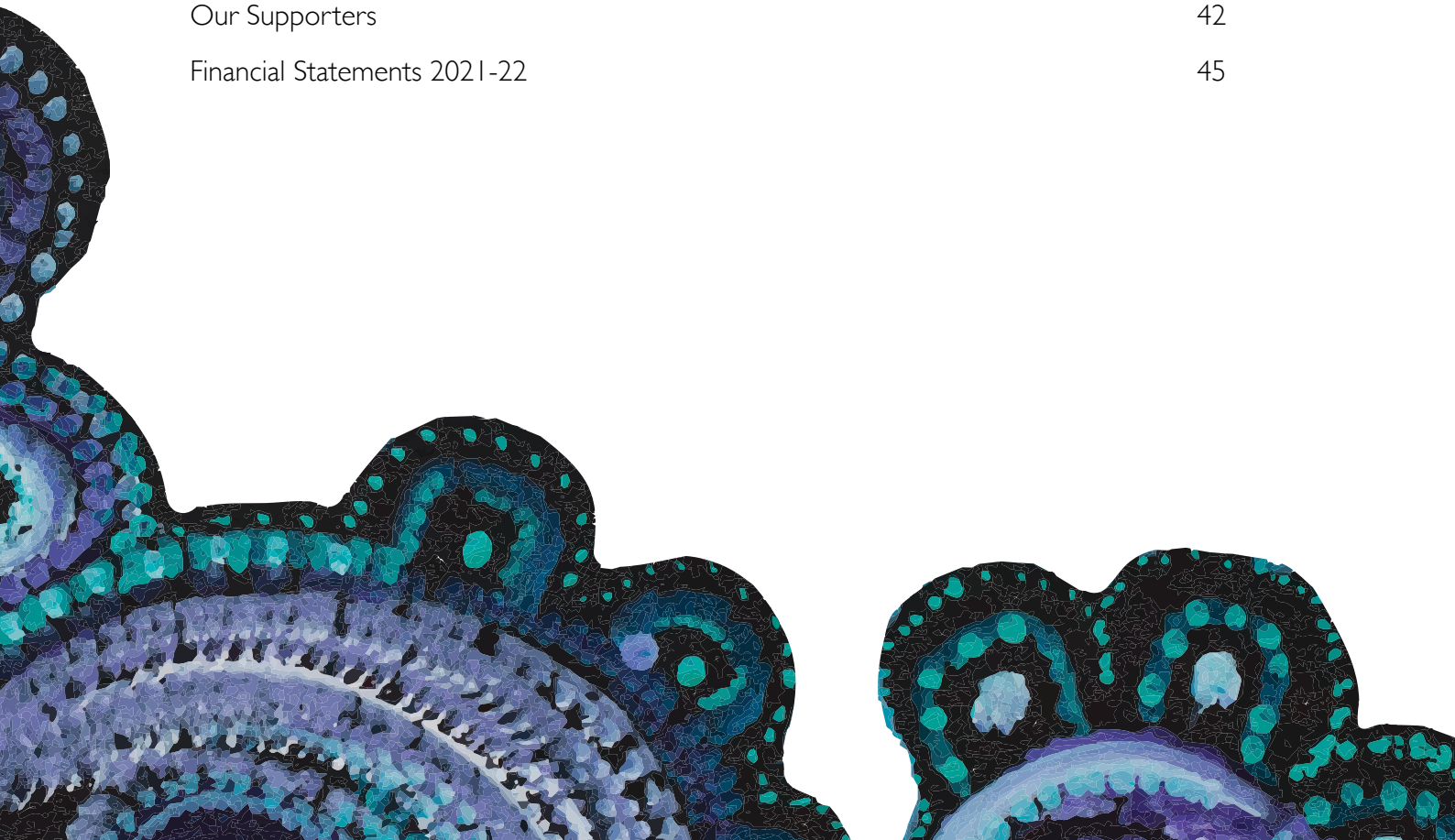





# Annual Report 2021-22

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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 Strait 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.



## Our Values

### 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

# 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



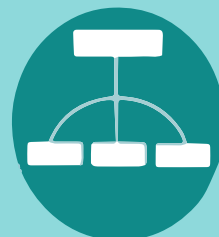
Future-proof the organisation



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]
- Fulfil 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

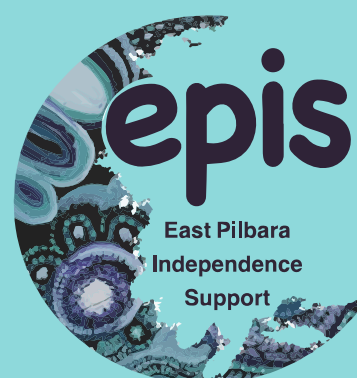
- Explore commercial opportunities to minimise financial risks

