



RED LILY HEALTH BOARD
WORKING TOGETHER FOR BETTER HEALTH IN WEST ARNHEM



Annual General Meeting 2019 - 2020 Report



Chair's Report AGM 2020

Since last year's AGM, Red Lily Health Board have continued to manage the Jabiru-based Public Health Team under the Team Leadership of Alicia Smith. This team has branched out to include Gunbalanya in many programs and provide advocacy for the community.

COVID-19 has affected everyone's lives and Red Lily is not immune from the effects. While our plan to transfer Minjilang Health Centre has been delayed till March 2021, we are using this time wisely in fast-tracking the development of our corporate systems.

The Waruwu Health Centre transfer remains on track for 1 July 2021. This will be followed by Jabiru and Gunbalanya Health Centres over the following 2 years.

Red Lily joined with West Arnhem Regional Council and AMSANT to lobby NT Government for a new Health Centre building at Gunbalanya, with the backing of several other stakeholders, and we were successful in gaining a commitment to plan the build in the coming year.

Red Lily were successful in gaining a bigger Regionalisation grant to allow us to employ a Business Manager and Business Support Officer, which we have done including contracting them until 2023. This along with the same length contract for our Transition Manager ensures we have a sustainable approach to planning and development.

Red Lily have been able to assist West Arnhem communities with attracting funds to address issues such as Alcohol and Other Drugs and Suicide Prevention.

AMSANT continue to provide corporate support for Red Lily Health Board with financial management and Human Resource and recruitment support.

Red Lily Board meetings occur every second month over 2 days, in Jabiru. We also include the Alternate Directors at many of the meetings for training and development. Red Lily have engaged Australian Institute of Company Directors (AICD) to provide tailored governance training for Directors and Alternate Directors.

There have been 8 regular Board meetings since last AGM.

The table below is the record of attendance for Directors:

Cobourg Peninsular	Jabiru	Gunbalanya	Gunbalanya Outstations	Warruwi	Kakadu	Minjilang	Andrew Bell	Brian Stacey
6	7	8	8	6	4	8	2	2

The Red Lily Cultural Orientation program has been developed and is currently being presented to the staff at the four West Arnhem communities.

Our Transition Manager, Steve Hayes, remains with us and I wish to thank him for his commitment to our journey. Together with Brad Palmer as Business Manager, Liza Houghton as consultant, and Mrinal Dey as Business Support Officer, they are guiding us in our development to a mature Aboriginal Corporation.

I would like to thank our dedicated Red Lily Health Board Directors and Members, Red Lily Staff, AMSANT, Top End Health Service and the NT Government, NT PHN, KWAST and the Australian Government Department of Health for their continued support during the year.

Reuben Cooper

Red Lily Health Board Chair

19 November 2020



Transition Manager Report for AGM 2020

Recruitment & Staff Update

I have been employed in the Transition Manager position since September 2018 and am currently contracted until 30 June 2023.

We have recruited to two crucial positions of Business Manager (Brad Palmer) and Business Support Officer (Mrinal Dey). The Business Manager will be providing a regular report to address operational matters.

Liza Houghton remains as an invaluable consultant assisting Red Lily as it grows.

Community engagement

Community engagement continues at pace, with an emphasis on a collaborative approach with Top End Health Service (TEHS) managers including Dr Christine Connors. The recent focus has been for Minjilang, including staff, residents and stakeholders.

One of the most important pieces of work is the Red Lily Health Cultural Orientation program developed for Red Lily Health by Donald Christophersen and Dr Robyn Williams.

This is a program for new recruits at each of our 4 community sites and will provide participants with a detailed orientation to working in their community and our region. These visits have been led by the local Board Directors and could not have occurred without their input and assistance.

Mrinal collates and prepares a monthly Red Lily Newsletter which includes many of the activities and plans and is sent out to all stakeholders and placed on our website and social media.

