



Annual Report

2023-2024

Law of Obligation

We honour the many
Goori Tribal Nations in whose
territories we live and work.

We honour the legacy and the vision
of those who paved the way and those
who continue to guide us.

We honour our future generations
by maintaining the vision with
focused determination.

About IUIH

The Institute for Urban Indigenous Health Ltd (IUIH) is a not-for-profit Aboriginal and Torres Strait Islander Community Controlled Health Organisation which leads the planning, development, and delivery of comprehensive primary health care for the Aboriginal and Torres Strait Islander population of the South East Queensland (SEQ) region.

IUIH and its Members serve one of Australia's largest and fastest growing Aboriginal and Torres Strait Islander populations. In 2023/24, the Indigenous estimated resident population of SEQ was 124,483 people. This population is projected to increase to 148,902 people by 2031.

IUIH was established in 2009 by its four founding Member Organisations. Since then, IUIH has established the Moreton Aboriginal and Torres Strait Islander Community Health Service. In 2023/24, these five entities comprised the regional IUIH Network of SEQ.



KALWUN



Abbreviations

ACCRM – Australian College of Rural and Remote Medicine

ATSIChS – Aboriginal and Torres Strait Islander Community Health Service

CCHS – Aboriginal Community Controlled Health Service

CEO – Chief Executive Officer

CQI – Continuous Quality Improvement

GP – General Practitioner

GPRC – GP Respiratory Assessment Centres

HHSs – Hospital and Health Services

HSQF – Human Services Quality Framework

IUIH – Institute for Urban Indigenous Health

MRFF – Medical Research Future Fund

NDIS – National Disability Insurance Scheme

PHNs – Primary Health Networks

QPS – Queensland Police Service

RACGP – Royal Australian College of General Practitioners

SEQ – South East Queensland

UQ – University of Queensland

Please note:

The terms *Aboriginal and Torres Strait Islander*, *First Nations* and *Indigenous* are used interchangeably throughout this document with respect. Aboriginal and Torres Strait Islander readers should be aware that this document may contain images or names of people who have since passed away.

ISBN:

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A message from the Board Chair

On behalf of the Institute for Urban Indigenous Health Limited Board of Directors, I am honoured to present the Annual Report for the 2023/24 year.

The year 2024 marks 15 years since the establishment of the Institute (IUIH) and our regional IUIH Network. This milestone is not just a testament to our growth, from five clinics and 8,000 clients to a thriving entity of 19 clinics and around 50,000 clients, it is also a celebration of the dedication, resilience, and vision of those who have contributed to our mission.

This year, we have continued to grow the geographic reach and scope of our services, implementing additional service models and strategies to increase our people's access to community controlled comprehensive primary healthcare across the region. We have delivered nearly 500,000 episodes of care, completed 23,747 health checks, 6,886 GP management plans, 6,533 team care arrangements and 12,253 cycle of care reviews. More than 7,700 medical specialist occasions of service and more than 41,000 allied health occasions of service were provided this year. Nearly 200 cataract surgeries were completed and more than 15,000 people accessed IUIH Network oral health services.

In 2023/24, the impact of the *Birthing in Our Community* Hub model on reducing the likelihood of newborn removals by Child Protective Services was evaluated. The evaluation compared outcomes for women pregnant with a First Nations baby born through standard maternity care at the Brisbane Mater Mothers' Hospital, with those born through the BiOC program and found that BiOC women were three times less likely to have their baby removed than First Nations women who received standard maternity care.

In late 2023, the first *Staying Deadly* hub was established to provide specialised support to people with moderate to severe mental health challenges and drug and alcohol dependency. Fully operational from February 2024, the *Staying Deadly* hub had already delivered 1,392 occasions of service by 30 June 2024. Planning is also well underway for additional *Staying Deadly* hubs at Inner Brisbane and Moreton Bay. Our primary healthcare clinics also provided 10,664 primary mental health and substance use occasions of service.

We continued delivering support services for our Elders and people living with a disability, with 4,617 people accessing aged care services and 13,762 in-home support services provided. Care coordination and availability of clinical care after hours care was strengthened through Mob Link, with 18,382 people referred to Mob Link and more than 23,600 Mob Link supports provided. Further, nearly 4,000 people accessed Care Coordination and Supplementary Services through the IUIH Network.

The IUIH Community Legal Service continued to expand its capacity with the employment of additional lawyers and support staff. In 2023/24, 315 new legal matters were opened, 269 matters resolved, and 196 people accessed family mediation services.

Recognising the critical role that employment plays as a social determinant of health, and the ongoing need for a skilled workforce to meet community growth and demands, the IUIH Network established *EMPOWA Training*, a Community Controlled Registered Training Organisation (RTO) that will support a culturally safe pathway to education and employment for Aboriginal and Torres Strait Islander people. In 2023/24, IUIH also supported 391 university student placements across multiple universities and 27 disciplines, and placed 30 GP registrars across the IUIH Network.

Although we have achieved significant growth and expansion in a short time, we are conscious that we have more to do. With a rapidly growing population and many clinics at capacity, the IUIH Network developed a comprehensive infrastructure plan capable of addressing the health needs of our people into the future. IUIH commissioned Deloitte to undertake an independent cost benefit analysis to monetise the benefits that would be generated from state government investment into the IUIH model of care over the next 20 years. In response, the Queensland Government announced in the May 2024 State Budget, investment of \$92.5 million over four years for the construction and operation of 5 IUIH Network comprehensive primary healthcare hubs. Funding of \$20 million over four years for ATSICHS Brisbane to expand its Logan clinic into a comprehensive health and wellbeing precinct was also announced.

Throughout 2023/24, IUIH continued to lead the SEQ First Nations Health Equity Partnership with the Hospital and Health Services (HHSs) and Primary Health Networks (PHNs) within our footprint, Mater Health and Children's Health Queensland, and in June 2024, the Queensland Ambulance Service joined the Partnership. This year was the third year since the Partnership was established, and IUIH led a refresh of the Partnership *Statement of Commitment* and Regional Strategy.

Through the Partnership, HHSs championed IUIH-led submissions to Queensland Health *Connected Community Pathways* funding program, which resulted in the development of new service models, including (but not limited to) cardiac and respiratory outreach services, specialised pain management clinics, and early intervention service for vulnerable young people. The Partnership has forged stronger care pathways to support our people across their healthcare journey, especially in the interface between hospitals and community based healthcare and all partners are to be commended for their commitment to these reforms.

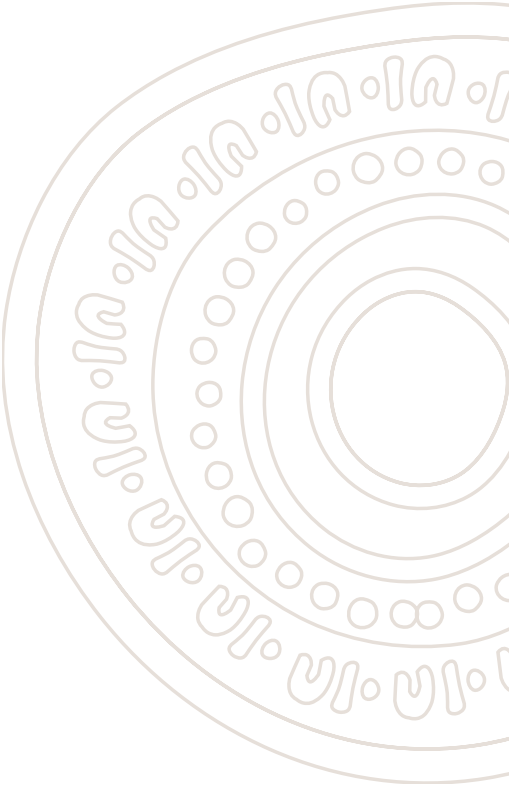
On behalf of the Board, I offer my sincere thanks and gratitude to our Member Organisations – ATSICHS Brisbane, Kalwun, Kambu and Yulu-Burri-Ba – for your continued commitment and investment in our collective efforts at the regional level, and your individual efforts at the local level. Our collectivity is our strength.

I extend special thanks to the staff across the IUIH Network – whatever your role, your contribution is valuable and valued. Your staunch commitment to our Elders, our families, our Community honours the legacy of our Patron, Aunty Pamela Mam, and we continue to be guided by her words – *'nothing is to stop, everything must continue.'*

This year, I acknowledge the enormous contribution over the last thirteen years of our Chief Executive Officer, Adrian Carson, particularly in agreeing to stay on as CEO for a couple of extra years to see the organisation through the pandemic and to secure the investment needed to establish additional comprehensive primary healthcare hubs across the region. Adrian's leadership and drive will be greatly missed. As we turn the page to a new chapter without Adrian, we embrace the leadership and capability of Wayne Ah Boo, our next CEO. While change can be daunting, we remain steadfast in our commitment to the values that have defined us. Our history has taught us that adaptability is key, and we will continue to evolve, guided by the strength of our ancestors and the voices of our communities.



Kieran Chilcott
CHAIRPERSON





Strategic Overview

Strategic Direction 2022-2025



Our Vision

Healthy and strong Aboriginal and Torres Strait Islander children, families, and communities.



Our Purpose

Leadership in health system reform and provision of a high quality, integrated system of health and social support services.

Strategic Goals

COMMUNITY CONTROL	ACCESS	INNOVATION AND LEADERSHIP	SYSTEMS AND GOVERNANCE
Mobilise our communities to promote health and wellbeing	Improve access to quality health and social support services	Foster collaboration, innovation and leadership in health system reform	Strengthen and enhance enabling systems and governance
Public health campaigns that target risk factors. Health and wellbeing. Community collectivism. Training and employment pathways. Community control in design and delivery of healthcare. Strong community governance.	Access to primary health care and regional services across the life course. Services that connect and coordinate care across the care continuum. Service models that bring care closer to home.	Planning and commissioning of services across SEQ. New service models. Leadership and expertise in national, state and regional policy and system reform. Research and evaluation that builds the evidence base. Aboriginal and Torres Strait Islander leadership across the Network. Strong pandemic and disaster management.	An expanded and strengthened workforce. Data to support planning, development, and delivery of services. Robust clinical governance across the IUIH Network. Strong governance and relationships across the Network. Systems that support IUIH and the Network. Optimised revenue to support sustainability.

Our Values

Respect

We believe that respectful relationships are essential to achieving Our Vision. We understand that respectful relationships are built on the recognition that we all have a contribution to make. Therefore, we commit to treating each other and our partners with dignity, generosity, and responsiveness.

Discipline

We have an opportunity to achieve transformative change in the health and wellbeing of our Communities and an obligation to make the most of this opportunity. This will require us to be disciplined, to maintain loyalty to each other and to Our Vision, and to maintain and nurture unity, integrity and reliability in fulfilling our commitments to one another.

Culture

We are here because of those who came before us. We draw upon Aboriginal teachings and ways for strength, wisdom and guidance. We uphold holistic approaches to healthcare and strive to achieve balance in our mental, spiritual, emotional and physical wellbeing.

Excellence

We are humbled and honoured to have been asked by our Communities to work on their behalf, and in doing so, we have a moral obligation to strive for excellence in outcomes and our practices. We strive to continuously learn through capacity development opportunities, from new and innovative models, and from each other.

Fairness

We work to improve the health and wellbeing of our Communities. Our decision-making reflects their best interests and leads to just and equitable treatment of all Aboriginal and Torres Strait Islander people across South East Queensland. We are inclusive in our practices, our communications and discussions.

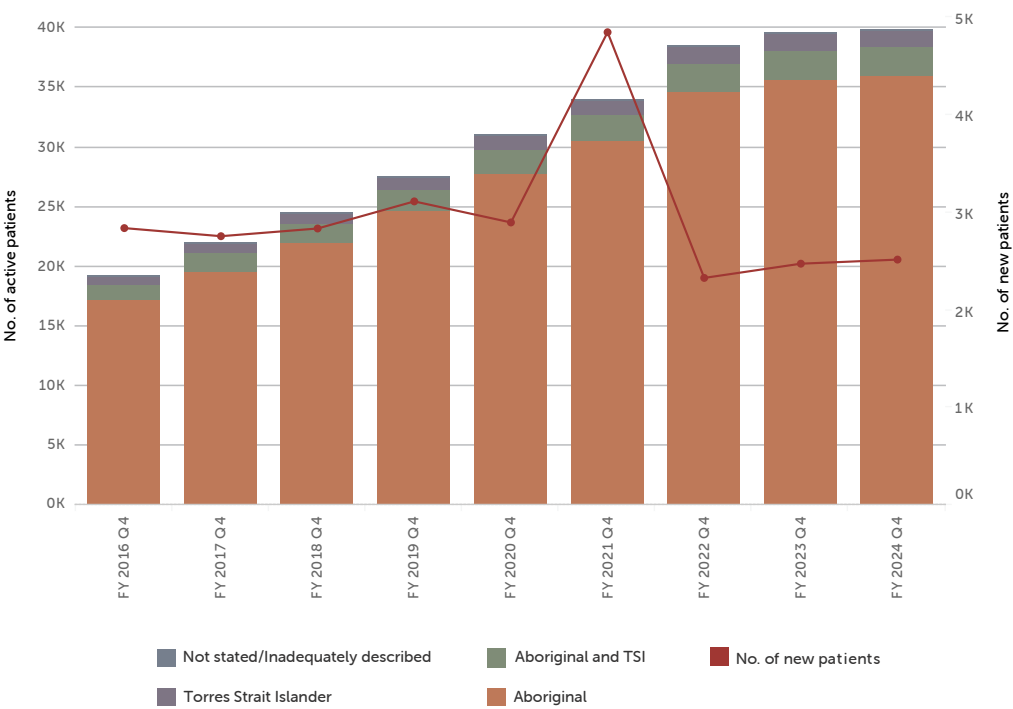
Relationships

We believe that effective relationships with Community, with our partners and with each other are foundations for achieving Our Vision and fulfilling our commitments. We commit to fostering working relationships underpinned by trust, honesty, understanding, teamwork and mutual support.

2023/24 IUIH Network Report Card

Access – SEQ

IUIH NETWORK PATIENTS BY INDIGENOUS STATUS



IUIH Network
2023/24

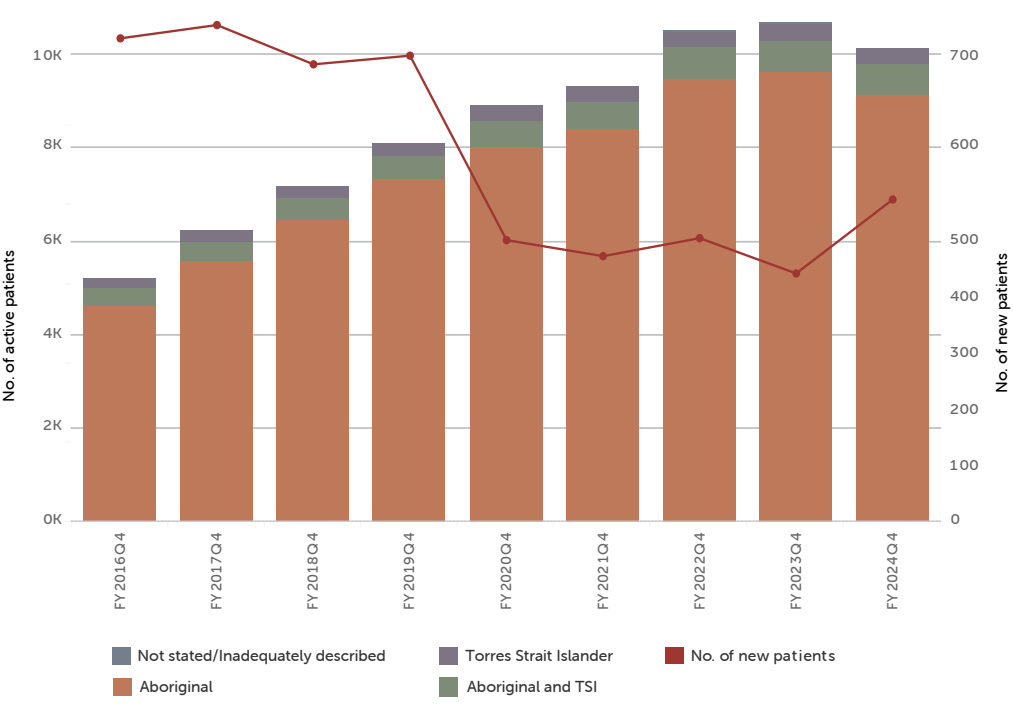
39,772 regular
Indigenous clients.

2,518 new clients.

