

Form 388

Corporations Act 2001
294, 295, 298-300, 307, 308, 319, 321, 322
Corporations Regulations
1.0.08

Copy of financial statements and reports

Company details

Company name

PERTH MOBILE GP SERVICES LTD

ACN

129 336 803

Lodgement details

Registered agent number

1253

Registered agent name

UHY HAINES NORTON PERTH PTY LTD

Reason for lodgement of statement and reports

A public company or a disclosing entity which is not a registered scheme or prescribed interest undertaking

Dates on which financial
year ends

Financial year end date

30-06-2020

Auditor's report

Were the financial statements audited?

Yes

Is the opinion/conclusion in the report modified? (The opinion/conclusion in the report is qualified, adverse or disclaimed)

No

Does the report contain an Emphasis of Matter and/or Other Matter paragraph?

No

Details of current auditor or auditors

Current auditor

Date of appointment **30-06-2010**
Given names **KELVIN**
Family name **WESTAWAY**
Address
**K.WESTAWAY & ASSOCIATES
SUITE 7
29 HOOD STREET
SUBIACO WA 6008**

Certification

I certify that the attached documents are a true copy of the original reports required to be lodged under section 319 of the Corporations Act 2001.
Yes

Signature

Select the capacity in which you are lodging the form
Agent

I certify that the information in this form is true and complete and that I am lodging these reports as, or on behalf of, the company.
Yes

Authentication

This form has been authenticated by
Name **UHY HAINES NORTON PERTH PTY LTD**
This form has been submitted by
Name
Date

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PERTH MOBILE GP SERVICES LTD

ABN: 64 129 336 803

FINANCIAL REPORT

FOR YEAR ENDED 30 JUNE 2020

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PERTH MOBILE GP SERVICES LTD

A.B.N. 64 129 336 803

DIRECTORS' REPORT

The directors present this report on the company for the financial year ended 30 June 2020.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Andrew Davies (Since January 2008)
Diane Davies (Since October 2010)
Rosalynde Mulley (Since April 2017)
Beverley Jane Wotzko (Resigned 17 August 2020)
Russell John Bricknell (Since April 2018)
Kathleen Gregory (Since February 2020)

The directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activities of the company during the financial year are providing healthcare for homeless and marginalised people in metropolitan Perth, Western Australia. The organisation's main focus is on improving physical and mental health; providing management of complex healthcare needs and supplying preventative medicine including immunisation. There was no significant change in the nature of that activity during the year.

Going Concern

The financial report has been prepared on a going concern basis as the directors have received a guarantee of continued financial support in the form of government grants and the directors believe that such financial support will continue to be made available and may be increased. Several private donors, have again indicated that they will provide significant ongoing financial support in the new year.

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DIRECTORS' REPORT

Short-term and Long-term Objectives

Perth Mobile GP Services Ltd commenced in early 2008 and operated under the trading name of Mobile GP. In June 2015, the trading name was changed to Homeless Healthcare in order to reflect better the healthcare service the company provides. With our model of respect for the individual and collaboration with the organisations within which we work we have rapidly become the largest provider of healthcare to homeless and marginalised people in the Perth metropolitan region.

The company's short term objectives are to-

1. Maintain the network of mobile medical clinics and the Transition clinic run by dedicated clinicians with a special interest in working with the homeless and marginalised people.
2. Maintain and extend the Street Health service for homeless people who live on the street.
3. Maintain the in-reach service at Royal Perth Hospital for homeless people who are inpatients or in the Emergency department of the hospital.
4. Continue the visiting support service in conjunction with Ruah for the newly housed as part of the 50 Lives for 50 Homes.
5. Develop additional models of service delivery in order to reach a greater proportion of homeless and marginalised people including the establishment of a Medical Recovery Centre for homeless people recently discharged from hospital.
6. Obtain increased financial support from corporate entities and the general public.
7. Continue to develop close links with Universities and other educational institutions to advance our educational and research roles.
8. Work with the Governments of Australia and Western Australia to encourage them to provide sustainable funding for health services for homeless people whose health status is a national embarrassment and help us to help the people in our society who need it most.

The company's long-term objectives are to-

1. Develop an education unit providing education to other healthcare providers about successful evidence-based interventions health and social interventions to homeless and marginalised people.
2. Develop a research unit to further expand on the growing international knowledge-base of effective interventions to improve the health of homeless and marginalised people.
3. Develop a funding model for the Company to ensure long term sustainability.

