



# Annual Report

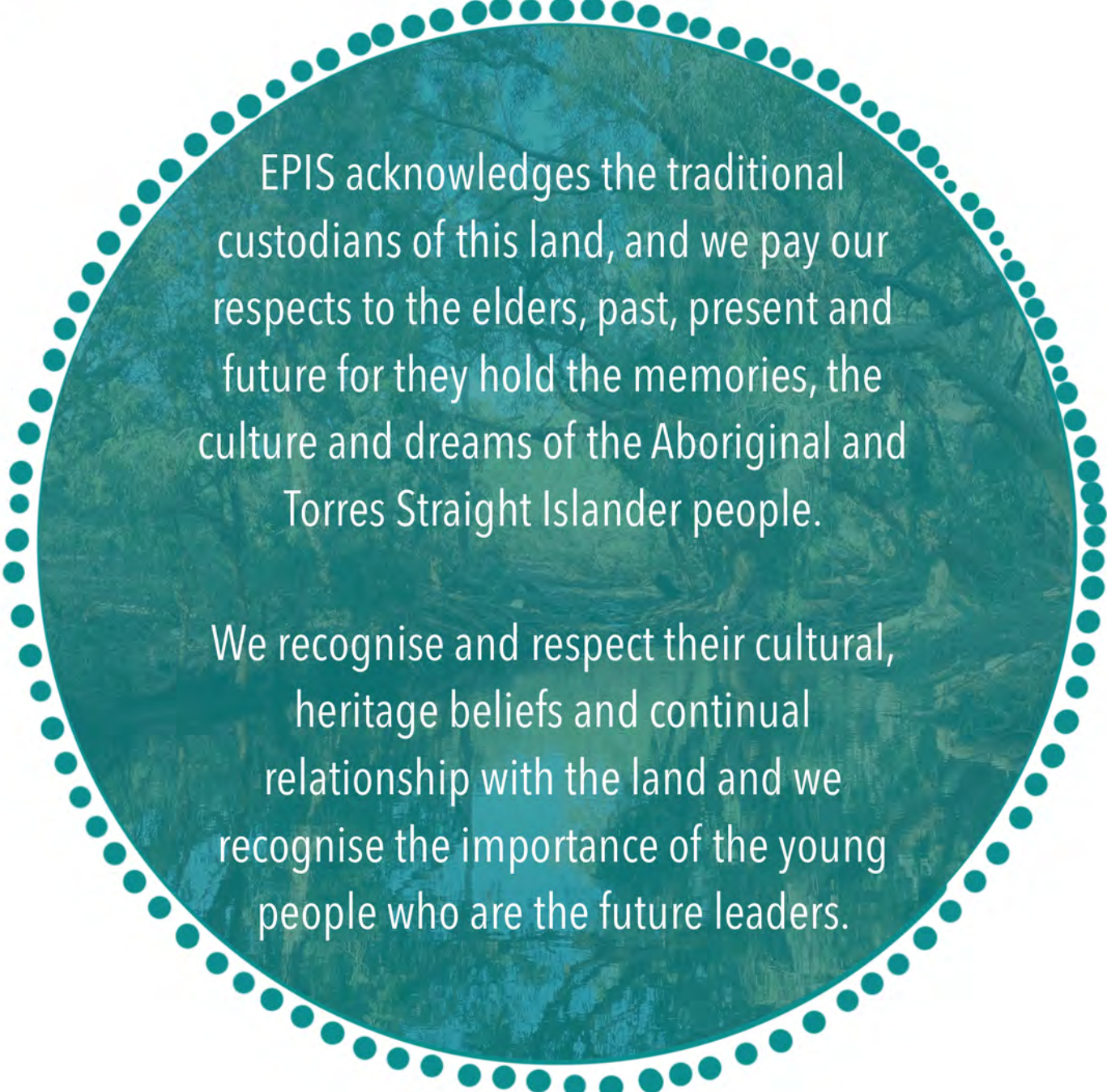
## 2020 - 2021



# Contents

1. Acknowledgement
2. Vision, Mission, Purpose
3. Our Values
4. Strategic Plan
5. Organisational Structure
6. Locations
7. Elders Assisted Living Village
- 8-9. Desert/Flexible Respite
10. About Us
11. CHSP Services
12. HCP Services
13. NDIS Services
- 14 - 16. Team EPIS
- 17 - 18. EPIS Board
- 19- 22. CEO Report
- 23 - 24. Chair Report
25. Annual Financial Statements
26. Supporters






EPIS acknowledges the traditional custodians of this land, and we pay our respects to the elders, past, present and future for they hold the memories, the culture and dreams of the Aboriginal and Torres Straight Islander people.


We recognise and respect their cultural, heritage beliefs and continual relationship with the land and we recognise the importance of the young people who are the future leaders.

## Our Purpose



To care for and support individuals to live their best possible life.

## Our Mission



To deliver trusted services tailored to individual needs.

## Our Vision



Supporting individuals to live in a familiar environment, surrounded by familiar people, in a context that fundamentally feels right to them

# Empathy

We respond to the needs of others; we are motivated by a desire to make a positive difference

# Integrity

Our actions are grounded in an environment of honesty, respect for culture and strong moral principles.

# Collaboration

We work openly and honestly together to meet the needs of our clients, community and each other

# Respect

We build support and trust through a mutual understanding and expectation of shared respect

# Our Values

# Strategic Plan 2021 - 2026

## Purpose

To care for and support individuals to live their best possible life

## Mission

To deliver trusted services tailored to individual needs

## Vision

Supporting individuals to live in a familiar environment, surrounded by familiar people, in a context that fundamentally feels right to them

## Values

Respect, Empathy, Integrity, Collaboration



Decision-making is supported by accurate and up-to-date information



People focused service delivery



Future proof the organisation



Financially sustainable and appropriately resourced



Each person is unique and by doing our part collectively we will achieve our vision



Organisational Capability

## Our focus for 2021

### FINANCIAL

- Continue to build a 'gold standard' service [BAU]
- Fulfill contractual obligations to generate steady revenue [BAU]

### INNOVATION

- Develop a 30 bed, culturally appropriate Aged Care Residential Facility in Newman co-designed with the EPIS clients
- Obtain Aged Care Standards Accreditation
- Refurbish and open a culturally appropriate assisted living village co-designed with EPIS clients

### SERVICE DELIVERY

- Embed core contracted services through continuous improvement [BAU]

- Map out, develop and introduce a culturally appropriate comprehensive aged care service in Newman including a Palliative Care service
- Develop the Tom Price service including the Day Centre Facility

### PEOPLE

- Solidify the Phase 2 Realignment [BAU]
- Develop career plans for staff

## Our focus to 2024

### FINANCIAL

- Renegotiate contracts to ensure a better 'fit for service'
- Compliance with Financial Audit

### INNOVATION

- Explore commercial opportunities to minimise financial risks
- Review Head Office premises including a training room

### SERVICE DELIVERY

- Explore opportunities for expansion to other areas
- Expand NDIS services
- Obtain NDIA Accreditation

### PEOPLE

- Re-investing in staff
- Form strategic links with Universities to become a placement option for students
- Invest in staff professional development

