and wellbeing of Aboriginal people living in Victoria

RTO No: 20739

Beautiful Gunditjmara Country

In addition to this written summary, this year VACCHO has produced a video version of our Annual Report. This method is in keeping with the Ancestors' oral storytelling traditions.

The video highlights both VACCHO and Member successes in improving health and wellbeing outcomes for Aboriginal peoples of all ages throughout 2017-18.

It can be found on the VACCHO website at www.vaccho.org.au/about-us/who-we-are/key-documents

Front cover image: Jesse Williams and his son Iziah farewell Jill Gallagher AO from VACCHO to her new position as Victorian Treaty Advancement Commissioner.

Key Achievements and Highlights

As an Aboriginal community controlled health organisation it's critical that we ensure we are maintaining and continually improving our cultural footprint. Community control is what makes us unique in the health sector and it is the critical foundation that underpins all we do.

1. Leadership

Through our steadfast commitment to Aboriginal culture and self-determination we will lead the way in working with members and other stakeholders to achieve gains in Aboriginal health and wellbeing.

VACCHO retains a high profile in representing member organisations in family violence reforms. We attend and have input in the Family Violence Steering Committee, the Industry Taskforce and the Koori Family Violence Project Control Group and Working Group. We have accepted an invitation to join the Indigenous Family Violence Partnership Forum and will continue to work on the Aboriginal Family Violence 10 Year Plan.

VACCHO continues to maintain our high profile in Aged Care reform at national and state levels. VACCHO has been integral to the development of the Aged Care Diversity Framework and associated Aboriginal and Torres Strait Islander Action Plan, has coordinated the consultation process for the Action plan across New South Wales, Victoria, South Australia and Tasmania. This plan has been submitted to the Minister for Aged Care and we anticipate a launch in the next financial year. As NACCHO's delegate at the National Aged Care Alliance we participated in the Department of Health's Care@Home working group. VACCHO is also represented at the Aged Care Quality Agency's Reference Standard's Guidance Group, advising on resources to support implementation of the new Single Aged Care Quality Standard.

VACCHO continues to be involved in the Closing the Gap (CTG) refresh to ensure that the views of Members are represented, and the refresh reflects community aspirations and needs. VACCHO has attended three statewide CTG symposiums, a number of think tanks and workshops in Canberra, developed a CTG submission and contributed to a number of other submissions with other Aboriginal peak bodies and leaders. VACCHO is also an active member in the Close the Gap Steering Committee, offering expertise to the Close the Gap Parliamentary Breakfast, ten-year review and other advocacy efforts.

VACCHO advised the Department of Premier and Cabinet on the refresh of the Victorian Aboriginal Affairs Framework. The VAAF will shape policy and program work in Aboriginal Affairs over the next ten years – and directly impact on our mob. VACCHO is working to ensure the VAAF truly commits to Aboriginal culture and self-determination.

Member organisations have continued to provide monthly de-identified health data to VACCHO. This dataset is now one of the most comprehensive Aboriginal primary health care information repositories within Australia, is owned by the ACCOs, and will significantly influence the future funding and policy decisions of State and Commonwealth Governments. VACCHO is continuing to assess several Business Intelligence software (BI Tools) that will rapidly increase the turnaround time in which ACCOs receive their data dashboard reports, and enable other datasets to be incorporated and analysed (e.g. hospital, MBS, AOD, KMS and other key data).

Media and Communications

VACCHO's Media and Communications team has continued to raise the presence and visibility of the organisation and the ACCO sector to key stakeholders. Ways in which this have been achieved over the past 12 months include broadcast

VIC NAIDOC March

Key Achievements and Highlights

interviews, online media channels (Croakey, Twitter, Facebook), YouTube videos, media releases and managing media enquiries, election strategy planning, speech writing, communications training for Member organisations, and the development of an external communications strategy.

As well as VACCHO's external communication leadership, within VACCHO communication continues to have an increasing focus. These activities and achievements include the running of internal communications workshops, creating standard communications templates, maintaining brand integrity, internal publications, training and design, artwork commissioning and producing the VACCHO newsletter.

VACCHO Board +
CEO Forum

Key Achievements and Highlights

We will ensure policy, planning and decision making are based on research, data, and community experience and knowledge which together form best practice and evidence

2. Evidence and community experience

VACCHO's Member voices were presented strongly in the submission to the 'Close the Gap' refresh consultations: the focus on connection to culture and self-determination being the key messages.

More than 1,100 clinical data dashboards were developed and delivered to all Member services that regularly submit their PIRS data extract to VACCHO. These reports tracked progress in tackling smoking, health checks, GP plans, cancer screening and chronic diseases. VACCHO is exploring more sophisticated business intelligence and data analysis software that can increase our response times to services and provide opportunities for Member services to access their own data and develop their own dashboards and population health maps through an IT portal.

VACCHO increasingly supported and promoted Aboriginal culture and culturally-safe aged care services for our Elders. This was evident at the Cultural Diversity in Ageing Conference 2018 held in Melbourne in June, where VACCHO and Member organisations (Mungabareena and ACES) co-presented. These presentations were well received and praised by participants.

A qualitative research project is being designed (based on the analysis of ACCO smoking data) to help us better understand why some Aboriginal people take up smoking for the first time as young adults. While teenage years are where many risk taking behaviours are established, including taking up smoking, it is generally seen as unusual for people to not smoke during their teens but take it up later in life. VACCHO worked with ACCOs to develop an Aboriginal-led and implemented research project so that we can understand the drivers, triggers and protective factors for smoking uptake later in life. A research and business proposal will be presented to government for investment into ongoing messaging that resonates with young people and reduces the uptake of smoking.

DHHS finalised a funding round aimed at improving the cultural safety of hospital environments, and has offered grants of up to $25,000 for 11 Victorian hospitals to make the necessary changes. These ranged from improving the physical environment of the hospital for Aboriginal patients and their families, to offering cultural safety training to staff or improving internal systems that can increase the identification of Aboriginal patients in a culturally respectful way. Nearly all of the applicants approached VACCHO to partner with them.

Aboriginal people are less likely to engage in cancer screening services than non-Aboriginal people. One piece of work that VACCHO has been facilitating aims to improve the cultural safety of Aboriginal women who wish to undertake a breast screen. Partnering with VAHS, Deakin University, Breast Screen (St Vincent's) and DHHS, the use of a culturally designed screening shawl will be trialled with a number of women and the Breast Screen staff to assess whether this approach is both feasible and practical, and whether the women feel that it provides them with the confidence they need to undertake their breast screens. It is hoped that this model can be adapted for use in all Communities, using culture, art and evidence to increase the breast screening rates of Aboriginal women.

Movement by Improvement
CQI Forum

Key Achievements and Highlights

VACCHO staff attended training to support Members with a national bowel screening trial being rolled out by the Menzies School of Health Research. The trial will assess whether screening rates increase when bowel kits are sent ACCOs rather than a Community member's home. ACCOs will be invited to participate in the study and will receive support and resources.