PERTH MOBILE GP SERVICES LTD

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DIRECTORS' REPORT

Strategies

In last year's report the services that Homeless Healthcare provides were reviewed and the growth of the Company was detailed since its inception in 2008. This report builds on that review.

The service continues to have a model of care using a 'social determinants of health' ethos and has strong collaborative partnerships with housing, homelessness services and the social sector. The service which commenced with two mobile clinics a week providing a full general practice service in homelessness drop-in centres continues to provide 5 clinics in 3 drop-in centres as well as clinics at 4 transitional accommodation facilities, women's shelters, alcohol and other drugs rehabilitation services, youth clinics, and on the street. The locations have changed from time to time depending on needs. Nurse led street health services in Perth CBD have been expanded to 7 days and Fremantle CBD continues for 5 days a week. The drop-in clinic in Fremantle continues to expand. The 7 day a week after hours support service to the home of the newly housed long term homeless people under 50 Lives for 50 Homes programme continues north and south of the river. The Transitions Clinic at Leederville has continued to grow and sees more patients than the mobile clinics. The in-reach service to Royal Perth Hospital based on the Pathways model in the UK continues following very favourable evaluations by UWA. The Homeless Outreach Dual Diagnosis Service (HODDS) trial funded through a Department of Health Research Translations grant has been completed and the evaluation is ongoing.

The expansion of the Transitions clinic and the additional support services required for mobile and outreach services have resulted in a very crowded workplace at 8 Cambridge St. As a result, after an extensive search, new rented premises have been found with a planned move in September 2020.

The demand for our services and for an increased range of services continues to be as strong as ever. The current COVID 19 pandemic has added to demand and complexity of service provision. Our clinical work continues to be funded in part by Medicare and the limitations of income generation for the organisation imposed by the system of billing continue, and have been referred to in previous reports. The healthcare needs for homeless people, the majority of whom have multiple complex health conditions cannot be met by the current Medicare rebates available. Homeless Healthcare was part of a Medicare trial of a new system of payments for patients with complex medical conditions which it is hoped will at least in part resolve some of these issues. The trial was for 2 years and our participation concluded in November 2019. As reported before early indicators suggest that our patients needs are higher than those anticipated when the trial was initiated and we eagerly await the final report. The partial lifting of the Federal Government's freeze for the majority of medical rebates for services provided to patients has done little to alleviate the financial pressure under which the company operates. An increasing proportion of our service continues to be funded through contracts with the State government with considerable additional support for the COVID19 crisis. Homeless Healthcare was also eligible for JobKeeper and other Federal assistance. The need for increasing support from private philanthropy is vital and ongoing.

Again, as reported last year, the major ongoing gap in the health care available to homeless people is care following discharge from hospital. The Western Australian Government announced operating funds for a 2 year trial last year following the successful Homeless Healthcare submission to the

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DIRECTORS' REPORT

Sustainable Health Review putting the case for the development of a residential Medical Recovery Centre. The funding, however, was to provide for operating costs only and was dependant on private sources for funding the building to house the service and the patients. This is a very large impediment to eventual provision of the service. Homeless Healthcare made a submission to an Expression of Interest process for the operation of the MRC by the East Metropolitan Health Service but Homeless Healthcare was not shortlisted and no contract was awarded. It is understood a new EOI process is planned for 2020-21.

One of the objectives of the Company is to undertake research and to evaluate the services provided so that health and social interventions provided by Homeless Healthcare are based on evidence of improved outcomes for the homeless people cared for. In collaboration with UWA, a review of the service as a whole has been undertaken with particular reference to the Royal Perth Hospital In-reach service. The evaluation is complex and hampered by the need to interrogate multiple different data sources to obtain information about the health of people when in the community and when hospitalised. Data suggests that health and well being are improved and the revolving door of ED, inpatient, ED is reduced by the services provided by Homeless Healthcare. The ability to remain housed has been increased also by the interventions. Stable housing is a key element and without it most will struggle to improve their health and the vicious cycle continues. Further work needs to be done.

Following on from the Board strategic planning session reported last year which reviewed fundraising and implemented a new executive structure for the organisation during the year in order to meet the needs of the recent rapid expansion of the organisation and potential for further substantial increase in services. While considerable progress has been made much of the work has been delayed by the need to focus energies on services to meet the impact of the COVID19 pandemic. The Board remains concerned about achieving funding sources which will ensure long-term sustainability for the company.