## Our focus to 2026

### FINANCIAL

- Achieve annual turnover of \$7.5m

### INNOVATION

- Explore commercial opportunities to minimise financial risks

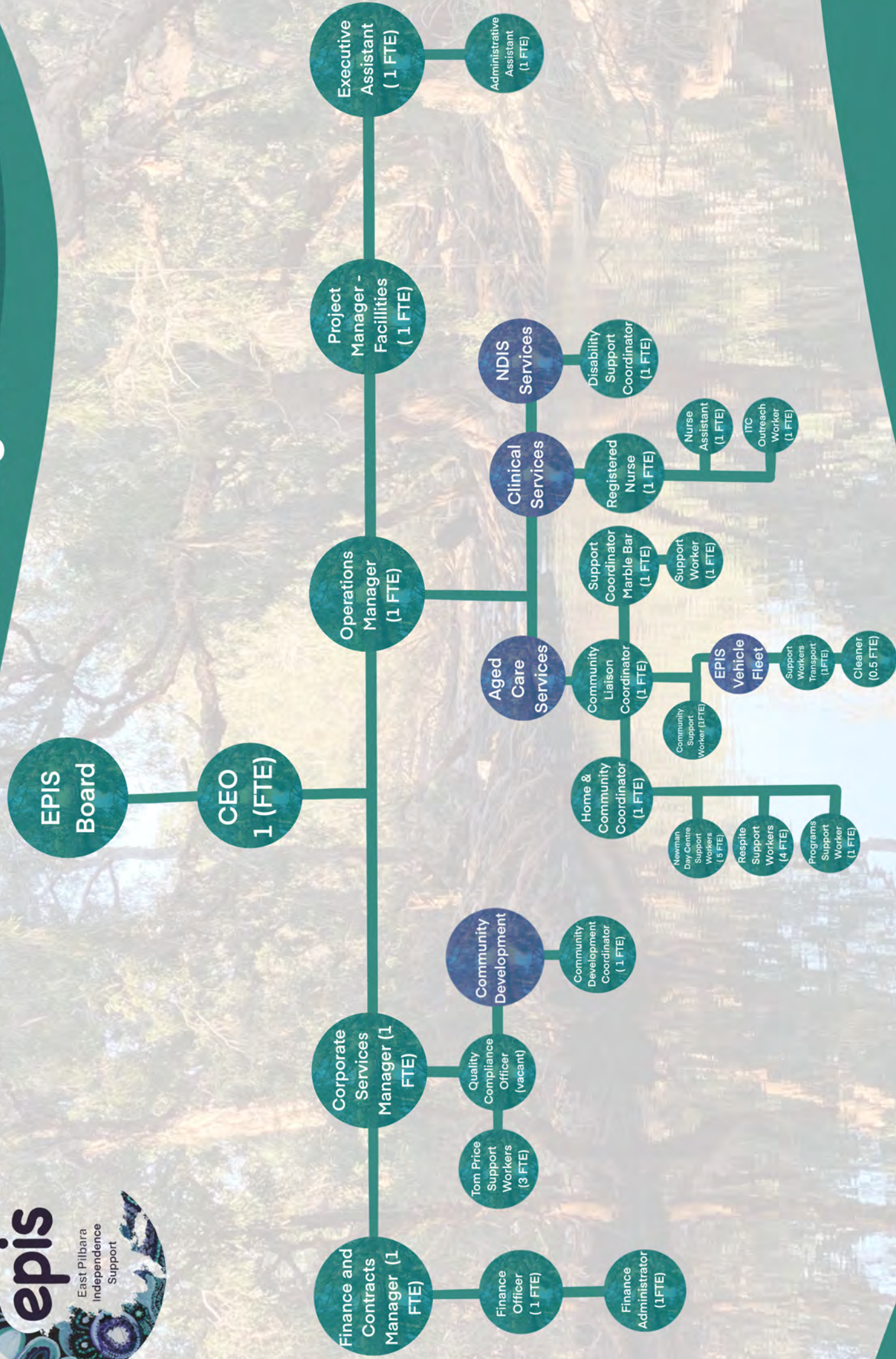
### SERVICE DELIVERY

- Provide a broader range of services to a highly competitive standard

### PEOPLE

- service the workforce





# Locations



## Newman Head Office

702 Les Tutt Drive, Newman  
PO Box 624, Newman WA 6753

Ph: (08) 9175 5179

## Newman Day Centre

702 Les Tutt Drive, Newman  
PO Box 624, Newman WA 6753

Ph: (08) 9175 1666

## Marble Bar Day Centre

Lot 19 Francis Street, Marble Bar  
PO Box 102, Marble Bar 6760

Ph: (08) 9176 1060

## Tom Price Day Centre

32 Wattle Street, Tom Price  
Tom Price WA 6751

Ph: (08) 9189 2260

# Newman Elders Village

EPIS Inc. have partnered with The Pilbara Development Commission (PDC) and BHP, along with other stakeholders including Roy Hill Mining and Ranger Drilling, to develop an assisted living Elders' Village in Newman. BHP have gifted two blocks of four 2X1 apartments that are situated adjacent to each other in East Newman. The refurbishment of the apartments is funded through the PDC Town Based Reserves project. The village has been co-designed with the Elders currently living in Parnpajinya Community to ensure the village has all of the elements included in both the building and the landscaping that the elders requested to support their cultural requirements. The village will be a secure gated village and the clients, supported by an EPIS staff member, will have control over who is able to enter. The village is scheduled to be opened in 2022.



# Desert/Flexible Respite

Desert / Flexible Respite trips enable clients to spend time away on country trips, or trips to the ocean, towns and cities dependent on the client group requirements and choice.

Due to the Coronavirus (COVID 19) pandemic, there were less Desert / Flexible Respite trips with a trip to Perth to attend the Songlines Exhibition at the Western Australian Museum Boola Bardip in July and Karratha during November.

The second half of the financial year were on country trips to Karlkurlu Karlkurlu, (Kalamity National Park) in April and painting and fishing at Running Waters in May.

EPIS acknowledge the collaboration with Martumili Art Centre supporting artists to paint on country and Mark Keogh providing great support to EPIS staff and clients with the off road and camping trips and would like to take this opportunity in thanking them working with EPIS in the successful respite events.







## EPIS Inc. - About Us

Since East Pilbara Independence Support (EPIS) Inc. opened in 2000, it has provided care and support services to the most vulnerable and frail members of Newman and neighbouring communities. Today EPIS delivers entry level aged care and disability services to people of all ethnicities, cultures and walks of life. EPIS operates as a not-for-profit organisation that provides culturally appropriate and high-quality services to people living in communities across the Shire of East Pilbara and Shire of Ashburton, including Newman, Tom Price, Marble Bar, Warralong, Wakathuni, Bellary and Paraburdoo. EPIS also provides services to the people of the Western Desert communities at the Newman site.

The primary role of EPIS is to provide person-centred care by delivering services based upon understanding and assisting clients to live according to their own abilities, specific needs, and family and community support. In addition, EPIS works in creating conditions where an appropriate degree of independence is achieved and provides advocacy support for clients in need of assistance.

EPIS plans to continue working within the community to deliver innovative and sustainable services to support independence and improve quality of life outcomes for clients and their families.