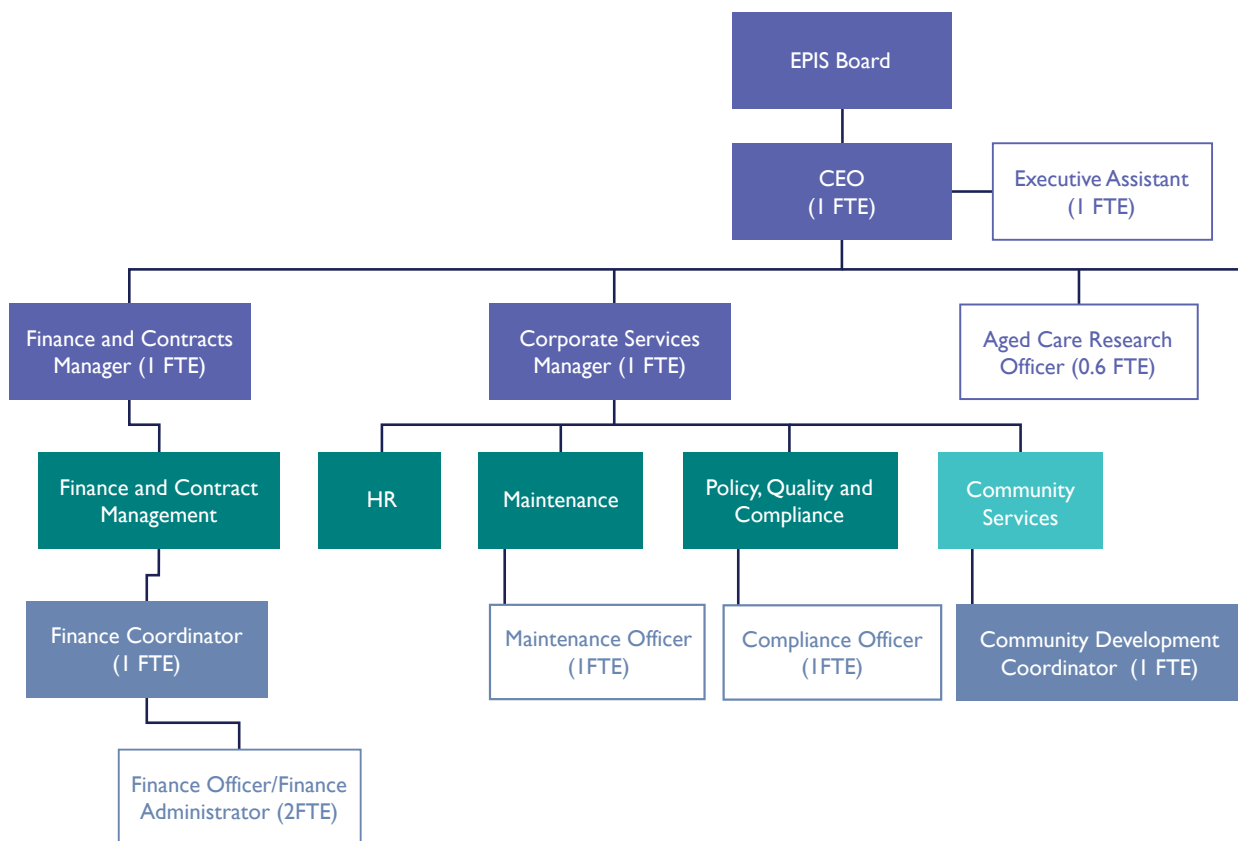
### Service Delivery

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

### People

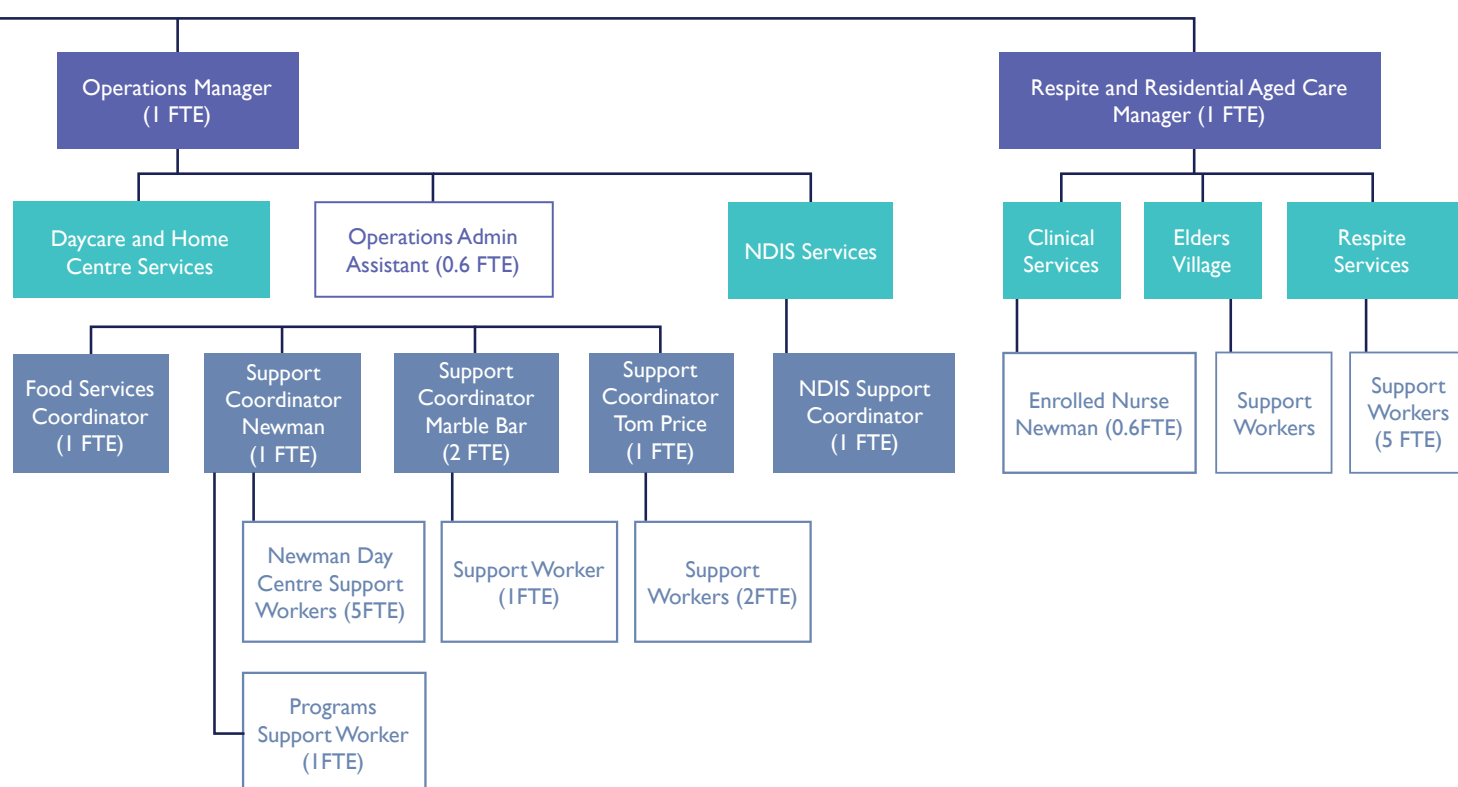
- Service the workforce

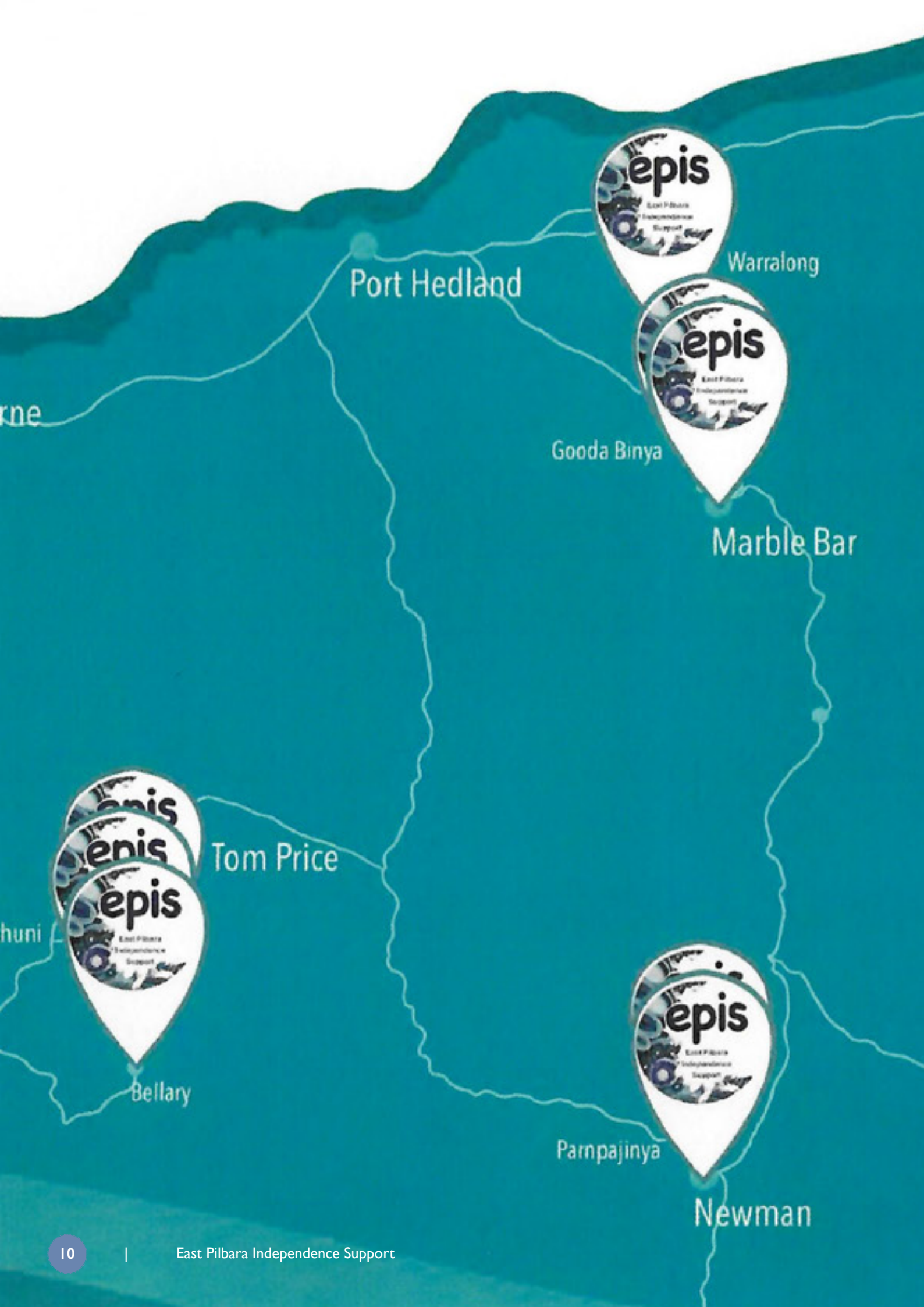




## Legend

- Executive Manager
- Department
- Service Coordinator
- Programs





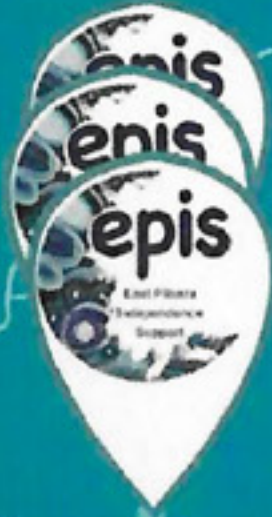
Warralong

Port Hedland



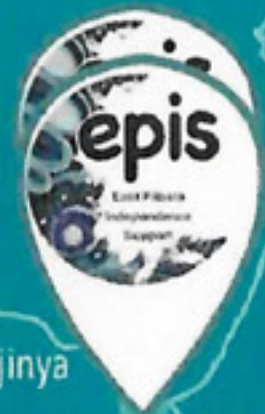
Gooda Binya

Marble Bar



Tom Price

Bellary



Parnpajinya

Newman

### **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**

### **Tom Price Day Centre**

**32 Wattle Street, Tom Price**  
**Tom Price WA 6751**  
**Ph: (08) 9189 2260**

### **Marble Bar Day Centre**

**Lot 19 Francis Street, Marble Bar**  
**PO Box 102, Marble Bar 6760**  
**Ph: (08) 9176 1060**

## **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, Waralongo, 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.