Our achievements in service delivery continue to be made through the tireless work of our staff who provide a high level of care to our patients. This year in particular, staff have contributed above and beyond any reasonable expectation in order to keep the service operating efficiently to provide exceptional healthcare.

Key Performance Measures

Extension of Services

The new Fremantle services through a drop-in clinic and street health service reported last year continue to expand. The services are supported by private funding sources at this time.

In response to the COVID19 crisis the Street Health Service in the Perth CBD was expanded to 8 hours a day 7 days a week and a GP (for 4 hours a day) was added to the team. Four fulltime case workers were added to the team – 2 at RPH and 2 elsewhere across the service. Home visits commenced across the metropolitan area. The above are funded by 6 month grants.

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DIRECTORS' REPORT

Medicare Trial

Homeless Healthcare completed its part of a Medicare trial of a new system of payments for patients with complex medical conditions in November 2019. When the trial is completed it is hoped it will at least in part resolve some of the funding issues related to caring for people with multiple and complex medical issues.

Evaluation of the Services Provided

One of the objectives of the Company is to undertake research and to evaluate the services provided so that health and social interventions provided by Homeless Healthcare are based on evidence of improved outcomes for the homeless people cared for. Last year it was reported that a review of the service as a whole has been undertaken and with particular reference to the Royal Perth Hospital In-reach service in collaboration with UWA . The evaluation which is complex and hampered by the need to interrogate multiple different data sources to obtain information about the health of people when in the community and when hospitalised, is ongoing. Data suggests that health and well being are improved and the revolving door of ED, inpatient, ED is reduced. Two publications are available showing the early data.

The HODDS trial has been completed and evaluation is in progress.

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DIRECTORS' REPORT

Information on Directors

Director

Qualifications, experience and special responsibilities

Andrew Davies

A director since incorporation of the company on 22 January 2008.

Dr Davies has a Bachelor of Medicine and Bachelor of Surgery from the University of Western Australia and a Fellowship to the Royal Australian College of General Practitioners. He has been working as a medical practitioner for the past 12 years. During this time he has developed interests in Aboriginal Health, Homeless Medicine, Child and Adolescent Health and Mental Health. For the last 5 years he has been working with Homeless and Marginalised people to try and overcome some of the barriers to healthcare that they experience. Andrew has received the following awards for his work with homeless people: 2017 Pride of Australia Medal; 2018 Paul Harris Fellow; 2018 Health Consumers Council Award for Compassionate Care; 2018 Health Consumers Council Award for Health Professional; 2018 Finalist for Western Australia Australian of the Year – Local Hero Award.

Director

Qualifications, experience and special responsibilities

Diane Davies

A director of the company since 24th October 2010.

Dr Davies has a Bachelor of Medicine and Bachelor of Surgery from the University of Western Australia, is a Fellow of the Royal Australian and New Zealand College of Obstetricians and Gynaecologists and has a Masters of Public Health and Tropical Medicine from James Cook University. In addition to her clinical role she has been Director of Medical Services at King Edward Memorial Hospital for Women, Alice Springs Hospital and Sir Charles Gairdner Hospital. She has extensive experience in working with Aboriginal women in their communities in Central Australia. Dr Davies has provided management advice and support to Mobile GP since September 2009 and has been Chairman of the Board since 2011. Dr Davies was inducted into the West Australian Women's Hall of Fame 2014 for her work with Homeless Healthcare.

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DIRECTORS' REPORT

Director

Qualifications, experience and special responsibilities

Rosalynde Mulley

A director of the company since 10th April 2017.

Ros Mulley has held senior leadership roles in community services in both government and not-for-profit organisations, leading change and innovation in areas that serve, support and assist the most vulnerable in our community. As a member of Executive Teams, she has harnessed the strengths of the workforce to accomplish reform and transform service provision through sound strategy, engagement and creativity in the face of complex social challenges. She has also participated in corporate governance duties including development of strategy; budget management; quality, OHS and audit activities; and risk management.

Ros Mulley's leadership experience has been in the not-for-profit sector in Queensland and Western Australia over the past 16 years. Prior to that, she trained and worked as a Social Worker and Senior Social Worker for the Health Department of Western Australia; then as Director of Social Work in the Logan-Beaudesert Health District in Queensland. In addition to this, she participated in running a successful family business over 15 years from 1978 – 1993. Employed by Ruah Community Services from March 2011- February 2017.