2023/24 Moreton ATSIChS Report Card

Access – Moreton Bay

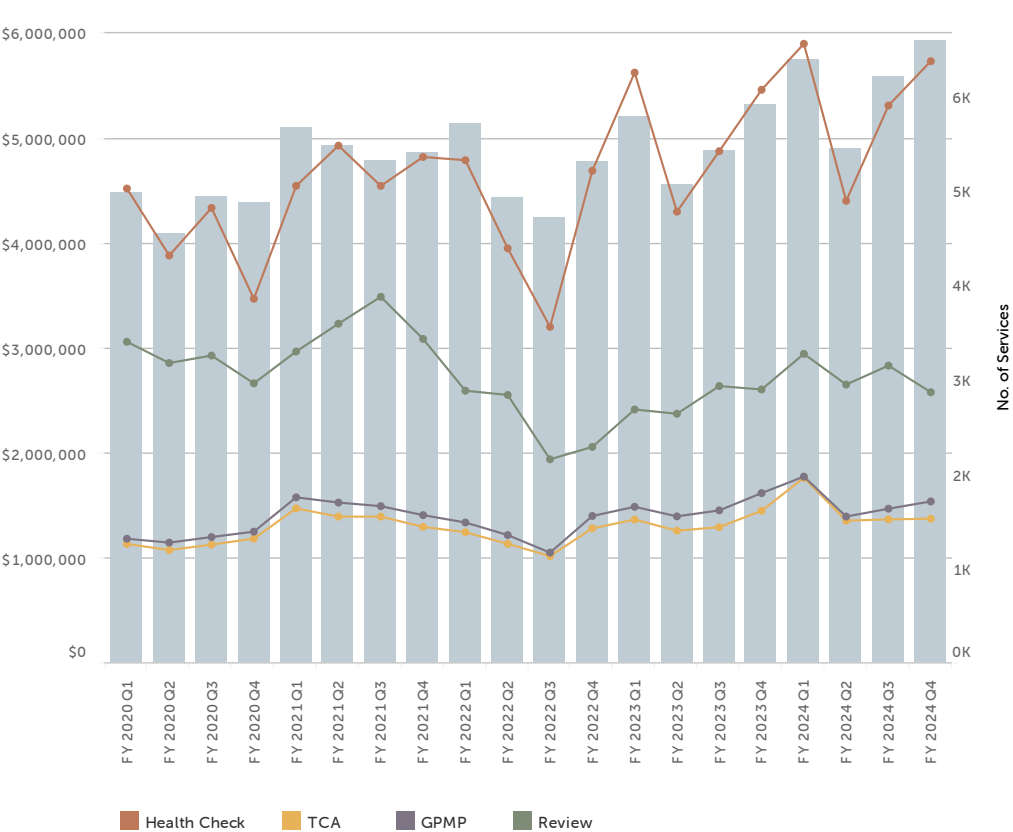
MORETON ATSIChS PATIENTS BY INDIGENOUS STATUS



MATSICHs
2023/24

10,131 regular
Indigenous clients.

IUIH NETWORK CYCLE OF CARE AND MBS INCOME



IUIH Network
2023/24

23,737 annual
health assessments.

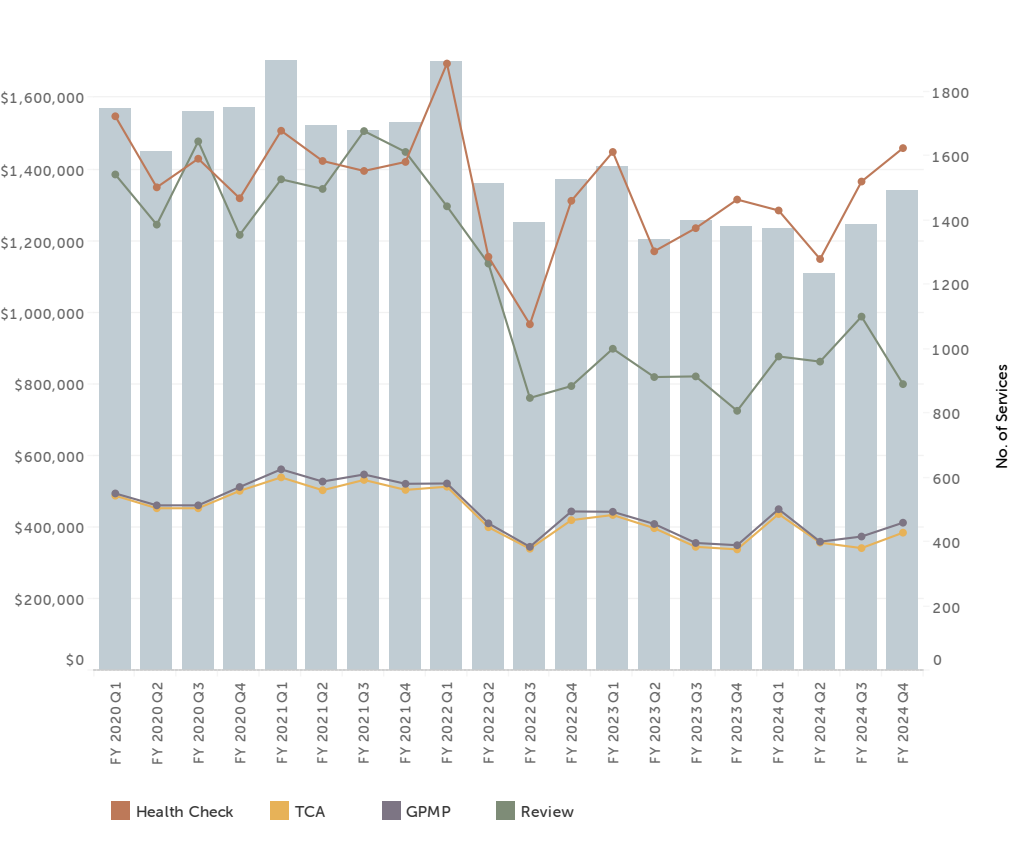
6,886 GP
Management Plans.

6,533 Team Care
Arrangements.

12,253 Cycle of
Care Reviews.

\$22.16 million in
MBS income.

MORETON ATSIChS CYCLE OF CARE AND MBS INCOME



MATSICHs
2023/24

5,857 annual
health assessments.

1,675 GP
Management Plans.

1,698 Team Care
Arrangements.

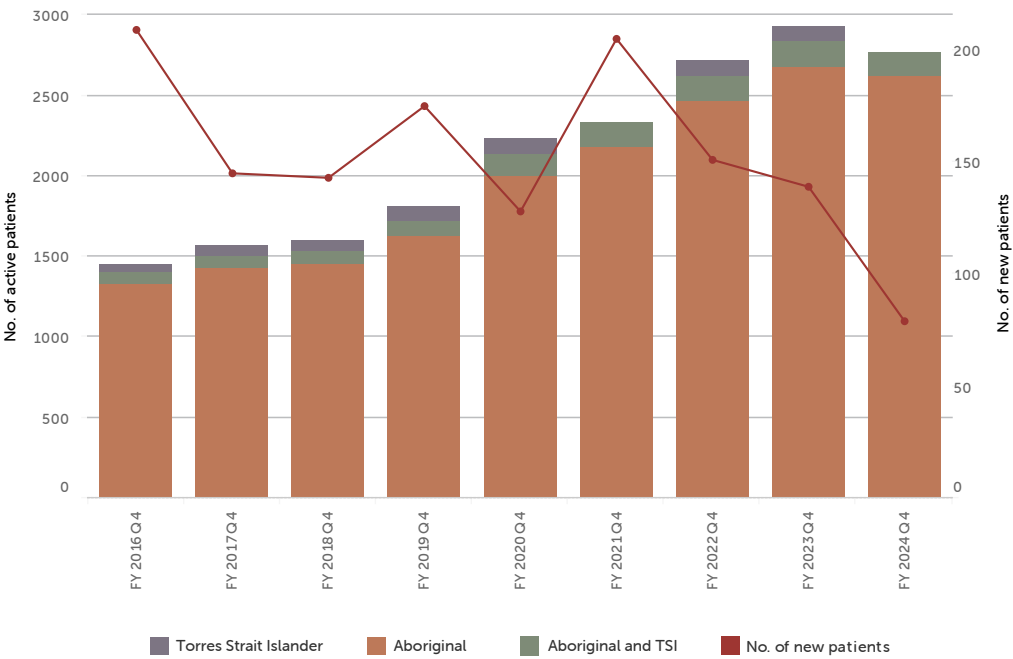
3,777 Cycle of
Care Reviews.

\$4.91 million in
MBS income.

2023/24 Goodna Clinic Report Card

Access – Goodna Catchment

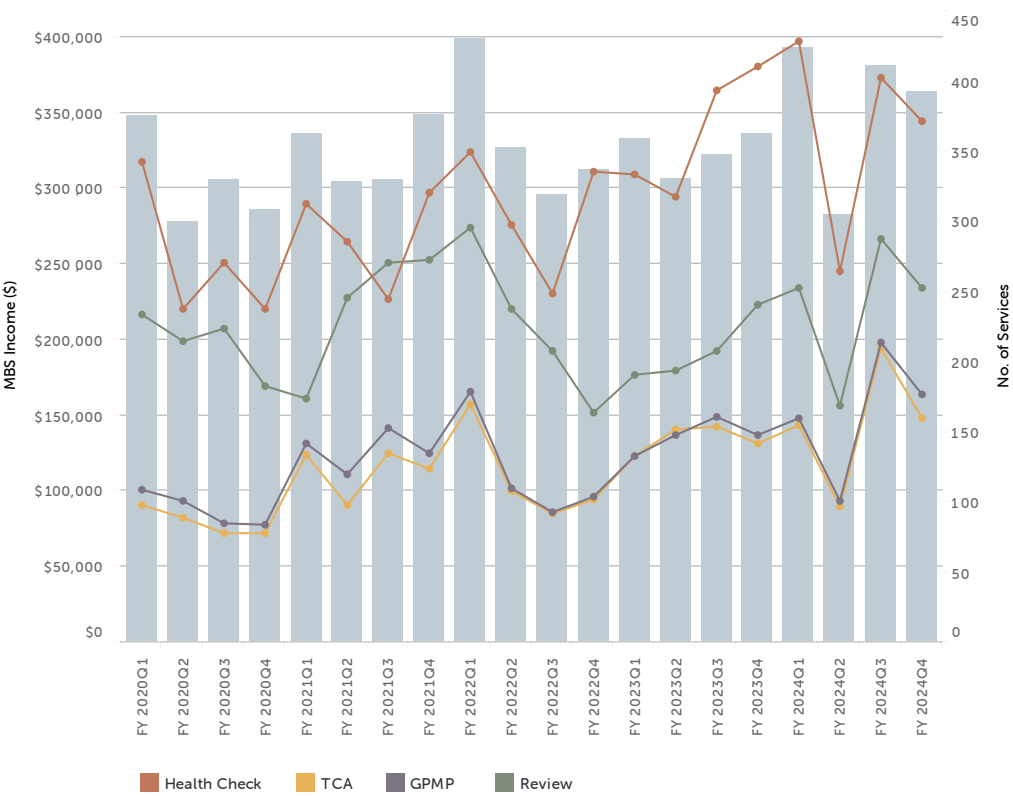
GOODNA CLINIC PATIENTS BY INDIGENOUS STATUS



Goodna Clinic 2023/24

2,850 regular Indigenous clients.

GOODNA CLINIC CYCLE OF CARE AND MBS INCOME



Goodna Clinic 2023/24

1,469 annual health assessments.

652 GP Management Plans.

622 Team Care Arrangements.

963 Cycle of Care Reviews.

\$1.42 million in MBS income.

Regional Summary



Governing Board 2023/24



Chairperson
KIERAN CHILCOTT
(YUGARABUL)
Nominee Director, Kalwun
CEO of Kalwun Development Corporation Ltd delivering a range of health and wellbeing services on the Gold Coast. Current Director of CheckUp Australia and the Central West HHS. Independent Chair, Aboriginal and Torres Strait Islander Housing Queensland's Nominations & Remuneration Committee. Co-Chair of the Queensland Government First Children and Family Board. Formerly Chairperson of Queensland Aboriginal & Islander Health Council and the Gold Coast Primary Health Network.



MELODY INGRA (GOORENG GOORENG, WAKKA WAKKA)
Nominee Director, ATSICHS Brisbane
(01/08/2023 to 03/10/23)
National Cultural Liaison – Goodstart Early Learning and Director, Gladstone Ports Corporation. Chairperson, ATSICHS Brisbane at time of appointment. Strong connections to Gladstone – born and raised on Country as a traditional custodian. Melody has been in the education sector for over 25 years - an experienced teacher in regional and remote communities, Principal Project Officer, and Indigenous Educator Advisor. Melody was the inaugural Coach for the Indigenous Women in Leadership program.



GREGORY EGERT
(GOENPUL, YUGGERA, KABI KABI)
Nominee Director, Yulu-Burri-Ba
Director of Yulu-Burri-Ba Aboriginal Corporation for Community Health on North Stradbroke Island, Cleveland, Capalaba, and Wynnum. Elder-in-Residence at Murri School Brisbane and Indigenous Futures Centre, University of Queensland (guiding the Research Committee and Chair, Community and Partner Advisory Board). Formerly director of numerous Aboriginal Boards.



ALLAN FISHER
(WAKKA WAKKA)
Nominee Director, Kambu
Chairperson of Kambu Aboriginal and Torres Strait Islander Corporation for Health (Ipswich and Surrounds). Family practitioner, Benevolent Society.



ANTHONY MORGAN
(BUNDABERG CONNECTIONS)
Nominee Director, ATSICHS Brisbane
(to 31/07/2023 and from 04/10/23)
Director ATSICHS Brisbane and General Manager Corporate Services Aboriginal and Torres Strait Islander Housing Queensland. Formerly Corporate Services Manager in Queensland Government and for two Primary Health Networks. .



ELIZABETH JAMESON AM
Independent Director
(from 25/03/2024)
Experienced company director, corporate/commercial lawyer, business founder and owner. Director of various not-for-profit companies including Chair Endeavour Foundation and independent member John Villiers Trust Audit & Risk Committee. Member Queensland Law Society and Fellow Australian Institute of Company Directors since 2003.



SELWYN BUTTON
(GUNGARRI)
Independent Director
Chair Lowitja Institute and Aboriginal Centre for Performing Arts. Director at Queensland Rugby Union and Partner at PriceWaterhouseCoopers Indigenous Consulting. Formerly National Registrar, Office of the Registrar of Indigenous Corporations, Assistant Director-General State Schools, CEO Queensland Aboriginal & Islander Health Council and Chair ATSICHS Brisbane.



MAURICE BURKE
Independent Director
Retired Accountant. Former Director (Financial Accounting and Administration) Queensland Department of Main Roads. Former Director and Finance Committee Chair of a retirement village organisation. Current and formerly member of various not for profit finance and audit committees.



DR WILLIAM GLASSON AO
Independent Director
Director Terrace Eye Centre and Queensland Ocular Oncology Service and Consultant Ophthalmologist at various hospitals. Adjunct Professor, University of Queensland (Medicine). Indigenous ophthalmology support and training throughout Queensland. Director of various member and not-for-profit organisations. Formerly Australian Medical Association President (State and Federal).



CHARMAINE HARCH
Company Secretary
Corporate governance professional. Fellow Governance Institute of Australia, member Australian Institute of Company Directors and associate member Queensland Law Society. Australian lawyer – non-practising.

Finance and Audit Committee
Maurice Burke (Chair)
Kieran Chilcott
Selwyn Button
Anthony Morgan
Adrian Carson (CEO)

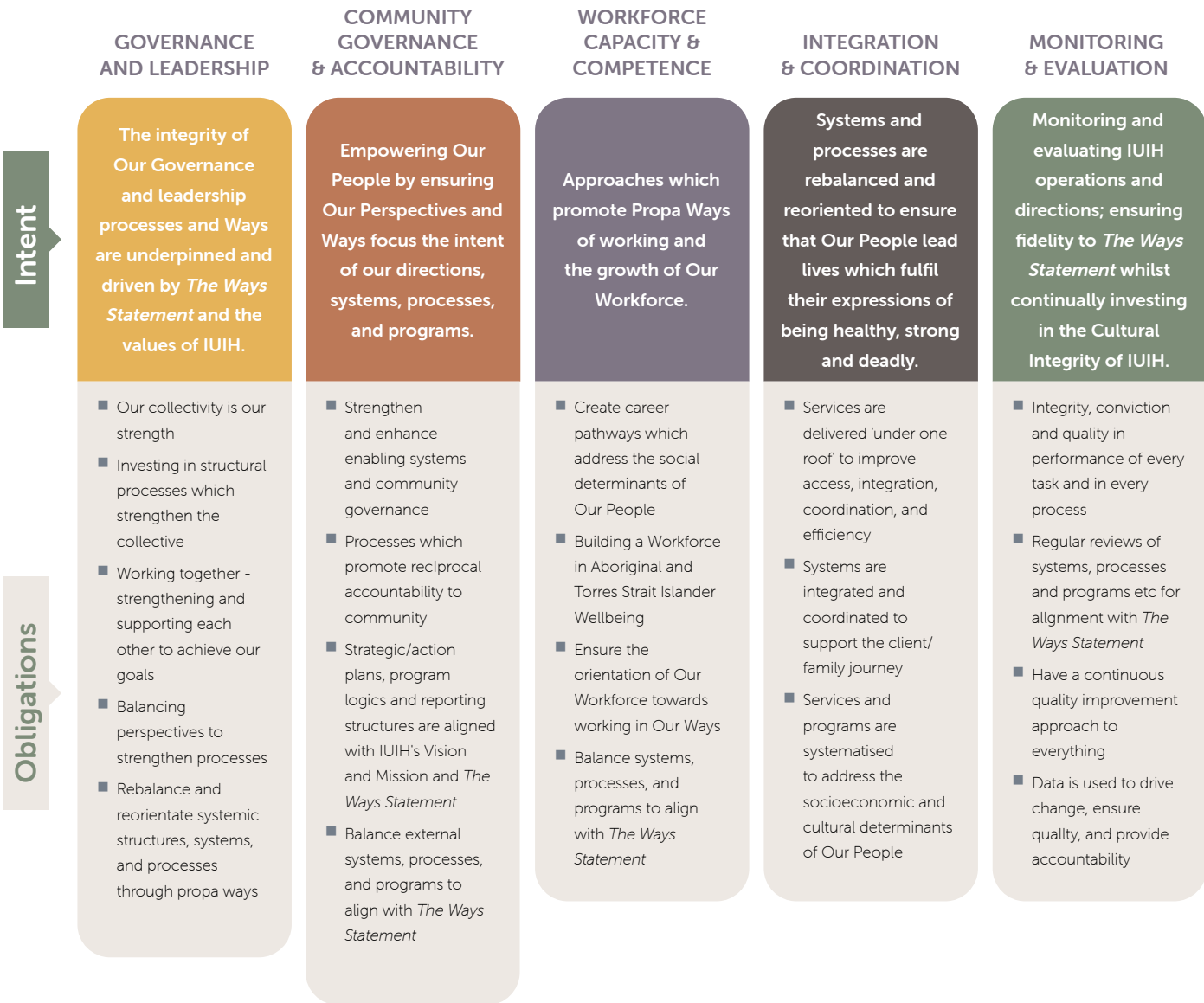
Performance Quality and Risk Committee
Dr. William Glasson (Chair)
Maurice Burke
Gregory Egert
Elizabeth Jameson
Allan Fisher (to 02/05/2024)