Stakeholder Engagement

The Transition Managers and Red Lily staff have continued to build on relationships with local organisations in West Arnhem to keep them updated on RLHB Transition activities.

These include the West Arnhem Regional Council representatives at each of the communities, ALPA stores, GAC, Warnbi, Department of Chief Minister.

Since the commencement of service delivery at Jabiru, the Red Lily Public Health Team Leader has been attending local stakeholder groups as they have a local focus. I have focussed on broader organisational stakeholders in the West Arnhem region and the wider Top End area.

Transition planning

First services delivery commenced with the Jabiru-based Public Health Team in April 2019, and planning continues to transfer the Minjilang Health Centre by March 2021, followed by Warruwi 1 July 2021. We are having very productive relationships with Top End Health Service in planning for future transfers.

The Minjilang Health Centre transfer was delayed from 1 July 2020 due to the effects of COVID-19. The pandemic restricted travel and freight, so the Board and Steering Committee made the early decision to delay. This has allowed Red Lily to build, further develop and test our corporate structures such as risk management systems, staff intranet, HR systems, internet, website and social media platforms, policies and governance structures. The work done so far will help with our preparedness for accreditation and meeting required standards for operating a Health organisation.

Helpful consultations are continuing with other Aboriginal Community Controlled Health Organisations (ACCHOs), to assist with various aspects of detail in negotiating and understanding the resourcing required to provide a great health service for our communities. We have found great support from many including Katherine West, Mala'la, Miwatj and Sunrise. AMSANT have maintained a constant presence in support of our work and plans.

We also now receive direct funding from KWAST, NT PHN and NTG. The only funding grants channelled through AMSANT are the Commonwealth Department of Health and that process is currently under review.

Assistance for funding the Board to attend regular meetings continues to be provided by NT PHN and KWAST, covering travel and expenses.

AMSANT provide subsidised office space in Darwin for Red Lily staff, which we also pay via the Regionalisation grant.

Steve Hayes

Red Lily Health Board Transition Manager



Business Manager's Report for July 2019 - June 2020

Annual General Meeting, Thursday 19th November 2020

This year has been significant for Red Lily in that it was the first whole year in which services were provided consistently by the Organisation. The activities of the Public Health Team in Jabiru and Kakadu Homelands are possible because of funding from NT PHN under the Rural Primary Health Services program. This has proved very successful and gives everyone confidence to move forward in the plan to implement the NT Aboriginal Health Forum's Regionalisation agenda in terms of Pathways to Community Control.

In the course of the year, Red Lily received over \$1.3m to prepare to take responsibility for management of health service provision in the West Arnhem footprint whilst continuing to offer a range of health promotion and protection services in Jabiru/Kakadu Homelands. Whilst the negotiations continued toward the transfer of the first health centre to Red Lily, much needed to be done to create the necessary business and support systems that would enable the eventual workforce to work effectively (and happily). Capacity to achieve this goal was enhanced by the employment of a Business Manager and Business Support Officer (BSO) in January/February 2020.

Public Health Team

In 2019-2020, the Public Health Team provided services supporting the following goals;

To provide primary prevention health programs and promote health and wellness to the Aboriginal people of the West Arnhem region utilising a self-management framework, targeting

- Support for alcohol and other drugs (AOD) programs
- Healthy Lifestyles program support
- Engagement with youth via the Two Worlds Male and Female Youth programs
- Support for the Primary Health Care (PHC) Preventative Chronic Conditions (PCC) and Children programs
- Consumers in Homelands and town camps

Programs were affected by the COVID-19 pandemic and several activities had to be put on hold until a suitable time (training, planning and resource development/procurement occurred during the initial

downtime caused by the biosecurity zone lockdown) however, the Team's connections to the Jabiru/Kakadu community meant that they were uniquely positioned and integral in providing health promotion and health education for the people of Jabiru and Homelands during the early phases and this continues. Despite this, the Team were able to continue a range of services as planned.