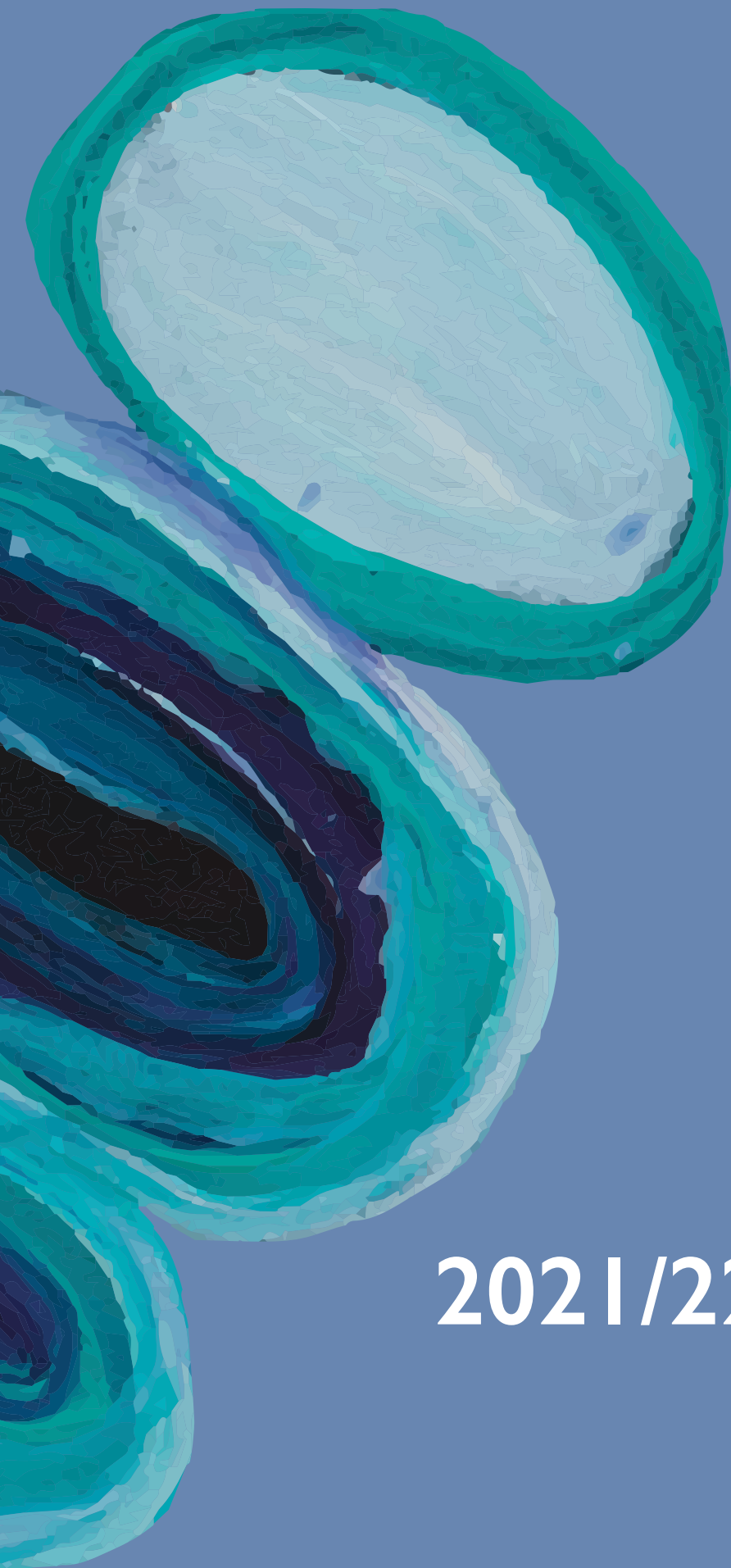
## Services available includes:

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**



# 2021/22 Overview

# Tom Price and Paraburdoo

EPIS continues to deliver community aged care and disability services in Tom Price and Paraburdoo. We provide Home Care Packages (HCP), Commonwealth Home Support Programme (CHSP) and NDIS supports to clients living in Tom Price, Wakathuni, and Paraburdoo.

The majority of our clients use the following services as part of their HCP, CHSP or NDIS package:

- Domestic Assistance: everyday help with duties such as home cleaning, laundry and ironing clothes.
- Personal Care: assisting our clients who have difficulty with daily personal care such as showering, dressing, and continence management
- Other Food Services: preparing balanced meals as per client's preferences, educating about nutrition and enabling clients to make better food choices
- Transport: supporting clients to attend scheduled appointments. This service allows clients to maintain their mobility and independence so they can continue to attend medical appointments, social engagements, shopping and other activities of their choice
- Social Support Group: enables clients to participate and be engaged in their community and prevents social isolation.
- Social Support Individual: assist clients with scheduling appointments and meetings and ensures they remain connected with their family, friends, and community.
- Cottage Respite: Comfortable respite services are provided in Newman. Clients receive meals and supports 24/7.

EPIS services can be provided at the clients' home, EPIS Day Centre and respite facilities.

## Staffing

EPIS experiences challenges in the recruitment and retention of staff as is common in all aged care services and particularly in these remote and rural environments. In Tom Price, EPIS has

two full-time experienced support workers and one part-time support worker. In addition, an experience support worker was hired in Paraburdoo to provide in-home support services for clients

## Community Engagement

The EPIS Tom Price Team continues to grow its community engagement by participating in different events with our partners and stakeholders:

- EPIS clients and staff have participated with IBN including attending the 2021 fabulous Christmas party,
- EPIS clients enjoy visiting the Nintirri Arts Hub
- A successful working partnership has been developed with Gumala Aboriginal Corporation for the benefit of clients that are receiving services from both organisations
- EPIS clients enjoyed an evening celebrating Matariki, which is the Maori New Year Event organised by the Paraburdoo Maori Culture Club and the Yinhawangka Traditional Owners in Paraburdoo.
- In collaboration with Gumala Aboriginal Corporation and IBN, EPIS celebrated Elder's Birthday by having an amazing party with traditional foods, gifts and lots of fun.











## Marble Bar

It has been a busy year for the Marble Bar team on boarding new clients and continuing to provide quality services and activities to clients in the Marble Bar town site, Goodabynia and Warralong communities. For the financial year there was a total of 14 clients.

The Centre had renovations undertaken to enclose an area to provide clients with an air conditioned space and more room to do their paintings and other activities.

A big part of the services was bringing clients into the Day Centre and having them participating in centre based activities such as painting, cooking, board games, pamper days, visits to the local library and BBQs in the park and simply relaxing. Popular day trips included shopping, lunch and catching up with family in Hedland, fishing trips and BBQ lunches at Long Pool.

A highlight of the year was joining clients from Newman on a flexible respite trip to Karratha. Clients enjoyed their time having takeaway dinner at the Dampier Foreshore at sunset, shopping, catching up with family, fishing and day trips to Point Samson and Cossack.







# Our Staff

# Team EPIS



## Executive Team



**Vicki Kershaw**  
CEO



**Juan Andrade**  
Corporate Services  
Manager



**Sue White**  
Finance and Contracts  
Manager



**Rose Van Keppel**  
Operations Manager



**Nicola Lake**  
Executive Assistant

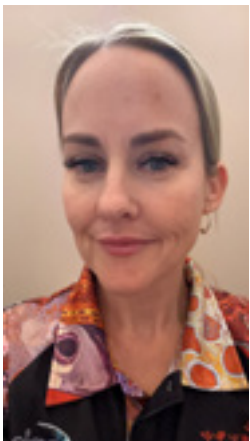


**Karen**  
Support Worker,  
Newman

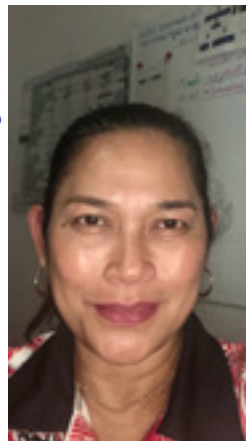


**Shahenaz**  
Support Worker,  
Newman

*Our Staff*



**Tanya**  
Support Worker,  
Newman



**Melanie**  
Support Worker,  
Newman



**NDC Staff**



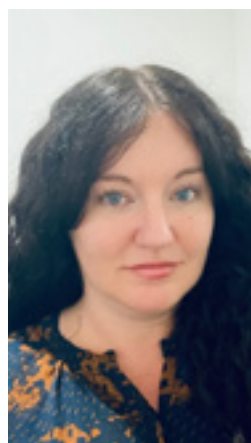
**William**  
Support Worker,  
Marble Bar