# EPIS Inc.- Commonwealth Home Support Program (CHSP)

## Services Provided to Clients

Services delivered in Newman, Tom Price, Paraburdoo, Wakathuni,  
Bellary, Marble Bar and Warralong

Eligibility Criteria: Aged 65 years and older with the exception of Aboriginal and Torres Strait Islander people who are eligible for services at 50 years and older

### Services available includes:

**Services can be delivered in your home and /or in the EPIS Day Centres**

- **Personal Care**

*Support with personal hygiene, for example showering, personal grooming*

- **Domestic Assistance**

*Support with housework and laundry, grocery shopping etc*

- **Transport**

*To and from medical appointments, bank, Centrelink etc*

- **Food Services**

*Support and education in food preparation either in your home or at the day centre*

- **Social Support-Group**

*To prevent social isolation*

- **Social Support-Individual**

*Support to attend appointments and meetings*

- **Carer Support Short Term Respite (1-2 Days only)**

*Nyabalee House or Daniels Drive in Newman*

*Both respite houses are comfortable and provide meals and care 24/7*

- **Desert/Flexible Respite (5 days approx.)**

*On country trips or trips to the ocean and towns / cities for clients, dependent on the client group requirements*

- **Nursing Services - Newman only**

*Clinical Assessment*

*Wound / Skin Care Management*

*Stoma Care*

*Medication Management-Oral and sub-cutaneous only*

*Case Management and Care Coordination - Escalation, when required, is to GP or Newman Hospital*

- **EPIS can provide you with support to apply for these services.**

**For all enquiries please call  
(08) 9175 5179**



# **EPIS Inc.- Home Care Package(HCP) Services Provided to Clients**

**Services delivered in Newman, Tom Price, Paraburdoo,  
Bellary, Wakathuni, Marble Bar and Warralong**

**Centre Based Day Care available in Newman, Tom Price and Marble Bar**

**Eligibility Criteria: Aged 65 years and older with the exception of Aboriginal and Torres Strait  
Islander people who are eligible for services at 50 years and older**

## **Services available includes:**

**Services can be delivered in your home and /or in the EPIS Day Centres**

- Clients are assessed by the Aged Care Assessment Team (ACAT) and a care plan is developed with the client that supports restorative care to promote ongoing independence and self-determination where possible.**
- EPIS can provide the services specified for you in your approved care plan and advocate and support you when a plan review is required.**
- EPIS can support you through the application process for these services.**

**For all enquiries please call  
(08) 9175 5179**



# **EPIS Inc.- National Disability Insurance Scheme (NDIS) Services Provided to Clients**

Services delivered in Newman, Tom Price, Paraburdoo,  
Bellary, Wakathuni, Marble Bar and Warralong

Centre Based Day Care available in Newman, Tom Price and Marble Bar

EPIS Respite Houses are available in Newman

**Eligibility Criteria:** All age groups with a disability who have been  
approved by the NDIA for a NDIS Care Package.

## **Services available includes:**

**Services can be delivered In your home and /or In the EPIS Day Centres or In the community as required.**

- **Clients are assessed by a NDIS Disability Assessment team and a care plan is developed with the client that supports restorative care to promote ongoing independence and self-determination where possible.**
- **EPIS can provide you with Support Coordination and Plan Management and EPIS staff can deliver the services identified in your plan to promote your independence, social inclusion and self-determination where possible.**
- **EPIS can provide the services specified for you in your approved care plan and advocate and support you when a plan review is required.**
- **EPIS can support you through the application process for these services.**



**For all enquiries please call  
(08) 9175 5179**

# Team EPIS



Vicki Kershaw

Chief Executive Officer



Juan Andrade

Corporate Services Manager



Sue White

Finance and Contracts Manager



Rose Van Keppel

Operations Manager



Helen Medlen

Finance Admin



Elina Losaki

Finance Officer



Eva Rodrigo

Administration Officer



Nicola Lake

Executive Assistant

# Team EPIS



**Damian Bastick**

Support Coordinator



**Leka Kore**

Home & Community Care  
Coordinator



**Selena Casey**

Community Development Coordinator



**Mikeely Warrener**

Program Support Officer



**Miguel Vargas**

Community Support Worker



**Tupou Fifita (Bou)**

Support Worker



**Alex Tapera**

Outreach/Support Worker



**Andrea Tapera**

Assistant in Nursing



**Tim Meagher**

Registered Nurse

# Team EPIS



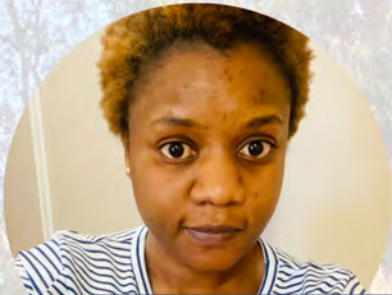
**Dorothy Malupi**

Support Worker



**Melanie Riddet**

Support Worker



**Grace Mpundu**

Support Worker



**Annie Iddon**

Support Worker



**Karen O'Sullivan**

Support Worker



**Vee Torres**

Support Worker



**Cecilia Parker**

Support Worker

# EPIS Board



Arina Aoina

Chair

First generation New Zealand born Samoan living in Western Australia for 40 years, the last 7 years in a remote Indigenous community in the Kimberley.

Strong Family and Domestic Violence advocate for over 30 years focussed on maximising the safety of women and protection of children/young people on state and national levels.

Arina is committed to increasing the overall wellbeing and safety of individuals, families and communities, both Indigenous and Non - Indigenous.



Jeremy Edwards

Deputy Chair

Jeremy is a skilled Local Government practitioner with 30 years' experience in senior and executive management roles in both metropolitan and regional areas throughout Western Australia. Jeremy has a community oriented approach and is committed to enhancing peoples quality of life, he has proven Leadership and strong Governance skills along with a sound understanding of strategic frameworks in the not for profit and government environment. Jeremy was appointed to the board in 2019 and took over the role as Vice Chairperson in 2020. Jeremy holds qualifications in the form of a Graduate Certificate in Management from Deakin University, a Master of Business and Leadership from Curtin University and is a Fellow of Leadership WA. Jeremy currently holds the position of Chief Executive Officer at the City of Swan.



Lisa Clark

Board Secretary

Lisa is currently the Executive Manager of Customer and Community Services with the Shire of East Pilbara, and has a career leading public policy development and programs in both State and Local Government for over two decades. A skilled engager, she is experienced in addressing complex and contentious community issues, attracting divergent views.

Lisa is a current MBA candidate at University of Sydney, holds a Master of Social Science, Bachelor of Arts (Psychology), Graduate Certificate Management, Certificate Financial Accounting, and Diploma of Project Management. Lisa is also a Fellow of Leadership WA.

# EPIS Board



**Denise Rowe**

Board Member

NZ born and educated. Australian resident since the early 1980's. Worked across the Arts and Educational sectors within the Australian Film Industry at Big Shell Films and more recently Early Childhood Education within Steiner Education and Childcare. Currently Gallery Officer at Martumili Artists here in the Pilbara.



**Rick Post**

Board Member

Rick Post has been working in Insurance & Risk Management since 1980, firstly at SGIO where he was a Regional Manager at the Goldfields office, then more recently at Centrewest Insurance Brokers as a Senior Insurance Broker. Since 2013 Rick has been Managing Director of this successful business & has been involved in several successful negotiations & acquisitions of Insurance Brokers.

Rick has been a Director of Steadfast Group for 2 years from 2010 & assisted in their preparation for public listing in 2013 & remains on the Steadfast Foundation Board



**Allan Giles**

Board Member

Allan was born and raised in country WA and is a trade qualified Builder/Carpenter with Project Management experience, and has a passion for the elderly.

Allan has worked throughout the North West in wide and varied roles including Mining, Aged Care, Schools, and Building and has been on various sporting club committees.

Allan is culturally aware of the needs of the clients at EPIS.