AOD – Programs were significantly interrupted by COVID 19 related demands.

Healthy Lifestyles – Healthy Skin program completed across 16 homelands/camps. Family Walking Together Program.

Youth Programs – Breakfast Club. Stars Foundation Support. Daluk Day Out. Yellow Waters Youth Prog.

Preventative Chronic Conditions – Diabetes Remote Outreach Support.

Children's Programs – Families as First Teachers Support Program.

Homelands/Town Camps – Antenatal care support program.

Grants

Red Lily Health Board were successful in receiving several grants during the year. We received a Workforce Innovation Grant from NT PHN which is aimed at developing a continuous quality improvement framework that will be easy for staff to use. This was deferred until a later date due to COVID-19 (planned to be actioned in 2020-2021). Ernst & Young awarded Red Lily a grant to assess our readiness to support NDIS activities in the region. Again, this activity was deferred as a result of COVID-19 (planned to be actioned in 2020-2021). NT PHN provided a business support grant that enabled Red Lily to develop HR policy and procedures as well as implement a HR system. BDO are assisting Red Lily to develop our Strategic and Business Planning capacity using a NT Government Business Growth Program Grant. We were also able to auspice two grants by NT Government that allowed Minjilang to conduct several projects under the Suicide Prevention Action Plan.

Corporate Development

The following items describe the range of system and process developments that have been achieved.

- **Purchasing** – Developed purchase order forms and re-located to Red Lily (RL) Sharepoint site. BSO manages all RL P.O.'s.
- **Finance** – Assumed responsibility for MYOB book-keeping and provides bank account management with support of AMSANT team.
- **Website** – Re-developed Red Lily Health Service website
- **Sharepoint** – conducted analysis of potential business systems resulting in decision to focus on use of Sharepoint and Microsoft Teams to hold RL cloud-based data. Sharepoint site owner training completed.
- **HR** – secured PHN Business Support Grant to develop RL policies and HR system. Employed Project Officer and implemented 'Employment Hero'. Over 100 policy/procedure/template documents created. Retained services of IR lawyer to review RL Employment contracts.
- **IT** – Procurement process to identify IT support provider. 3-year contract secured.
- **Value for money** – Regular practice to secure NFP pricing e.g. Seek adverts/Communications hardware/Crocodile Hotel.
- **Quality Management Systems** – Developed a range of Registers in Sharepoint (with AMSANT support) e.g. Continuous Improvement; Risk Register; Asset Register; Incident Reporting; Conflict of Interest.

- **Grants** – Scanning of available grants and coordination of submissions. Secured several business support and health promotion grants. Developed Grant administration system and increasingly managing budgets.
- **Business Relationships** – Increasing number of accounts and lines of credit with suppliers in Red Lily's name. New SLA with AMSANT.
- **Social Media** – Developed and monitoring Red Lily presence on Facebook, Workplace, LinkedIn and Instagram platforms.
- **Accreditation** – Completed mapping exercise to equate RACGP and ISO9001 standards with NT PHN Clinical Governance Framework.
- **Stakeholder Engagement** – Produce monthly newsletter to keep stakeholders informed of RL activity. Support information sharing during community events e.g. Minjilang visit in February.
- **Administrative Support** – Registered Red Lily trading names with ASIC. Arranged Jabiru team First Aid Training, inclusive of new AED. Arrange Board members travel and accommodation for meetings. Take minutes of key meetings. Assist in arranging AICD Board Training sessions. Created Staff ID cards. Local Aboriginal artwork for the Jabiru offices. Procured, tested and using new interactive whiteboard in the Red Lily Boardroom.
- **Transition support** – participated in review and analysis of the Public Health Team, which was transferred in April 2019. Accompany, support and participate in transition related business meetings, with the Transition Manager, to maintain progress and provide support.