In responding to the State Government's Women's Reproductive and Sexual Health Strategy, VACCHO conducted a series of Community sessions for women of all ages so that their experiences regarding accessing reproductive and sexual health services could be captured. The aim is to remove existing barriers, increase cultural safety of service providers and increase access to services for Aboriginal women. We had 50 Community members participate in a number of forums, including women in the corrections system, and topics that were covered included: fertility support, reproductive choices, sexual health, endometriosis, polycystic ovary syndrome and menopause.

VACCHO's Smoking and Tobacco team implemented a series of evidence-based nicotine replacement therapy workshops to Member services and Community members in partnership with Alfred Health. Emma Dean, pharmacist and smoking cessation expert from Alfred Health, presented 11 sessions through ACCOs in the Western district and the CBD, where more than 50 staff and Community members attended. Evaluation of the sessions demonstrated high levels of interest and knowledge gained, confidence in trying or recommending NRTs and that the sessions were culturally appropriate.

VACCHO is working closely with Swinburne University across a number of new health and technology opportunities. One such opportunity is exploring a research project with Aboriginal Community members to trial a new condom, "GelDom", made from a strong non-allergenic, ultra-thin hydrogel with the potential to deliver anti-viral and anti-bacterial agents to reduce the spread of STIs. Currently the Bill and Melinda Gates Foundation is funding its development and trials in Africa, but VACCHO is negotiating for a trial in Victoria as well.

VACCHO SEWB Forum with the Culture Evolves Dance Group

Key Achievements and Highlights

VACCHO will consult and collaborate with Members and stakeholders to develop robust, health systems infrastructure sustained through the development of culturally safe services.

3. Strong service system

VACCHO continues to lead the Victorian Advisory Council on Koori Health by organising and chairing meetings with the State and Federal Departments of Health, providing input into data sovereignty for ACCOs and the development of the Implementation Plan for the National Aboriginal and Torres Strait Islander Health Plan and taking the lead on addressing the issue of GP shortages in ACCOs.

The "No-one's Left Out" Project: Improving support for Aboriginal people with disability has delivered a number of activities in the past 12 months including disability engagement training to local staff at BDAC and Ramahyuck (Morwell site), Cultural Safety Training with disability content to mainstream health and community services in Bendigo, and the completion of three Consortium workshops covering topics including disability engagement, action planning and reflective practice based training to support Aboriginal clients with disability. Consultation and feedback has also been gathered from members of the community via project reference group meetings and an independent evaluation of the project is currently in progress with a literature review and benchmark surveys completed to date.

VACCHO continues to support VACCHO Member ACCOs prepare for and implement the National Disability Insurance Scheme (NDIS). This includes individual engagement activities and capacity building support to VACCHO Members. Over the year, we provided direct support to 14 Member organisations, and the delivery of the first NDIS Implementation Workshop, which was delivered in the Metro region and attended by five Members/ Associate Members. The workshop also launched a feedback draft of the new NDIS Vital Signs Tool and an NDIS Resource Library as new tools to support NDIS implementation, and led to the establishment of an online NDIS Discussion Board. Three new Members are now approved to deliver NDIS services and are working with their first NDIS participants.

VACCHO represents Member views at the NACCHO Policy subcommittee to ensure that our Members' needs and aspirations are reflected in national policy and strategy. VACCHO contributes to monthly teleconferences, comments on out-of-session requests for advice on national strategy and policy. The Policy subcommittee takes direction from the NACCHO CEO Meetings and ensures that policy and resourcing designs nationally supports a robust health systems infrastructure sustained through the development of culturally safe services.

VACCHO continues to support the Victorian Aboriginal Children and Young People's Alliance. The Alliance and its Members conducted a Workforce Survey – completed 25 June 2018 – on case contract workforce engagement, which analysed data on Aboriginal Children, particularly those in child protection. It is expected that there will be a whole of VACCHO response toa DHHS Workforce Strategy. The strategy is to ensure a qualified, skills-based professional workforce.

VACCHO has now signed agreements with 3 Members to implement and evaluate the Prevention and Early Intervention Co-ordinator (PEIC) model. Funded through DHHS and managed through VACCHO, the PEIC will focus on implementing changes with the clinical practice that creates and prioritises prevention and early

Cultural Safety Training students

Key Achievements and Highlights

intervention activities such as cancer and sexual health screenings, all-ages health checks, better chronic disease management and immunisations. Community engagement and awareness of the benefits of prevention and early intervention on short and long term health outcomes will be a priority within this new model of care. Funding over a three-year period will reduce to allow increased MBS revenue to supplement the role so that by year 4 a position could be fully funded. It is also hoped that Community members will more readily engage screening and other preventive health care delivery to reduce their premature mortality and morbidity outcomes.

The Movement by Improvement clinical continuous quality improvement (CQI) forum was held in May at the Bell City Mantra, Preston. Total delegate numbers were 64, with 39 staff representing 17 ACCOs attending, an increase of 9 on the previous year. Twelve delegates presented ACCO CQI stories as well as guests from Queensland Aboriginal and Islander Health Council and the Aboriginal Health Council of South Australia. The aim of the forum is to continue to build professional competencies for CQI, data quality and practice management improvements, as well as sharing knowledge from the sector on successful best practice models.

VACCHO continues to promote telehealth service delivery to Member services as an option for increasing specialist consultations and attendance. Many service delivery barriers are able to be overcome and we continue to promote telehealth platforms that can offer easy connection and solutions such as the Royal Flying Doctor Service (RFDS), which is a no-cost and easy to use system for telehealth engagement.

Education and Training Unit

Register Training Organisation activities

During this year, 101 students enrolled in 8 programs offered through the Education and Training Unit with 5 students graduating during this period.

VACCHO's Education and Training Unit has continued to work with community to improve access to and equity of services, increasing regional delivery to sites across Victoria, including Ballarat, Melbourne, Nowa Nowa and Warrnambool. Additional delivery sites earmarked for 2018 include Heywood (certificate courses), Ramahyuck (short courses) and Wodonga (short courses). The Education and Training Unit anticipates graduation of a cohort of approximately 42 Students in March 2019 (2016/2017 enrolments).

Issues identified for continuous improvement remain around supporting students in challenging circumstances and reducing the number of students withdrawing from programs with incomplete studies as well as improving access to sufficient practical clinical placement hours for students wishing to qualify and register as Aboriginal Health Care Practitioners through AHPRA.

VACCHO's Cultural Safety Team (CST) delivered an estimated 80 sessions to more than 1,000 participants over the 2017-18 financial year.