Governance Committee
Kieran Chilcott (Chair)
Selwyn Button
Anthony Morgan

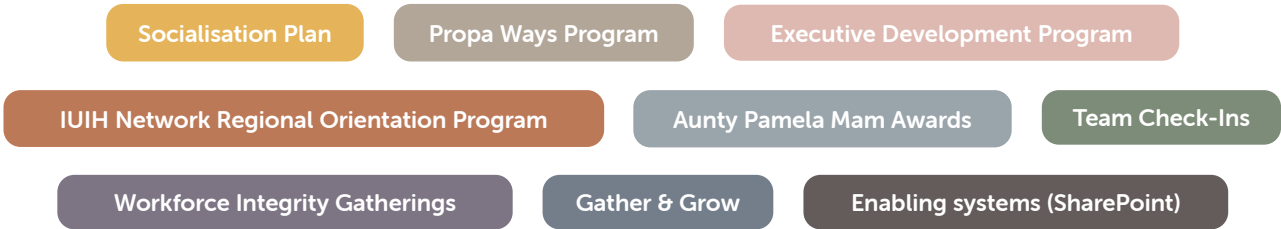
Cultural Integrity

The IUIH Cultural Integrity Investment Framework and The Ways Statement are representations of IUIH’s approach to embedding Our Stance, Our Values and Our Knowledge within all aspects of IUIH’s operations and directions. Originally endorsed in 2016, The Ways Statement has guided IUIH in an evolutionary process

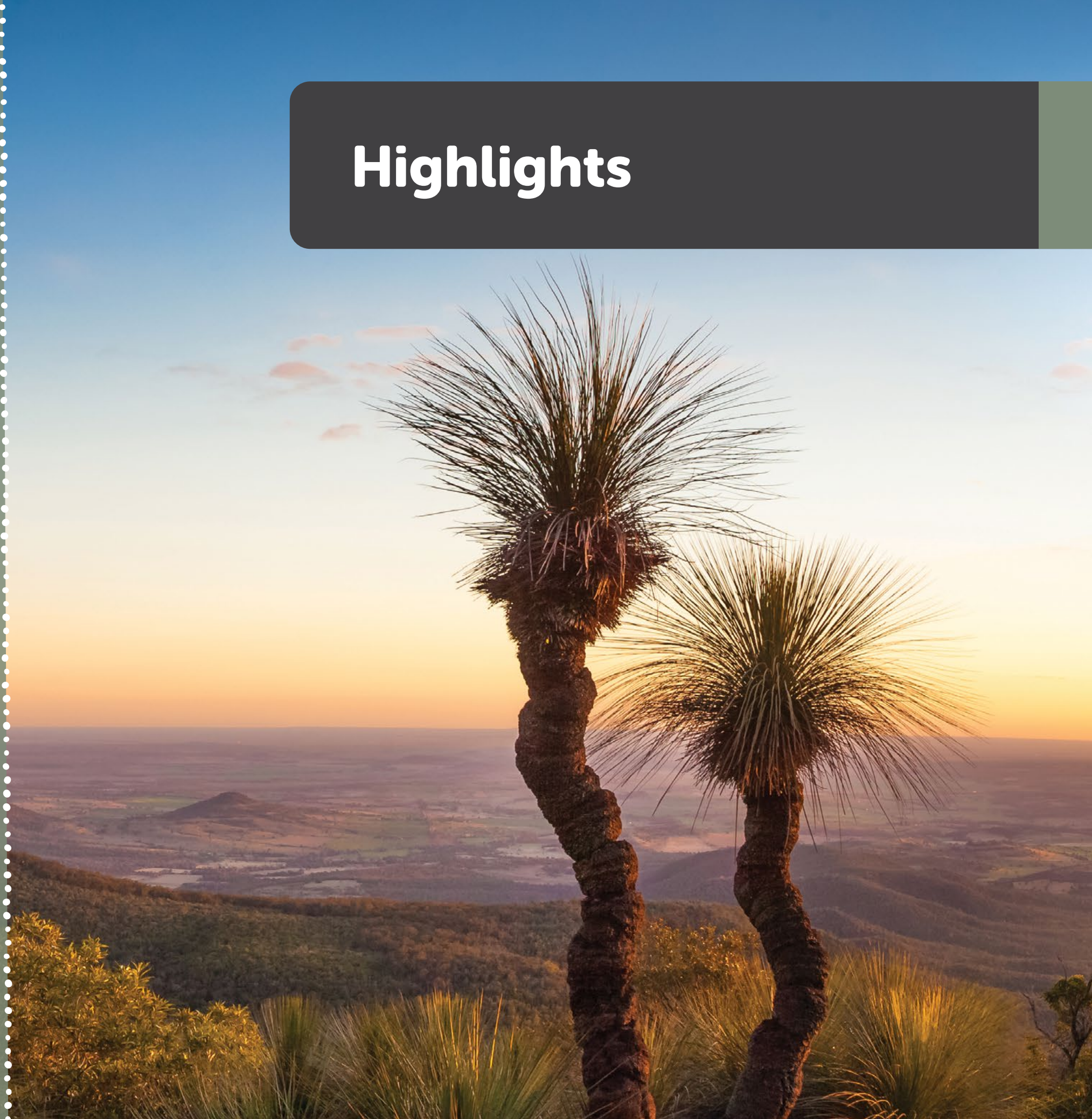
of transforming IUIH’s Strategic (Intent), Operational (Processes) and Workforce (Relational) approaches, further solidifying IUIH’s Cultural Integrity as an Aboriginal Community Controlled Health Service (CCHS).



Activities that supported the development and growth of our workforce included:



Highlights



Future Proofing Community Controlled Healthcare in SEQ

In 2023/24, IUIH commissioned Deloitte to undertake an independent cost benefit analysis to monetise the benefits that would be generated from IUIH's hub/pod model over the next 20 years, to determine the cost-benefit ratio that investing in 7 additional hubs would yield.

The monetisable benefits were grouped into 3 streams:

- *primary care/general practice*: including benefits from avoided emergency department presentations and potentially preventable hospitalisations
- *mental health* – including benefits from avoided bed days
- *the Birthing in Our Community Program* – including benefits from avoided perinatal and post neonatal deaths.

“The Pod system at Kalwun is incredible. I did not know it was possible to experience such a safe, holistic and integrated healthcare service that genuinely cares about our family’s health outcomes. Not only do I feel safe and confident to reach out for help but being more than a patient number or name on a page has made the world of difference when navigating a complex medical landscape.”

Client of the Coomera Hub, September 2023



The study determined a **cost benefit ratio of 1.71**, with an estimated **net benefit of \$533.28 million**.

Other benefits of regular engagement with culturally capable comprehensive primary healthcare were identified but unable to be monetised due to limited data. These included improved education and employment outcomes, and lower rates of incarceration and recidivism. If quantified, this would significantly increase the estimated cost-benefit ratio.

Able to quantify its value to the health system as well as to Community, IUIH worked with the Queensland Government to secure funding for five comprehensive primary healthcare hubs across the Network.

Infrastructure Funding Secured

- Funding of **\$92.5 million over 4 years** for the construction and operation of 5 IUIH Network comprehensive primary healthcare hubs in areas of high population growth
- Funding of **\$20 million over 4 years** secured by ATSICHS Brisbane for the expansion of its Logan clinic into a comprehensive health and wellbeing precinct

(Supported by the Queensland Government)

Funding For New Service Models Secured

- Regional palliative care and end of life services
- Specialist mental health (Staying Deadly) hubs in Ipswich and Inner Brisbane
- Expanded regional dental services
- Pain management services and cardiac outreach services in North Brisbane
- Women’s cancer screening services
- Multidisciplinary services for vulnerable young people

(Supported by the Queensland Government)

Women’s Cancer Care Pathways

IUIH has been working with the IUIH Network CCHSs and HHSs to improve the model of care and care pathways for women’s cancer screening in SEQ.

The *In their hands: promoting uptake of cervical screening self-collection in Aboriginal and Torres Strait Islander health services’ project*, is funded by Queensland Health to establish dedicated resources to build clinic capacity, systematise our approach regionally, and expand access to cervical screening for Indigenous women. The project aims to increase awareness of cervical screening self-collection and is currently implemented across all IUIH Network clinics.

The *Cancer Care Continuum Integration and Coordination (Breast and Cervical Cancer Screening) project*, funded under the Queensland Health Connected Communities Pathways Program, is primarily focused on improving local assessment and diagnosis pathways for cancer screening, including introducing colposcopy into clinics. IUIH is also working to further develop this initiative through a broad and ongoing collaborative approach between the tertiary and community-controlled sectors in SEQ to directly impact rates of access, uptake and follow-through of cancer screening and diagnostic services for Aboriginal and Torres Strait Islander people. This program embeds a holistic approach, promoting screening and risk factor reduction for multiple cancers concurrently to maximise client uptake.

The *Women’s Business Shared Pathway*, a shared service model between the Royal Brisbane and Women’s Hospital (RBWH) and IUIH, was developed to increase access to specialist gynaecological care including surgery, with Aboriginal and Torres Strait Islander women referred by GPs having the option of being seen by a Metro North HHS gynaecology team in a community setting. Specialist procedures such as colposcopy are offered within the clinics and women requiring surgery are managed by the same team with a monthly surgical list conducted at the RBWH.

Since commencement of the *In their Hands Project* in 2023, an evaluation of IUIH Network clinics revealed an average of 57% of eligible clients screened.

Notably, two clinics have achieved exceptional results with over 70% of clients screened, thereby exceeding the national average for the total population (68%) and closing the gap in cervical cancer screening.

The pathway has made specialist women’s business services available within a culturally safe setting, has effectively streamlined care including subsequent access to gynaecological surgery if required, has reduced wait times for appointments and surgery, and has reduced the number of patients who fail to attend appointments booked by MNHHS under the usual referral system, with improved re-engagement practices for hard-to-reach patients.

In addition, IUIH has:

- expanded BreastScreen Queensland van visits to more CCHS sites across SEQ
- collaborated with BreastScreen Queensland for register access to support follow-up and recall activities
- performed investigative work to scope opportunities to improve access for symptomatic women requiring diagnostic breast cancer services
- focused efforts on the implementation of the lung cancer screening program to ensure appropriate pathways and care for First Nations people in SEQ
- promoted uptake of bowel cancer screening in line with eligibility changes
- developed a colonoscopy pathway to speed up access for First Nations people requiring further investigation following positive Fecal Occult Blood Test results.



Staying Deadly Hubs

The IUIH System of Care delivered through IUIH Network clinics incorporates a range of primary mental health services, oversighted by a full-time regional psychiatrist and IUIH's clinical director. These include:

- GP assessment and mental health care plans
- psychiatry services delivered by visiting adult and child/adolescent psychiatrists and an addiction medicine specialist
- Medicare funded allied health treatment
- group and family therapy and counselling services
- family wellbeing services for vulnerable families (including those connected with the child protection system, and child therapy services
- youth wellbeing services
- psychosocial education and psychosocial support.

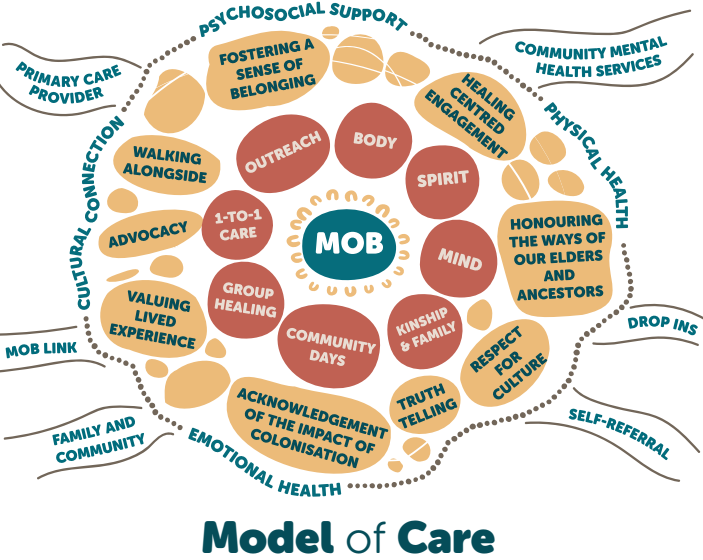
However, recent data analysis by the Queensland Centre for Mental Health Research in partnership with IUIH, identified a significant service gap – culturally capable community mental health services for people whose mental health needs require sub-acute specialised services.

The *Staying Deadly* hubs support Aboriginal and Torres Strait Islander people with moderate to severe mental health conditions that are at risk of entering the acute care system if their symptoms are unmanaged, or who are stepping down from an inpatient episode of care to ensure they are well supported in the community and the risk of relapse minimised. Bridging the gap between primary and acute mental health care, the *Staying Deadly* hubs provide multidisciplinary mental health and AOD treatment services, intensive case management and assertive outreach for Aboriginal and Torres Strait Islander adults and adolescents with mental illness and/

or addiction issues combined with other complex social circumstances. By embedding the *Staying Deadly* hubs within the IUIH System of Care, clients have access to the range of health services provided by the IUIH Network, so that both their mental health and co-existing physical health needs can be addressed.

The *Staying Deadly* hubs have robust referral pathways with mainstream mental health services to ensure that people are supported upon discharge from an inpatient episode of care, a crisis stabilisation unit or emergency department so that, where clinically appropriate, community based alternatives to inpatient care may be offered. The hubs also provide an alternative to emergency departments/crisis stabilisation units for people who may be in crisis, but do not require inpatient mental health services, thereby reducing pressure on public mental health services.

Each hub has an assertive outreach team which supports the hardest to reach Aboriginal and Torres Strait Islander people – those who are not connected to health services, who remain invisible to the health system until they are in crisis, who face significant access barriers, who are often excluded from services and regularly come to the attention of police due to challenging behaviours resulting from mental illness, addiction, homelessness and/or for young people, challenging family environments.



The first IUIH *Staying Deadly* hub at Silkstone became fully operational in February 2024.

The hub delivered **1,392** occasions of service between January and June 2024 to **129** clients.

Supported by Queensland Health

EmPOWA Training

Recognising the critical role that employment plays as a social determinant of health, and the ongoing need for skilled workforce to meet community growth and demands, the IUIH Network established EMPOWA Training, a Community Controlled Registered Training Organisation, that will support a culturally safe pathway to education and employment for Aboriginal and Torres Strait Islander people.

Achieving Australian Skills Quality Authority (ASQA) accreditation in June 2024, EMPOWA Training will, from 1 July 2024, deliver a comprehensive suite of face-to-face, flexible and culturally supportive training programs, to build a sustainable and clinically and culturally capable Aboriginal and Torres Strait Islander workforce for the health and social services sectors.

Course offerings are designed for Aboriginal and Torres Strait Islander job seekers and existing staff that are entering or re-entering the job market and require entry-level qualifications, and have an interest in working in the health or social services sector. The qualifications on offer at EMPOWA Training are based on robust consultation, the specified workforce needs of the CCHS sector, and broader industry requests.

Qualification Name
Certificate III in Individual Support (Ageing, Disability)
Certificate III in Allied Health Assistance
Certificate II in Health Support Services
Certificate III in Aboriginal and Torres Strait Islander Primary Health Care
Certificate III in Community Services
Certificate II in Skills for Work and Vocational Pathways
Certificate III in Business
Certificate III in Business (Medical Administration)
Certificate I in Workplace Skills

EMPOWA Training is committed to supporting trainees and learners on their training and employment journey. Trainees and learners will be offered, at no cost, intensive and tailored assistance to reduce barriers and help them achieve their goals aspirations.

Student Supports
Access to mentors and peer support
Assistance with purchasing training equipment
Help obtaining identification documents (birth certificates), Blue Cards and Yellow Cards
Free access to culturally responsive healthcare, mental health supports and disability services
Support finding appropriate housing
Support to obtain a driver's license





SEQ First Nations Health Equity

Triennial Refresh

The *SEQ First Nations Health Equity Strategy 2021-2031* (regional strategy) provides for a triennial review and refresh.

At its June 2024, the SEQ First Nations Health Equity Governance Committee endorsed a refreshed Strategy. The refresh was informed by consultation with key stakeholders led by IUIH, and the first comprehensive analysis of First Nations health and wellbeing data reported at a regional (SEQ) and sub-regional level.

The fundamental framework for the Strategy remains unchanged as the priority areas, operating environment, opportunities and risks are still current. In summary, the Strategy was updated as follows:

- actions that have been implemented or superseded were removed or reworded
- additional actions were included to address emerging priorities consistent with the most recently available data and new opportunities
- updates to data, performance measures and governance arrangements for currency
- amendments were made that serve to strengthen the focus of the Strategy on regional action and regional priorities, to differentiate the regional approach from actions taken at the local level

- key achievements in service delivery, program and partnership development and data were included to show progress since the Strategy's inception and the baseline year (2020/21)
- the Queensland Ambulance Service was added as a Partner Organisation.