Future Activity

The main aim for 2020-2021 is

- to finalise all of the systems development to provide a sound operational base for existing staff and ensure a smooth transition and hearty welcome for staff who will transfer into Red Lily at the first transfer of undertaking to provide clinical health services
- further develop Clinical Governance infrastructure and systems,
- testing and feedback of systems functionality with existing staff, and
- enhancement of business planning to align with the Strategic Plan and incorporate the enlarging workforce.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION

ICN 7558

FINANCIAL REPORT

**FOR THE YEAR ENDED
30 JUNE 2020**

**RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558**

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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General Information

The financial report covers Red Lily Health Board Aboriginal Corporation (the Corporation) as an individual entity. The financial report is presented in Australian dollars rounded to the nearest dollar.

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

The Corporation is a corporation registered under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, incorporated and domiciled in Australia.

Principal place of business
14 Flinders St, Jabiru NT 0886, Australia

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
Directors' Report

Your directors present their report on the Corporation for the period ended 30 June 2020.

Date of Inception and Commencement of Operations

The Corporation was first registered with the Office of the Registrar of Indigenous Corporations on 26 June 2011. The Corporation commenced operations on 1 April 2019.

Director	Special Responsibilities	Appointed	Resigned
Reuben Cooper	Chair	26/05/2011	
Mary Djurundudu	Deputy Chair	26/05/2011	
Melanie Elgrebed		28/11/2016	21/11/2019
Steven Fejo		21/11/2018	
Sampson Henry		1/03/2012	
Rosemary Nabalwad	Secretary	26/05/2011	
Sandra Djandjul		21/11/2019	
June Nadjamerrek	Treasurer	28/11/2016	

Information on Corporation Secretary

Mr Stephen Hayes is and has been the Corporation Secretary since 3 September 2018.

Meetings of Directors

During the financial year, 8 meetings of directors were held. Attendances by each director were as follows:

Names	Number eligible to attend	Number attended
Reuben Cooper	8	7
Mary Djurundudu	8	6
Melanie Elgrebed	8	0
Steven Fejo	8	8
Sampson Henry	8	8
Rosemary Nabalwad	8	8
June Nadjamerrek	8	8
Sandra Djandjul	2	0

Principal Activities

During the year the principal activities of the Corporation were to:

- Provide health services to the residents and visitors of the West Arnhem Region,
- Plan and collaborate with all relevant stakeholders for the transition of West Arnhem

Review of Operations

The Profit of the Corporation for the financial year amounted to \$350,530 (2019: Loss \$5,076)

Events Subsequent to the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation in future financial years.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
Directors' Report (Continued)

Likely Developments and Expected Results of Operations

The Corporation expects to maintain the present status and level of operations.

Environmental Regulation

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

Indemnification of Officers

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

Proceedings on Behalf of Company

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

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

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2020 has been received and can be found on page 20 of the financial report.



.....
Reuben Cooper

Director

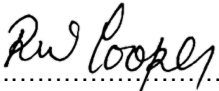
18.09.2020
.....

Dated

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
DIRECTORS' DECLARATION

The directors of the Corporation declare that:

- 1 In the opinion of the directors, the financial statements and notes, as set out on pages 5 to 19, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* (CATSI Regulations) and:
 - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements and the CATSI Regulations; and the Australian Charities and Not for profit Commission Regulation 2013: and,
 - (b) provide a true and fair view of the financial position as at 30 June 2020 and of the performance for the year ended on that date of the Corporation.
- 2 In the opinion of the directors, there are reasonable grounds to believe that the Corporation will be able to pay its debts when they become due and payable.