A sample of organisations that purchased cultural safety training include:

- Maroondah City Council
- Rural Workforce Agency Victoria
- Vision Australia and Guide Dogs for the Blind
- Royal Flying Doctors Service
- La Trobe University

Mungabareena Aboriginal Corporation Health Deadly Lunch Box campaign

Key Achievements and Highlights

- Mentone Gramma High School – VCE Students
- Department of Environment Water and Planning
- Domestic Violence Victoria
- Meri Health
- Department of Health Human Services
- Department of Justice – Health Justice and Magistrate Courts Victoria
- Burnet Institute
- Cancer Council

CST has experienced some minor disruption in delivery of this training due to major staffing changes within VACCHO. However, the level of engagement and support provided internally from other VACCHO Units in the planning, development and delivery of cultural safety training sessions, ensured that the training has been delivered successfully. Participants across all sessions and organisations have been very engaged in the training, with an average of 90+% approval and satisfaction rates.

VACCHO looks forward to continuing to develop our business plan and relationships into the future with an increasing number and diversity of health and community sector organisations.

VACCHO's nutrition staff launched "Healthy Deadly" lunch boxes and booklets with nearly 2,000 of each being distributed to Member services. The aim of the program is to increase Community awareness for preparing healthy and cost effective lunches for children. More lunch boxes and books are being purchased.

Gippsland & East Gippsland Aboriginal Cooperative Brabuwooloong Launch

Key Achievements and Highlights

VACCHO and Aboriginal Community Controlled Organisations will use effective business practices, seek opportunities to diversify business interests and consolidate their engagement across the service system to enhance their self-determination position

4. Sustainability

VACCHO's Strategic Plan was completed by staff and the Board, marking a new strategic direction and goals for the coming years, both for our organisation and in better supporting our Members.

VACCHO commenced preparation of a tool kit for Members to assist with decision making for programs available through the reforms. The kit will include a brief with the pros and cons and financial implications to assist members making sense of what's on offer. It will also include the Contract Check List.

VACCHO implemented a stronger regionalisation approach that aims to provide a stronger voice when advocating to government, a more streamlined approach with fewer meetings, better collaboration over mutual concerns and better bargaining power. A VACCHO Director takes responsibility for a region and works with the relevant ACCO CEOs to identify a terms of reference for the group, identify and prioritise their issues and ensure that all actions are followed up so that there is a continuity and resolution to regional and localised needs.

VACCHO's Health Evidence team continues to rollout out practice and data quality improvement training and support. All services have had their Patient Information and Recall Systems (PIRS) reviewed, along with a tailored report and staff training. This will continue throughout 2018 as we identify the specific needs of each service and address their clinical practice software and data collection needs. In addition, the team still hold regular Data Advisory Group meetings and the VACCHO Improvement Cycles to ensure continuous improvement and professional development of ACCO staff.

VACCHO has been offered and signed a new four-year funding agreement for the Western District Tackling Indigenous Smoking (TIS) consortium. However the funding remit is insufficient for the program to continue effectively across the 9 ACCOs within the consortium, and a proposal for additional funding has been submitted by the Director of Public Health and Research to the Commonwealth for consideration. VACCHO will also take the lead in trying to bring the 4 Victorian TIS consortia together to identify how we can support ACCOs that have no TIS funding, and meet the new requirements of the program for increasing geographical coverage and population health promotion.

The Governance Refresher Course was launched online during the year, and is located on VACCHO's Learning Management System (Moodle). The course is based on content from our Strong Governance Workshops.

VACCHO also launched an online Governance Self-Assessment Tool, designed to help Member organisations identify strengths and weaknesses in their organisational governance practices. This interactive self-assessment checklist provides an action plan upon completion. In addition, we also launched an Online Governance Community of Practice. This online shared learning space is still in its early stages, however its purpose is to give Members an opportunity to build their governance networks, share experiences and learn how to 'do' governance more strategically.

VACCHO's Public Health Medical Officer (PHMO) is still working with DHHS to have Aboriginal Health Practitioners able to provide immunisations. While progressing slowly there has been some significant steps taken to ensure recognition of the national

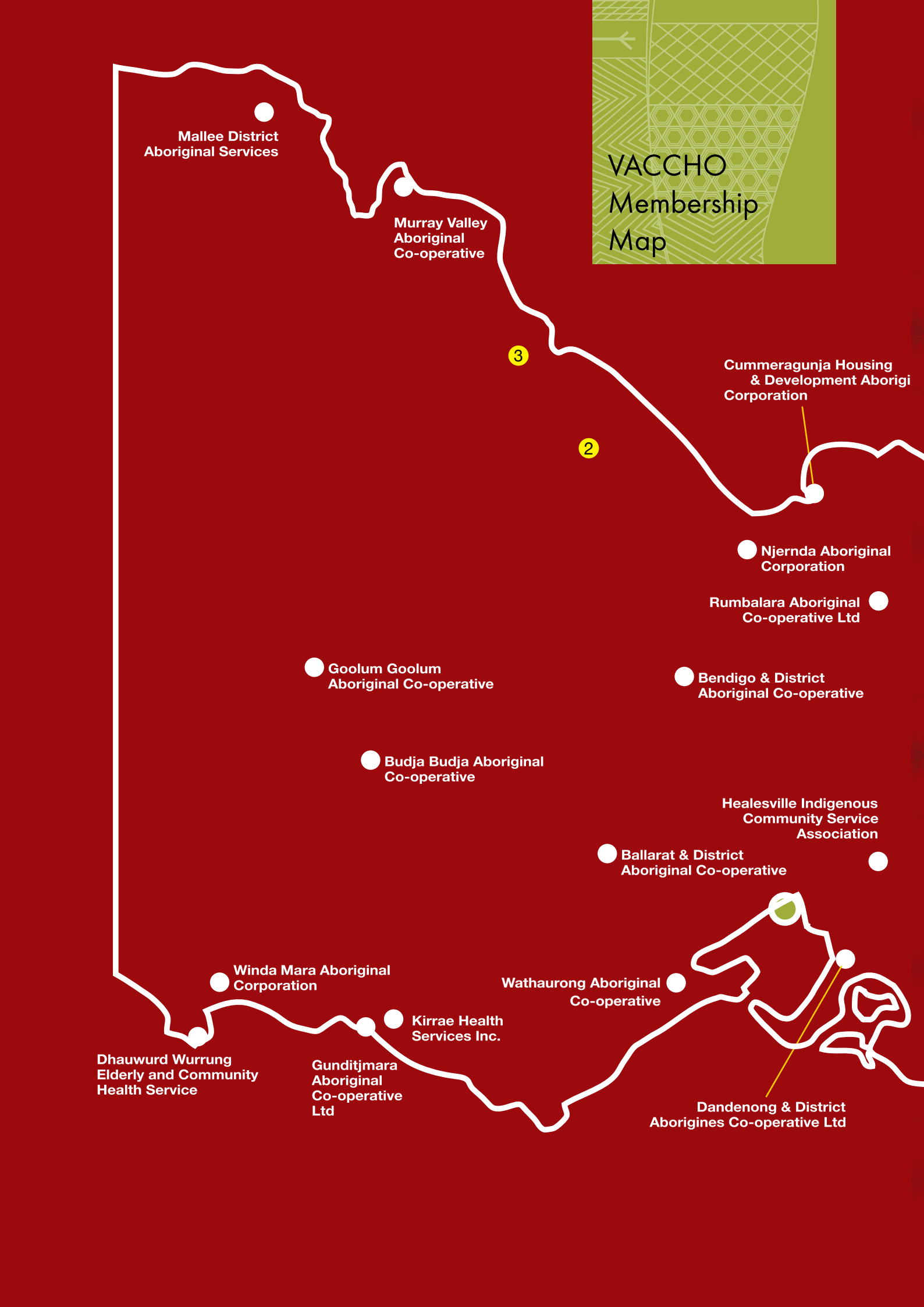
VACCHO staff at the CTG and VAAF Consultation