In addition, the *SEQ Close the Gap Monitoring and Reporting Framework*, which underpins the Regional Strategy, was updated to include baseline data and reflect the revised performance measures.

In June 2024, Partner Organisations signed a refreshed *SEQ First Nations Health Equity Statement of Commitment* to work in partnership at the system level, and to accelerate the health system reform required to close the health gap in SEQ by 2031.

Regional Workforce Strategy

In January 2024, under the auspices of the SEQ First Nations Health Equity partnership, a regional health equity workforce strategy was developed to guide collective efforts to build a health workforce for current and future requirements by strengthening the recruitment, retention, support, and development of Aboriginal and/or Torres Strait Islander people into health and related employment opportunities.

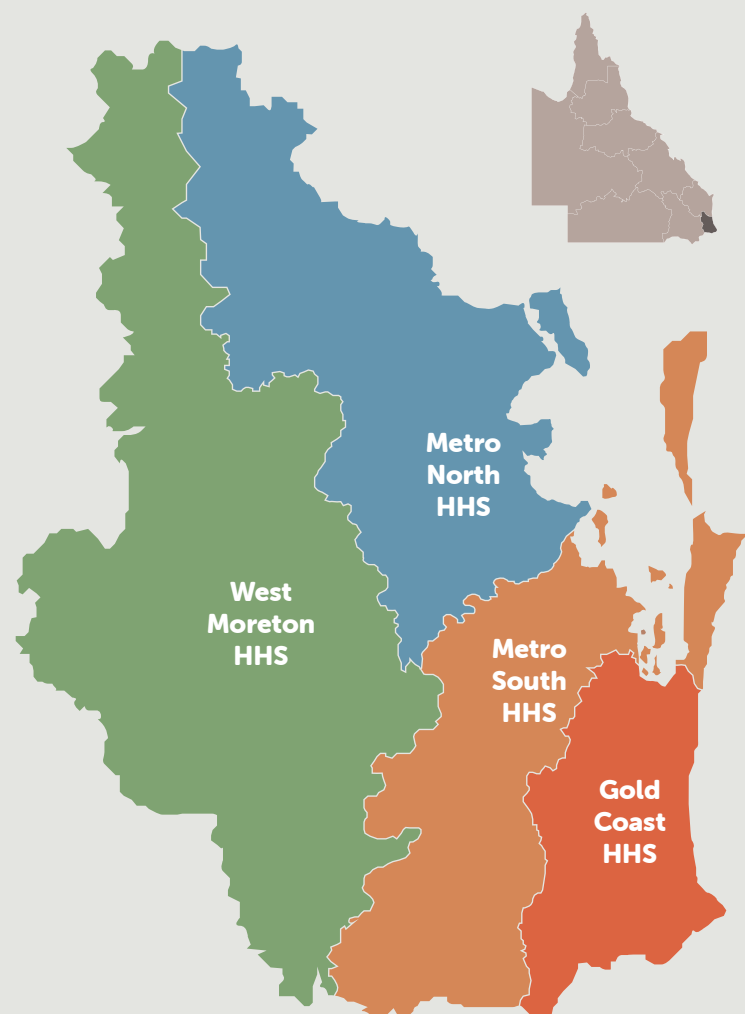
Informed by robust consultation processes, the *SEQ First Nations Health Equity Workforce Strategy 2023-2031* will be reviewed and updated every three years to ensure that actions are current and reflect emerging needs and priorities.





On **12-13 October 2023**, the South East Queensland (SEQ) First Nations Health Equity Governance Committee hosted the second **SEQ Health Equity In Action Conference** in Brisbane, Australia.

Bringing together **274 participants**, the conference showcased effective service delivery, workforce development and research partnerships to share knowledge and learnings across the region, and to promote replication and scale up of priorities identified in the **SEQ First Nations Health Equity Strategy**.



32% of SEQ First Nations people
34,873 in 2023
3.3% of Hospital Health Service (HHS) population identify as First Nations people

20% of SEQ First Nations people
22,422 in 2023
6.0% of HHS population identify as First Nations people

33% of SEQ First Nations people
36,459 in 2023
3.0% of HHS population identify as First Nations people

15% of SEQ First Nations people
16,948 in 2023
2.4% of HHS population identify as First Nations people

The Conference exposed participants to:

- The SEQ regional partnership approach to achieving health equity through implementation of the SEQ First Nations Health Equity Strategy 2021-31.
- The need to take a whole-of-health system approach to effect change together to Close the Gap in SEQ.
- Practical ways of operationalising the aspirations of the **SEQ First Nations Health Equity Strategy** through a showcase of effective models and partnerships.
- Data and evidence about the health status of First Nations people in SEQ and their access to health services.

Key service models that conference participants identified as successful approaches to achieve health equity that could be expanded and/or replicated across SEQ:

- The **Birthing in Our Community** services delivered by the IUIH Network with Mater Health and Metro South HHS
- **Surgical Pathways Program** delivered by IUIH with Metro South HHS
- Workforce development models including IUIH's **Pathways Our Way Academy** and Metro North HHS's **Deadly Start Program**
- **Specialist heart and lung services** into Aboriginal Medical Services - delivered by Metro North HHS into IUIH's Moreton Bay clinics
- **Staying Deadly** specialised mental health hubs - delivered by IUIH in partnership with West Moreton HHS

Key themes and recommendations that emerged in conference workshops and participant feedback:

- **Need for a system focused approach** that integrates care and ensures a smooth transition of people across the healthcare continuum
- **Importance of partnerships** that respects and utilises the strengths of partner organisations
- **Ongoing community engagement** which ensures that the voices of our Aboriginal and Torres Strait Islander communities are reflected in the prioritisation, design and delivery of healthcare services
- **Affirmation of a collective commitment** to preference **Aboriginal Community Controlled Organisations** in the delivery of First Nations specific models of care
- **Commitment** to evidence-based care
- **Identification and implementation** of service delivery models that brings care closer to home
- **Scaling up** and/or replicating **good practice and service models** that have proved successful.

What do you **plan to do** as a result of the Conference?

Talk to a colleague about **something I learned**

Connect with partners to **identify and implement improvements** to care pathways

Test the systems and processes in my organisation for staff and patients to **raise concerns about racism**

Support **secondments** for staff and rotations for students with **partner organisations**

Systematise **offering referrals** to **Mob Link** on discharge from hospital or emergency departments

SEQ First Nations Health Equity Governance Committee





Access to Health Care Across the Lifespan

Child Health And Wellbeing

Birthing In Our Community

The BiOC program is offered through four community based hubs located in Salisbury, Moreton Bay, Redlands and Logan. The BiOC Hubs deliver Indigenous-led pregnancy care that provide women pregnant with an Aboriginal and/or Torres Strait Islander baby access to their own midwife, family support worker and multidisciplinary team for the duration of their pregnancy and birth.

Indicator	2023/24
Number of mothers in SEQ BiOC programs	561
Number of Aboriginal and/or Torres Strait Islander babies born	565
Percentage of women who attended 5 or more antenatal visits	90.7%
Percentage of women smoking beyond 20 weeks' gestation	22.6%
Percentage of babies born at term* (at least 37 weeks gestation)	94%
Percentage of babies with healthy birthweight at birth	92%
Percentage of babies exclusively breastfeeding on discharge	67%

* excluding twins

In 2023/24

561 women who accessed BiOC services birthed 565 babies.



In 2024, the impact of the BiOC model on **reducing the likelihood of First Nations newborn removals** by Child Protective Services was evaluated. The evaluation compared outcomes for women pregnant with a First Nations baby born through standard maternity care at the Brisbane Mater Mothers' Hospital (1,048 babies), with those born through the BiOC Program (960 babies). The study found that **BiOC women were three times less likely** to have their baby removed than First Nations women who received standard maternity care, a removal rate of 9.5 per 1,000 (BiOC babies) compared to 57.8 per 1,000 (standard care babies).

O'Dea B, Roe Y, Gao Y, Kruske S, Nelson C, Hickey S, Carson A, Watego K, Currie J, Blackman R, Reynolds M, Wilson K, Costello J, Kildea S, 2024. *Breaking the cycle: Effect of a multi-agency maternity service redesign on reducing the over-representation of Aboriginal and Torres Strait Islander newborns in out-of-home care: A prospective, non-randomised, intervention study in urban Australia* available at <https://www.sciencedirect.com/science/article/pii/S0145213424000395>

Paediatric Services

IUIH's *Paediatric Services* Team integrates paediatricians, paediatric nurses, psychology, paediatric speech pathology and paediatric occupational therapy services to provide multidisciplinary care to clients. The team provides face to face and telehealth services across all IUIH Network clinics.

“Our family felt respected, heard, and cared for... we felt supported and aware of what the next steps would be to establish early interventions.”

Paediatric Services Client

In 2023/24

there were 10,227 service contacts with the Paediatric Services Team.



Deadly Kindies Program

Operating since 2017, the *Deadly Kindies Program* reduces out-of-pocket expenses for families with eligible aged children who are up to date with their 715 health check and enrolled in kindergarten.

The program provides families with Deadly Kindies branded packs of essential items that a child will need at kindergarten. It also provides intensive support to families with kindergarten aged children who are otherwise disconnected from the health and early childhood education systems.

The Deadly Kindies program has an extensive social media presence, with important information and online resources for families and for educators, including play-based activities, age appropriate books primarily by First Nations authors, and short videos.

In 2023/24

303 children accessed the Deadly Kindies Program.



Deadly Choices Schools Program

Delivered by IUIH and program partners predominantly, but not exclusively, in primary and secondary schools within multiple regions across Queensland, *Deadly Choices* offers a suite of education programs that are 6-8 weeks in duration. The programs cover:

- leadership
- smoking and other harmful substances
- nutrition and physical activity
- healthy relationships.

The aim of the *Deadly Choices* education programs is to empower young Aboriginal and Torres Strait Islander people to be role models in living a healthy lifestyle.

In 2023/24
336 Deadly Choices education programs were delivered across SEQ, with **4,628** education program graduates.



Region	DC Teams
South Queensland	IUIH West Moreton
	Yulu-Burri-Ba Aboriginal Corporation for Community Health
	Aboriginal & Torres Strait Islander Community Health Service Brisbane
	Moreton Aboriginal and Torres Strait Islander Community Health Service
	Kalwun Health Service
	Cunnamulla Aboriginal Corporation for Health
Central and North Queensland	North Coast Aboriginal Corporation for Community Health (Tackling Indigenous Smoking only)
	Goolburri Aboriginal Health Advancement (Tackling Indigenous Smoking only)
	IUIH Hervey Bay
	Bidgerdii Community Health Service
	Aboriginal and Torres Strait Islander Community Health Service
Far North Queensland	Townsville Aboriginal and Islander Health Service
	Palm Island Community Company (Tackling Indigenous Smoking only)
	Wuchopperen Health Service
	Mulungu Aboriginal Corporation Primary Health Care Service
	Mamu Health Service
	Bynoe Community Advancement Co-operative Society

Youth Services

Moreton ATSICHS Youth Wellbeing Program

The *Brisbane North Youth Wellbeing Program* provides mentoring, case management support and assertive outreach for young people aged 12–25 years, and is integral to delivering early intervention support to clients within IUIH Social Health and Family Wellbeing Services.

The *Youth Wellbeing Program* provides access to:

- *stepped care* case management and active engagement/mentorship that is culturally responsive and supports clients to achieve their individual goals
- *counselling* and ongoing support for young people and their families
- *referral pathways* to social health services, including therapeutic groups and counselling services
- *group support*, which increases awareness and understanding of cultural identity, relationships, mental health, emotional regulation, self-care, alcohol, and other drugs, and promotes active healthy lifestyle choices. Yarning sessions aim to build resilience and protective factors and offer time and space to explore key issues further from a young person’s perspective
- *services and programs that are integrated* with those offered by internal and external stakeholders to foster and support youth needs across psychosocial domains.

A 17 year old with two younger siblings aged 14 and 12 years self-referred into the program when their care placements broke down. The 17 year old was informed by the Department of Child Safety that they were old enough to live independently and support their siblings but were not provided with resourcing, leaving them facing immediate homelessness. The older sibling contacted Mob Link’s Youth Early Intervention Service for intensive transition care support, which connected the children to stable accommodation and access to further supports.

Youth Early Intervention Services

In 2023, IUIH secured funding to establish a care pathway for vulnerable Aboriginal and Torres Strait Islander youth. As a regional model integrated within the IUIH Network integrated system of care, youth coordinator roles have been recruited into *Mob Link* regional services and additional youth services capacity has been commissioned by IUIH from IUIH Network organisations to provide a referral pathway for coordinated and integrated intensive supports for young people and their families. This initiative has increased access to community-based, culturally appropriate, and family-centred early intervention services for First Nations youth aged 10-17 years in SEQ who are exhibiting high risk behaviours that may cause harm to self or others.



From September 2023 to June 2024
358 young people were referred to the program.
153 referrals were from HHSs and 124 were self-referrals.

Addressing Adult Chronic Disease

Medical Specialist Services

	Attended Appointments 2023/24	Occasions of Service 2023/24
Cardiologist	630	972
Dermatologist	329	468
Ear Nose and Throat Specialist	114	136
Endocrinologist	339	658
Obstetrician/ Gynaecologist	64	78
Ophthalmologist	155	371
Paediatrician	2,056	3,707
Psychiatrist	1,134	2,400
Other *	145	178
Total	4,811	7,717



Regional Allied Health Services

A range of child and adult allied health services are available in IUIH Network clinics and support multiple programs.

Cardiac and Pulmonary Rehabilitation

IUIH's cardiac and pulmonary rehabilitation services support Aboriginal and Torres Strait Islander people who have experienced or are managing cardiac or pulmonary events or conditions.

Through a multidisciplinary team, the service provides specialised rehabilitation as a culturally safe alternative to hospital rehabilitation for community members not previously accessing cardiac or pulmonary rehabilitation, and for high acuity patients who commence rehabilitation in hospital and subsequently transition into the IUIH service.

Outcomes include improved aerobic capacity and endurance, improved quality of life, social connectedness and greater understanding of how to manage their cardiac conditions.

Regional Allied Health Services	2023/24
Audiology	2,507
Diabetes Education	1,365
Dietetics	2,909
Exercise Physiology	10,693
Occupational Therapy	4,277
Optometry	5,243
Physiotherapy	4,922
Podiatry	7,399
Speech Pathology	2,195
Total	41,510

"Through a multidisciplinary team, the service provides specialised rehabilitation as a culturally safe alternative to hospital rehabilitation..."

Work It Out Program

The *Work It Out Program* is a group based chronic disease management and rehabilitation program for community members at risk of, or who have, an established chronic disease. Outcomes include improvements in aerobic exercise capacity and endurance, basic functioning, changes in waist circumference and weight maintenance, social and emotional wellbeing, social connectedness, and stronger engagement in healthcare.

In 2023/24

60 clients graduated from IUIH's Cardiac and Pulmonary Rehabilitation Service into the *Work It Out Program*. This is in addition to clients who solely accessed the *Work It Out Program* for their chronic disease self-management needs.

"My biggest change is that I can walk up the hill at home with no trouble and I have no challenges in carry(ing) the groceries into the home or the laundry out. I feel much stronger and I am able to pick things up, and also get up from the floor so much easier."

Family Mediation Service Client, 2024



Adult Surgical Pathways

IUIH's adult cataract surgery pathway assist in addressing lengthy wait times for tertiary care.

The pathway begins when clients access IUIH's in-house optometrists for diagnosis and referral, and is completed when the client returns to this point for post-operative care. The pathway involves a culturally safe process of explaining clinical information in a yarn-based format, assisting with hospital paperwork, attending hospital surgical days to liaise with surgical and hospital staff, and telehealth consultations following surgery until return to face-to-face care in the clinic. Transport is supported by IUIH and its Member Organisations. The system-wide changes brought about by the pathway have successfully reduced wait times, increased chances of care completion and streamlined multiple health points to improve client satisfaction and their relationship with the health system.

In 2023/24

194 cataract surgeries were completed for 115 clients.

Dental Health

The IUIH Network continued its strong focus on delivering dental care for its clients. Most forms of dentistry, including fillings, extractions, dentures, sports mouthguards, and preventive care were offered across the region.

An injection of *Connected Community Pathways* funding from Queensland Health enabled significant regional expansion. Reaching Queensland Health eligible clients and other families on low incomes, IUIH dental services reached an additional 3,000 clients in 2023/24.

In 2023/24

21 dental chairs and 2 mobile dental vans were active across SEQ.

10,839 adults and 4,182 children received dental treatment.

20,800 unique dental appointments were completed.

Social Health

IUIH's *Social Health Program* includes the following service elements:

- crisis intervention, support, and opportunistic engagement
- referrals and warm handover to internal and external services as required
- team care and family centred care planning
- advocacy services and social support to access housing, crisis accommodation, domestic and family violence services and Centrelink
- transition care planning for people in prisons, including pre-release planning and post-release community based support and connection to healthcare
- therapeutic modalities ranging from brief intervention to specialised care
- alcohol and other drugs counselling and support
- paediatric psychological assessments and provision of paediatric medical and allied health services
- intensive case management
- assertive outreach services.

In 2023/24

2,086 psychiatry appointments
3,272 psychology appointments
3,716 counsellor appointments
1,895 social worker appointments
1,580 drug and alcohol appointments
368 youth wellbeing appointments

“The Social Health Team is a valued asset to us the Indigenous Community. They advocate and speak up for us when we can’t speak for ourselves.”