**Julia**  
Support Worker,  
Marble Bar



**Selena Casey**  
Community  
Development  
Coordinator



**Shannon Munday**  
Clinical Supervisor and  
Research Officer



**Claire Tassone**  
Nurse



# The EPIS Board



**Arina Aoina**  
Board Chair



**Rick Post**  
Treasurer



**Jeremy Edwards**  
Deputy Chair



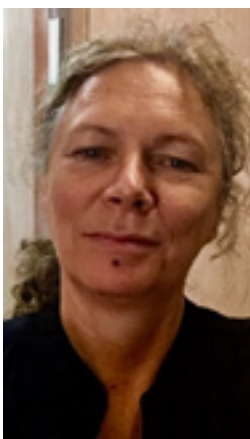
**Cleo Alexander**  
Board Secretary



**Lisa Clack**  
Board Member



**Jodi Wright**  
Board Member



**Denise Rowe**  
Board Member



**Vicki Kershaw**  
CEO





# Board Reports

# CEO Report



## Jirinyjarri Maya-Assisted Living Village

During October 2021, the refurbishment of eight apartments donated to EPIS by BHP commenced. When finished, Jirinyjarri Maya will be a secure gated community in Newman providing seven two-bedroom apartments for Elders currently living in over-crowded sub-standard housing in the town-based reserve of Pampajinya.

EPIS will provide staff on-site to ensure the Elders are safe and comfortable in their new homes. The Pilbara Development Commission, Lotterywest, BHP, EPIS Inc. with significant contributions from Roy Hill and Ranger Drilling have funded this project. The Fulcrum Agency collaborated with the EPIS clients to co-design Jirinyjarri Maya including the significant cultural landscaping, funded by Lotterywest. The Elders are due to move in December 2022.

**The 2021-2022 year continued to provide challenges with regard to the COVID-19 pandemic, although the risk was diminishing by July 2021 as the majority of EPIS clients had agreed to be vaccinated for the virus.**

There were no major outbreaks of COVID-19 in the Pilbara until after 3 March 2022 when the WA borders were opened. However, once the borders opened the majority of EPIS clients tested positive with the virus within a very short timeframe. Working with our partner organisations of Newman Woman's Shelter, Kanyirninpa Jukurrpa and Puntukurnu Aboriginal Medical Service, welfare packs were delivered to the houses where unwell people were staying and regular welfare visits were conducted across 45 houses in Newman over a period of approx. 4 weeks during the first wave of the outbreak.

This proved to be an effective collaboration of service providers and very few people required secondary health services for COVID related conditions in this initial wave of the virus. This was a direct result of the concentrated effort by service providers to have as many first nations' people as possible vaccinated prior to the opening of the WA borders.



**Photos: This page: Prior to the start of the refurbishment.**

**Next page: Samples of the completed refurbishment and landscaping design.**



## Residential Aged Care Facility Community Consultation and Social Impact Assessment

EPIS has initiated a needs assessment and feasibility study into the viability of the establishment of a residential aged care facility in Newman for older persons.

The purpose of this feasibility study is to provide evidence-based data and current understandings into health service delivery for older persons and their families in the Newman/Western Desert populations to inform the establishment of an aged care facility to better support this population.

1. Gain insight into the current service delivery environment for older persons and the families in Newman/Western Desert populations.

2. Assess whether the provision of an aged care facility would provide long-term benefits to the varying levels of care needed by older adults living in the Newman/Western Desert area.

A report will be submitted to the EPIS Board once the needs assessment and feasibility study is completed.

## Pukunmarlpa Maya-COVID-19 Isolation House

BHP have funded EPIS to provide people with COVID-19 a place to isolate while infectious with COVID-19. There are a significant number of Aboriginal people in Newman who live in over-crowded and sub-standard housing. Pukunmarlpa Maya provides people with 24-hour care, including meals, personal care and nursing care while they are unwell with COVID-19. This also reduces the risk of unnecessary spread of the virus in the community.

## 2021-2022 Contracts

During the 2021-2022 year EPIS delivered the Commonwealth Home Support Program (CHSP), Home Care Packages (HCP), Silver Chain nursing services, National Disability Insurance Scheme (NDIS), the BHP funded COVID-19 Isolation House and the Pilbara Development Commission funded wrap around services for people moving from Parnpajinya community into Newman social housing.

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.

Wrap around services for the Parnpajinya transition project agreement is 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.

**Photos on next page: CHSP Services are delivered both in home (bottom left), and in Day Centres in Newman, Marble Bar and Tom Price (top). Transport for clients (bottom right)**



## Reconciliation Ball 2022

On 28 May 2022 EPIS staff and clients celebrated reconciliation week by attending the Shire of East Pilbara's Reconciliation Ball. This is a special event on the EPIS calendar; the EPIS staff open the Day Centre at Newman on the Saturday to have a special 'pamper day' with the clients. Hair and make-up is done for the women, with grazing platters available and music for all to enjoy. The clients tend to rest in the afternoon and then get dressed in their ball gowns and suits, prior to being transported to the Reconciliation Ball for the evening.

This is an opportunity for the staff and clients to enjoy an evening, which includes dinner and live music. It is a very special day of celebration for all involved.



A photograph from the Reconciliation Ball 2022.



Various photographs from the August 2021 flexible respite trip.



## Flexible Respite

In August 2021, Kanyirninpa Jukurrpa (KJ) facilitated a celebration of Elders at the Martu community of Parnngurr in the Western Desert. EPIS provided support for Elders who wanted to attend the celebration by taking a flexible respite trip out to Parnngurr. The two days were filled with fun and companionship for the Elders and it was made very special, as Parnngurr is a special place for Martu. It is always special to take Martu back to country, walk in their shoes, on their land, and be part of their culture.

September saw a flexible respite trip to Barn Hill and Broome for the clients and another Flexible respite trip in November to Karratha. The EPIS clients enjoy a sea change.