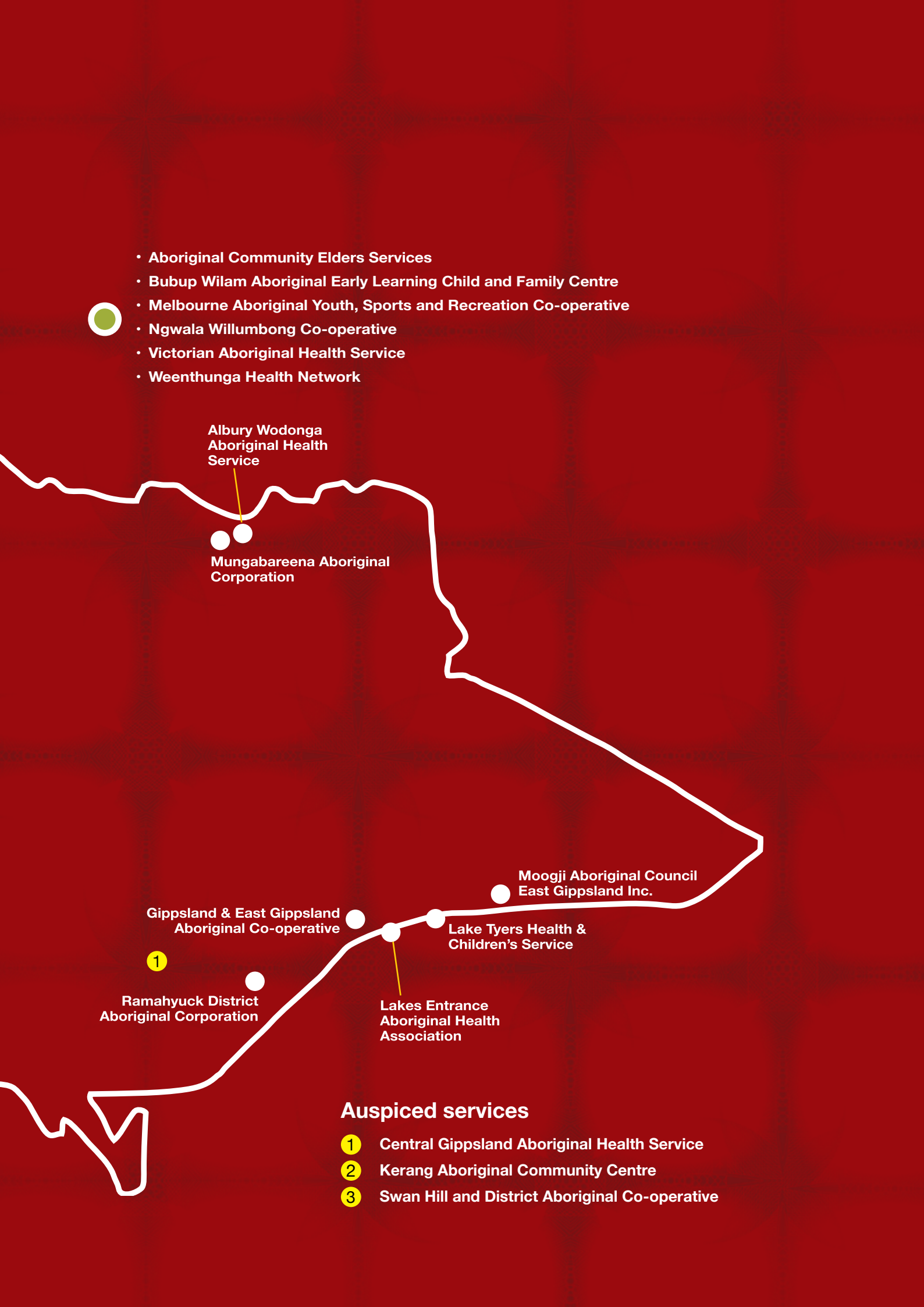
Key Achievements and Highlights

curriculum requirements within the training received in Victoria, and then subsequent changes to all relevant legislation. Regular information and training for relevant Members regarding the new SafeScript system has also been offered by the VACCHO PHMO.

More than 270 staff across 22 Member organisations were provided with tailored PIRS training and professional development that will enhance clinical quality improvements and systems, and clinical data accuracy. Additional eCoaching sessions for each service is planned so that there is increased capacity building and professional development among the clinic staff.

VACCHO once again supported the Koori Sports Carnival in Ballarat and for the first time, nationally or locally, the two day event was both smoke-free and sugary drinks free!


VACCHO
Membership
Map
Mallee District
Aboriginal Services
Murray Valley
Aboriginal
Co-operative
3
2
Cummeragunja Housing
& Development Aborigi
Corporation
Njernda Aboriginal
Corporation
Rumbalara Aboriginal
Co-operative Ltd
Goolum Goolum
Aboriginal Co-operative
Bendigo & District
Aboriginal Co-operative
Budja Budja Aboriginal
Co-operative
Healesville Indigenous
Community Service
Association
Ballarat & District
Aboriginal Co-operative
Winda Mara Aboriginal
Corporation
Wathaurong Aboriginal
Co-operative
Kirrae Health
Services Inc.
Dhauwurd Wurrung
Elderly and Community
Health Service
Gunditjmara
Aboriginal
Co-operative
Ltd
Dandenong & District
Aborigines Co-operative Ltd


• Aboriginal Community Elders Services
• Bubup Wilam Aboriginal Early Learning Child and Family Centre
• Melbourne Aboriginal Youth, Sports and Recreation Co-operative
• Ngwala Willumbong Co-operative
• Victorian Aboriginal Health Service
• Weenthunga Health Network
Albury Wodonga Aboriginal Health Service
Mungabareena Aboriginal Corporation
Moogji Aboriginal Council East Gippsland Inc.
Gippsland & East Gippsland Aboriginal Co-operative
Lake Tyers Health & Children's Service
1
Ramahyuck District Aboriginal Corporation
Lakes Entrance Aboriginal Health Association
Auspiced services
1 Central Gippsland Aboriginal Health Service
2 Kerang Aboriginal Community Centre
3 Swan Hill and District Aboriginal Co-operative

Victorian Aboriginal Community Controlled Health Organisation Inc

A.B.N. 67 498 114 972

Financial Report

FOR THE YEAR ENDED 30th JUNE 2018

VICTORIAN ABORIGINAL COMMUNITY
CONTROLLED HEALTH ORGANISATION INC
A.B.N. 67498114972

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VICTORIAN ABORIGINAL COMMUNITY
CONTROLLED HEALTH ORGANISATION INC
A.B.N. 67498114972

COMMITTEE'S REPORT

Your committee members present this report along with the financial report of Victorian Aboriginal Community Controlled Health Organisation Incorporated (VACCHO) for the financial year ended 30th June 2018, in order to comply with the provisions of the *Associations Incorporation Reform Act 2012*.