Social Health Client



Transition Support Services

IUIH delivers culturally responsive Transition Support Services for Aboriginal and Torres Strait Islander people transitioning from prison to community. An Aboriginal and Torres Strait Islander workforce provides intensive support including general practitioner, mental health, substance use and social support services. The team provides support for Aboriginal and Torres Strait Islander clients six weeks before release from prison and six months post-release to enable a smooth transition back to community and ongoing engagement with a healthcare provider. The program aims to reduce recidivism by supporting clients to engage with appropriate services to address their physical and mental health, substance use, child safety, housing, and financial concerns.

The Transition Support Team also provides support to Aboriginal and Torres Strait Islander people who live within a 5km radius of the Brisbane city centre, including many people who are sleeping rough. This is the only health outreach service in the inner city area to support this population, many of whom have unmanaged chronic physical health needs, severe mental health experiences and/or are using substances to cope with daily life. The team's experience is that offering culturally competent and compassionate outreach services to people – especially when they are marginalised – serves to make a stronger, deadlier community who have more options to make healthier choices in their lives.

Staying Deadly | Headspace

Established in Deception Bay in 2023/24, the service provides early intervention within a stepped care framework for young people aged 12-25 years, including culturally safe psychosocial, physical, and sexual health and work/study supports.

Supported by Brisbane North PHN.

In 2023/24

100 people were referred into the Transition Support Service by Prison Mental Health Services.
133 people accessed community-based prison transition supports.
168 people sleeping rough in the inner city were supported to address their health, wellbeing and housing needs.

Way Back Support Service

IUIH, in collaboration with Community and Brisbane Youth Service, delivers a culturally safe non-clinical suicide prevention support service for people who have attempted suicide or are in a suicidal crisis (aftercare). The program is currently funded by the Brisbane North PHN. The evidence-based service provides high quality follow up care to reduce the risk of further suicidal behaviour by keeping those at high risk connected to support services and networks.

Supporting Our Elders

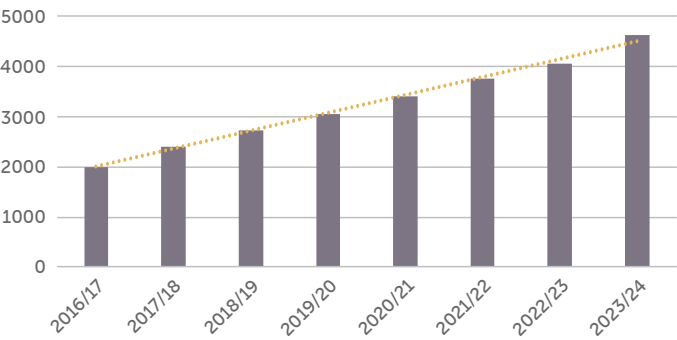
Aged Care Services

Before the establishment of IUIH's aged care programs in 2015, very few Aboriginal and Torres Strait Islander Elders were accessing the care they needed. Supporting more than 4,600 Elders across the SEQ, Wide Bay and Sunshine Coast regions in 2023/24, IUIH is the largest community controlled provider of aged care services in Australia.

In 2023/24

4,617 Elders were supported by IUIH's Aged Care Services Program to access 13,762 occasions of service.

GROWTH IN IUIH INDIGENOUS AGED CARE CLIENTS (SEQ, WIDE BAY AND SUNSHINE COAST)



IUIH Aged Care Services provide:

- *Regional Assessment Service*, which supports clients to navigate entry into, and progression within, the Aged Care System
- the *Commonwealth Home Support Program*, which provides entry-level supports for what is usually a person's first step into the Aged Care System
- *Home Care Packages*, which are individually funded and tailored care for clients with more intensive or complex support needs.

IUIH AGED CARE CLIENTS BY SERVICE TYPE, 2023/24

Service Type:	Clients
Allied Health	2,153
Domestic Assistance	1,100
Flexible Respite	862
Home Maintenance	521
Meals	939
Nursing	4,042
Personal Care	411
Social Support Group	1,110
Social Support Individual	1,038
Transport	1,586
Total	13,762

Senior Indigenous Games

The *Senior Indigenous Games Program* engages Aboriginal and Torres Strait Islander people aged 50 years and over in games that are modified to accommodate players with mobility issues. Participants must be registered with their local CCHS which promotes the games, recruits the players, and supplies transport for those who need it. The games are a fun way of ensuring our Elders remain physically active and socially connected.

In 2023/24

29 Senior Indigenous Games events were held in SEQ, with 408 Elders participating.



Universal Services and Programs



Promotion And Prevention: Deadly Choices

Community and Sporting Events

In 2023/24, the Deadly Choices Team conducted alcohol, drug and sugar free community and sporting events at which healthy lifestyles and the importance of regular contact with health services were promoted.

Tobacco Education Program

The *Deadly Choices Tobacco Education Program* is delivered in a range of settings including schools, and with community groups seeking to prevent uptake of smoking to encourage smokers to quit and create support for smoke-free environments. Tobacco Champions work with clients to support their quit smoking efforts.

The *Deadly Places, Smoke-Free Spaces* campaign complements and reinforces the healthy lifestyle messages delivered through broader Deadly Choices social marketing campaigns with a focus on tobacco cessation and smoke-free environments.

The campaigns encourage people to sign a pledge that they will make their car, home, and workplaces deadly, smoke-free spaces.

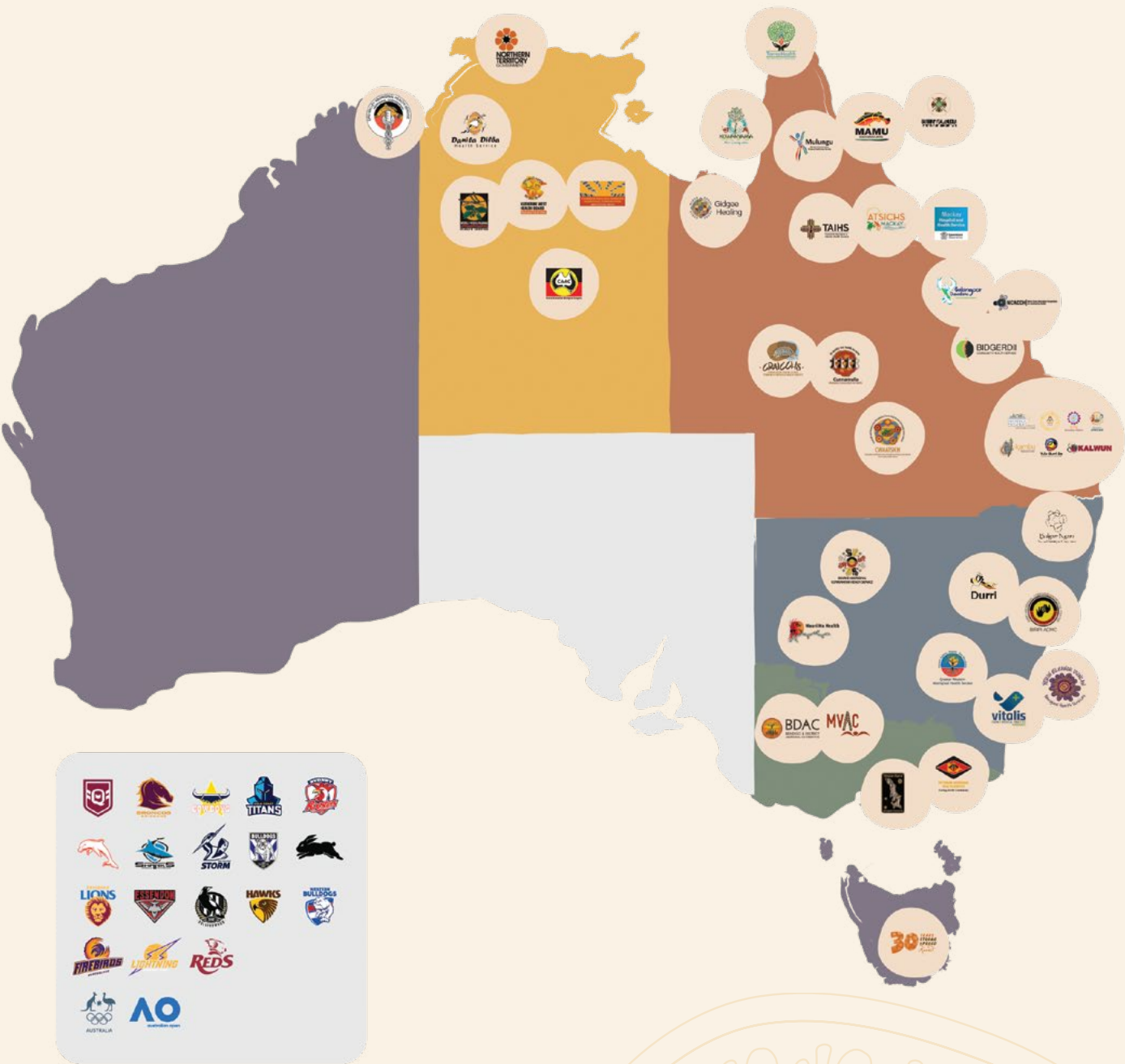


In 2023/24

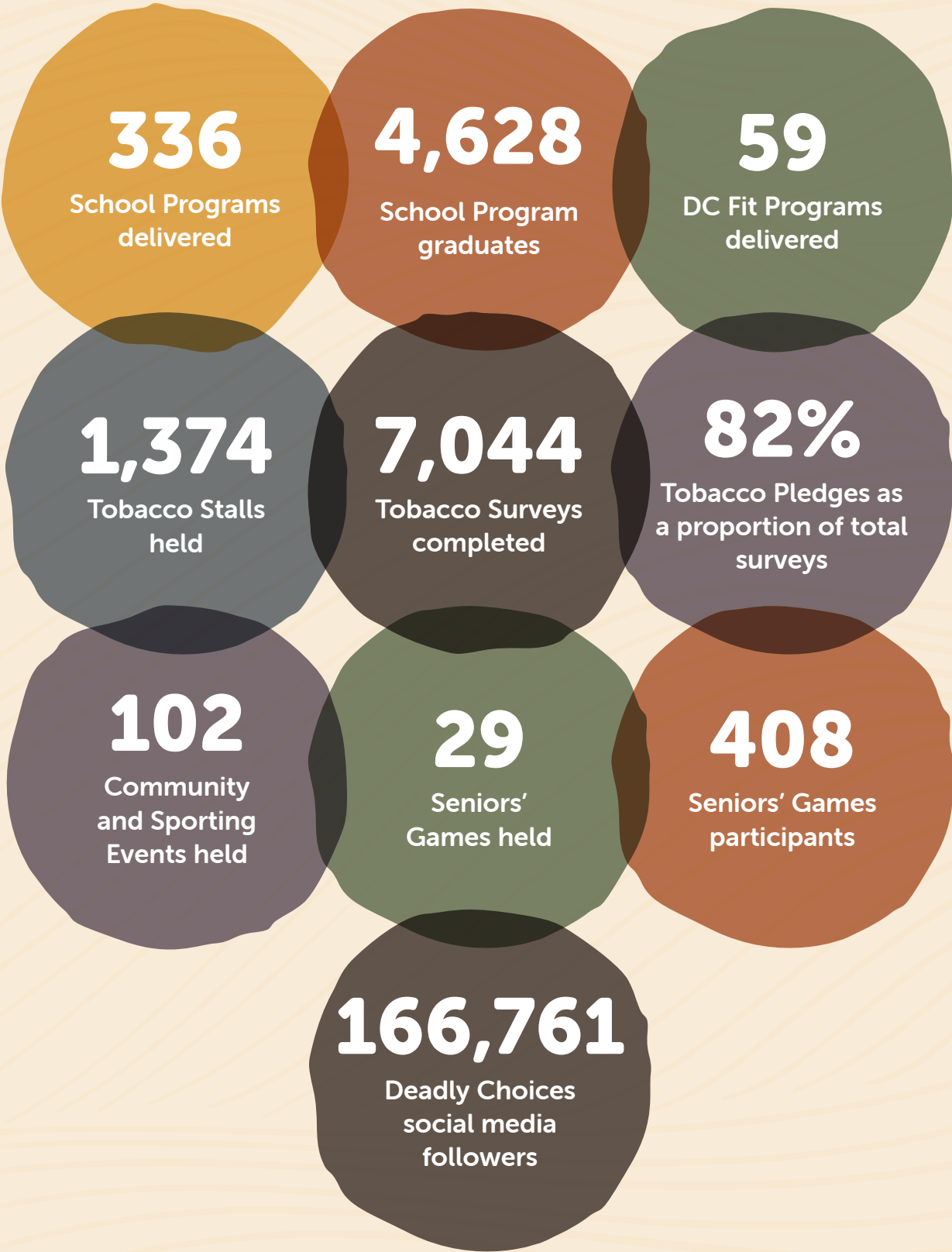
102 community and sporting events were held in SEQ. These included:

- Junior Murri Carnival
- Queensland Murri Carnival
- Deadly Choices Touch Carnival
- Deadly Choices Netball Carnival
- Men's Golf Day
- World No Tobacco Day
- Seniors' Games

Deadly Choices Partnerships Across Australia



Deadly Numbers



Disability Services

To overcome access barriers, the IUIH *Disability Services* Team supports Aboriginal and Torres Strait Islander people with a disability to access the National Disability Insurance Scheme (NDIS), develop their NDIS plan and connect with IUIH Network services or other service providers to activate their plan.

In 2023/24

- 345 Indigenous people with disabilities completed an eligibility test through IUIH's Disability Access Pathway.
- 249 Indigenous NDIS clients chose IUIH as their Support Coordination provider.
- 100 Indigenous NDIS clients chose IUIH as their allied health service provider.

Integrating And Coordinating Care

Mob Link

Mob Link is a unique, regional Aboriginal community-controlled service in SEQ providing access for First Nations people 7am – 7pm, 7 days a week, to:

- a 1800 call centre, staffed by Aboriginal and Torres Strait Islander people
- health and health-related information, advice, services and supports
- virtual clinical care – including triage, assessment, and provision of immediate, same-day and short-term monitoring, treatment and supports
- transition care coordination – for clients requiring short-term case management, including on discharge from hospital back into community-based care
- specialist primary care services which may be time critical but are not available in all primary healthcare services/clinics.

In 2023/24

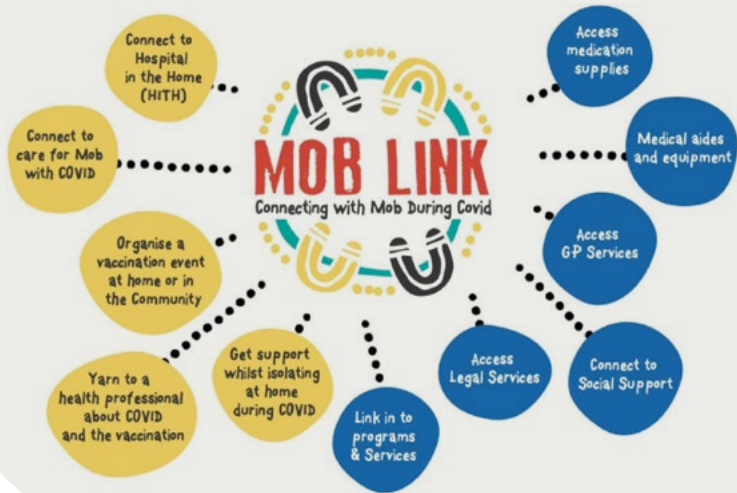
18,382 people were referred into Mob Link, including

- **1,988** from hospitals
- **846** from Queensland Police and Queensland Corrections
- **1,284** from other external providers
- **13,411** self-referred.

In 2023/24, **23,602** individual supports were provided through Mob Link.

2023/24 Mob Link Supports Provided

Advocacy	2,256
Care Coordination	5,515
Clinical Services	11,512
Housing Assistance	240
Outreach Service	704
Social Health Services	692
Transport Services	865
Total	23,602



Integrated Team Care Program

The Integrated Team Care Program is comprised of two Australian Government funded programs – Improving Indigenous Access to Mainstream Primary Care Program (IIAMPC) and the Care Coordination and Supplementary Services Program (CCSS). The IIAMPC assists mainstream general practitioner and allied health practices to provide culturally safe services to Aboriginal and Torres Strait Islander clients residing in the Brisbane North and Brisbane South regions. The CCSS Program aims to improve chronic disease management, follow up care and specialist referral for Aboriginal and Torres Strait Islander people.

In 2023/24

Nearly **4,000** clients accessed the CCSS Program.

Pharmacy Service

In 2023/24, IUIH Pharmacy expanded and now provides services to Moreton ATSICHS, ATSICHS Brisbane, Yulu-Burri-Ba, Kalwun's Coomera clinic and IUIH's Goodna clinic. In partnership with Superpharm IGA pharmacy, IUIH Pharmacy has employed its first Aboriginal and Torres Strait Islander pharmacy intern, the second pharmacy student to do placement at IUIH and then progress through the IUIH pipeline to work with IUIH.

In 2023/24

IUIH Network pharmacists attended **400** case conferences and conducted **222** Home Medicine Reviews.



“I would highly recommend [the Mediation Service] to mob. The person that looked after us is compassionate, empathetic and really good and keeping the conversation child focus(sed). If I knew mediation could be such an enriching experience with such a positive outcome I would have booked mediation sooner.”

Family Mediation Service Client, 2024

IUIH Legal Service

The IUIH Legal Service was established as a Health Justice Partnership in 2017 and in 2019 IUIH became the first CCHS in Australia to become an officially recognised and accredited Community Legal Centre. The IUIH Legal Service provides high quality, timely legal services to clients who are referred from IUIH programs and services, including Mob Link. Services provided include legal advice, access to appropriate referral pathways, drafting of legal documents, advocacy, and court representation.