Ros Mulley is committed to influence and lead change in policies and service provision to enable those who are the most disadvantaged and vulnerable in our society to improve their situations and wellbeing. She has worked in partnership with Homeless Healthcare over many years and is now delighted to be a Board member, contributing to maintaining, growing and developing their services. She has taken on the position of Board Secretary.

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DIRECTORS' REPORT

Director	Qualifications, experience and special responsibilities
Beverley Wotzko	<p>A director of the company since 21st August 2017 and resigned 17 August 2020.</p> <p>Bev Wotzko brings 15 years' experience in the community sector working for The Salvation Army, Life Without Barriers, Ruah Community Services and Kids' Camps Inc (trading as Cahoots Org). Bev's experience includes 10 years as a State Finance Manager and member of State leadership teams as well as 2 years working as a Manager for a variety of programs providing a response to Homelessness and Domestic Violence.</p> <p>Bev has a Diploma of Business (Frontline Management) and a Diploma of Accounting.</p> <p>Bev is recognised as a well organised and disciplined leader with substantial experience in administration, finance, management and direct service delivery and possesses highly developed communication and interpersonal skills. She has taken on the role of Treasurer.</p>
Russell Bricknell	<p>A director of the company since 9th April 2018.</p> <p>Russell has an extensive background in the aged care and community services sector, holds degrees in education, science and a master's in business administration, is a Graduate and Fellow of the Australian Institute of Company Directors and a Fellow of the Australian Institute of Management.</p> <p>He was previously the Chief Executive of Aged Care Channel, overseeing operations in Australia, the United Kingdom, Ireland and New Zealand. Prior to this role, Russell was Chief Operating Officer of Australian Home Care, a leading provider of home-based care to people with disabilities in NSW and Victoria, a General Manager of BaptistCare NSW and ACT, and Executive Director of Churches of Christ Care in Queensland.</p>

Russell has a passion for delivering high quality care that positively impacts the lives of residents, customers and their families. He is honoured and excited to have been selected to lead BaptistCare and together, with the team, looks forward to making a real difference in the lives of people we care for and support.

Director

Kathleen Gregory AM

Qualifications, experience and special responsibilities

A director of the company since 10th February 2020.

Kathleen Gregory was the inaugural Chief Executive Officer of Foundation Housing Ltd, a Community Housing organisation that provides affordable housing in Western Australia.

Kathleen has extensive skills and experience managing not for profit organisations and led the merger of three smaller community housing organisations to form Foundation Housing in 2006. During the last twelve years under Kathleen's leadership, Foundation Housing has grown its portfolio of housing from 350 to over 2000 units of accommodation and is now the largest affordable housing provider in the State.

With a strong commitment towards the provision of long term, secure and affordable housing for all members of our community, Kathleen has a sound knowledge base and skills in the development and management of today's social housing.

Kathleen was presented the Australasian Outstanding Achievement Award for professional excellence in housing by the Australian Housing Institute in 2011 and was also listed on the 2015 Impact 25 list of the most influential people in Australia's social economy.

In 2016, Kathleen was recognised in the Queen's Birthday honours, with an Order of Australia for "significant service to the not for profit sector, particularly in the area of community housing, to social welfare organisations and to young people."

In 2020 Kathleen was inducted into the WA Women's Hall of Fame in recognition of her work in housing and homelessness.

Kathleen has been a board member for a number of organisations within the sector and is also the Chair of the West Australian Council on Homelessness.

In September 2019 Kathleen retired from her role as the CEO of Foundation Housing and has since been working on a range of projects with different organisations to increase the supply of affordable housing for people in housing need. Kathleen is a qualified planner with BA Urban and Regional Planning from Curtin University.

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DIRECTORS' REPORT

Meetings of Directors

During the financial year 6 meetings of directors were held.

Directors	Directors Meetings	
	Number eligible to attend	Number attended
Andrew Davies	6	6
Diane Davies	6	6
Rosalynde Mulley	6	5
Beverley Wotzko	6	5
Russell Bricknell	6	6
Kathleen Gregory	4	3


The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that any surplus assets remaining after the payment of the Company's liabilities shall be transferred to another organisation in Australia which is a public benevolent institution for the purposes of any Commonwealth taxation Act. Each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the company. At 30 June 2020 the number of members is six.

Auditors Independence Declaration


A copy of the auditor's independence declaration as required under section 307C of the corporations Act 2001 is set out on page 13.

Signed in accordance with a resolution of the Board of Directors.

Dated this 18 day of October 2020.