.....
Reuben Cooper

Director



.....
Sampson Henry

Director

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Revenue	2	<u>1,372,107</u>	<u>107,880</u>
Expenses			
Employee benefits expense	3 (a)	(676,499)	(93,336)
Motor vehicle expenses		(8,779)	(4,355)
IT expenses		(34,413)	(3,712)
Cleaning Expenses		(27,381)	(5,556)
Board/Governance Expenses		(15,890)	-
Repairs & Maintenance		(26,705)	(420)
Consultancy Fees		(32,750)	-
Travel & accommodation		(73,860)	-
Other expenses		(88,049)	(5,577)
Depreciation		(34,619)	
Interest Expenses		<u>(2,632)</u>	
		<u>(1,021,576)</u>	<u>(112,956)</u>
Profit (loss) before income tax		<u>350,530</u>	<u>(5,076)</u>
Income tax benefit (expense)		<u>-</u>	<u>-</u>
Profit (loss) for the period		<u>350,530</u>	<u>(5,076)</u>
Other comprehensive income for the year net of income tax		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>350,530</u>	<u>(5,076)</u>

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

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	417,725	107,809
Trade and other receivables	5	86,013	14,438
Other current assets	6	14,030	-
Total current assets		<u>517,767</u>	<u>122,247</u>
Non-current assets			
Property, plant and equipment	7	600	-
Right of use Assets assets	8	64,457	-
Total non-current assets		<u>65,057</u>	<u>-</u>
Total assets		<u>582,824</u>	<u>122,247</u>
LIABILITIES			
Current liabilities			
Trade and other payables	9	99,223	120,272
Provisions	10	54,996	7,051
Lease Liability	11	51,720	-
Total current liabilities		<u>205,939</u>	<u>127,323</u>
Non-current liabilities			
Provisions	10	19,837	-
Lease Liability	11	11,594	-
Total non-current liabilities		<u>31,431</u>	<u>-</u>
Total liabilities		<u>237,370</u>	<u>127,323</u>
Net assets		<u>345,454</u>	<u>(5,076)</u>
EQUITY			
Accumulated Funds			
Total equity	12	<u>345,454</u>	<u>(5,076)</u>

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

**RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020**

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2018	-	-
Loss for the year	(5,076)	(5,076)
Other comprehensive income	-	-
	<hr/>	<hr/>
Balance at 30 June 2019	(5,076)	(5,076)
Profit for the year	350,530	350,530
Other comprehensive income	-	-
	<hr/>	<hr/>
Balance at 30 June 2020	<hr/> 345,454	<hr/> 345,454

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

**RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Receipt of grants		902,796	158,750
Interest income		270	30
Other receipts		387,619	16,084
Payments to suppliers and employees		(980,169)	(67,055)
Net cash from operating activities		<u>310,516</u>	<u>107,809</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(600)	
Net cash used in investing activities		<u>(600)</u>	<u>0</u>
Cash flows from financing activities			
Proceeds corporate credit card			
Net cash from/(used in) financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash		309,916	107,809
Cash and cash equivalents at beginning of period		<u>107,809</u>	<u>-</u>
Cash and cash equivalents at end of period	4	<u><u>417,725</u></u>	<u><u>107,809</u></u>

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

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies

(a) Basis of Preparation

The financial statements cover Red Lily Health Board as an individual entity, incorporated and domiciled in Australia. The Corporation is an Aboriginal Corporation that was established under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and is a charity registered under the Australian Charities and Not-for-profits Act 2012.

The Corporation commenced operations on 1 April 2019.

The Corporation applies Australian Accounting Standards — Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards — Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB), the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-profits Commission Act 2012. The Corporation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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 stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on the same date at which the directors' declaration was signed.

New or amended Accounting Standards and Interpretations adopted

The entity has adopted AASB 16 during the current year. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

The financial report has been prepared in accordance with the following applicable Accounting Standards:

- AASB 101 - Presentation of Financial Statements
- AASB 107 - Cash Flow Statements
- AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 136 - Impairment of Assets
- AASB 1048 - Interpretation and Application of Standards
- AASB 16 - Accounting For Leases

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies (continued)

(b) Revenue recognition

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

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

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

Donations and bequests are recognised as revenue when received.

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

Revenue from services rendered is recognised in the income statement at the time when the services are performed.