In 2023/24

The IUIH Legal Service opened **315** new matters and finalised 269 matters in total.

Elders Legal And Support Service (ELASS)

In January 2023, IUIH was subcontracted by Caxton Legal Centre to deliver an Elders Legal and Support Service to Indigenous clients in the Moreton Bay North region. Under the subcontracting arrangement, the IUIH Legal Service employs a full time lawyer to provide advice, casework and representation to Indigenous clients aged 50 years and over who are at risk of, or are experiencing, elder abuse. In 2023/24, funding was extended for a further five years.

In 2023/24

ELASS assisted **116** individual clients with information, advice, referrals and ongoing casework.

	Number of new matters
Bankruptcy	1
Centrelink Advocacy	2
Child Safety	34
Child Support	1
Civil	25
Criminal	11
Debt	5
Discrimination/Harassment	4
Divorce	5
Domestic Violence	13
Education Advocacy	1
Elder Abuse	20
Family Law	66
Miscellaneous	4
Property and Parenting	7
Property Settlement	7
Succession	51
Tenancy	14
Victim Compensation	5
Total	315

IUIH's Legal Service does not cover most criminal, personal injury (including WorkCover) or immigration matters.

Logan Health Justice Partnership – Child Protection Early Legal Advice and Support

In February 2024, the IUIH Legal Service commenced a 12 month project in partnership with ATSICHS Brisbane to provide early child protection advice to women birthing at the Logan Hospital. The service is targeted to women at risk of intervention by, or in contact with, the child protection system. The project is funded by Griffith University's Partners in Place Program and will be evaluated at the end of the pilot.

Family Mediation Service

In January 2023, IUIH received funding from the Commonwealth Attorney General's Department to pilot a First Nations family dispute resolution service. Services commenced from 1 July 2023 and in May 2024, funding was renewed for an additional two years.

The service provides culturally safe dispute resolution services to Indigenous people in SEQ, focusing on dispute resolution for parenting and financial arrangements post separation and grandparenting matters. The Family Mediation Service receives referrals from across the IUIH Network, the Federal Circuit and Family Court of Australia, and external stakeholders.

In 2023/24

The Family Mediation Services exceeded its funding deliverables, providing services to **196** individuals.





Enabling Services and Programs

Research

A strong research program has continued to support IUIH's strategic goal of building the evidence base for urban Aboriginal and Torres Strait Islander healthcare.

Research Partnerships

IUIH Network Data and Research Governance Committee

Established in 2023, this IUIH Network committee is responsible for ensuring that all key data and research activities conducted across the IUIH Network reflect and realise Aboriginal and Torres Strait Islander priorities, values and worldviews.

IUIH/UQ Poche

The partnership between the University of Queensland (UQ) Poche Centre for Indigenous Health and IUIH, which aims to drive a transformative urban Indigenous health and healthcare system research agenda, has strengthened in 2023/24 with continued collaboration and coordination on various research projects.

Research Alliance For Urban Goori Health (RAUGH)

The RAUGH partnership between Metro North HHS, the UQ Poche Centre and IUIH, has continued to provide opportunities for collaboration. RAUGH's vision is to transform health service delivery and achieve parity for urban Aboriginal and Torres Strait Islander people by ensuring the whole of health care system is responsive to their health and wellbeing needs.

The Research Alliance For Urban Community Controlled Health Services (RAUCCHS)

The RAUCCHS partnership was established in 2022 as an opportunity to bring together researchers and urban CCHSs to deliver an innovative national Indigenous urban health research agenda. The Alliance, which is comprised of urban CCHSs from across Australian capital cities, aims to achieve transformational changes in systems, policy, and care through world class research that enhances the capacity of CCHSs to achieve their vision for their community's wellbeing.

Research projects

Key Research projects conducted in 2023/24 included:

- *IUIH System Of Care Mark II (ISoC2)*, a mixed-methods evaluation of the IUIH Network's Hub/Pod model of comprehensive primary health care service delivery, continued throughout 2023/24. Early findings point to the sustainability of the ISoC model
- *Birthing In Our Community (BiOC) Study– Learning, Wondering and Inquiring: Leading system reform and elevating health and wellbeing of our families through Birthing in Our Community* is led by IUIH in partnership with the UQ Poche Centre. Using a mixed-methods approach, the study will evaluate the feasibility, sustainability and scalability of BiOC programs throughout the Greater Brisbane area
- *Closing final gaps in maternal and infant health: the Deadly Fit Mums Program* aims to develop new scalable approaches to improve maternal and/or early childhood nutrition and exercise. Using a mixed-methods approach, the study will assess the impact of the *Deadly Fit Mums Program*. The project is funded by the *MRFF 2021 Maternal Health and Healthy Lifestyles Grant* and is led by UQ Poche in partnership with IUIH
- *Digital Infrastructure For Improving First Nations Maternal & Child Health (DIFFERENCE)* aims to deliver the largest connected Aboriginal and Torres Strait Islander data infrastructure to inform maternal and child health services. Co-designed from inception in consultation with clinicians, researchers, and community, the University of Queensland, in partnership with IUIH and Mater Health, will undertake an Australia-first digital transformation of health infrastructure, linking disparate data systems and technologies across the primary, secondary, and tertiary health care systems to enable better health care and outcomes for First Nations mothers, babies, and their families

- *Transdisciplinary co-design of innovative, client-centred models for Indigenous mental health services in South-East Queensland* aims to improve timely access by Aboriginal and Torres Strait Islander clients to culturally appropriate, safe health care services for the prevention, treatment, and management of mental health issues. This MRFF funded project is led by the UQ Poche Centre in partnership with IUIH and the Queensland Centre for Mental Health Research. Findings will inform new models of mental health care across community-controlled and mainstream services in ways that privileges the knowledge and lived experience of Indigenous clients.
- *Blak and Proud: safe and deadly healthcare* aims to improve the health and wellbeing of Indigenous LGBTQI+ people living in SEQ. Commencing in 2024, this MRFF funded project is led by the UQ Poche Centre in partnership with IUIH, ATSICHS Brisbane and various organisations driving change for LGBTQI+ people.

- *Supporting agency and connectivity to drive primary healthcare innovation for young Aboriginal and Torres Strait Islander people in Southeast Queensland* aims to build upon existing partnerships and empower young Aboriginal and Torres Strait Islander people's agency, self-determination, connection, and engagement with primary health care services. Led by IUIH, in partnership with the UQ Poche Centre, the project is funded by the Lowitja Institute. Data collection for this project was completed in 2024.
- *Data linkage of healthcare records across primary and tertiary healthcare services for Aboriginal and Torres Strait Islander people in SEQ* aims to the health data of IUIH and selected ATSICHS Brisbane clients with Metro North HHS data sources from 2010 to 2022. The retrospective health record analysis will explore trends in access and utilisation of primary and tertiary healthcare services and pathways. The RAUGH funded project is led by the UQ Poche Centre, in partnership with IUIH and Metro North HHS.

Continuous Quality Improvement

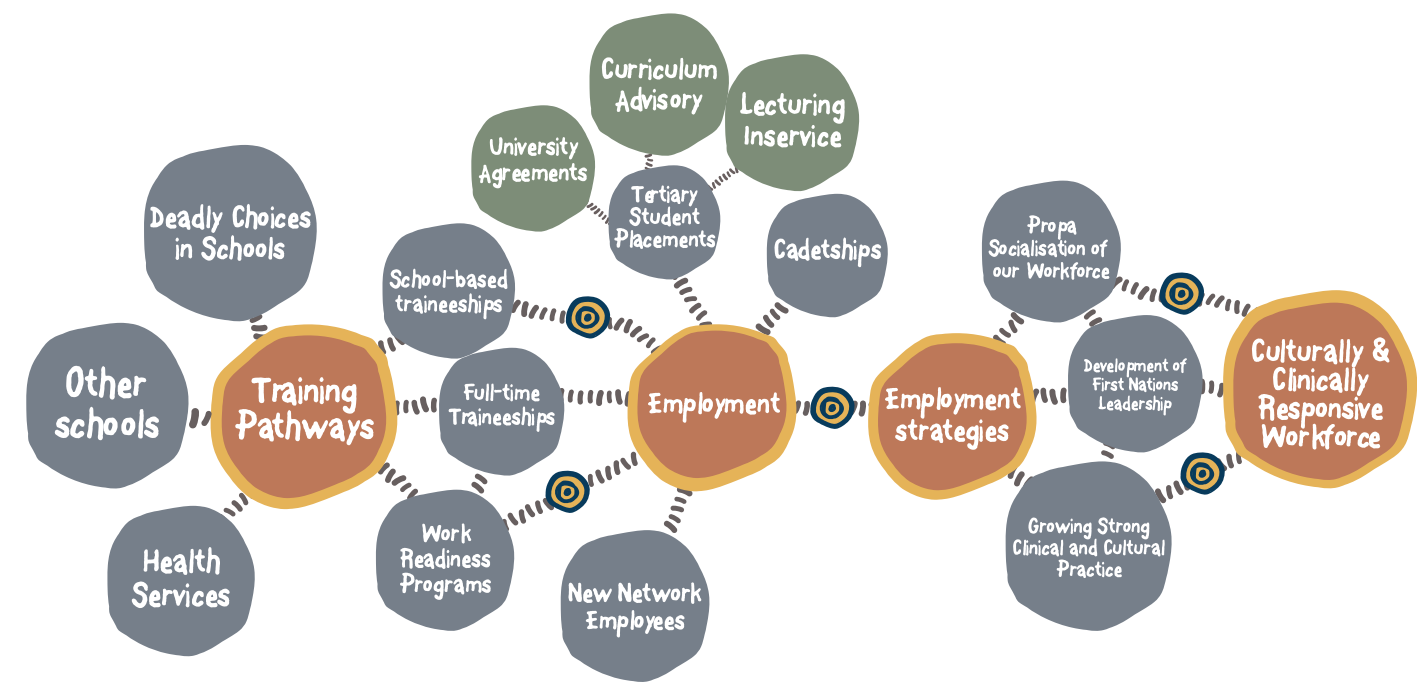
Continuous Quality Improvement (CQI) involves:

- routinely reviewing deidentified data and feedback
- studying how trends and emerging issues impact services
- planning and adjusting the way services are delivered according to this evidence
- embracing innovative ways of delivering services in consultation with staff, managers and clients.

Throughout 2023/24, the IUIH Network Lead Clinicians Group was instrumental in supporting implementation of CQI activities across the region and IUIH's CQI facilitators provide monthly updates for managers and staff about patterns of service access and clinical effectiveness. IUIH has continued to collaborate with The Poche Centre for Indigenous Health and Queensland's universities to evaluate IUIH Network services and programs and share feedback with managers and staff.

Growing Our Own Workforce

IUIH TRAINING AND EMPLOYMENT PIPELINE



IUIH Employment Strategy

Developed in 2023/24, the *IUIH Employment Strategy 2023-26* encompasses two intertwined and complementary bodies of work:

1. The *IUIH Employment Strategy* recognises the critical role that employment plays as a social determinant of health and aims to build a workforce for current and future needs by strengthening the recruitment, retention, support and development of Aboriginal and/or Torres Strait Islander people into health and related employment opportunities. These employment and development initiatives recognise that Indigenous employment is an important part of building an organisation that provides propa and culturally responsive services and programs.
2. IUIH Workforce Development is concentrated on developing a culturally responsive workforce comprising Indigenous and non-Indigenous staff to deliver health and health-related services and programs. The strategy builds on over a decade of growth in SEQ's CCHS sector and the creation of over 1000 jobs, more than half of which have been filled by Aboriginal and Torres Strait Islander people. Over 20% of IUIH's existing workforce was recruited through IUIH's training and development pathways.



Through its employment strategy, IUIH seeks to develop a workforce for Indigenous health and community support services in SEQ as a key strategic priority for the IUIH Network. IUIH aims to attract and develop culturally responsive Aboriginal and Torres Strait Islander and non-Indigenous staff working within our *Cultural Integrity Investment Framework*.

Pathways Our Way Academy (POWA)

IUIH has continued to expand POWA, offering school-based traineeships in allied health assistance and a range of full-time traineeships for community members wanting to return to or enter the workplace. POWA is supported by Indigenous Allied Health Australia, the National Indigenous Australians Agency and the Department of Employment, Small Business and Training.

All POWA trainees are provided with wrap-around support, a range of placement options and opportunities for further employment. They are also supported to engage with local universities to explore pathways into university studies on completion of their traineeship.

In 2023/24, IUIH supported **17** full-time students/trainees enrolled across the following courses:

- Certificate III Business
- Certificate III Individual Support
- Certificate III Dental Assisting
- Certificate I Business.



In 2023/24

55 school-based trainees were enrolled. Of these:

- **9** students have completed their traineeship with **78%** gaining employment.
- **34** students are continuing their traineeship.

" I really enjoyed learning how to deliver healthcare in a culturally diverse context. The ability to develop this skill is unique to the placement setting."

University Student, 2023

University Engagement And Student Placements

In 2023/24, IUIH provided placements for students from the following disciplines:

Audiology	Nursing
Biomedical Engineering	Nutrition and Dietetics
Biomedical Science	Occupational Therapy
Certificate III in Primary Health Care	Optometry
Counselling	Pharmacy
Dental Hygiene	PhD
Digital Health	Podiatry
Environmental Sustainability	Political Science
Exercise Physiology	Psychology
Exercise Science	Public Health
Health Management	Social Media/Communications
Health Science	Social Science
Health, Sport and Physical Education	Social Work
Information Technology	Speech Pathology
Medicine	

In 2023/24

391 student placements were completed across **29** disciplines.

27 students identified as Aboriginal or Torres Strait Islander.

83.3% of students reported satisfaction with their placement experience.

Medical Education

IUIH remains committed to teaching and training health professionals at all stages of their careers by: engaging with Queensland’s universities, medical schools and vocational training organisations

- facilitating student placements and internships
- partnering with HHSs in their medical specialist training programs
- offering six- and twelve-month GP vocational training placements
- employing doctors working towards RACGP and/or ACCRM Fellowship
- supporting GP Registrars to continue their journeys with CCHSs upon completion of training.

In 2023/24 the IUIH Network placed 30 GP Registrars.

Growing Our Own Leaders

IUIH has continued to roll-out its *Executive Development Program* across the IUIH Network with 12 staff members (including 3 Indigenous employees), completing the program in 2023/24. Through the program, participants complete a project and present it to Senior Management and Board Members with many projects developing into new IUIH initiatives. In addition, 15 staff members (including 4 Indigenous employees) completed the *Clinical Leadership Program*, designed by IUIH to grow leadership across an integrated care system.

In 2023/24 27 staff, including 7 Indigenous staff completed IUIH leadership development programs.



Corporate Services

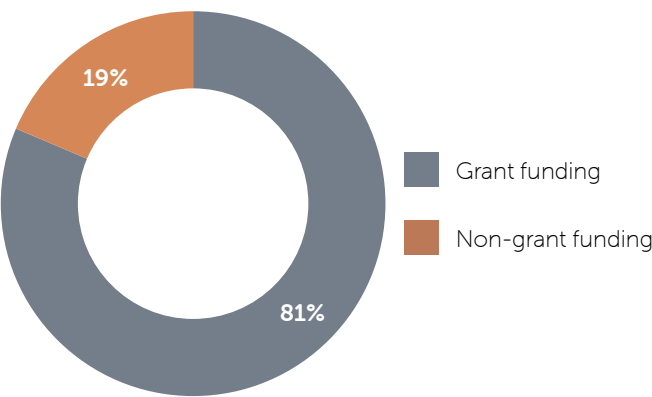
Human Resources

	2023/24	2022/23	2021/22	2020/21	2019/20
Number of staff identifying as Aboriginal and/or Torres Strait Islander	458	404	395	380	322
Percentage of staff identifying as Aboriginal and/or Torres Strait Islander	48.47%	49.82%	52.2%	51%	49.2%

Finance

	2023/24	2022/23	2021/22	2020/21	2019/20
Total Expenditure	\$138,735,736	\$127,018,362	\$104,175,042	\$107,571,284	\$88,485,000
Current Assets	\$72,535,174	\$54,893,450	38,635,919	\$30,463,476	\$21,097,000
% change	32.1%	42.10%	26.08%	44.4%	68%
Total Assets	\$120,842,342	\$90,440,901	\$66,884,391	\$57,571,228	\$48,528,000
% change	33.6%	35.20%	16.20%	18.6%	55%
Equity	\$53,574,661	\$46,626,504	\$38,096,838	\$34,280,073	\$24,674,000
% change	14.9%	22.20%	10.02%	38.9%	22%
Capital Infrastructure Acquisition	\$11,115,804	\$7,245,262	\$3,975,824	\$3,429,965	\$3,123,000

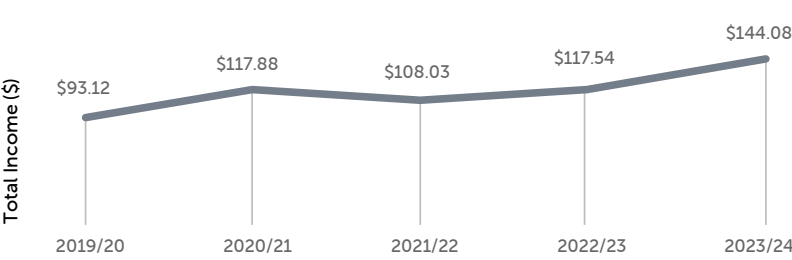
IUIH GRANT VS NON- GRANT INCOME 2023/24



IUIH SOURCES OF INCOME 2023/24

Australian Government grants	26.07%
Australian Government (PHN) grants	6.67%
Queensland Government grants	34.93%
Other grants	13.68%
Self-generated	18.65%