**Vicki Kershaw**

Chief Executive Officer

Vicki joined EPIS Inc in March 2020 as the CEO and has significant experience including leadership, governance, portfolio, contract and project management and a strong background and knowledge of community health service development. Vicki started her career as a clinician then progressed to health service development and funding, and has also worked in an advisory capacity at government level. As a proud Maori who has worked for many years in the New Zealand health industry she moved with her husband to Newman in July 2017 to be part of their grandson's lives and is excited to be working toward reducing inequalities in the aged care and disability sector here in the Pilbara.

# CEO Report



## Vicki Kershaw Chief Executive Officer

The 2020 and 2021 year has been yet another of challenges and opportunities as we mitigate the risk of COVID-19 impacting on the clients, staff and business. During 2020 EPIS continued to deliver services to clients by ensuring all staff understood the procedures required in a pandemic environment. The addition of an environmental clean for all vehicles and facilities consistently while delivering services required additional staff and additional cost to maintain the cross infection control in all vehicles and facilities. Staff and clients required ongoing education on hand hygiene and other cross infection preventative measures. The state government policies and procedures have successfully kept the virus out of the Pilbara and the wider region of WA. One impact of not having the high infection rate of other states, is the lack of urgency in the general population to be vaccinated. This is now creating a risk to clients when the state does open the borders. If the staff are 100% COVID-19 vaccinated and this is a requirement of any new staff. Working with Puntukurnu Aboriginal Medical Service (PAMS) clinical team to educate the clients on the need for vaccination has been a successful strategy with many of the EPIS clients agreeing to vaccination. There is still a small percentage who are choosing not to be vaccinated and these people will be at risk when the borders are open. EPIS and PAMS staff worked closely together to ensure all people who wanted vaccinations were transported and supported to get to the RFDS vaccination clinic at Martumilli in Newman.

## Newman Assisted Living Elders Village

EPIS has been contracted by the Pilbara Development Commission (PDC) to provide an assisted living village for Elders currently living in Parnpajinya Community. As part of this project, EPIS has employed a Community Development Co-ordinator to work with people who currently live in Parnpajinya community, to ensure they have access to all of the supports and services they are eligible to receive and as they move either into social housing in Newman or, once completed, the assisted living village, are successful tenants and achieve their self identified life outcomes. BHP have transferred eight apartments to EPIS for the assisted living elders' village and the PDC are funding the refurbishment of the apartments. EPIS is actively looking for funders to complete the culturally designed landscaping.

During December 2020 EPIS worked with the PDC appointed architects, The Fulcrum Agency, and the elders residing in Parnpajinya to co-design the refurbishment and landscaping of the eight apartments to ensure the facilities would meet the cultural requirements of the elders but also meeting compliance for disability access. The elders that have been involved in the co-design process are invested in the project and continue to be consulted and updated on progress and expected completion dates.

## Residential Aged Care Facility

EPIS submitted an application to the final round of the Aged Care Approval Round (ACAR) for funding to build a 30 bed residential aged care facility in Newman. The application was unsuccessful although the need for a facility to provide care for the elderly here in Newman is evidence based. EPIS acknowledges the 18 month time frame from build to bed ready was a significant challenge. EPIS is continuing to work in the background with the Shire of East Pilbara to identify a suitable block of land for a residential aged care facility. Once a suitable block of land has been identified EPIS will enter into a co-design process with The Fulcrum Agency and the elders in Newman to ensure the plans for the residential aged care facility is culturally acceptable. EPIS and The Fulcrum Agency are also considering conducting social impact research and report to support the current evidence on the need for a comprehensive aged care service for the East Pilbara and Western Desert regions.

## 2020 - 2021 Contracts

During the 2020 2021 year EPIS delivered the Commonwealth Home Support Program (CHSP), Home Care Packages (HCP), Silver Chain Nursing, Integrated Team Care (ITC), National Disability Insurance Scheme (NDIS), the BHP funded COVID-19 Isolation House and entered into a five year contract with the Pilbara Development Commission (PDC) to provide wrap around services for the Parnpajinya transition project.

The services delivered through the CHSP agreement are:

- CHSP Personal care
- CHSP Transport
- Cottage Respite
- Domestic Assistance
- Flexible Respite
- Nursing
- Other food services
- Social Support - Group
- Social Support - Individual

HCP services are dependent on services allocated to the client through the My Aged Care ACAT Assessment process.

NDIS services are dependent on the approved services for each client identified by the NDIA assessment team.

ITC services are medication and medical appointment support and case management for Aboriginal peoples with diagnosed chronic diseases.

Wrap around services for the Parnpajinya transition project agreement to provide support for individuals and families who are moving from Parnpajinya Community into social housing in Newman to support them to achieve positive life outcomes and ensure they have access to all services they are eligible to receive.

## Flexible Respite

During July 2020 EPIS took clients on a Flexible Respite trip to Perth for the opening of the Songlines art exhibition. In April 2021 a Flexible Respite trip was undertaken where Martu clients were taken to Parnngurr in the Western Desert for five days. Parnngurr is located just off the Talawana track, approximately 95km from Georgia Bore on the Canning Stock Route and 370 kilometres from Newman. Parnngurr is a homeland community of Martu that chose to move back to the Western Desert in the 1980s after leaving for Jigalong in the 1960s. In May 2021 a Flexible Respite trip took clients to Running Waters where the clients were able to fish and cook over camp fires as well as paint and enjoy being on country. Running Waters is between Nullagine and Marble Bar and required the 4X4 Commuter buses to transport clients.

## Aged Care Funding Agreements

As we move into a new funding year EPIS is working toward ensuring the organisation is prepared for the changes being made by the Department of Health funder to move from payment in advance to payment in arrears for CHSP and HCP. This is a significant change for smaller not-for-profit organisations such as EPIS as moving forward the organisation will fund all service delivery expenses before receiving funding from the Department of Health. EPIS is working with the funder to ensure the data that is input into the system to record service delivery is accurate and meets the contract requirements to reduce delays in payments and support the organisation to remain financially sustainable in a payment in arrears environment. EPIS has continued to strengthen the financial sustainability of the organisation during the 2020 - 2021 year which is evidenced in the audited financial report.

## EPIS website and Logo

During the year EPIS has been moving toward a new logo and website. All vehicles are now signwritten and easily identifiable as EPIS transport vehicles. Brochures have been printed and circulated both in hard copy and electronically to advise people of the services EPIS can provide and how to access these services. The marketing is proving valuable to remove the perception of the population that the services EPIS provide are for Aboriginal and Torres Strait Island people only. The marketing is to show the general population that EPIS provides services to all ethnicities and cultures.

*The EPIS/PAMS/RFDS COVID-19 Vaccination team*



*Opening of the Songline Art Exhibition - July 2020*



*Running Waters Respite Trip - May 2021*



# Chair Report



## Arina Aoina

### Chair

It is with great pleasure that I report on behalf of the EPIS Board, the work we have embraced and the learnings we have taken aboard as a growing and significant organisation, delivering much needed services to the aged in the Shire of East Pilbara.


I would like to acknowledge our staunch Board members who work from a solid foundation set by the strong leadership of previous chairperson Jeremy Edwards. EPIS is incredibly fortunate to have ongoing guidance and support of Jeremy Edwards and Lisa Clack who have remained as Board members and taken on new officer positions.

We farewelled long serving Board member, Megan Alchin whose thoughtful and experienced contribution as treasurer will be sadly missed.