DIRECTOR



DIRECTOR

K.WESTAWAY & ASSOCIATES
ACCOUNTING, TAXATION & BUSINESS SERVICES
REGISTERED COMPANY AUDITOR

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**

TO THE DIRECTORS OF PERTH MOBILE GP SERVICES LIMITED

As auditor for the audit of the financial statements of Perth Mobile GP Services Limited for the year ended 30 June, 2020, I declare that, to the best of my knowledge and belief, there have been no contraventions of :

- (i) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Dated at Kelmscott, Western Australia this 28th day of October, 2020



K. WESTAWAY
PRINCIPAL
K. WESTAWAY & ASSOCIATES

PERTH MOBILE GP SERVICES LTD

ABN: 64 129 336 803

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Revenue	2	3,260,532	2,628,668
Depreciation	3	(21,717)	(11,690)
Wages	3	(2,127,910)	(1,909,715)
Other Expenses	3	(787,674)	(734,574)
Surplus / (Deficit) before income tax		323,231	(27,311)
Income Tax Expense		-	-
Surplus / (Deficit) for the year		323,231	(27,311)
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		-	-
Profit/(Loss) attributable to members of the equity		323,231	(27,311)

The accompanying notes form part of these financial statements

PERTH MOBILE GP SERVICES LTD

ABN: 64 129 336 803

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	963,998	262,392
Trade and other receivables	5	414,638	64,779
TOTAL CURRENT ASSETS		<u>1,378,636</u>	<u>327,171</u>
NON-CURRENT ASSETS			
Property, plant & equipment	6	18,924	19,831
Operating Lease Right of Use Assets	7	89,393	-
TOTAL NON-CURRENT ASSETS		<u>108,317</u>	<u>19,831</u>
TOTAL ASSETS		<u>1,486,953</u>	<u>347,002</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	943,921	256,809
Operating Lease Liabilities	7	41,150	-
Provisions	9	160,430	120,086
TOTAL CURRENT LIABILITIES		<u>1,145,501</u>	<u>376,895</u>
NON CURRENT LIABILITIES			
Financial Liabilities	10	1,566	1,696
Operating Lease Liabilities	7	48,243	-
TOTAL NON CURRENT LIABILITIES		<u>49,809</u>	<u>1,696</u>
TOTAL LIABILITIES		<u>1,195,310</u>	<u>378,591</u>
NET ASSETS		<u>291,643</u>	<u>(31,589)</u>
EQUITY			
Retained Earnings		291,643	(31,589)
TOTAL EQUITY		<u>291,643</u>	<u>(31,589)</u>

The accompanying notes form part of these financial statements.

PERTH MOBILE GP SERVICES LTD

ABN: 64 129 336 803

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30 JUNE 2020

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2018	(4,277)	(4,277)
Profit/(Loss) attributable to entity	(27,311)	(27,311)
Balance at 30 June 2019	<u>(31,589)</u>	<u>(31,589)</u>
Balance at 1 July 2019	(31,589)	(31,589)
Profit/(Loss) attributable to entity	323,232	323,232
Balance at 30 June 2020	<u>291,643</u>	<u>291,643</u>

The accompanying notes form part of these financial statements.

PERTH MOBILE GP SERVICES LTD

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CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30 JUNE 2020

	NOTE	2020 \$	2019 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Income Received		3,498,442	2,635,683
Interest Received		851	1,562
Payments to Suppliers and Employees		(2,776,877)	(2,590,343)
Net Cash Flow Provided by Operating Activities		<u>722,416</u>	<u>46,902</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of other Non Current Assets		(20,810)	(0)
Net Cash Flow Provided by Investing Activities		<u>(20,810)</u>	<u>(0)</u>
Net Increase in cash held		701,606	46,902
Cash at beginning of financial year		<u>262,392</u>	<u>215,490</u>
Cash at end of financial year		<u>963,998</u>	<u>262,392</u>

The accompanying notes form part of these financial statements.

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ABN: 64 129 336 803

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

Perth Mobile GP Services Ltd is the Group's ultimate parent company. Perth Mobile GP Services Ltd is a public company limited by guarantee incorporated and domiciled in Australia.

The Financial Statements were authorised for issue in October 2020 by the directors of the company.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The consolidated general purpose financial statements of the Group have been prepared in accordance with the *Corporations Act 2001* and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The group is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

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

Basis of Consolidation

The Group financial statements consolidate those of the parent company and its subsidiary undertakings drawn up to 30 June 2020. Subsidiaries are all entities over which the Group has the power to control through more than half of the voting rights. All subsidiaries have a reporting date of 30 June.