IUIH TOTAL INCOME 2019/20 TO 2023/24



Compliance 2023/24

Internal Audits conducted

261

Standards (Re-certifications)

- Aged Care
- ASQA – EmPOWA Training
- ISO 9001 : 2015
- HSQF – Families
- HSQF - Mental Health
- HSQF – Prisons/Transition Support Services
- HSQF – QCSS
- Legal
- NDIS – Stages 1 and 2
- RACGP – 6 sites
- QIP – Dental 7 sites

Standards (New certifications achieved)

HSQF – Staying Deadly Hub

Communications and Marketing

36,500

IUIH Instagram reach

29,814

Deadly Choices Instagram followers

541,800

Deadly Choices Instagram reach

15,924

Deadly Choices Tik Tok followers

13,495

IUIH Facebook (FB) followers

106,800

IUIH FB reach

121,023

Deadly Choices FB followers

1.4 million

Deadly Choices FB reach

1,095

IUIH Instagram followers

2.76 million

Deadly Choices TikTok reach

Warehouse

5,431

orders processed

78,483

items picked

8,611

parcels dispatched

Workplace Health and Safety

267

WH&S audits conducted

39

fire safety checks and drills completed

9

program risk assessment reviews conducted

Information and Communication Technology

1,396

IT users supported

18,987

IT supports provided

Acknowledgements

The development and delivery of our services could not happen without funding from and/or partnerships with the following organisations:

- Aged & Community Care Providus Association
- Alcohol and Drug Foundation Inc
- Arthur Beetson Foundation
- Aspire 4 Life
- Australian College of Midwives
- Australian Government Attorney-General’s Department
- Australian Government Department of Health
- Australian Government Department of Prime Minister and Cabinet, National Indigenous Australians Agency
- Australian Government Department of Social Services
- Australian National University
- Brisbane City Council
- Brisbane North Primary Health Network
- Brisbane South Primary Health Network
- Caxton Legal Centre
- Central and Eastern Sydney Primary Health Network
- Charles Darwin University
- Check-Up Queensland
- Children’s Health Queensland
- City Specialist Clinic
- Council on the Ageing Australia Ltd
- Creche and Kindergarten Association Ltd
- Darling Downs & West Moreton Primary Health Network
- E-safety Commission
- Fred Hollows Foundation
- Foodbank Queensland Ltd
- Gold Coast Hospital and Health Service
- Gold Coast Primary Health Network
- Griffith University
- Health and Wellbeing Queensland
- Hearing Australia
- Heart Foundation Australia
- Hepatitis Queensland Inc
- Inala Wangarra Inc
- Indigenous Allied Health Australia
- Lowitja Institute

- Mater Misericordiae Ltd
- Menzies School of Health Research
- Metro North Hospital and Health Service
- Metro South Hospital and Health Service
- Moreton Bay Regional Council
- National Aboriginal Community Controlled Health Organisation
- National Disability Insurance Agency
- Ozcare
- Preston Campbell Foundation
- Queensland Aboriginal and Islander Health Council
- Queensland Centre for Mental Health Research
- Queensland Department of Aboriginal and Torres Strait Islander Partnerships
- Queensland Department of Child Safety, Youth and Women
- Queensland Department of Communities, Disability Services and Seniors
- Queensland Department of Education
- Queensland Department of Employment, Small Business and Training
- Queensland Department of Health
- Queensland Department of Justice and Attorney-General
- Queensland Mental Health Commission
- Queensland University of Technology
- Registry of Births, Deaths and Marriages
- Royal Australian College of General Practitioners Ltd
- Royal Australian and New Zealand College of Psychiatrists
- South Australian Health and Medical Research Institute Ltd
- The Benevolent Society
- The Murri School (Aboriginal and Islander Independent Community School)
- The Uniting Church – Blue Care
- Triple A
- University of Queensland
- UQ Poche Centre for Indigenous Health
- Victorian Aboriginal Community Controlled Health Organisation
- West Moreton Hospital and Health Service
- Wide Bay and Sunshine Coast Primary Health Network
- Yourtown

Aged Care National Project Partners

- Aboriginal and Torres Strait Islander Community Health Service Brisbane Ltd
- Danila Dilba Biluru Butji Binnilutlum Health Service Aboriginal Corporation
- Kalwun Development Corporation Ltd
- South-West Aboriginal Medical Service
- Wellington Aboriginal Corporation Health Service

Deadly Choices Sporting Partnerships

- Australian Olympic Committee
- Brisbane Broncos NRL and NRLW
- Brisbane Lions Football Club
- Canterbury Bankstown Bulldogs
- Coles
- Collingwood Football Club
- Collingwood Magpies Netball
- Cronulla Sharks
- Dolphins Rugby League
- Essendon Football Club
- Gold Coast Titans
- Hawthorn Football Club
- Melbourne Storm
- New South Wales Rugby League
- North Queensland Cowboys
- NRL All Stars
- Queensland Cricket – Brisbane Heat
- Queensland Rugby League
- Queensland Firebirds (Netball)
- South Sydney Rabbitohs
- Sydney Roosters
- Sunshine Coast Lightning
- Tennis Australia
- Tiwi Bombers (AFL)
- Wynnum Many Seagulls

Deadly Choices Licensees 2023/24:

- Central Australian Aboriginal Congress
- Central West Hospital and Health Service
- Cherburg Regional Aboriginal and Islander Community Controlled Health Service
- Cronulla Sharks
- Danila Dilba Biluru Butji Binnilutlum Health Corporation
- Gidgee Healing
- Karadi Aboriginal Corporation
- Katherine West Health Board
- Kowanyama Aboriginal Shire Council
- Maari Ma Health Aboriginal Corporation
- Mackay Hospital and Health Service
- Palm Island Community Company
- Sunrise Health Service Aboriginal Corporation
- Tiwi Islands – Essendon Football Club
- Victorian Aboriginal Health Service
- Wurli-Wurlinjang Health Service

Deadly Choices Subcontract Partners:

- Aboriginal and Torres Strait Islander Community Health Service Brisbane Ltd
- Aboriginal and Torres Strait Islander Community Health Service Mackay Ltd
- Bynoe Community Advancement Cooperative Society
- Cunnamulla Aboriginal Corporation for Health
- Galangoor Duwulami Aboriginal and Torres Strait Islander Corporation Primary Health Care Service
- Kalwun Development Corporation Ltd
- Mamu Health Service Ltd
- Mulungu Aboriginal Corporation Primary Health Care Service
- Townsville Aboriginal and Islander Health Service
- Yulu-Burri-Ba Aboriginal Corporation for Community Health



**Audited
Financial Statement**

**INSTITUTE FOR URBAN INDIGENOUS
HEALTH LTD**

ABN: 32 140 019 290

**Financial Report For The Year Ended
30 June 2024**

Institute for Urban Indigenous Health Ltd

ABN: 32 140 019 290

**Financial Report For The Year Ended
30 June 2024**

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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012
TO THE DIRECTORS OF INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD**

As lead auditor for the audit of Institute for Urban Indigenous Health Ltd for the year ended 30 June 2024, I declare that to the best of my knowledge and belief, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

MGI Audit Pty Ltd



G I Kent
Director

Brisbane

16 October 2024

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD

ABN: 32 140 019 290

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED
30 JUNE 2024**

	Note	2024 \$	2023 \$
Revenue and other income	2	142,304,237	116,561,897
Finance income	3	1,778,157	977,276
Employee benefits expense		(78,054,604)	(64,397,842)
Depreciation and amortisation expense		(6,401,781)	(3,025,586)
Finance expenses	3	(291,944)	(441,666)
Loss on sale of property, plant and equipment		-	(79,441)
Unexpended grants liability		(2,215,133)	(2,003,726)
Other expenses		(51,772,274)	(40,073,106)
Current year surplus before income tax		5,346,659	7,517,806
Income tax expense	1(k)	-	-
Net current year surplus		5,346,659	7,517,806
Other comprehensive income			
Net gain on revaluation of land and buildings		-	2,613,358
Total other comprehensive (losses)/income for the year		-	2,613,358
Total comprehensive income for the year		5,346,659	10,131,164
Total comprehensive income attributable to members of the entity		<u>5,346,659</u>	<u>10,131,164</u>

The accompanying notes form part of these financial statements.

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD			
ABN: 32 140 019 290			
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024			
	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	61,177,305	47,950,158
Trade and other receivables	5	10,364,199	4,402,217
Inventories	6	135,803	115,610
Other current assets	7	857,867	2,425,465
TOTAL CURRENT ASSETS		72,535,174	54,893,450
NON-CURRENT ASSETS			
Property, plant and equipment	8	41,529,207	32,537,819
Intangible assets	9	2,742	9,528
Right-of-use assets	10	6,775,219	4,644,017
TOTAL NON-CURRENT ASSETS		48,307,168	37,191,364
TOTAL ASSETS		120,842,342	92,084,814
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	47,050,261	30,991,245
Lease liabilities		3,275,442	2,352,911
Employee benefits	12	6,459,510	5,547,343
TOTAL CURRENT LIABILITIES		56,785,213	38,891,499
NON-CURRENT LIABILITIES			
Lease liabilities		7,969,884	2,694,902
Employee benefits	12	2,512,584	2,270,411
TOTAL NON-CURRENT LIABILITIES		10,482,469	4,965,313
TOTAL LIABILITIES		67,267,682	43,856,812
NET ASSETS		53,574,661	48,228,002
EQUITY			
Retained surplus		53,574,661	45,614,643
Asset revaluation reserves	19	-	2,613,358
TOTAL EQUITY		53,574,661	48,228,002
The accompanying notes form part of these financial statements.			

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD			
ABN: 32 140 019 290			
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024			
	Asset Revaluation Reserve \$	Retained Surplus \$	Total \$
Balance at 1 July 2022	-	38,096,838	38,096,838
Surplus for the year attributable to owners of the entity	-	7,517,806	7,517,806
Other comprehensive income for the year	2,613,358		2,613,358
Balance at 30 June 2023	2,613,358	45,614,644	48,228,002
Balance at 1 July 2023	2,613,358	45,614,644	48,228,002
Surplus for the year attributable to owners of the entity	-	5,346,659	5,346,659
Other comprehensive income for the year	-	-	-
Balance at 30 June 2024	2,613,358	50,961,303	53,574,661

The accompanying notes form part of these financial statements.

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD
ABN: 32 140 019 290
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Commonwealth, state and local government grants		136,342,255	115,994,767
Payments to suppliers and employees		(113,281,249)	(93,441,283)
Interest received		1,778,157	977,276
Finance costs		(291,944)	(441,666)
Net cash generated from operating activities		24,547,219	23,089,094
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(7,851,519)	(7,643,137)
Proceeds from disposal of property, plant and equipment		-	25,001
Net cash used in investing activities		(7,851,519)	(7,618,136)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(3,468,553)	(1,774,011)
Net cash (used in)/provided by financing activities		(3,468,553)	(1,774,011)
Net increase in cash held		13,227,147	13,696,947
Cash and cash equivalents at beginning of the financial year		47,950,158	34,253,211
Cash and cash equivalents at end of the financial year	4	61,177,305	47,950,158

The accompanying notes form part of these financial statements.

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD
ABN: 32 140 019 290
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

The financial statements cover the Institute for Urban Indigenous Health Ltd as an individual entity, incorporated and domiciled in Australia. The Institute for Urban Indigenous Health Ltd is a company limited by guarantee.

The financial statements were authorised for issue on 16 October 2024 by the responsible persons.

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The Entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

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

Accounting Policies

(a) Revenue and Other Income

The Entity is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the Entity is required to consider whether any other financial statement elements should be recognised (for example, financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue and Other Income

Operating Grants, Donations and Bequests

When the Entity receives operating grant funding, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Other Income

Contributed Assets

The Entity receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Entity recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer.

The Entity recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

Capital Grant

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions) recognised under other Australian Accounting Standards.

The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under terms of the grant.

Interest income

Interest income is recognised using the effective interest method.

	<p>Dividend income</p> <p>The Entity recognises dividends in profit or loss only when the Entity's right to receive payment of the dividend is established.</p> <p>All revenue is stated net of the amount of goods and services tax.</p>										
(b)	<p>Inventories</p> <p>Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.</p> <p>Inventories acquired at no cost, or for nominal consideration, are valued at the current replacement cost as at the date of acquisition.</p>										
(c)	<p>Property, Plant and Equipment</p> <p>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.</p> <p>Freehold Property</p> <p>Freehold land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.</p> <p>In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.</p> <p>Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.</p> <p>Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.</p> <p>Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.</p> <p>Plant and Equipment</p> <p>Plant and equipment are measured on a 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 in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).</p> <p>Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.</p> <p>Depreciation</p> <p>The depreciable amount of all fixed assets, including buildings and plant and equipment but excluding freehold land, is depreciated on a diminishing value basis over the asset's useful life to the Entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.</p> <p>The depreciation rates used for each class of depreciable assets are:</p> <table><tr><th>Class of Fixed Asset</th><th>Depreciation Rate</th></tr><tr><td>Buildings</td><td>5-20%</td></tr><tr><td>Plant and equipment</td><td>20-67%</td></tr><tr><td>Motor vehicles</td><td>20%</td></tr><tr><td>Managed projects</td><td>20%</td></tr></table> <p>The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.</p> <p>Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. Gains are not classified as revenue. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.</p>	Class of Fixed Asset	Depreciation Rate	Buildings	5-20%	Plant and equipment	20-67%	Motor vehicles	20%	Managed projects	20%
Class of Fixed Asset	Depreciation Rate										
Buildings	5-20%										
Plant and equipment	20-67%										
Motor vehicles	20%										
Managed projects	20%										
(d)	<p>Leases</p> <p>The Entity as lessee</p> <p>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 a 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 expense on a straight-line basis over the term of the lease.</p> <p>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.</p>										

	<p>Lease payments included in the measurement of the lease liability are as follows:</p> <ul style="list-style-type: none">— 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 residual value guarantees;— the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;— lease payments under extension options if lessee is reasonably certain to exercise the options; and— payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease
	<p>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. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.</p> <p>Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.</p>
	<p>Concessionary Leases</p> <p>For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary leases), the Entity has adopted the relief under AASB 2019-8 and measures the right of use assets at cost on initial recognition.</p> <p>The Entity as lessor</p> <p>The Entity leases some rooms in their building to external parties.</p> <p>Upon entering into each contract as a lessor, the Entity assesses if the lease is a finance or operating lease.</p> <p>The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.</p> <p>Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.</p> <p>Initial direct costs incurred in entering into an operating lease (for example legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.</p> <p>Rental income due under finance leases are recognised as receivables at the amount of the Entity's net investment in the leases.</p> <p>When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.</p>
(e)	<p>Financial Instruments</p> <p><i>Initial recognition and measurement</i></p> <p>Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).</p> <p>Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified as "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.</p> <p>Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.</p> <p>Classification and subsequent measurement</p> <p><i>Financial liabilities</i></p> <p>Financial liabilities are subsequently measured at:</p> <ul style="list-style-type: none">— amortised cost; or— fair value through profit or loss. <p>A financial liability is measured at fair value through profit or loss if the financial liability is:</p> <ul style="list-style-type: none">— a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;— held for trading; or— initially designated as at fair value through profit or loss. <p>All other financial liabilities are subsequently measured at amortised cost using the effective interest method.</p> <p>The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.</p>

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

- A financial liability is held for trading if it is:
- incurred for the purpose of repurchasing or repaying in the near term;
 - part of a portfolio where there is an actual pattern of short-term profit-taking; or
 - a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

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

A financial liability cannot be reclassified.

Financial assets

- Financial assets are subsequently measured at:
- amortised cost;
 - fair value through other comprehensive income; or
 - fair value through profit or loss.

- Measurement is on the basis of two primary criteria:
- the contractual cash flow characteristics of the financial asset; and
 - the business model for managing the financial assets.

- A financial asset that meets the following conditions is subsequently measured at amortised cost:
- the financial asset is managed solely to collect contractual cash flows; and
 - the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

- A financial asset that meets the following conditions is subsequently measured fair value through other comprehensive income:
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
 - the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

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

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

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

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the entity can make an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the company’s accounting policy.

Derecognition

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

Derecognition of financial liabilities

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

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

Derecognition of financial assets

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

- All the following criteria need to be satisfied for the derecognition of a financial asset:
- the right to receive cash flows from the asset has expired or been transferred;
 - all risk and rewards of ownership of the asset have been substantially transferred; and
 - the entity no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset’s carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Entity elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

- The Entity recognised a loss allowance for expected credit losses on:
- financial assets that are measured at amortised cost or fair value through other comprehensive income;
 - lease receivables;
 - contract assets (e.g. amount due from customers under construction contracts);
 - loan commitments that are not measured at fair value through profit or loss; and
 - financial guarantee contracts that are not measured at fair value through profit or loss.

- Loss allowance is not recognised for:
- financial assets measured at fair value through profit or loss; or
 - equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

- The Entity recognised a loss allowance for expected credit losses on:
- the general approach;
 - the simplified approach;
 - the purchased or originated credit-impaired approach; and
 - low credit risk operational simplification.

General approach

- Under the general approach, at each reporting period, the Entity assesses whether the financial instruments are credit-impaired, and:
- if the credit risk of the financial instrument has increased significantly since initial recognition, the Entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
 - if there is no significant increase in credit risk since initial recognition, the Entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

- This approach is applicable to:
- trade receivables; and
 - lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables was used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc.).