We are excited with the additional new Board members, Denise Rowe, Rick Post, Cleo Alexander and Jodi Wright who come with much experience and expertise from their own sectors which has contributed to lively discussions and positive outcomes for the clients, staff and communities we serve.

The Board is committed to EPIS by ensuring the following;

- Maintaining good governance, accountability and transparency
- Solid financial viability
- Responsible and just supports for CEO position
- Solid and clear strategic direction
- Robust infrastructures
- Sound decision making processes in addressing organisational challenges and clients' needs in the region



We are fortunate to have CEO Vicki Kershaw at the helm supported by her skilled and dynamic management team. Vicki has strengthened staff stability, added value to the organisation's credibility and provided excellent supports for staff to continue in delivering high quality services in Newman, Tom Price and Marble Bar.

Vicki and her staff have worked diligently in addressing and representing the needs of the most disadvantaged and impoverished clients in a culturally safe and respectful manner. This is reflected in EPIS's service delivery and decision making processes which continue to enrich clients daily life and overall well-being.

I also want to thank the state and commonwealth funding bodies, the mining, local businesses and not for profit sectors in their continuous support of the important work EPIS does in aged care.

EPIS looks forward to the year ahead, fully aware of the challenges that it brings but confident we can continue to make a difference in the quality of clients everyday lives.

Arina Aoina

Chairperson

# Our Supporters





## Annual Report for 2020 - 2021



(08)9175 5179



702 Les Tutt Drive, Newman 6753



[corporate@epis.org.au](mailto:corporate@epis.org.au)



<http://www.epis.org.au>

**EPIS Incorporated**  
ABN: 58 786 199 721

**Annual Financial Statements**  
**For the Year Ended 30 June 2021**

# **EPIS Incorporated**

## **Contents**

**30 June 2021**

Page

### **Financial Statements**

Committee's report	1
Statement of profit or loss and other comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Notes to the financial statements	7
True and fair certification by members of the committee	23
Independent audit report	24
Lead auditor's independence declaration	27

# EPIS Incorporated

## Committee's report

### 30 June 2021

Your committee members present their report on EPIS Incorporated ('the Association') for the year between 1 July 2020 to 30 June 2021 and the auditors' report thereon.

#### 1. General information

##### Information on committee members

The names of each person who has been a committee member during the period and to the date of this report are:

	<b>Appointed</b>	<b>Ceased</b>
Maggie Lewis	July 2016	October 2020
Megan Alchin	August 2015	-
Linda Sinclair	November 2018	August 2020
Robby Chibawe	March 2020	October 2020
Jeremy Edwards	October 2019	-
Arina Aoina	November 2020	-
Denise Rowe	December 2020	-
Rick Post	December 2020	-
Allan Giles	February 2021	-

##### Principal activities

The principal activities of the Association during the financial year were to provide basic services to frail, aged and disabled persons and their carers.

No significant changes in the nature of the Association's activity occurred during the financial period.

#### 2. Operating results

The surplus of the Association for the year amounted to \$1,161,358 (2020: surplus of \$888,831).

#### 3. Other items

##### Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Association during the year.

##### Events after the reporting date

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

**EPIS Incorporated**  
**Committee's report**  
**30 June 2021**

**3. Other items (continued)**

**Likely developments**

The Association will continue to pursue new streams of funding to enable us to provide new services to clients.

Further information about likely developments in the operations of the Association and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Association.

**4. Indemnification and insurance of officers and auditors**

**Indemnification**

Since the end of the previous financial year, the Association has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Association.

**Insurance premiums**

During the financial year, the Association has not paid premiums in respect of members' and officers' liability and legal expenses insurance contracts for the year ended 30 June 2021 and since the financial year, the Association has not paid or agreed to pay, premiums in respect of such insurance contracts for the year ending 30 June 2022.

**Lead auditor's independence declaration**

The Lead auditor's independence declaration is set out on page 27 and forms part of the Committee's report for the financial year ended 30 June 2021.

Signed in accordance with a resolution of the Committee:

Member .....

Member .....

Dated: 04/12/2021

## EPIS Incorporated

### Statement of profit or loss and other comprehensive income For the year ended 30 June 2021

	<i>Note</i>	<b>2021</b> \$	<b>2020</b> \$
Revenue	14	<b>3,321,369</b>	2,832,096
Other income	15	<b>1,954,310</b>	1,160,865
Employee expenses		<b>(2,575,677)</b>	(1,781,886)
Depreciation and amortisation expense		<b>(365,513)</b>	(277,359)
Administration expense	16	<b>(224,321)</b>	(172,625)
Other expenses	17	<b>(945,112)</b>	(854,827)
<b>Operating gain</b>		<b>1,165,056</b>	906,264
Finance income	18	<b>1,374</b>	4,077
Finance expense	18	<b>(5,072)</b>	(21,510)
<b>Net finance loss</b>		<b>(3,698)</b>	(17,433)
<b>Net surplus</b>		<b>1,161,358</b>	888,831

The accompanying notes form part of these financial statements.

# EPIS Incorporated

## Statement of financial position As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	2,133,839	2,379,574
Trade and other receivables	5	114,792	7,843
Other current assets	6	85,473	81,119
<b>Total current assets</b>		<b>2,334,104</b>	<b>2,468,536</b>
<b>Non-current assets</b>			
Property, plant and equipment	7	2,216,472	1,696,839
Right-of-use assets	8	28,333	72,578
<b>Total non-current assets</b>		<b>2,244,805</b>	<b>1,769,417</b>
<b>Total assets</b>		<b>4,578,909</b>	<b>4,237,953</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	9	873,790	1,454,813
Accrued expenses	10	45,349	268
Employee provisions	11	156,008	159,108
Lease liabilities	13	28,650	66,278
<b>Total current liabilities</b>		<b>1,103,797</b>	<b>1,680,467</b>
<b>Non-current liabilities</b>			
Employee provisions	11	9,131	2,138
Borrowings	12	-	243,342
Lease liabilities	13	-	7,383
<b>Total non-current liabilities</b>		<b>9,131</b>	<b>252,863</b>
<b>Total liabilities</b>		<b>1,112,928</b>	<b>1,933,330</b>
<b>Net assets</b>		<b>3,465,981</b>	<b>2,304,623</b>
<b>Members funds</b>			
Retained surplus		3,465,981	2,304,623
<b>Total members funds</b>		<b>3,465,981</b>	<b>2,304,623</b>

The accompanying notes form part of these financial statements.

## EPIS Incorporated

### Statement of changes in equity For the year ended 30 June 2021

	Retained surplus \$	Total \$
<b>Balance as at 1 July 2020</b>	<b>2,304,623</b>	<b>2,304,623</b>
<b>Total comprehensive income for the year</b>		
Surplus	<u>1,161,358</u>	<u>1,161,358</u>
Total comprehensive income for the year	<u>1,161,358</u>	<u>1,161,358</u>
<b>Balance as at 30 June 2021</b>	<b><u>3,465,981</u></b>	<b><u>3,465,981</u></b>
<b>Balance as at 1 July 2019</b>	1,415,792	1,415,792
<b>Total comprehensive income for the year</b>		
Surplus	<u>888,831</u>	<u>888,831</u>
Total comprehensive income for the year	<u>888,831</u>	<u>888,831</u>
<b>Balance as at 30 June 2020</b>	<b><u>2,304,623</u></b>	<b><u>2,304,623</u></b>

The accompanying notes form part of these financial statements.