All transactions and balances between Group companies are eliminated on consolidation.

a. Income Tax

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

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

c. Accounts Receivable and other Debtors

Accounts receivable and other debtors include amounts due from services rendered, sale of goods and donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

d. Revenue

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

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

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

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

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

Donations are recognized as revenue when received.

All revenue is stated net amount of goods and services tax (GST).

e. Good and Services Tax

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

PERTH MOBILE GP SERVICES LTD

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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

f. Critical Accounting Estimates and Judgments

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

g. Property, plant & equipment

Depreciation

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Entity and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

The entity has adopted the method of pooling its assets and depreciation is recorded according to the set percentages below:

Instant Asset Write Off Pool	100%
General Pool	15.00 – 30%
Leasehold improvements	2.5 – 13.33%

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

Leases

Leases of property, plant and equipment where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) as transferred to the entity, are classified as finance leases.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability is recognised by the Entity where the Entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- Fixed lease payments less any lease incentives
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under the residual value guarantees;

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs.

h. Intangibles

Computer Software

Software is recorded at cost. It has a finite life and is carried at cost less accumulated amortisation and any impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

i. Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

PERTH MOBILE GP SERVICES LTD

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

j. Employee Provisions

Short-term employee provisions

Provision is made for the company's liability for employee benefits arising from service rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

Long-term employee provisions

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows attributable to employee benefits.

k. Accounts payable and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

l. Economic Dependence

The financial report has been prepared on a going concern basis as the directors have received a guarantee of continued financial support in the form of government grants and the directors believe that such financial support will continue to be made available.

m. New Accounting Standards for Application in Future Periods

The Entity has adopted AASB 16 : Leases retrospectively with the cumulative effect of initially applying AASB 16 recognised at 1 July 2019. In accordance with AASB 16 the comparatives for the 2019 reporting period have not been restated.

The Entity has recognised a lease liability and right-of-use asset for all leases (with the exception of short term and low value leases) recognised as operating leases under AASB 117: Leases where the entity is a lessee.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

The lease liabilities are measured at the present value of the remaining lease payments. The Entity's incremental borrowing rate as at 1 July 2019 was used to discount the lease payments.

The right of use assets for the leases was measured and recognised in the statement of financial position as at 1 July 2019 by taking into consideration the lease liability, prepaid and accrued lease payments previously recognised as at 1 July 2019 (that are related to the lease).

The following practical expedients have been used by the Entity in applying AASB 16 for the first time:

- For a portfolio of leases that have reasonably similar characteristics, a single discount rate has been applied;
- Leases that have remaining lease terms of less than 12 months as at 1 July 2019 have been accounted for in the same way as short-term leases;
- The use of hindsight to determine the lease terms on contracts that have options to extend or terminate;

Basis of Preparation

AASB 15 and AASB 1058 will be applied by the Entity from its mandatory adoption date of 1 July 2019. The modified transition approach will be the chosen approach and thus the comparative amounts for the year prior to first adoption will not be restated and the entity will recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application (1 July 2019).

The accounting for the revenue stream "Government grants – operating" will be primarily affected by these new Standards.

The income recognition for each grant has been assessed on a high-level basis to determine whether it is enforceable and whether its performance obligations are sufficiently specific. For those grant contracts that are not enforceable, or the performance obligations are not sufficiently specific, this will result in immediate income recognition under AASB 1058. Income will be deferred under AASB 15 otherwise.

The Entity's government grant revenue for the year ended 30 June 2020 related to incomplete contracts amounts to \$1,025,552. Of this, approximately \$706,310 will be recognised as income upfront and approximately \$706,851 will be deferred and recognised as revenue as performance obligations are satisfied.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 2. REVENUE		
Sales Revenue		
- Donations Received	371,306	262,775
- Gross Receipts	745,240	783,446
- Metro Health Board Grant	525,670	518,055
- Other Income	1,617,465	1,062,830
- Interest Received	851	1,562
- Jobkeeper Subsidy	97,500	-
- Cashflow Boost	100,000	-
Total Revenue	<u>3,260,532</u>	<u>2,628,668</u>

NOTE 3. EXPENSES

a). Expenses		
- Superannuation Expenses	185,950	170,341
- Rent Expenses	120,000	120,000
- Depreciation Expense	21,717	11,690
- Motor Vehicle Expense	26,312	24,750
- Wages Expense	2,127,910	1,909,716
- Operating Lease Expense	36,098	-
- Other Expense	419,314	419,482
Total Expenses	<u>2,937,301</u>	<u>2,655,979</u>