COMMITTEE MEMBERS

The names of committee members throughout the year were:

John Mitchell	Chairperson
Karen Heap	Deputy Chairperson
Suzie Squires	
Daphne Yarram	Term ended Oct 2017
Hilary Saunders	Term ended Oct 2017
Rod Jackson	
John Gorton	
Michael Graham	Elected Oct 2017
Jason Saunders	Elected Oct 2017

A Ballot for the election of Members of the Board occurs at the Annual General Meeting in October each year.

Meetings of Committee Members
During the financial year, 6 meetings of Committee Members were held. Attendances by each member were as follows:

	Committee members meetings	
	Number eligible to attend	***Number attended***
John Mitchell	4	3
Karen Heap	4	4
Suzie Squires	4	4
Daphne Yarram	2	0
Hilary Saunders	2	1
Rod Jackson	4	4
John Gorton	4	3
Michael Graham	2	2
Jason Saunders	2	2

SUMMARY

VACCHO is the peak body for Aboriginal health and wellbeing in Victoria, with 30 member ACCO's providing support to approximately 25,000 Aboriginal people across the state.

VACCHO champions community control and health equality for Aboriginal communities. Our members have a proud history as sustainable, grassroots organisations that assist in building community capacity for self-determination. VACCHO believes that each Aboriginal community needs its own community-based, locally-owned, culturally appropriate, and adequately resourced primary health care facilities.

During 2017/18 VACCHO introduced its new Strategic Plan 2018-2022, which underpins VACCHO's absolute commitment to maintaining strong cultural identity and connection.

With a strong balance sheet, VACCHO is set to meet its Strategic Priorities and continue to support our Members the delivery of culturally safe health and wellbeing services of Aboriginal Peoples living in Victoria.

As a consequence during the 2017/18 Financial year VACCHO has compelled funders towards embracing the principles of self-determination for Aboriginal people, recognising it is the only policy that has produced real and sustainable outcomes for Aboriginal Communities. It is vital that these partnerships between Aboriginal Victoria and Government continues.

During 2017/18 VACCHO has ensured its program delivery focuses more on a sustainable solution and has commenced defining the types of investment that must be made in furthering the health and wellbeing of Aboriginal people in Victoria. There are significant funding gaps across a number of communities within VACCHO's Membership.

VACCHO has led work on the leading social and community services reform affecting Aboriginal health and wellbeing. The roll-out of the NDIS and the subsequent opportunity for VACCHO Members to provide culturally centred cared for people with disability has been a particular focus of our efforts.

Our work protecting and promoting the rights of Victorian Aboriginal Children continues through the support of the Victorian Aboriginal Children and Young People's Alliance and their membership. The Alliance has led a number of initiatives including the development of the landmark Aboriginal Children and Families Agreement *Wungurilwil Gapgapduir*. In recognition of the significant of the Alliance in policy and service reform in addition to the Aboriginal Children's Forum, the Alliance has received significant funding for the next 2 years of operation.

VACCHO has continued to invest in developing the capacity of its staff and Members.

Arguably the most significant impact within VACCHO was the departure of our CEO of 16 years, Jill Gallagher AO, who is now the Victorian Treaty Advancement Commissioner.

The Board and VACCHO will be looking towards the 2018/19 year with a strong focus on the coming State Election and the securing support for a number of key initiatives outlined in 'Walk with us towards a brighter future for Aboriginal Victorians'.

The key initiatives in part are:

- Continued partnership with Aboriginal Victorians, honour and fund existing strategies and plans;
- Support for Aboriginal involvement in strategic decision making;
- Develop a Ten Year Industry Plan for ACCOs;
- Improve the capacity of mainstream services to deliver culturally safe care;
- Investment in justice prevention instead of detention;
- Identifying other funding streams to reduce the dependency on government.

OPERATING RESULT

The surplus for the year amounted to $38,153 (2017: $331,405).

INDEMNIFICATION OF OFFICERS AND AUDITORS

VACCHO has not during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the entity or any related entity against a liability incurred by the auditor. During the financial year, VACCHO has not paid a premium in respect of a contract to insure the auditor of the entity or any related entity.

Signed in accordance with a resolution of the members of the Committee.

John Mitchell

Suzie Squires

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STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR YEAR ENDED 30 JUNE 2018

REVENUE	**Note**	**2018 $**	**2017 $**
Grants and funding	2	11,016,356	10,586,760
Other income	2	694,271	698,218
TOTAL REVENUE		**11,710,626**	**11,284,978**
EXPENDITURE			
Program operational expenses		3,483,276	3,669,839
Employee expenses		6,214,211	5,831,724
Depreciation expenses		166,134	225,356
Office expenses	2	826,087	486,603
Other expenses	2	705,815	740,051
TOTAL EXPENDITURE		**11,395,523**	**10,953,573**
Surplus Before Income Tax for the year attributable to Members of the Entity		**38,153**	**331,405**
Other Comprehensive Income		-	-
Total Comprehensive Income for the year attributable to Members of the Entity		**38,153**	**331,405**

The above Statement of Profit and Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

VICTORIAN ABORIGINAL COMMUNITY
CONTROLLED HEALTH ORGANISATION INC
A.B.N. 67498114972

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

	Note	2018 $	2017 $
CURRENT ASSETS			
Cash and cash equivalents	3	11,363,030	10,915,543
Trade and other receivables	4	1,124,661	1,530,370
Financial assets	5	4,894,427	4,803,228
Other	6	10,625	12,131
TOTAL CURRENT ASSETS		**17,392,743**	**17,261,272**
NON-CURRENT ASSETS			
Property, plant and equipment	7	6,606,341	6,502,975
TOTAL NON-CURRENT ASSETS		**6,606,341**	**6,502,975**
TOTAL ASSETS		**23,999,085**	**23,764,247**
CURRENT LIABILITIES			
Trade and other payables	8	1,701,148	1,733,294
Employee benefits	9	555,201	538,416
Deferred income	10	10,082,810	9,859,109
TOTAL CURRENT LIABILITIES		**12,339,159**	**12,130,819**
NON-CURRENT LIABILITIES			
Employee benefits	9	82,599	94,255
TOTAL NON-CURRENT LIABILITIES		**82,599**	**94,255**
TOTAL LIABILITIES		**421,759**	**12,225,074**
NET ASSETS		**11,577,326**	**11,539,173**
EQUITY			
Retained surpluses		11,577,326	11,539,173
TOTAL EQUITY		**11,577,326**	**11,539,173**