# EPIS Incorporated

## Statement of cash flows

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Receipts from funding bodies & customers		3,517,109	3,194,465
Payments to suppliers and employees		(2,751,946)	(1,487,977)
Interest paid		(4,038)	(16,462)
<b>Net cash from operating activities</b>		<b>761,125</b>	<b>1,690,026</b>
<b>Cash flows from investing activities</b>			
Interest received		1,374	4,077
Purchase of property, plant and equipment		(864,480)	(139,867)
Proceeds from disposal of property, plant and equipment		151,959	153,011
<b>Net cash (used in)/from investing activities</b>		<b>(711,147)</b>	<b>17,221</b>
<b>Cash flows from financing activities</b>			
Net repayments of borrowings		(243,342)	(11,197)
Repayment of lease liabilities		(52,371)	(103,251)
<b>Net cash used in financing activities</b>		<b>(295,713)</b>	<b>(114,448)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(245,735)</b>	<b>1,592,799</b>
Cash and cash equivalents at beginning of year		2,379,574	786,775
<b>Cash and cash equivalents at end of year</b>	4	<b>2,133,839</b>	<b>2,379,574</b>

The accompanying notes form part of these financial statements.

# **EPIS Incorporated**

## **Notes to the financial statements**

### **For the year ended 30 June 2021**

#### **1. Reporting entity**

EPIS Incorporated (the Association) is a not-for-profit association domiciled in Australia. The address of the Association's head office is 702 Les Tutt Drive, Newman, Western Australia, 6753.

#### **2. Basis of preparation**

##### **(a) Basis of accounting**

The Committee has determined that the Association is not publicly accountable.

The Tier 2 general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements adopted by the Australian Accounting Standards Board (AASB) and the Associations Incorporation Act 2015. These financial statements comply with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial statements were approved by the Committee on 26 October 2021.

##### **(b) Basis of measurement**

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

##### **(c) Functional and presentation currency**

The financial statements are presented in Australian dollars, which is the Association's functional currency.

##### **(d) Use of estimates and judgements**

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

##### **(e) Going concern**

The financial statements have been prepared on a going concern basis.

# EPIS Incorporated

## Notes to the financial statements

### For the year ended 30 June 2021

#### 3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

##### (a) Property, plant and equipment

###### (i) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain and loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in profit or loss.

###### (ii) Subsequent costs

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated incurred with the component will flow to the Association. Ongoing repairs and maintenance is expensed as incurred.

Items of property, plant and equipment are depreciated on a straight-line and/or diminishing basis in profit or loss over the estimated useful lives of each component.

Items of property, plant and equipment are depreciated from the date that they are installed and are ready for use.

###### (iii) Depreciation

The estimated useful lives for the current and comparative years of significant items of property, plant and equipment are as follows:

• buildings and buildings improvements	5-50 years
• plant and equipment	5-20 years
• motor vehicles	5-10 years
• leasehold improvements	5-10 years

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

##### (b) Employee benefits

###### (i) Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus if the Association has a present legal or constructive obligation to pay this amount as a result of past services provided by the employee and the obligation can be estimated reliably.

###### (ii) Long-term benefits

The Association's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit has been measured at the amounts expected to be paid when the liability is settled.

# EPIS Incorporated

## Notes to the financial statements

### For the year ended 30 June 2021

#### 3. Significant accounting policies (continued)

##### (c) Revenue

###### **Revenue recognition under AASB 1058 *Income of Not-for-Profit Entities* ("AASB 1058")**

Income under this standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the Association to further its objectives.

For transfers of financial assets to the Association which enable it to acquire or construct a recognisable non-financial asset, the Association must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. The liability is brought to account as income over the period in which the Association satisfies its performance obligation.

If the transaction does not enable the Association to acquire or construct a recognisable non-financial asset to be controlled by the Association, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately.

###### **Revenue recognition under AASB 15 *Revenue from Contracts with Customers* ("AASB 15")**

Revenue is measured based on the consideration specified in a contract with a customer and excludes any amounts collected on behalf of third parties. The Association recognises revenue when it satisfies a performance obligation by transferring control over a product to a customer. Invoices are generated at the point of sale and payment terms are generally 14 days.

##### **(i) Grant and donation revenue**

Grant agreements are reviewed in line with the requirements of AASB 15 and AASB 1058, as discussed above.

For contracts that satisfy the criteria of AASB 15, revenue is recognised over time, when or as each performance obligation is satisfied based on the input cost method.

For contracts that satisfy the criteria of AASB 1058, the consideration provided to acquire an asset, including cash, is initially recognised as a liability and recognised as income in the profit or loss when, or as, the Association satisfies its obligations under the enforceable agreement. If no consideration was received, the difference being the fair value of the asset transferred is recognised as revenue in the period in which the Association took control of the asset.

If conditions are attached to the grant, which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

##### **(ii) Other income**

Other income disclosed as 'other income' in Note 15 includes historical service income, client's fees, recoveries and care co-ordination.

Revenue is recognised at a point in time when the rights to receive payment are satisfied.

# **EPIS Incorporated**

## **Notes to the financial statements**

### **For the year ended 30 June 2021**

#### **3. Significant accounting policies (continued)**

##### **(d) Finance income**

Finance income comprises interest income, which is recognised as it accrues in profit or loss.

Finance costs comprise interest expense on borrowings, credit card charges and bank charges.

Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in profit or loss using the effective interest method.

##### **(e) Goods and services tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Where GST is charged, receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the Australian Taxation Office (ATO) is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

##### **(f) Financial instruments**

###### **(i) Recognition and initial measurement**

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Association becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

###### **(ii) Classification and subsequent measurement**

###### **Financial assets**

On initial recognition, a financial asset is classified as measured at: amortised cost; FVOCI – debt investment; FVOCI – equity investment; or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

# EPIS Incorporated

## Notes to the financial statements

### For the year ended 30 June 2021

#### 3. Significant accounting policies (continued)

##### (f) Financial instruments (continued)

##### (ii) *Classification and subsequent measurement (continued)*

###### **Financial assets (continued)**

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Association may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. On initial recognition, the Association may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

###### **Financial assets – Assessment whether contractual cash flows are solely payments of principal and interest**

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Association considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition.

###### **Financial assets – Subsequent measurement and gains and losses**

###### ***Financial assets at FVTPL***

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

###### ***Financial assets at amortised cost.***

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2021**

**3. Significant accounting policies (continued)**

**(f) Financial instruments (continued)**

**(iii) Derecognition**

*Financial assets*

The Association derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Association neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Association enters into transactions whereby it transfers assets recognised in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognised.

*Financial liabilities*

The Association derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Association also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in profit or loss.

**(iv) Offsetting**

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Association currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously

**(g) Impairment**

**(i) Non-derivative financial assets**

The Association recognises loss allowances for ECLs (expected credit losses) on:

- financial assets measured at amortised cost; and
- contract assets.

The Association measures loss allowances at an amount equal to lifetime ECLs.

Loss allowances for trade receivables and contract assets are always measured at an amount equal to lifetime ECLs.

# EPIS Incorporated

## Notes to the financial statements

### For the year ended 30 June 2021

#### 3. Significant accounting policies (continued)

##### (g) Impairment (continued)

###### (i) Non-derivative financial assets (continued)

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

The Association assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument. 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months). The maximum period considered when estimating ECLs is the maximum contractual period over which the Association is exposed to credit risk.

###### *Measurement of ECLs*

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Association expects to receive).

ECLs are discounted at the effective interest rate of the financial asset.