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

(c) Income tax

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

(d) Cash and cash equivalents

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

(e) Trade and other receivables

Trade receivables are recognised at initial invoice amount less any provision for impairment and are generally due for settlement within 30 days of invoice.

Collectability of trade receivables is assessed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for impairment is made when there is objective evidence that the Corporation will not be able to collect all amounts due.

Assessment of the provision for impairment of receivables requires a degree of estimation and judgement. The level of the provision may be assessed by taking into account recent sales history, the ageing of receivables, historical collection rates and past experience of the debtor's payment record.

Other receivables are recognised at initial amount less any provision for impairment.

All receivables are classified as short-term and are accordingly measured at their initial amount and are not discounted.

(f) Property, plant and equipment

Property, plant and equipment is stated at historical cost, including costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, less depreciation and any impairment.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies (continued)

(f) Property, plant and equipment (continued)

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the Corporation 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.

Plant and equipment 3__7 years

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

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

(g) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Corporation prior to the end of the reporting period and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature trade and other payables are measured at their initial amount and are not discounted.

(h) Financial Instruments

(i) Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Company commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

(ii) Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost, or
- fair value through profit and loss

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses are taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies (continued)

(h) Financial Instruments (continued)

Financial Assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

on the basis of the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through other comprehensive income when it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the conditions of amortised cost and the fair value through other comprehensive income's measurement condition are subsequently measured at fair value through profit or loss.

The Company initially designates financial instruments as measured at fair value through profit or loss if

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings was documented appropriately, so the performance of the financial liability that was part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

(iii) Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies (continued)

(h) Financial Instruments (continued)

(iv) Impairment

At the end of each reporting period, the Corporation assesses whether there is any indication that individual assets are impaired. Where impairment indicators exist, recoverable amount is determined and impairment losses are recognised in profit and loss where the asset's carrying amount exceeds its recoverable amount. 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 an 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 to sell and value in use.

(i) Employee benefits

Short-term employee benefits

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

The Corporation's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Corporation classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Corporation's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

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

Retirement benefit obligations

All employees of the Corporation receive defined contribution superannuation entitlements, for which the Corporation pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's ordinary time earnings) to the employee's superannuation fund of choice. All contributions in respect of employee's defined contribution entitlements are recognised as an expense when they become payable. The Corporation's obligation with respect to employee's defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the undiscounted amounts expected to

be paid when the obligation is settled and are presented as current liabilities in the Corporation's statement of financial position.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
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NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies (continued)

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of expense. Receivables and payables in the statement of financial position are shown inclusive of GST. The net amount of GST recoverable from or payable to the Australian Taxation Office is included in other receivables or other payables in the statement of financial position.

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

Commitments and contingencies are disclosed net of the amount of GST.

(l) Economic Dependence

The Corporation is dependent on the Northern Territory Government for the majority of its revenue used to operate the Corporation. At the date of this report, the Board of Directors has no reason to believe the Northern Territory Government will not continue to support the Corporation.

(m) Provisions and Contingencies

The Corporation is unable to determine whether or to what extent a contingent liability may exist in relation to the claims by the debtor and no amount is acknowledged by the directors in relation thereto.

Recoveries from the debtor or payments arising from the counter claims will be offset in the year that these are resolved as a write back against the provision for impairment.

(n) Critical accounting judgements, estimates and assumptions

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

(o) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the company are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. The interest expense is calculated using the interest rate implicit in the lease and is included in finance costs in the statement of profit or loss and other comprehensive income. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely the company will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
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NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 1 Significant accounting policies (continued)

(p) Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
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NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