The above Statement of Financial Position should be read in conjunction with the accompanying notes

STATEMENT OF CHANGES IN EQUITY
FOR YEAR ENDED 30 JUNE 2018

	General Building Reserve	Retained Surpluses	Total Equity
	$	$	$
2017			
Balance at 1 July 2016	-	11,207,768	11,207,768
Surplus attributable to members	-	331,405	331,405
Balance at 30 June 2017	-	11,539,173	11,539,173
2018			
Balance at 1 July 2017	-	11,539,173	11,539,173
Surplus attributable to members	-	38,153	38,153
Balance at 30 June 2018	-	11,577,326	11,577,326

The above Statement of Changes to Equity should be read in conjunction with the accompanying notes

VICTORIAN ABORIGINAL COMMUNITY CONTROLLED HEALTH ORGANISATION INC
A.B.N. 67498114972

STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2018

	Note	2018 $	2017 $
Cash flows from operating activities			
Receipts from customers/funders		11,768,418	16,210,798
Interest received		257,540	92,476
Payments to suppliers and employees		(11,308,972)	(10,404,579)
Net cash from operating activities	11	716,986	5,898,695
Cash flows from investing activities			
Payment for purchase of property, plant and equipment		(269,499)	(314,205)
Payment for investments		0	(1,916)
Net used in investing activities		(269,499)	(316,120)
Net increase/(decrease) in cash		447,487	5,787,903
Cash and cash equivalents at the beginning of the financial year		10,915,543	5,127,640
Cash and cash equivalents at the end of the financial year	3	**11,363,030**	**10,915,543**

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2018

The financial statement covers Victorian Aboriginal Community Controlled Health Organisation Incorporated as an individual entity. It is an association incorporated in Victoria under the *Associations Incorporation Reform Act 2012*. It is a not-for-profit registered health promotion charity; as such it is exempt from income tax.

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.

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

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

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

- AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities
- AASB 2013-3 Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets
- AASB 2015-1 Amendments to Australian Accounting Standards (Parts A to C)

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

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, including Australian Accounting Interpretations and the *Associations Incorporation Reform Act 2012*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

Reporting basis and conventions

The financial statements have been prepared on an accruals basis and are based on historical costs modified where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

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

Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

The organisation is supported by grants received from the federal and state governments. Government revenue is recognised in the Statement of Profit or Loss and other Comprehensive Income when the entity obtains control of the revenue, it is probable that the economic benefits gained from the contract will flow to the entity and the amount of the revenue can be measured reliably.

Grants received on the condition that specified services are delivered, or conditions are fulfilled, are considered reciprocal. Such grants are initially recognised as a liability, and revenue is recognised as services are performed or conditions fulfilled. Revenue from non-reciprocal grants is recognised when received. Government grant is recognised in the Statement of profit or loss and other comprehensive income when it is probable, control is gained of the monies and it can be measured reliably.

When government grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the government, this is considered a reciprocal transaction and the revenue is recognised in the Statement of Financial Position as a liability until spent, otherwise the revenue is recognised as income on receipt.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

Income tax

The incorporated association 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.

Critical Accounting Estimates and Judgments

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

Key judgment - Deferred income

On 29th June 2017 VACCHO received $5.4m from the Department of Health & Human Services to support capacity building of ACCHO's and Gathering Places within the Victorian Aboriginal community. VACCHO has not been provided specific details of the deliverables and outcomes of this funding. The terms and conditions for this funding have not been agreed. The Directors view is that VACCHO does not control these funds in accordance with AASB1004 and as a result the $5.4m funding has been deferred and recognised as a Liability (Grants in Advance) in the statement of financial position as at 30 June 2018.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Key estimates – Impairment

The entity assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number a key estimates.
No impairment has been recognised in respect of this financial year.

Property, Plant and Equipment

The entity has adopted AASB 116 - *Property, Plant and Equipment*, clause 30 - Cost Model, after recognition as an asset, an item of property, plant and equipment shall be carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Plant and Equipment

Buildings, Motor Vehicles, Office Furniture and Equipment and Plant and Equipment are carried at historical cost or fair value less, where applicable, any accumulated depreciation and impairment losses. All assets are depreciated over the estimated useful lives of the assets to the entity.

Property

Freehold land is at cost.

Depreciation

The depreciable amount of Buildings (but not freehold land), Motor Vehicles, Office Furniture and Equipment and Plant and Equipment are depreciated on a written down value (WDV) or a straight line basis over their useful lives to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Asset	Depreciation Rate	Method
Motor Vehicles	15 - 22%	Straight Line and WDV
Furniture & Equipment	15 - 100%	Straight Line and WDV
Building & Building Improvements	2 - 10%	Straight Line
Computer Equipment	25 - 40%	Straight Line and WDV

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit and loss.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments and other financial assets

Investments and financial assets in the scope of AASB 139 *Financial Instruments: Recognition and Measurement* are categorised as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Designation is re-evaluated at each financial year end, but there are restrictions on reclassifying to other categories.

The organisation's objectives are not aligned to acquiring financial assets for the purpose of trading; accordingly it does not hold financial assets classified as at fair value through profit or loss.

Recognition and Derecognition

Financial assets are recognised when the organisation becomes a party to the contractual provisions to the instrument. This is the equivalent to the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs.

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset.

Fair value through profit and loss

Financial assets are classified as at fair value through profit or loss (FVTPL) where the instrument is held for trading or it is designated as FVTPL. Financial assets are classified as held for trading if:

- It has been acquired principally for the purpose of selling it in the near term;
- On initial recognition it is part of a portfolio of identified financial instruments that the entity managed together and has a recent actual patter of short term profit taking.

Financial assets at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss is recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in other income.

Held-to-maturity investments, loans and receivables

Held-to-maturity investments have fixed maturities, and it is the entity's intention to hold these investments to maturity. Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Each asset category is carried at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when assets are derecognised or impaired, as well as through the amortisation process.

Available-for-sale investments

Available-for-sale financial assets include any financial assets not included in the above category. After initial recognition available-for-sale investments are measured at fair value with gains or losses being recognised as a separate component of equity until the investment is derecognised or until the investment is determined to be impaired, at which time the cumulative gain or loss previously reported in equity is recognised in income.

The fair value of investments that are actively traded in organised financial markets is determined by reference to quoted market bid prices at the close of business on the reporting date. The entity does not carry any investments that have no active market.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, that are transferred to the entity, are classified as finance leases.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortized on a straight-line basis over the life of the lease term.

Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

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 expect 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 corporate 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.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

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 current when: it is expected to be realised or intended to be sold or consumed in 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.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A liability is current when: it is expected to be settled in 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.

Trade and other receivables

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

Trade and other payables
These amounts represent liabilities for goods and services provided to the incorporated association 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.