###### *Credit-impaired financial assets*

At each reporting date, the Association assesses whether financial assets carried at amortised cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

###### *Presentation of allowance for ECL in the statement of financial position*

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

###### *Write-off*

The gross carrying amount of a financial asset is written off when the Association has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. The Company makes an assessment with respect to the timing and amount of write-off based on whether there is a reasonable expectation of recovery.

###### (ii) Non-financial assets

The carrying amounts of the Association's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGU.

# **EPIS Incorporated**

## **Notes to the financial statements**

### **For the year ended 30 June 2021**

#### **3. Significant accounting policies (continued)**

##### **(g) Impairment (continued)**

###### **(ii) Non-financial assets (continued)**

Impairment losses are recognised in profit or loss. Impairment losses recognised in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the CGU and then to reduce the carrying amount of the other assets in the CGU (group of CGUs) on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. For other assets, an impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

##### **(h) Leases**

At inception of a contract, the Association assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Association uses the definition of a lease in AASB 16 *Leases*.

###### **(i) As a lessee**

At commencement or on modification of a contract that contains a lease component, the Association allocated the consideration in the contract of each lease component on the basis of its relative stand-alone prices. However, for the leases of property the Association has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Association recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site of which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Association by the end of the lease term or the cost of the right-of-use asset reflects that the Association will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Generally, the Association uses its incremental borrowing rate as the discount rate.

The Association determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2021**

**3. Significant accounting policies (continued)**

**(h) Leases (continued)**

**(i) As a lessee (continued)**

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Association is reasonably certain to exercise, lease payments in an optional renewal period if the Association is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Association is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in the future lease payments arising from a change in an index or rate, if there is a change in the Association's estimate of the amount expected to be payable under a residual value guarantee, if the Association changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the varying value of the right-of-use asset has been reduced to zero.

*Short-term leases and leases of low-value assets*

The Association has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets and short-term leases. The Association recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

At inception or on modification of a contract that contains a lease component, the Association allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

**(i) Cash and cash equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand.

**(j) New standards and interpretations not yet adopted**

In the period ended 30 June 2021, the Association has reviewed all of the new and revised standards and interpretations issued by the AASB that are relevant to the Association and effective for the current reporting period.

As a result of this review, the Association has determined that there is no material impact of the new and revised standards and interpretations on the Association and, therefore, no material change is necessary to the Association's accounting policies.

**EPIS Incorporated**

**Notes to the financial statements**

**For the year ended 30 June 2021**

**4. Cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	-	2,816
Cash at bank	<b>1,633,839</b>	2,366,618
Cash at bank reserve accounts	<b>500,000</b>	10,140
	<b>2,133,839</b>	<b>2,379,574</b>

**5. Trade and other receivables**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Trade receivables	<b>93,408</b>	7,843
GST receivable	<b>21,384</b>	-
	<b>114,792</b>	<b>7,843</b>

**6. Other current assets**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Prepayments	<b>83,673</b>	74,679
Bonds	<b>1,800</b>	6,440
	<b>85,473</b>	<b>81,119</b>

## EPIS Incorporated

### Notes to the financial statements

#### For the year ended 30 June 2021

##### 7. Property, plant and equipment

<b>At Cost</b>	<b>Buildings and fixtures \$</b>	<b>Plant and Equipment \$</b>	<b>Motor vehicles \$</b>	<b>Lease Improvements \$</b>	<b>Total \$</b>
Balance at 1 July 2020	1,255,258	374,108	582,135	314,079	2,525,580
Additions	481,174	61,351	279,343	42,612	864,480
Disposals	-	(17,883)	(203,483)	-	(221,366)
Balance at 30 June 2021	1,736,432	417,576	657,995	356,691	3,168,694
<b>Depreciation</b>					
Balance at 1 July 2020	(83,166)	(234,957)	(347,202)	(163,415)	(828,740)
Depreciation expense*	(187,903)	(47,873)	(47,879)	(31,287)	(314,942)
Disposals	-	7,872	183,589	-	191,461
Balance at 30 June 2021	(271,069)	(274,958)	(211,492)	(194,702)	(952,221)
<b>Carrying amount at 30 June 2021</b>	<b>1,465,363</b>	<b>142,618</b>	<b>446,503</b>	<b>161,989</b>	<b>2,216,472</b>
<b>At Cost</b>					
Balance at 1 July 2019	1,255,258	391,524	793,081	314,079	2,753,942
Additions	-	43,620	111,831	-	155,451
Disposals	-	(61,036)	(322,777)	-	(383,813)
Balance at 30 June 2020	1,255,258	374,108	582,135	314,079	2,525,580
<b>Depreciation</b>					
Balance at 1 July 2019	(46,826)	(221,694)	(500,334)	(137,172)	(906,026)
Depreciation expense*	(36,340)	(59,412)	(54,850)	(26,243)	(176,845)
Disposals	-	46,149	207,982	-	254,131
Balance at 30 June 2020	(83,166)	(234,957)	(347,202)	(163,415)	(828,740)
<b>Carrying amount at 30 June 2020</b>	<b>1,172,092</b>	<b>139,151</b>	<b>234,933</b>	<b>150,664</b>	<b>1,696,839</b>

\* Total depreciation in the Statement of Profit or Loss and Other Comprehensive Income of \$365,513 (2020: \$277,359) includes depreciation of \$50,571 (2020: \$100,514) in relation to leases recognised under AASB 16 as disclosed in Note 8.

**EPIS Incorporated**

**Notes to the financial statements**

**For the year ended 30 June 2021**

**8. Right-of-use assets**

The Association leases motor vehicles and premises.

Information about leases for which the Association is a lessee is presented below.

**i) Right-of-use assets**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b><i>Premises</i></b>		
Balance at 1 July	<b>53,124</b>	141,351
Additions	<b>23,089</b>	-
Depreciation	<b>(38,284)</b>	(88,227)
Early termination of leases	<b>(16,763)</b>	-
Balance at 30 June	<b>21,166</b>	53,124
<b><i>Motor Vehicles</i></b>		
Balance at 1 July	<b>19,454</b>	31,741
Depreciation	<b>(12,287)</b>	(12,287)
Balance at 30 June	<b>7,167</b>	19,454
	<b>28,333</b>	72,578

**ii) Amounts recognised in profit and loss**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Interest on lease liabilities	<b>1,034</b>	3,820
Depreciation of right-of-use assets	<b>50,571</b>	100,514
	<b>51,605</b>	104,334

**9. Trade and other payables**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Trade payables	<b>278,550</b>	58,721
Grants in advance	<b>401,911</b>	1,224,384
GST payable	-	103,902
Other payables	<b>193,329</b>	67,806
	<b>873,790</b>	1,454,813

**10. Accrued Expenses**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Wages and superannuation	<b>45,349</b>	268
	<b>45,349</b>	268

**EPIS Incorporated**

**Notes to the financial statements**

**For the year ended 30 June 2021**

**11. Employee Provisions**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Provision for annual leave	<b>146,839</b>	146,363
Provision for long service leave	<b>9,169</b>	12,745
	<b>156,008</b>	159,108
<b>Non-Current</b>		
Provision for long service leave	<b>9,131</b>	2,138
	<b>9,131</b>	2,138

**12. Borrowings**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Residential housing loan	-	243,342
	-	243,342

The residential housing loan was fully paid out during the reporting period ended 30 June 2021.