	2020	2019
	\$	\$
Note 2 Revenue		
Revenue from (reciprocal) government grants and other grants		
Grant funding received during the year	813,606	158,750
Grant Income Others	89,191	
Amounts carried forward to future years (Unexpended)	-	(81,422)
Amounts brought forward (Unexpended in Prior year)	81,422	-
	<u>984,218</u>	<u>77,328</u>
Other income		
Interest	270	30
Recoupment	314,492	30,522
Sundry Income	73,126	
	<u>387,889</u>	<u>30,552</u>
Total revenue	<u>1,372,107</u>	<u>107,880</u>
Note 3 Expenses		
(a) Employee benefits expense		
Salaries and wages paid during the period	529,864	72,539
Accrued salaries and wages	20,309	5,682
Employee leave provision expense	47,945	7,051
Superannuation	49,478	6,831
Workers Compensation	9,066	1,233
Long Service Leave	19,837	
	<u>676,499</u>	<u>93,336</u>
Note 4 Cash and cash equivalents		
Cash and bank balances	417,725	107,809
	<u>417,725</u>	<u>107,809</u>
Note 5 Trade and other receivables		
Current		
Trade receivables	86,013	9,273
Other debtors	-	5,165
	<u>86,013</u>	<u>14,438</u>
Note 6 Other current assets		
Prepayments	14,030	-
	<u>14,030</u>	<u>-</u>

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
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NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

	2020	2019	
	\$	\$	
Note 7 Property, plant and equipment			
Plant and equipment			
At cost	600	-	
Less accumulated depreciation	-	-	
Total plant and equipment	<u>600</u>	<u>-</u>	
Total property, plant and equipment	<u>600</u>	<u>-</u>	
Note 8 Right of use asset			
(a) Right of use asset at cost	99,076	-	
Less: accumulated depreciation	<u>(34,619)</u>	<u>-</u>	
Total Right of use asset	<u>64,457</u>	<u>-</u>	
(b) Right of use asset Reconciliation			
	Building	Motor Vehicle	Total
	\$	\$	\$
Carrying value at the beginning of the year	68,118	30,958	99,076
Addition	-	-	-
Disposal	-	-	-
Depreciation	<u>(12,810)</u>	<u>(21,809)</u>	<u>(34,619)</u>
Carrying value at year end of the year	<u>55,308</u>	<u>9,149</u>	<u>64,457</u>
	2020	2019	
	\$	\$	
Note 9 Trade and other payables			
Current			
Trade creditors	67,192	26,873	
Sundry payables and accrued expenses	32,031	11,981	
GST payable	-	(4)	
Unexpended grants	-	81,422	
Total trade and other payables	<u>99,223</u>	<u>120,272</u>	
Note 10 Provisions			
<i>Current Provision for employee benefits:</i>			
Annual leave	54,996	7,051	
<i>Non current Provision for employee benefits:</i>			
Long service leave	<u>19,837</u>	<u>-</u>	
	<u>74,833</u>	<u>7,051</u>	
Note 11 Lease Liability			
(a) Current	41,980		
Non current	<u>21,333</u>	<u>-</u>	
	<u>63,313</u>	<u>-</u>	
(b) Reconciliation of Lease Liability			
	Building	Motor Vehicle	Total
	\$	\$	\$
Balance at the beginning of the year	68,118	30,958	99,076
Less: Total payments	(25,584)	(12,810)	(38,394)
Interest	<u>1,755</u>	<u>877</u>	<u>2,632</u>
Balance at the end of the year	<u>44,289</u>	<u>19,025</u>	<u>63,314</u>

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ICN 7558
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

	2020	2019
	\$	\$
Note 12 Accumulated funds		
Total at the beginning of year	(5,076)	-
Net profit for the year	350,530	(5,076)
Total at the end of the year	345,454	(5,076)

Note 13 Reconciliation of cash flows from operating activities

Net Profit/ (Loss) before Tax	350,530	(5,076)
Adjustment for:		
Depreciation	-	-
Working capital:		
(Increase)/ Decrease in Accounts receivable	(71,575)	(14,438)
(Increase)/ Decrease in Other receivable	(14,030)	-
Increase/ (Decrease in accounts payable and other payables)	(21,049)	120,272
Increase/ (Decrease) in employee provisions	67,783	7,051
Increase/ (Decrease) in Right of use Assets	(1,143)	-
Net cash generated by operating activities	310,516	107,809

Note 14 Key management personnel compensation and other related party transactions

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

No remuneration paid to KMP of the Corporation during the year ended 30 June 2020

The Transition Manger of the Corporation is employed and remunerated by a related party. No costs are levied for his services. Directors receive no remuneration for their services.