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 interest. 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.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2018

NOTE 2: REVENUE AND EXPENSE ITEMS

	2018 $	2017 $
Significant Revenue and Expense items		
Revenue		
Grants and funding	10,689,736	8,966,432
Funds brought forward from prior year	326,620	1,620,328
Funds carried forward to next year		-
	11,016,356	10,586,760
Other income		
Sales income	325,374	306,894
Billable services and materials	12,205	10,380
Member contributions	0	10,940
Donations	0	15,045
Interest income	348,738	92,476
Other Revenue	7,954	255,948
	694,271	698,218
Other Expenses		
Audit Fee	19,665	19,110
Motor Vehicle	51,153	54,323
Consultants Fees	632,637	664,702
Finance Costs	2,360	1,916
	705,815	740,051
Office Expenses		
Occupancy Costs	205,041	135,442
Telephone & Internet Services	157,429	126,867
Postage, Stationery & Printing	179,158	104,035
Other Office and General Expenses	284,459	120,259
	826,087	486,603

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2018

NOTE 3: CASH AND CASH EQUIVALENTS

	2018 $	2017 $
Cash on Hand	915	103
Cash at Bank	11,362,115	10,915,440
Total Cash and cash equivalents	11,363,030	10,915,543

NOTE 4: TRADE AND OTHER RECEIVABLES

Current	2018 $	2017 $
Trade Receivables	1,065,740	1,497,598
Other receivables		
Funds receivable	58,921	32,772
Total current trade and other receivables	1,124,661	1,530,370

NOTE 5: FINANCIAL ASSETS

Financial assets at fair value through profit and loss	4,894,427	4,803,228
Movement in financial assets		
Balance at the beginning of the year	4,803,228	4,704,388
Fair value adjustment		6,535
Investment	91,199	92,305
Balance at the end of the year	4,894,427	4,803,228

The entity's investments in wholesale investments are classified as financial assets fairly valued through profit or loss.

NOTE 6: OTHER ASSETS

Prepayments	10,625	11,309
Other	0	822
	10,625	12,131

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2018

NOTE 7: PROPERTY PLANT AND EQUIPMENT

	2018 $	2017 $
Paintings and Artwork - at cost	53,243	53,243
Less: Accumulated Depreciation	-	-
Written Down Value	53,243	53,243
Motor Vehicles - at cost	241,822	241,822
Less: Accumulated Depreciation	(212,085)	(170,675)
Written Down Value	29,737	71,147
Computer Equipment & Software - at cost	467,952	309,142
Less: Accumulated Depreciation	(259,723)	(218,433)
Written Down Value	208,229	90,709
Furniture and Fittings - at cost	392,579	378,939
Less: Accumulated Depreciation	(322,895)	(317,281)
Written Down Value	69,684	61,658
Eye Health equipment - at cost	160,447	160,447
Less: Accumulated Depreciation	(160,367)	(160,367)
Written Down Value	80	80
Land and Buildings - at cost	6,773,702	6,763,751
Less: Accumulated Depreciation	(665,784)	(537,613)
Written Down Value	6,107,918	6,226,138
WIP - at cost	108,465	-
Written Down Value	108,465	-
Portable & ATTRA Devices – At Cost	28,985	-
Written Down Value	28,985	-
Total Written Down Value of Assets	**6,606,341**	**6,502,975**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2018

Movements in Carrying Amounts:

Movement in the carrying amounts for each class of property, plant and equipment:

2017	Paintings and Artwork	Motor Vehicles	Computer Equipment and Software	Furniture and Fittings	Eye Health Equipment	Land and Buildings	PORT&ATTRA Devices	WIP	Total
Opening Balance	**53,243**	**104,954**	**95,595**	**97,133**	**3,617**	**6,353,982**			**6,709,399**
Additions at cost			14,893	4,040					18,933
Disposals									
Depreciation Expense		-33,807	-19,625	-40,390	-3,537	-127,843			-225,356
Carrying amount at end year	**53,243**	**71,147**	**90,709**	**61,658**	**80**	**6,226,138**			**6,502,975**
2018									
Opening Balance	**53,243**	**71,147**	**90,709**	**61,658**	**80**	**6,226,138**			**6,502,975**
Additions at cost			158,810	13,640		9,950	28,985		211,385
Disposals		-20,622							-20,622
Depreciation Expense		-20,788	-41,290	-5,615		-128,170			-195,863
Project Cost WIP								108,465	108,465
Carrying amount at end year	**53,243**	**29,737**	**208,229**	**69,683**	**80**	**6,107,918**	**28,985**	**108,465**	**6,606,341**

NOTE 8: TRADE AND OTHER PAYABLES

	2018 $	2017 $
Trade Creditors and Accrued Expenses	1,025,734	503,277
PAYG Tax	81,324	72,484
GST	200,302	869,072
Other Creditors	72,498	76,328
Auspice Monies Held In Trust	321,290	212,133
Total Trade and Other Payables	1,701,148	1,733,294

NOTE 9: PROVISIONS

	2018 $	2017 $
Current Provisions		
Annual leave	373,900	341,136
Long-service leave	181,301	197,280
Total Current Provisions	555,201	538,416
Non-Current Provisions		
Long-service leave	82,599	94,255

NOTE 10: DEFERRED INCOME

Unearned Revenue	3,916,994	1,690,368
Grants in advance	6,165,816	8,168,742
	10,082,810	**9,859,110**

NOTE 11: CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Surplus after Income Tax

	2018 $	2017 $
Operating Surplus after income tax for the year	38,153	331,405
Non-cash flows in surplus after tax		
Depreciation	166134	225,356
Revaluation increment for financial assets		(6,535)
Loss on Disposal of property, plant and equipment	-	-
Changes in operating assets and liabilities		
(Increase) in trade and other receivables	406,530	(1,256,678)
(Increase)/decrease in other assets	(90,514)	40,950
(Decrease)/increase in trade and other payables	(32,146)	403,538
Increase/(decrease) in deferred income	223,701	6,098,932
Increase in employee benefits	(5,129)	61,727
Net cash provided by operating activities	**716,986**	**5,898,695**

NOTE 12: CONTINGENT LIABILITIES

As detailed in Note 7, the entity holds the building at 17-23 Sackville Street, Collingwood Vic 3066, in the Statement of Financial Position at $6,226,138. This acquisition took place in 2010 with government assistance of $3.95million. Under the terms of this facility, the contribution is only repayable to the Department of Health if and when the following takes place:

- Windup of VACCHO; or
- A change in the entity's strategic operations.

The incorporated association had no other contingent liabilities as at 30 June 2018.

NOTE 13: ECONOMIC DEPENDENCE

The entity is economically dependent on Commonwealth and State Government departments for its grant revenue. These grants funding sources require certain procedures for grant expenditure and acquittal. If grants are not expended and acquitted in accordance with the grantor's procedures, grantors can refuse to make further grants and request repayments of grants made.