NOTE 4. CASH AND CASH EQUIVALENTS

Current

Cash at bank	963,998	262,392
	<u>963,998</u>	<u>262,392</u>

NOTE 5. TRADE AND OTHER RECEIVABLES

	2020	2019
	\$	\$
Current		
Trade Debtors	350,137	26,747
Grant's Receivable	-	16,032
Rental Bond	6,000	22,000
Jobkeeper Receivable	58,500	-
	<u>414,637</u>	<u>64,779</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

Credit Risk

The Entity has no significant concentration of credit risk with respect to any single counterparty or group of counterparties other than those receivables provided for and mentioned within this note. The main source of credit risk to the Entity is considered to relate to the class of assets described as "trade debtors".

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Entity writes off an accounts receivable where there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

NOTE 6. PROPERTY, PLANT & EQUIPMENT

Leasehold Improvements	18,841	19,659
Computer Software	82	167
	<u>18,923</u>	<u>19,826</u>

Movements in Carrying Amounts

Movements in the carrying amounts for each class property, plant and equipment between the beginning and the end of the current financial year:

	STS Pool (General) \$	Leasehold Improvements \$	Computer Software \$	Total \$
2019				
Balance at the beginning of the year	10,640	20,537	345	31,522
Additions at cost	0	0	0	0
Depreciation expense	(10,640)	(878)	(178)	(11,696)
Carrying amount at end of year	<u>0</u>	<u>19,659</u>	<u>167</u>	<u>19,826</u>
2020				
Balance at the beginning of the year		19,659	167	19,826
Additions at cost		0	0	0
Depreciation expense		(818)	(85)	(903)
Carrying amount at end of year	<u>0</u>	<u>18,841</u>	<u>82</u>	<u>18,923</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7. OPERATING LEASE	2020	2019
	\$	\$
Property Plant & Equipment:		
Operating Lease Right-of-Use Asset	89,393 ^a .	-
Current Liabilities		
Operating Lease Liability	41,150 ^b .	-
Non-Current Liabilities:		
Operating Lease Liability	48,243 ^c .	-

a. Asset Value Year 1 \$124,444 – Amortisation Year 1 \$35,051. \$89,393.

b. Operating lease liability Year 1 \$89,393 – Noncurrent amount \$48,243. \$41,150

c. Operating lease liability Year 1 \$89,393 – Current amount \$41,150. \$48,243.

NOTE 8. ACCOUNTS PAYABLE AND OTHER PAYABLES

Current	\$	\$
Accounts Payable	35,107	54,811
PAYG Withholding Payable	(4,735)	35,025
Superannuation Payable	15,683	13,685
Prepaid Income	762,183	123,567
GST Payable	135,682	29,721
	<u>943,920</u>	<u>256,809</u>

No interest is payable on outstanding payables during this period.

a. Financial liabilities at amortised cost classified as trade and other payables

Accounts payable and other payables

- Total current	943,920	256,809
- Total non-current	0	0
	<u>943,920</u>	<u>256,809</u>
Less deferred income	(762,183)	(123,567)
Financial liabilities as accounts payable and other payables	<u>181,737</u>	<u>133,242</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 9. EMPLOYEE PROVISIONS

	Employee Provisions
Opening Balance at 1 July 2019	120,086
Additional provisions raised during year	40,344
Amounts used	0
Balance at 30 June 2020	<u>160,430</u>
Analysis of Total Provisions	
Current	
- annual leave entitlements	91,084
- long service leave entitlements	69,346
Total current employee provisions	<u>160,430</u>

Employee Provisions

A provision has been recognised for employee entitlements relating to long service leave and annual leave. This current provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

	2020	2019
NOTE 10. FINANCIAL LIABILITIES		
Master Card liabilities	1,566	1,696
	<u>1,566</u>	<u>1,696</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 11. CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Profit/(Loss) after Income Tax	323,231	(27,311)
Non-cash flows		
- Depreciation	21,717	11,690
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	(349,858)	6,047
Increase/(decrease) in trade payables and accruals	686,982	36,273
Increase/(decrease) in employee entitlements	40,344	20,203
Cash flow from operations	<u>722,416</u>	<u>46,902</u>

NOTE 12. FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, accounts receivable and accounts payable.

Financial Risk Exposures and Management

The main risks the company is exposed to through its financial instruments are interest rate risk, liquidity risk, credit risk and price risk.