**13. Lease liabilities**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Lease liabilities	<b>28,650</b>	66,278
	<b>28,650</b>	66,278
<b>Non-Current</b>		
Lease liabilities	-	7,383
	-	7,383

**14. Revenue**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Grants - Home support	<b>2,008,349</b>	1,432,927
Grants - Respite funding	<b>643,120</b>	1,064,328
Other grants	<b>669,900</b>	334,841
	<b>3,321,369</b>	2,832,096

## EPIS Incorporated

### Notes to the financial statements

#### For the year ended 30 June 2021

##### 15. Other income

	2021	2020
	\$	\$
Nursing	112,492	106,312
HCP	266,084	203,237
NDIS	241,822	235,638
Government subsidy	173,000	98,000
Profit and loss on sale of assets	123,117	52,624
Other income	1,037,795	465,054
	<b>1,954,310</b>	<b>1,160,865</b>

##### 16. Administration expenses

	2021	2020
	\$	\$
Accounting and audit	27,595	35,833
Computer	56,396	36,913
Fees	43,881	42,788
Meeting	22,204	1,402
Office	48,190	46,867
Travel	26,055	8,822
	<b>224,321</b>	<b>172,625</b>

##### 17. Other expenses

	2021	2020
	\$	\$
Advertising	28,326	18,663
Client service fees	157,887	115,714
Consulting and contracting	62,749	79,348
Insurance	176,423	157,911
Loss on sale of assets	1,063	13,712
Materials	55	-
Motor vehicle expenses	128,667	144,098
Property expenses	271,286	201,233
Staff training	56,935	12,519
Subscriptions	4,620	-
Other expenses	57,101	111,629
	<b>945,112</b>	<b>854,827</b>

**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2021**

**18. Net finance loss**

	2021 \$	2020 \$
Interest income	1,374	4,077
<b>Finance income</b>	<b>1,374</b>	<b>4,077</b>
Bank charges	(566)	(1,228)
Interest expense	(4,506)	(20,282)
<b>Finance expenses</b>	<b>(5,072)</b>	<b>(21,510)</b>
<b>Net finance loss</b>	<b>(3,698)</b>	<b>(17,433)</b>

**19. Cash flow reconciliation**

	2021 \$	2020 \$
<b>Cash flows from operating activities</b>		
Surplus for the period	1,161,358	888,831
Adjustments for:		
Depreciation and amortisation	365,513	277,359
Interest income	(1,374)	(4,077)
Interest expense	1,034	3,820
Net gain on sale of assets	(122,054)	(38,912)
	<b>1,404,477</b>	<b>1,127,021</b>
<b>Changes in assets and liabilities:</b>		
Change in trade receivables	(106,949)	59,680
Change in other current assets	(4,354)	(5,499)
Change in provisions and employee benefits	3,893	(54,093)
Change in trade and other payables	(535,942)	562,917
<b>Net cash generated from operating activities</b>	<b>761,125</b>	<b>1,690,026</b>

**20. Related party**

**(a) Transactions with key management personnel**

*(i) Key management personnel compensation*

Any person having authority and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including any committee member (whether executive or otherwise) of that entity is considered key management personnel.

Key management remuneration is comprised of short-term, long-term and post-employment employee benefits of \$533,726 (2020: \$273,635). The total number of key management personnel included for 2021 is 8 (2020: 8).

## **EPIS Incorporated**

### **Notes to the financial statements**

#### **For the year ended 30 June 2021**

##### **21. Contingencies**

In the opinion of the Members, the Association did not have any contingencies at 30 June 2021 (2020: none).

##### **22. Commitments**

During the year ended 30 June 2021, the Association did not enter into any commitments (2020: none).

##### **23. Subsequent events**

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

## EPIS Incorporated

### True and fair certification by members of the Committee

#### For the year ended 30 June 2021

1. In the opinion of the Members of the Committee of EPIS Incorporated ('the Association'):

- (a) the Association is not publicly accountable nor a reporting entity;
- (b) the financial statements and notes, set out on pages 3 to 22 are in accordance with the *Associations Incorporation Act 2015*, including:
  - (i) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance, for the financial year ended on that date; and
  - (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Associations Incorporation Act 2015*; and
- (c) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Committee:

Dated on ..... 14<sup>th</sup> ..... day of ..... December ..... 2021.

Member .....

Member .....

**EAST PILBARA INDEPENDENCE SUPPORT INCORPORATED  
INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30<sup>th</sup> 2021**

---

***To the Members of East Pilbara Independence Support Inc.***

***Report on the Audit of the Financial Report***

***Opinion***

I have audited the financial report of the East Pilbara Independence Support Inc (EPIS) which comprises the Committee's Report, Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Financial Statements (including Statement of Significant Accounting Policies and other explanatory notes) and the True and Fair Certification by Members of the Committee for the financial year ended June 30<sup>th</sup> 2021.

In my opinion the financial report of EPIS has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- a) Giving a true and fair view of the registered entity's financial position as at June 30<sup>th</sup> 2021 and of its financial performance for the year then ended; and
- b) Complying with the Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Regulation 2013.

***Basis for Opinion***

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those Standards are further described in the *Auditors Responsibility for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Boards APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my opinion.

***Information Other than the Financial Report and Auditor's Report Thereon.***

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2021 but does not include the financial report and my auditor's report thereon.

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

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

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

#### ***Responsibilities of Responsible Entities for the Financial Report***

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities 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, responsible entities are responsible for assessing the registered entity'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 responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

#### ***Auditor's Responsibilities for the Audit of the Financial Report***

My 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our [my] auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. My conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial report, including the disclosures and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

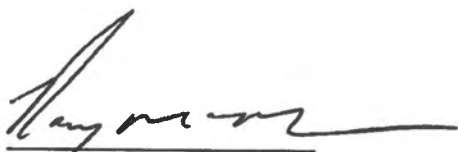
***Basis of Accounting***

Without modifying our opinion, I draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist EPIS Inc. to meet the requirements of its Constitution, the applicable Accounting Standards and other professional reporting requirements. As a result, the financial report may not be suitable for another purpose.

***Auditor's Opinion***

In my opinion, in all material respects the financial position of the EPIS Inc. as at 30<sup>th</sup> June 2021 and of its financial performance for the year ended on that date complies with the accounting policies described in Note 2 to the accounts.

Signed at Roleystone this 26<sup>th</sup> day of October 2021



Ray McManus MIPA AFA

ARALUEN ACCOUNTANCY  
57 Ridgehill Rise  
Roleystone WA 6111

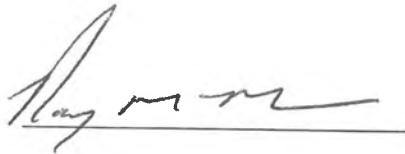
**AUDITORS INDEPENDENCE DECLARATION  
TO THE COMMITTEE OF  
THE EAST PILBARA INDEPENDENCE SUPPORT INC.**

I declare that to the best of my knowledge and belief, during the year ended 30<sup>th</sup> June 2021 there has been:

- (i.) no contraventions of the auditor independence requirements as set out in the Section 307C of the Corporations Act 2001 in relation to the audit; and
- (ii.) no contraventions of any applicable code of professional conduct in relation to the audit.

Name of Firm: Araluen Accountancy

Name of Principal: Raymund McManus

A handwritten signature in dark ink, appearing to read 'Raymund McManus', is written over a horizontal line.

Date: 26<sup>th</sup> October 2021

Address: 57 Ridgehill Rise,  
Roleystone WA 6111