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the Entity measured any change in its lifetime expected credit loss as the difference between the asset’s gross carrying amount and the present value of estimated future cash flows discounted at the financial asset’s original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- a lender has granted to the borrower a concession, due to the borrower’s financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the Entity assumed that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Entity applied its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the Entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit and loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(f) Impairment of Assets

At the end of each reporting period, the Entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset’s fair value less costs of disposal and value in use, is compared to the asset’s carrying amount. Any excess of the asset’s carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the Entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(g) Employee Benefits

Short-term employee benefits

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

The company’s obligations for short-term employee benefits such as wages, annual leave and time-of-in-lieu (TOIL) are recognised as part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Entity classifies employees’ long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company’s obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees.

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

Retirement benefit obligations

Defined contribution superannuation benefits

All employees of the Entity receive defined contribution superannuation entitlements, for which the Entity pays the fixed superannuation guarantee contribution (currently 11% of the employee’s average ordinary salary) to the employee’s superannuation fund of choice. All contributions in respect of employees’ defined contribution entitlements are recognised as an expense when they become payable. The company’s obligation with respect to employees’ defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the company’s statement of financial position.

(h) Cash and Cash Equivalents

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

(i) Trade and Other Debtors

Trade and other debtors include amounts due from members as well as amounts receivable from customers for goods sold.

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.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) 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*.

(l) Intangible Assets

Software

Software is initially recognised at cost. Where software is acquired at no cost, or for a nominal cost, the cost is its fair value as at the date of acquisition. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between 2 and 5 years.

(m) Provisions

Provisions are recognised when the Entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

(n) Comparative Figures

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

(o) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements 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.

Key estimates

(i) Valuation of freehold land and buildings

At 30 June 2024 the directors have performed a directors’ valuation on the freehold land and buildings. The directors have reviewed the key assumptions adopted by the valuers in 2023 and do not believe there has been a significant change in the assumptions at 30 June 2024. The directors therefore believe the carrying amount of the land and buildings of \$35,964,227 correctly reflects the fair value less costs to sell at 30 June 2024.

Key judgements

(i) Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

(ii) Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the entity will make. The entity determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the entity.

(iii) Employee benefits

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the entity expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows (despite an informal internal policy that requires annual leave to be used within 18 months), the directors believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

(p) Economic Dependence

The Entity is dependent on the ongoing receipt of Federal and State Government grants and community and corporate donations for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe this financial support will not continue.

(q) Fair Value of Assets and Liabilities

The Entity measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

“Fair value” is the price the Entity would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant’s ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Entity’s own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(r) New and Amended Accounting Standards Adopted by the Entity

AASB 2020-3: *Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments*

The Entity adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2021-7a: *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*

AASB 2020-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022. The adoption of the amendment did not have a material impact on the financial statements

AASB 2022-3: *Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also document the Board’s decision to retain the accounting policy choice on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or at fair value. The adoption of the amendment did not have a material impact on the financial statements.

Note 2 Revenue and Other Income

Government Grants

The majority of the Institute for Urban Indigenous Health Ltd’s funding is in the form of grants from governmental department bodies. The Entity has assessed that the majority of its grant agreements are enforceable and contain sufficiently specific performance obligations. This determination was made on the basis that the funding agreements require the Entity to provide comprehensive healthcare to Aboriginal and Torres Strait Islander people within the South East Queensland region, with the number of individuals to be serviced, types of services to be provided and duration of such programs prescribed within the relevant agreements. The Entity therefore recognises funding received under such agreements as Revenue under AASB 15. Revenue is recognised as the Entity delivers the required services, which is on a straight-line basis over the duration of the underlying program.

The Entity has also received capital grants to construct facilities which are to be used to further its objectives of providing comprehensive healthcare to Aboriginal and Torres Strait Islander people within the South East Queensland region. As consistent with Note 1, the grant is recognised as income as the Entity constructs the facilities under AASB 1058. Income is recognised based on the cost incurred to date relative to total expected costs to be incurred as this measure is expected to reflect the Entity’s progress towards completion.

	2024	2023
	\$	\$
Revenue		
Revenue from grants:		
— Services income	17,212,396	16,630,232
— Medicare income	7,841,564	7,426,618
— Government grants	117,181,614	92,455,331
— Donations income	35,943	4,596
Total revenue	142,271,517	116,516,777

Other Income

— Rental income from operating leases	32,721	45,120
Total other income	32,721	45,120

Total revenue and other income	142,304,237	116,561,897
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Note 3 Finance Income and Expenses

	2024	2023
	\$	\$
Finance Income		
Interest income		
— Assets measured at amortised cost	1,778,157	977,276
Total finance income	1,778,157	977,276

Finance Expenses

Interest expense		
— Interest on lease liabilities	291,944	441,666
Total Finance expense	291,944	441,666

Note 4 Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash at bank	29,645,370	24,721,660
Cash on hand	5,679	5,124
Short term deposits	31,526,256	23,223,374
	61,177,305	47,950,158

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD
ABN: 32 140 019 290
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 5 Trade and Other Receivables

	Note	2024 \$	2023 \$
CURRENT			
Trade receivables		9,454,975	3,605,427
GST receivables		653,980	537,794
Rental bonds		255,245	258,996
Total current trade and other receivables	17	10,364,199	4,402,217

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

The entity's normal credit term is 14 days.

Note 6 Inventories

	2024 \$	2023 \$
CURRENT		
At cost:		
Inventory	135,803	115,610
	135,803	115,610

Note 7 Other Assets

	2024 \$	2023 \$
CURRENT		
Accrued income	22,544	1,367,726
Prepayments	835,323	1,057,739
	857,867	2,425,465

Note 8 Property, Plant and Equipment

	2024 \$	2023 \$
LAND AND BUILDINGS		
At fair value	40,030,195	30,627,624
Less accumulated depreciation	(4,065,968)	(1,660,311)
Total land, buildings and improvements	35,964,227	28,967,313
PLANT AND EQUIPMENT		
At cost	3,353,346	2,885,854
Less accumulated depreciation	(2,413,000)	(2,034,004)
	940,345	851,850
IUIH MOTOR VEHICLES		
At cost	1,026,726	1,026,726
Less accumulated depreciation	(684,007)	(569,936)
	342,719	456,790
MANAGED PROJECTS		
At cost	790,048	790,048
Less accumulated depreciation	(272,319)	(241,774)
	517,729	548,274
ASSETS UNDER CONSTRUCTION		
At cost	3,764,187	1,713,592
	3,764,187	1,713,592
	5,564,980	3,570,506
Total plant and equipment	41,529,207	32,537,819
Total property, plant and equipment		

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Movements in Carrying Amounts

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

	Land, Building & Improvements \$	Plant & Equipment \$	IUIH Motor Vehicles \$	Managed Projects \$	Assets Under Construction \$	Total \$
Year ended 30 June 2024						
Balance at the beginning of the year	28,967,313	851,850	456,790	548,274	1,713,592	32,537,819
Additions at cost	9,399,645	467,589	-	-	2,050,596	11,917,830
Additions at fair value						
Revaluations						
Depreciation	(2,402,732)	(379,094)	(114,071)	(30,545)		(2,926,442)
Balance at the end of the year	35,964,227	940,345	342,719	517,729	3,764,187	41,529,207

Land and Buildings
The Company owns the following land and buildings:

- 13 Church St, Goodna QLD 4300
- 29 Deakin St, Brendale QLD 4500
- 21 King St, Caboolture QLD 4510
- 297 Old Gympie Rd, Dakabin QLD 4503
- 22 Cox Rd, Windsor QLD 4030
- 11 Boardman Rd, Kippa-Ring QLD 4021
- 13 Silvyn St, Redcliffe QLD 4020
- 15 Silvyn St, Redcliffe QLD 4020
- 17 Silvyn St, Redcliffe QLD 4020
- 128 Blackstone Rd, Silkstone QLD 4304
- 50 William Berry Dr, Morayfield QLD 4506
- 498 Gympie Rd Strathpine QLD 4500

Note 9 Intangible Assets

	2024 \$	2023 \$
Software and Licenses		
At cost	115,320	115,320
Accumulated amortisation	(112,578)	(105,792)
Net carrying amount	2,742	9,528

Movements in Carrying Amounts of Intangible Assets

Year ended 30 June 2024

Balance at the beginning of the year
Disposals
Amortisation charge

Software & licenses \$
9,528
-
(6,786)
2,742

Note 10 Leases
Company as a lessee

The Entity's lease portfolio includes equipment, motor vehicles and buildings. These leases have an average of 5 years as their lease term.

Right-of-use assets

	Buildings \$	Motor Vehicles \$	Total \$
Year ended 30 June 2024			
Balance at beginning of year	3,363,600	1,280,418	4,644,017
Depreciation charge	(1,687,740)	(1,780,813)	(3,468,553)
Additions to right-of-use assets	3,199,109	2,400,645	5,599,755
Balance at end of year	4,874,969	1,900,250	6,775,219

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Lease Liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flow is shown in the table below:

	<1 year \$	1-5 years \$	> 5 years \$	Total undiscounted lease liabilities \$	Lease liabilities included in this Statement of Financial Position \$
2023					
Lease liabilities	2,413,410	2,800,046	343,668	5,557,124	5,047,813
2024					
Lease liabilities	3,275,442	7,353,116	616,768	11,245,326	11,245,326

Extension options

The options to extend or terminate are contained in several of the property leases of the Entity. These clauses provide the Entity opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the Entity. The extension options or termination options which were reasonably certain to be exercised have been included in the calculation of the right-of-use asset.

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expenses on lease liabilities and short-term leases are shown below:

	2024 \$	2023 \$
Interest expense on lease liabilities	291,944	441,666
	291,944	441,666

Note 11 Trade and Other Payables

	2024 \$	2023 \$
CURRENT		
Trade payables	2,083,753	1,478,477
Deferred grant income	35,387,980	21,449,982
Other current payables	7,396,692	7,405,550
GST payable	2,181,837	657,236
Total current trade and other payables	47,050,261	30,991,245

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

	Note	2024 \$	2023 \$
Financial liabilities at amortised cost classified as accounts payable and other payables			
Total current trade and other payables		47,050,261	30,991,245
Less deferred grant income		(35,387,980)	(21,449,982)
Less GST payable		(2,181,837)	(657,236)
Financial liabilities as trade and other payables	17	9,480,445	8,884,027

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 12 Employee Benefits

	2024 \$	2023 \$
CURRENT		
Provision for annual leave	4,359,975	3,883,149
Provision for long service leave	2,099,535	1,664,194
	6,459,510	5,547,343
NON-CURRENT		
Provision for long service leave	2,512,584	2,270,411
	2,512,584	2,270,411

Provision for employee benefits

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this 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 Entity 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 Entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

Note 13 Contingent Liabilities and Contingent Assets

QLeave was established on 1 July 1992 by the Queensland Government to administer PLSL benefits for the building and construction industry. Subsequently, the scheme was extended to Queensland's contract cleaning industry on 1 July 2005 and to the community services industry on 1 January 2021, following the enactment of the Community Services Industry (Portable Long Service Leave) Act 2020.

IUIH believes it does not need to register with the scheme as it does not fall under the definition of an employer under Section 9 of the Community Services Industry (Portable Long Service Leave) Act 2020. IUIH is not part of the community services sector, but rather it is part of the Aboriginal and Torres Strait Islander Community Controlled Heath Service sector, which is widely recognised by all levels of Government as a separate and distinctive sector in its own right that delivers holistic, comprehensive and culturally appropriate healthcare to First Nations communities.

Note 14 Events After the Reporting Period

The financial report was authorised for issue on 16 October 2024 by the responsible persons.

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

Note 15 Key Management Personnel Compensation

Key Management Personnel

Key management of the Institute include all of the non-executive directors of the Board, the CEO and Executive Leadership Team.

	2024 \$	2023 \$
KMP compensation:		
— short-term employee benefits	2,656,669	2,100,415
— other long-term benefits	341,378	265,177
	2,998,046	2,365,592

Note 16 Other Related Party Transactions

Other related parties include the four IUIH Member Entities & other Related Parties where all transactions between the Entity and its related entities are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

	2024 \$	2023 \$
Sales of Goods and Services to Member Entities		
Aboriginal & Torres Strait Islander Community Health Service Brisbane Ltd	1,178,878	1,448,137
Kalwun Development Corporation Ltd	246,028	292,950
Kambu Aboriginal & Torres Strait Islander Corporation for Health	740,375	802,460
Yulu-Burri-Ba Aboriginal Corporation for Community Health	687,013	772,453
	2,852,294	3,316,000

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Services provided to Member Entities include Allied Health, Oral Health, Primary Health Care and IT Service and Support all governed by arms-length service level agreements.

	2024	2023
	\$	\$
Purchases of Goods and Services from Member Entities & Related Parties		
Aboriginal & Torres Strait Islander Community Health Service Brisbane Ltd	7,649,511	6,136,479
Kalwun Development Corporation Ltd	4,567,671	4,274,389
Kambu Aboriginal & Torres Strait Islander Corporation for Health	505,970	341,080
Yulu-Burri-Ba Aboriginal Corporation for Community Health	2,791,094	1,970,989
	<u>15,514,246</u>	<u>12,722,937</u>

Services purchased from Member Entities & Relates Parties include Primary Health Care, Mums and Bubs, Social Health, Care Coordination, Rental & Consulting services, all governed by arms-length subcontract and sub-lease agreements.

	2024	2023
	\$	\$
Outstanding Accounts Receivable Balances		
Aboriginal & Torres Strait Islander Community Health Service Brisbane Ltd	63,756	119,014
Kalwun Development Corporation Ltd	43,142	25,053
Kambu Aboriginal & Torres Strait Islander Corporation for Health	50,042	44,349
Yulu-Burri-Ba Aboriginal Corporation for Community Health	34,100	42,064
	<u>191,040</u>	<u>230,480</u>

Outstanding balances as at 30 June 2024 arising from the sale of goods and services are included in Note 5 and are unsecured receivables. These are based on commercial trading terms of 14 days net and all balances are considered recoverable.

	2024	2023
	\$	\$
Outstanding Accounts Payable Balances		
Kambu Aboriginal & Torres Strait Islander Corporation for Health	61,600	-
	<u>61,600</u>	<u>-</u>

Outstanding balances as at 30 June 2024 arising from the purchase of goods and services are included in Note 11 and are unsecured payables. These are based on commercial trading terms of 30 days net and all balances are considered payable.

Note 17 Financial Risk Management

The Entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term and long-term investments, accounts receivable and payable, and lease liabilities.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	Note	2024	2023
		\$	\$
Financial assets			
Financial assets at amortised cost:			
— cash and cash equivalents	4	61,177,305	47,950,158
— trade and other receivables	5	10,364,199	4,402,217
Total financial assets		<u>71,541,505</u>	<u>52,352,375</u>
Financial liabilities			
Financial liabilities at amortised cost:			
— trade and other payables	11	9,480,445	8,884,027
— lease liabilities		11,245,326	5,047,814
Total financial liabilities		<u>20,725,770</u>	<u>13,931,840</u>

Note 18 Fair Value Measurements

The Entity measures and recognises the following assets and liabilities at fair value on a recurring basis after initial recognition:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- freehold land and buildings.

The Entity does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Valuation techniques

The Entity selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Entity are consistent with one or more of the following valuation approaches:

- the market approach, which uses prices and other relevant information generated by market transactions for identical or similar assets or liabilities;
- the income approach, which converts estimated future cash flows or income and expenses into a single discounted present value; and
- the cost approach, which reflects the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Entity gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

Note 19 Reserves

Asset revaluation reserve

The asset revaluation reserve records fair value movements on property, plant and equipment held under the revaluation model.

Note 20 Auditor's Remuneration

	2024	2023
	\$	\$
Remuneration of the auditor:		
— auditing or reviewing the financial statements	65,000	62,500
— taxation services	2,400	-
	<u>67,400</u>	<u>62,500</u>

Note 21 Statutory Information

The registered and principal place of business of the entity is:
Institute for Urban Indigenous Health Ltd
22 Cox Road
Windsor QLD 4030

Note 22 Members' Guarantee

The Company is registered with the Australian Charities and Not-for-profits Commission Act 2012 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the Company. At 30 June 2024 the number of members was 4 (2023: 4).

INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD
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RESPONSIBLE PERSONS' DECLARATION

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-Profits Regulations 2022*.



Kieran Chilcott

Dated this 16th day of October 2024

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
INSTITUTE FOR URBAN INDIGENOUS HEALTH LTD**

Report on the Audit of the Financial Report

Auditor's Opinion

We have audited the financial report of Institute for Urban Indigenous Health Ltd (the Company), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Director's declaration.

In our opinion, financial report of Institute for Urban Indigenous Health Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act (ACNC Act) 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2024 and of its performance for the year ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *ACNC Act 2012* and the *Australian Charities and Not-for-Profits Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *ACNC Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other Information

The Directors are responsible for the other information other than the financial report.

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

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

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

Responsibilities of Directors for the Financial Report

The Directors of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *ACNC Act 2012*, and for such internal control as the Director’s 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 Director’s 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 Director’s either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Director’s are responsible for overseeing the registered entity’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 obtains evidence that is sufficient and appropriate to provide a basis for our 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, internal omissions, misrepresentations, or the override of internal control.
- Obtain and 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 reasonableness of accounting estimates and related disclosures made by the Director’s.
- Conclude on the appropriateness of the Director’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 we conclude a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our 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.

Auditor’s Responsibilities for the Audit of the Financial Report (Continued)

- 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.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

MGI Audit Pty Ltd



G I Kent

Director

16 October 2024

Brisbane