Market Risk

Interest Rate Risk

The amounts held in the company's cash at bank operating accounts are non-interest bearing.

Liquidity Risk

Liquidity risk arises from the possibility that the Entity might encounter difficulty in settling its debts. The Entity manages this risk through the following mechanisms:

- Preparing forward-looking cash flow analysis in relation to its operating, investing and financing activities; and
- Only investing surplus cash with major financial institutions.

PERTH MOBILE GP SERVICES LTD

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

2020	Floating interest rate	1 year or less	Over 1 to 5 years	More than 5 years	Non- interest bearing	Total
Financial assets						
Cash	963,988	-	-	-	-	963,988
Trade & Other Receivables	-	414,637	-	-	-	414,637
Total financial assets	963,988	414,637				1,378,625
Financial liabilities						
Trade and other payables	-	-	-	-	943,921	943,921
Total Financial Liabilities	-	-	-	-	943,921	943,921
Net financial assets/(liabilities)	963,988	414,637	-	-	(943,921)	434,707

(a) Net fair value of financial assets and liabilities

The net fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximates their carrying amounts.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and notes to the financial statements.

Aggregate net fair values and carrying amounts of financial assets and financial liabilities at balance date:

	2020 Carrying Value	2020 Net Fair Value
Financial assets		
Cash	963,998	963,998
Trade & Other Receivables	414,637	414,637
Total Financial Assets	1,378,635	1,378,635
Financial liabilities		
Trade & Other payables	943,921	943,921
Total Financial Liabilities	943,921	943,921

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

Credit Risk

Exposure to credit risk relating assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the entity.

The Entity does not have any material credit risk exposures as its major source of revenue is the receipt of grants. Credit risk is further mitigated as over 90% of the grants being received from Commonwealth, state and local governments are in accordance with funding agreements which ensure regular funding for a period of five years.

Fair values are materially in line with carrying values. No present value discount to recoverable expenses has been applied due to the unknown term of repayment of the facility, and the fact that it is repayable in full in the event that the management agreement for the funds under management is terminated.

NOTE 13. RELATED PARTY TRANSACTIONS

Key Management Personnel

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

Key management personnel compensation:

	Short Term Benefits	Post –Employment Benefits	Other Long Term Benefits	Total
2020				
Total Compensation	393,300	-	-	393,300
2019				
Total Compensation	388,400	-	-	388,400

NOTE 14. ENTITY DETAILS

The registered office is:

UHY Haines Norton Perth
Level 2
35 Havelock Street
WEST PERTH WA 6005

The principal place of business is:

316 Lord Street
HIGHGATE WA 6003

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 14. MEMBERS GUARANTEE

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the company. At 30 June 2020 the numbers of members was 6.

PERTH MOBILE GP SERVICES LTD

A.B.N. 64 129 336 803

DIRECTORS' DECLARATION

The directors of the company declare that:

1. The financial statements and notes as set out on pages 14 to 31 are in accordance with the *Corporations Act 2001*;
 - (a) comply with Australian Accounting Standards; and
 - (b) give a true and fair view of the financial position as at 30 June 2020 and of the performance for the year ended on that date of the entity.

2. In the directors' opinion there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Andrew Davies (Director)

Dated this 18 day of October 2020



Diane Davies (Director)

Dated this 18 day of October 2020

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
PERTH MOBILE GP SERVICES LIMITED**

Audit Opinion

I have audited the accompanying financial report, of Perth Mobile GP Services Limited and its subsidiary (“the Group”) which comprises the consolidated statement of financial position as at 30 June, 2020, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity, and the consolidated statement of cash flows for the year then ended, accompanying notes to the financial statements including a summary of significant accounting policies, and the Directors’ Declaration.

In my opinion, the accompanying financial report of Perth Mobile GP Services Limited is in accordance with the *Corporations Act 2001* including :

- (i) giving a true and fair view of the Group’s financial position as at 30 June, 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and the Corporations Regulations 2001.

Basis for Opinion

I have conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to the 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 I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, and the *Corporations Act, 2001*, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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.

Liability limited by a scheme approved under Professional Standards Legislation

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 Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. I also :

- Identify and assess the risks of material misstatements 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However future events or conditions may cause the Company 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 represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with management 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.

Dated at Kilmcraich this 28th day of October, 2020.



K. WESTAWAY
PRINCIPAL
K. WESTAWAY & ASSOCIATES