NOTE 14: MORTGAGES, CHARGES OR SECURITIES AFFECTING THE PROPERTY OF THE ASSOCIATION

Capital Funding Agreement Mortgage of Land

The Department of Health under their Capital Funding Agreement established a security interest by way of mortgage on the VACCHO Head Office at 17-23 Sackville Street, Collingwood, Vic 3066.

No interest is payable on the mortgage and repayment is restricted to the provisions of the Capital Funding Agreement.

There are no other mortgages, charges or securities encumbering the property of the Association.

NOTE 15: KEY MANAGEMENT PERSONNEL COMPENSATION

Key management personnel
VACCHO has made the determination of key management personnel to include members of the Executive Board and/ or Senior Executive Group as they are the governing body responsible for the delivery of the unit's services.

The total of remuneration paid to key management personnel (KMP) of the entity during the year is as follows:

	2018	2017
	$	$
Aggregate Compensation	1,232,058	1,688,467
	1,232,058	1,688,467

NOTE 16: RELATED PARTY TRANSACTIONS

The following are related parties with VACCHO:

- Victorian Aboriginal Health Service
- Mallee District Aboriginal Services
- Gunditjmara Aboriginal Co-operative
- Wathaurong Aboriginal Health Service
- Dandenong & District Aborigines Co-operative Ltd
- Njernda Aboriginal Corporation
- Dhauwurd Wurrung Elderly & Community Health Service Inc
- Albury Wodonga Aboriginal Health Service
- Gippsland and East Gippsland Aboriginal Co-op

- Bendigo and District Aboriginal Co-op
- Windamara Aboriginal Co-op
- Kirrae Health Service
- Weenthunga Health Network
- Aboriginal Community Elders Service

The following transactions occurred with related parties:

	2018 $	2017 $
Payment for goods and services:		
Aboriginal Community Elders Services Inc	321	440
Bendigo & District Aboriginal Co- Op	128,253	0
Budja Budja Aboriginal Co	65,845	0
Dhauwurd Wurrng Elderly And Community Heath Service Inc	193,050	0
Gippsland & East Gippsland Aboriginal Co-op	2,316	2,387
Gunditjmara Aboriginal Corp.	357,660	155,051
Kirrae Health Service	129,089	68,354
Goolum Goolum Aboriginal Co-op	178,444	2,665
Wathaurong Aboriginal Health Service	165,000	3,082
Murray Valley Aboriginal Co-op	556	0
Ramahyuck District Aboriginal Co	127,377	0
Rumbalara Aboriginal Co-op	165,000	0
Mallee District Aboriginal Service	45,958	500,792
Weenthunga Health Network	0	436
Windamara Aboriginal Co-op	208,777	258,094
Njernda Aboriginal Corp	3,491	0
Total	1,771,137	991,301

	2018 $	2017 $
Sales for goods and services:		
Bendigo & District Aboriginal Co- Op	2,750	3200
Dandenong & District Aboriginal Cooperative Ltd	69,8334	76,358
Gunditjmara Aboriginal Corp.	69,927	55,272
Lake Tyers Heath & Children's services	215	0
Wathaurong Aboriginal Health Service	94,717	150,854
Murray Valley Aboriginal Co-op	64,490	0
Bubup Wilam Earning Learning	7,920	0
Healesville Indigenous Community Services Association	495	0
Weenthunga Health Network	11,996	9,042
Total	322,344	294,726

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

Receivable from and payable to related parties
The following table reflects the trade receivables from or trade payables with related parties at year end:

	2018 $		2017 $	
	Receivable	**Payable**	**Receivable**	**Payable**
Gunditjmara Aboriginal Corp.	9,247	-	19,168	-
Wathaurong Aboriginal Health Service	60,104	-	50,544	-
Njernda Aboriginal Co-op	-	-	-	3,491
Dandenong & District Aborigines Co-op Ltd	11,954		11,987	
Bendigo and District Aboriginal Co-op	-	-	-	926
Gipsland and East Gipsland Aboriginal Co-Op	-	-	-	1,697
Victorian Aboriginal Health Services Co-Op Ltd			2,774	
Bubup Wilam Earning Learning	23,576			
Albury Wodonga Aboriginal Health Service			1,800	
Windamara Aboriginal Co-Op				139,722
Total	104,882	_	86,274	145,836

Terms and conditions
All transactions were made on normal commercial terms and conditions and at market rates.

NOTE 17: EVENTS AFTER REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2017 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

NOTE 18: ASSOCIATION DETAILS

The registered office of the association is:
17-23 Sackville Street,
Collingwood Vic 3066

The principal place of business is at the registered office.

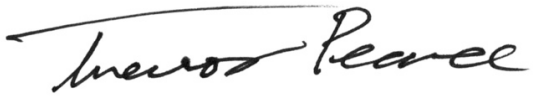
VICTORIAN ABORIGINAL COMMUNITY
CONTROLLED HEALTH ORGANISATION INC
A.B.N. 67498114972

PUBLIC OFFICER'S STATEMENT FOR YEAR ENDED 30th June 2018

In the officers' opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards – Reduced Disclosure Requirements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2018 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers



……
Trevor Pearce (Acting CEO VACCHO)

DATED: 17th September 2018

VICTORIAN ABORIGINAL COMMUNITY CONTROLLED HEALTH ORGANISATION INC
A.B.N. 67498114972

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee, the financial report as set out on pages 2 to 22:

1 Presents fairly the financial position of Victorian Aboriginal Community Controlled Health Organisation Incorporated as at 30 June 2018 and its performance for the year ended on that date in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Associations Incorporation Reform Act 2012*.

2 At the date of this statement there are reasonable grounds to believe that Victorian Aboriginal Community Controlled Health Organisation Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

John Mitchell

Suzie Squires

Dated this 17th day of September 2018

Crowe Horwath Vic
ABN 27 621 602 883

Member Crowe Horwath International

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Independent Auditor's Report to the Members of Victorian Aboriginal Community Controlled Health Organisation Inc.

Opinion

We have audited the financial report of Victorian Aboriginal Community Controlled Health Organisation Inc. (the Association), which comprises the statement of financial position as at 30 June 2018, the statement of 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 statement by the members of the committee.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with the *Associations Incorporation Reform Act* 2012 and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(a) giving a true and fair view of the Association's financial position as at 30 June 2018 and of its financial performance and cash flows for the year then ended; and

(b) complying with Australian Accounting Standards – Reduced Disclosure Requirements, the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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

Other Information

The members of the committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The members of the committee of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the ACNC Act and for such internal control as the members of the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the members of the committee is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members of the members of the committee either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.

Crowe Horwath Vic

CROWE HORWATH VIC

G. Robertson

GORDON ROBERTSON
Partner
Dated at Pakenham this 10th day of October 2018

VACCHO

VACCHO Annual Report 2017-2018

Victorian Aboriginal Community Controlled Health Organisation Inc.

The peak body for the health and wellbeing of Aboriginal people living in Victoria

RTO No: 20739