Note 15 Related party transactions

Related parties of the Corporation where transactions occurred during the year are: Aboriginal Medical Services Alliance Northern Territory Aboriginal Corporation

	2020	2019
	\$	\$
Balances at the year end are as follows:		
Amounts receivable included in trade and other receivables	86,013	14,438
Amounts payable included in trade and other payables	18,580	-
Transactions that occurred during the year are as follows:		
Rent Contribution Income	13,836	-
Income representing recoupment of employee costs	215,025	30,522
Repairs & Maintenance	18,362	-
Consultancy Fees	18,000	-
Motor Vehicle related Costs	14,325	-
Travel	14,104	-
Other Expenditure	34,676	-

Insurance costs related to Red Lily Health Board Aboriginal Corporation were borne by Aboriginal Medical Services Alliance Northern Territory as part of auspiced grant funding received by Aboriginal Medical Services Alliance Northern Territory to facilitate the establishment of Red Lily Health Board Aboriginal Corporation

There were no other related party transactions in 2020.

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
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NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2020

Note 16 Events occurring after the reporting date

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

Note 17 Contingent liabilities and assets

There are no contingent liabilities or assets at 30 June 2020 or 30 June 2019.

Note 18 Commitments

The corporation had no contingent liability as at 30 June 2020 (30 June 2019 : Nil)

Note 19 Financials and Risk Management

The corporation's Financial instruments comprise cash and cash equivalents, accounts receivable and accounts payable.

The carrying amounts for each category of financial instruments, measured in accordance with AASB9:

Financial Instruments as detailed in the accounting policies to these financials statements, are as follows:

	2020	2019
	\$	\$
<i>Financial assets</i>		
Financials assets at amortised cost		
- cash and cash equivalent	417,725	107,809
- Trade and other receivable	86,013	14,438
Total financial assets		
<i>Financial liabilities</i>		
Financial liabilities at amortised cost		
- Trade and other payable	99,223	38,854
- Lease	63,313	-
Total financial liabilities		

RED LILY HEALTH BOARD ABORIGINAL CORPORATION
ABN: 997 698 96975

DECLARATION OF INDEPENDENCE BY C TAZIWA TO THE DIRECTORS OF RED LILY HEALTH
BOARD ABORIGINAL CORPORATION

As auditor of Red Lily Health Board Aboriginal Corporation For the period ended 30 June 2020,
I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit

This declaration is in respect of Red Lily Health Board Aboriginal Corporation during the
period.



C Taziwa
Partner

BDO Audit (NT)

Darwin, 24th September 2020

INDEPENDENT AUDITOR'S REPORT

To the directors of Red Lily Health Board Aboriginal Corporation

Opinion

We have audited the financial report of Red Lily Health Board Aboriginal Corporation (the Corporation), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the directors' declaration.

In our opinion the accompanying financial report of the Corporation, is in accordance with the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, including:

- (i) Giving a true and fair view of the Corporation's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards

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 Corporation in accordance with the auditor independence requirements of the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 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 directors are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the directors report, 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.



If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 directors for the Financial Report

The directors of the Corporation are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, and for such internal control as directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Corporation or to cease operations, or has 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 (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A stylized, handwritten signature of the letters 'BDO' in black ink.

BDO Audit (NT)

A handwritten signature in black ink, appearing to be 'C Taziwa'.

C Taziwa
Audit Partner

Darwin, 24 September 2020