## Clinical Governance Committee

The EPIS Clinical Governance Committee (CGC) meets regularly and provides advice to support quality, best practice clinical services for the EPIS clients. Dr Lorraine Anderson, Medical Director Kimberley Aboriginal Medical Services provides the CGC with the medical advice on this committee and Megan Ewing, Pharmacist provides advice on medication management. EPIS is extremely grateful for the support of these two health professionals in supporting the EPIS team to deliver a safe quality clinical service for clients.

I look forward to another year of challenges and opportunities in which EPIS can continue to increase the range of holistic, quality services for those who choose to access the support EPIS provides to remain living independently in their community. I also am looking forward to the outcomes of the Residential Aged Care Facility Community Consultation and Social Impact Assessment to understand the community's views on aging with dignity and respect in the environment of choice.



**Vicki Kershaw**  
CEO





# Chair Report



It is with pleasure I present the 2021-2022 Chairperson's report, another excellent year for EPIS.

Many thanks and appreciation to Board members for their ongoing commitment and contributions to ensuring good transparent governance, secure strong financial standing and that EPIS remains culturally safe, responsive, and relevant to the needs of clients we support and the partnerships, stakeholders we work with. This is reflected in the work that Board and staff undertook in developing our Corporate Governance Framework, Clinical Governance Framework, Continuous Improvement Framework and updating our Strategic and Business plans and Organisational policies and procedures.

Much acknowledgement and heartfelt thanks to our CEO Vicki Kershaw, her executive team and staff for their incredible efforts in delivering vital services in the East Pilbara region.

Vicki has invested in her staff encouraging ongoing learning to ensure current best practices through professional development and performance reviews.

I wish to highlight the magnificent work undertaken by Vicki and staff in supporting the most vulnerable members of our community when COVID landed in Newman. In collaboration with other key stakeholders, EPIS staff worked hard in providing much needed emotional and physical supports through weekly home visits. Staff assisted families with food parcels including cleaning and COVID packs. These home visits were vital in reducing the fear and misinformation around COVID many of the elderly and family members were experiencing.

I am excited that our Assisted Living Village is near practical completion stage and wish to thank the incredible support received from BHP, Pilbara Development Commission, Lotterywest, Roy Hill Mining and Ranger Drilling.

EPIS provides leadership in aged care with strong experience working with Aboriginal clients in our region. Our sincerest thanks to all the amazing individuals, community agencies, funding bodies, mining companies and local businesses that contribute to making EPIS what it is today, a respected, valued service in Newman, Marble Bar and Tom Price.

We look forward to next year in strengthening the programs we deliver in the region, maintaining a strong, stable workforce and building our partnerships to increase the quality of lifestyle, dignity and respect that is the right of all those who access our services.

A handwritten signature in black ink, reading 'Arina Aoina'.

**Arina Aoina**  
**Chairperson**



## Our Supporters

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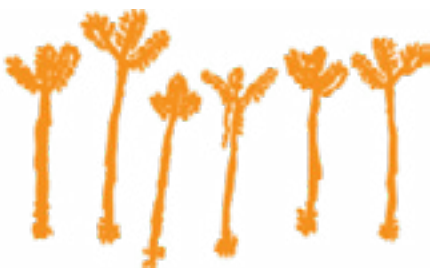
**BHP**

**RANGER**  
**DRILLING**



**All Pipe**  
**RECYCLING**



Martumili 

# **THE FULCRUM AGENCY**

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GOVERNMENT OF  
WESTERN AUSTRALIA







# Financial Statements 2021-22

**EPIS Incorporated**

**ABN: 58 786 199 721**

**Annual Financial Statements**

**For the Year Ended 30 June 2022**

# Contents

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# EPIS Incorporated

## Committee's Report 2021-22

Your committee members present their report on EPIS Incorporated ('the Association') for the year between 1 July 2021 to 30 June 2022 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:

	Position	Appointed	Ceased
Arina Aoina	Chairperson	November 2020	
Jeremy Edwards	Vice Chairperson	October 2019	
Cleo Alexander	Secretary	July 2021	
Rick Post	Treasurer	December 2020	
Lisa Clack	Member	October 2019	
Jodi Wright	Member	July 2021	
Meagan Alchin	Member	August 2015	September 2021
Denise Rowe	Member	December 2020	May 2022
Allan Giles	Member	February 2021	August 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 \$1,875,627 (2021: surplus of \$1,161,358).

### 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 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.

## 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 2022 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 2023.

### Lead auditor's independence declaration

"The Lead auditor's independence declaration is set out on page 28 and forms part of the Committee's report for the financial year ended 30 June 2022."

Signed in accordance with a resolution of the Committee:

Member

 ACNA AOWA

Member

 JEREMY GOWARD

Dated

20/10/2022

# EPIS Incorporated

## Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Revenue	13	5,344,479	3,321,369
Other Income	14	\$1,109,219	\$1,954,310
Employee Expense		(2,905,217)	(2,575,677)
Depreciation and Amortisation Expense		(263,769)	(365,513)
Administration Expenses	15	(310,389)	(224,321)
Other Expenses	16	(1,101,168)	(945,112)
<b>Operating Gain</b>		<b>1,873,156</b>	<b>1,165,056</b>
Finance Income	17	2,930	1,374
Finance Expense	17	(459)	(5,072)
<b>Net Finance Loss</b>		<b>2,471</b>	<b>(3,698)</b>
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>1,875,627</b>	<b>1,161,358</b>
Other Comprehensive Income		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>1,875,627</b>	<b>1,161,358</b>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# EPIS Incorporated

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	2,122,536	2,133,839
Trade and other receivables	5	131,206	114,792
Other Current Assets	6	84,007	85,473
<b>Total Current Assets</b>		<b>2,337,750</b>	<b>2,334,104</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	4,287,545	2,216,472
Right-of-use assets	8	-	28,333
<b>Total Non-Current Assets</b>		<b>4,287,545</b>	<b>2,244,805</b>
<b>TOTAL ASSETS</b>		<b>6,625,294</b>	<b>4,578,909</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,055,508	873,790
Accrued expenses	10	72,639	45,349
Employee provisions	11	153,133	156,008
Lease liabilities	12	-	28,650
<b>Total Current Liabilities</b>		<b>1,281,280</b>	<b>1,103,797</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Provisions	11	2,406	9,131
<b>Total Non-Current Liabilities</b>		<b>2,406</b>	<b>9,131</b>
<b>TOTAL LIABILITIES</b>		<b>1,283,686</b>	<b>1,112,928</b>
<b>NET ASSETS</b>		<b>5,341,608</b>	<b>3,465,981</b>
<b>EQUITY</b>			
Retained Surplus/(Deficit)		5,341,608	3,465,981
<b>TOTAL EQUITY</b>		<b>5,341,608</b>	<b>3,465,981</b>

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

# EPIS Incorporated

## Statement of Changes in Equity

For the year ended 30 June 2022

	Note	Accumulated Surplus/ (deficit) \$	Total \$
<b>BALANCE AT 1 JULY 2020</b>		2,304,623	2,304,623
Surplus/(Deficit)		1,161,358	1,161,358
Other Comprehensive Income		-	-
<b>Total Comprehensive Income for the Period</b>		<b>3,465,981</b>	<b>3,465,981</b>
<b>BALANCE AT 30 JUNE 2021</b>		<b>3,465,981</b>	<b>3,465,981</b>
<b>BALANCE AT 1 JULY 2021</b>		<b>3,465,981</b>	<b>3,465,981</b>
Surplus/(Deficit)		1,875,627	1,875,627
Other Comprehensive Income		-	-
<b>Total Comprehensive Income for the Period</b>		<b>1,875,627</b>	<b>1,875,627</b>
<b>BALANCE AT 30 JUNE 2022</b>		<b>5,341,608</b>	<b>5,341,609</b>

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

# EPIS Incorporated

## Statement of Cash Flows

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from funding bodies & customers		6,910,122	3,517,109
Payments to suppliers and employees		(4,582,769)	(2,751,946)
Interest paid		(459)	(4,038)
<b>Net cash from operating activities</b>		<b>2,326,894</b>	<b>761,125</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		2,930	1,374
Purchase of property, plant and equipment		(2,312,477)	(864,480)
Proceeds from disposal of property, plant and equipment		-	151,959
<b>Net cash provided used in investing activities</b>		<b>(2,309,547)</b>	<b>(711,147)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net repayments of borrowings		-	(243,342)
Repayment of lease liabilities		(28,650)	(52,371)
<b>Net cash used in financing activities</b>		<b>(28,650)</b>	<b>(295,713)</b>
Net increase/(decrease) in cash and cash equivalents		(11,303)	(245,735)
Cash and cash equivalents at the beginning of the period		2,133,839	2,379,574
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>4</b>	<b>2,122,536</b>	<b>2,133,839</b>

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

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 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 \_\_\_\_ October 2022.

#### (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.

#### (e) Going concern

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

### 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.

## **(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.

## **(d) Finance income and expenses**

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.

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.

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

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

#### **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.

### **(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.

### **(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.

- 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.

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

## **(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.

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.

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.

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.

### **(j) Cash and cash equivalents**

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

### **(k) New standards and interpretations not yet adopted**

In the period ended 30 June 2022, 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 2022

### 4. Cash and cash equivalents

	2022 \$	2021 \$
Cash at bank	1,589,211	1,633,839
Cash at bank reserve accounts	533,326	5,000
<b>TOTAL</b>	<b>2,122,537</b>	<b>1,638,839</b>

### 5. Trade and other receivables

	2022 \$	2021 \$
Trade receivables	66,827	93,408
GST receivables	-	21,384
Other debtors	64,379	-
<b>TOTAL</b>	<b>131,206</b>	<b>114,792</b>

### 6. Other current assets

	2022 \$	2021 \$
Prepayments	81,947	83,673
Bonds	2,060	1,800
<b>TOTAL</b>	<b>84,007</b>	<b>85,473</b>

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 7. Property, Plant and Equipment

	Buildings and Fixtures \$	Plant and Equipment \$	Motor Vehicles \$	Lease Improvements \$	Total \$
<b>AT COST</b>					
Balance at 1 July 2021	1,736,432	417,576	657,995	356,691	3,168,694
Additions	2,116,247	131,612	51,818	12,800	2,312,477
Instant Asset Write Off	-	(16,402)	-	-	(16,402)
Disposals	-	(3,457)	-	-	(3,457)
<b>Balance at 30 June 2022</b>	<b>3,852,679</b>	<b>529,329</b>	<b>709,813</b>	<b>369,491</b>	<b>5,461,312</b>
<b>DEPRECIATION</b>					
Balance at 1 July 2021	(271,069)	(274,958)	(211,493)	(194,702)	(952,222)
Depreciation expense*	(84,828)	(60,668)	(58,646)	(37,622)	(241,764)
Instant Asset Write Off	-	16,762	-	-	16,762
Disposals	-	3,457	-	-	3,457
<b>Balance at 30 June 2022</b>	<b>(355,897)</b>	<b>(315,407)</b>	<b>(270,139)</b>	<b>(232,324)</b>	<b>(1,173,767)</b>
<b>CARRYING AMOUNT AT 30 JUNE 2022</b>	<b>3,496,782</b>	<b>213,922</b>	<b>439,674</b>	<b>137,167</b>	<b>4,287,545</b>
<b>AT COST</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)
<b>Balance at 30 June 2021</b>	<b>1,736,432</b>	<b>417,576</b>	<b>657,995</b>	<b>356,691</b>	<b>3,168,694</b>
<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	183,588	-	191,460
<b>Balance at 30 June 2021</b>	<b>(271,069)</b>	<b>(274,958)</b>	<b>(211,493)</b>	<b>(194,702)</b>	<b>(952,222)</b>
<b>CARRYING AMOUNT AT 30 JUNE 2021</b>	<b>1,465,363</b>	<b>142,618</b>	<b>446,502</b>	<b>161,989</b>	<b>2,216,472</b>

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 8. Right of use assets

	2022 \$	2021 \$
<b>I) RIGHT-OF-USE ASSETS</b>		
<b>PREMISES</b>		
Balance at 1 July 2021	21,166	53,124
Additions	-	23,089
Amortisation	(19,959)	(38,284)
Early termination of leases	(1,207)	(16,763)
	-	21,166
<b>MOTOR VEHICLES</b>		
Balance at 1 July 2021	7,167	19,454
Amortisation	(2,048)	(12,287)
Early termination of leases	(5,119)	-
	-	7,167
	-	28,333
<b>II) AMOUNTS RECOGNISED IN THE PROFIT AND LOSS</b>		
Interest on lease liabilities	365	1,034
Amortisation of right-of-use assets	22,007	50,571
	22,372	51,605

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 9. Trade and other payables

	2022 \$	2021 \$
Trade payables	49,319	278,550
Grants in advance	896,132	401,911
GST payable	30,174	-
Other payables	79,884	193,329
<b>TOTAL</b>	<b>1,055,508</b>	<b>873,790</b>

### 10. Accrued Expenses

	2022 \$	2021 \$
Wage and superannuation	72,639	45,349
<b>TOTAL</b>	<b>72,639</b>	<b>45,349</b>

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 11. Employee provisions

	2022 \$	2021 \$
<b>CURRENT</b>		
Provision for Annual Leave	138,102	146,839
Provision for Long Service Leave	15,031	9,169
	<b>153,133</b>	<b>156,008</b>
<b>NON-CURRENT</b>		
Provision for Long Service Leave	2,406	9,131
	<b>2,406</b>	<b>9,131</b>

### 12. Lease liabilities

	2022 \$	2021 \$
<b>CURRENT</b>		
Lease Liabilities	-	28,650
	<b>-</b>	<b>28,650</b>

### 13. Revenue

	2022 \$	2021 \$
Grants - Home support	1,342,612	2,008,349
Grants - Respite funding	1,508,413	643,120
Other grants	2,493,454	669,900
	<b>5,344,479</b>	<b>3,321,369</b>

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 14. Other Income

	2022 \$	2021 \$
<b>CURRENT</b>		
Nursing	138,796	112,492
HCP	468,212	266,084
NDIS	252,239	241,822
Government subsidy	-	173,000
Profit and loss on sale of assets	365	123,117
Other income	249,607	1,037,795
	<b>1,109,219</b>	<b>1,954,310</b>

### 15. Administration Expenses

	2022 \$	2021 \$
<b>CURRENT</b>		
Accounting and audit	32,223	27,595
Computer	89,616	56,396
Fees	41,604	43,881
Meeting	12,580	22,204
Office	69,810	48,190
Travel	64,557	26,055
	<b>310,389</b>	<b>224,321</b>

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 16. Other Expenses

	2022 \$	2021 \$
Advertising	13,057	28,326
Client service fees	200,446	157,887
Consulting and contracting	22,104	62,749
Insurance	220,834	176,423
Loss on sale of assets	-	1063
Materials	-	55
Motor vehicle expenses	124,479	128,667
Property expenses	327,655	271,286
Staff training	50,231	56,935
Subscriptions	25,550	4,620
Other expenses	116,812	57,101
	<b>1,101,168</b>	<b>945,112</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

## 17. Net Finance Loss

	2022 \$	2021 \$
Interest income	2,930	1,374
<b>Finance income</b>	<b>2,930</b>	<b>1,374</b>
Bank charges	(109)	(566)
Interest expense	(350)	(4,506)
<b>Finance expense</b>	<b>(459)</b>	<b>(5,072)</b>
<b>NET FINANCE LOSS</b>	<b>2,471</b>	<b>(3,698)</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

## 18. Cash Flow Reconciliation

	Note	2022 \$	2021 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Surplus for the period		1,875,627	1,161,358
<b>ADJUSTMENTS FOR:</b>			
Depreciation and amortisation		263,769	365,513
Interest income	17	(2,930)	(1,374)
Interest expense	8	459	1034
Profit or loss on the sale of assets	14	(365)	(122,054)
Other		5,884	-
		<b>2,142,443</b>	<b>1,404,477</b>
<b>CHANGES IN ASSETS AND LIABILITIES</b>			
Change in trade receivables		26,581	(106,949)
Change in other current assets		(41,529)	(4,354)
Change in provisions and employee benefits		(9,601)	3,893
Change in trade and other payables		209,008	(535,942)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		<b>2,326,903</b>	<b>761,125</b>

# EPIS Incorporated

## Notes to the Financial Statements

For the year ended 30 June 2022

### 19. 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 \$579,535 (2021: \$533,726). The total number of key management personnel included for 2022 is 5 (2021: 8).

### 20. Contingencies

In the opinion of the Members, the Association did not have any contingencies at 30 June 2022 (2021: none).

### 21. Commitments

During the year ended 30 June 2022, the Association did not enter into any commitments (2021: none).

### 22. 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**

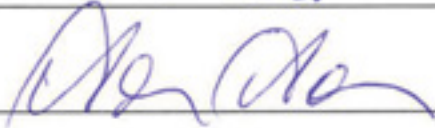
**True and fair certification by members of the Committee**


**For the year ended 30 June 2022**

1. In the Opinion of the members of the Committee of EPIS Incorporated ("the Association")
- a) the Association is not publically accountable nor a reporting entity.
  - b) the financial statements and notes, set out on pages XX to XX are in accordance with the *Associations Incorporations Act 2015*, including:
    - (i) giving a true and fair view of the Association's financial positions as ay 30 June 2022 and of its performance, for financial year ended on that date, and
    - (ii) complying with Australian Accounting Standards - Reduced Disclosures Requirements and the *Associations Incorporations Act 2015*; and
  - c) there are reasonable grounds to believe that the Association will be bale to pay its debts as an when they become due and payable.

Signed in accordance with a resolution of the Committee:

Dated on 20<sup>th</sup> October 2022 UHK.

Member  ARINA AOINA

Member  JEREMY EDWARDS

**EAST PILBARA INDEPENDENCE SUPPORT INCORPORATED  
INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30<sup>th</sup> 2022**

***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> 2022.

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> 2022 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.

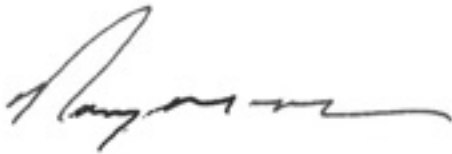
***Basis of Accounting***

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 2022 and of its financial performance for the year ended on that date complies with the accounting policies described in Note 3 to the accounts.

Signed at Roleystone this 19<sup>th</sup> day of October 2022



Ray McManus MIPA AFA

ARALUEN ACCOUNTANCY  
57 Ridgehill Rise  
Roleystone WA 6111

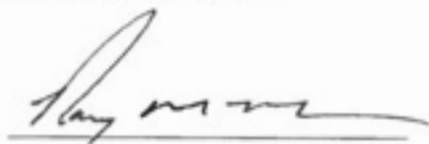
**AUDITORS INDEPENDENCE DECLARATION  
TO THE COMMITTEE OF  
THE EAST PILBARA INDEPENDENCE SUPPORT INC.**

I declare that to the best of my knowledge and belief, during the year ended 30<sup>th</sup> June 2022 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



Date: 18<sup>th</sup> October 2022

Address: 57 Ridgehill Rise,  
Roleystone WA 6111







East Pilbara Independence Support

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