



nexus
Primary Health



Annual Report

2020 - 2021

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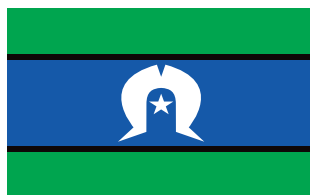
Acknowledgements

Staff and Board Members of Nexus Primary Health (Nexus) acknowledge the traditional owners of this land, the Taungurung, Wurundjeri and Yorta Yorta People, and we pay our respects to their elders, past, present and emerging. We acknowledge and uphold their continuing relationship to this land.

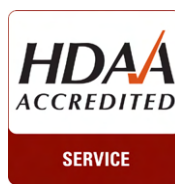
Nexus is committed to providing an inclusive service and work environment where individuals feel safe, accepted, affirmed and celebrated. We are committed to equity, irrespective of cultural or linguistic background, sexual orientation, gender identity, intersex status, religion or spiritual beliefs, socio-economic status, age, or abilities.

Commitment to Child Safety

All children who access services from Nexus have a right to feel safe and be safe. The welfare of children will always be a priority and Nexus has zero tolerance to child abuse. We are committed to creating a child safe and child friendly environment where children feel safe and have fun.



REGISTERED
NDIS
PROVIDER



About Us

The Nexus story began over forty years ago with a small local community health service employing a physiotherapist and district nurse.

Today Nexus is a leading provider of primary and community health in the Mitchell, Murrindindi and Strathbogie Shires. We are committed to excellence in delivery of holistic, accessible, community-based health services. In line with our mission, we continually strive to provide the highest quality integrated person-centered health services, support, and advocacy.

Our Vision

Nexus Primary Health is the 'go to' Organisation. We believe that everyone deserves easily accessed and affordable personalised care.

Our Mission

To provide the highest quality integrated person-centred health services, support and advocacy based on best available evidence.

To work collaboratively with all stakeholders to effectively plan for and deliver the continuum of prevention to intervention activities that will maximise the health outcomes for our communities.

To be innovative in our use of technology and in the provision of sustainable and accessible services.

To provide services, information and advocacy incorporating community input.

Our Organisational Values



Integrity

We act ethically and professionally



Innovation

We lead by example using evidence and embracing new ideas



Diversity

We embrace variety and difference



Empowerment

We enable people to live well



Respect

We value the rights of others



Accountability

We are responsible for our behaviours, actions and outcomes



Nexus Board Chair and Chief Executive Report

Nexus Primary Health's achievements during the financial year 2020/21 have been significant. Our results reflect the continued commitment of our staff and volunteers in continuing to serve our community. We are very proud to have been able to provide the majority of our services seamlessly during the challenging pandemic crisis. The impact of lockdowns and restrictions was significant, but we are pleased to have been able to work creatively to ensure continued high quality community support, particularly to those in our community who are most vulnerable.

Our teams have continued to operate efficiently and effectively despite the challenges of the last financial year. Despite the impact of the pandemic, we have continued to work innovatively and proactively with community care as the focus of our work. Our dedicated staff and volunteers have been relentlessly committed to their roles and have been creative in their response to challenges throughout the year.

Remarkably, whilst operationally delivering on service demands successfully during the year, it has also been a review year for Nexus following significant growth and relatively new leadership. Internal control reviews and system synergies have allowed us to consolidate and refine our focus on quality service delivery and prepare for growth in the coming years. Workforce

prioritisation and the recognition of the need to recalibrate our service delivery due to staffing challenges in some areas has given us the opportunity to review what we do well and how we can improve the provision of services.

We have been fortunate to have engaged with the Commonwealth Department of Health in running a COVID-19 GP Respiratory Testing Clinic at our Wallan GP Superclinic site. Support for the community in COVID-19 testing with flexible hours when required in response to outbreaks and popup clinics in Kinglake has allowed us to maintain relationships with our local clients, and to play a role in limiting COVID-19 through our local communities. Nexus also performed, and continues to perform, outreach testing on behalf of the Commonwealth in individual's homes if they are unable to attend a testing clinic.

Nexus also partnered with the Commonwealth in the Vaccination Program for COVID-19. Our vaccination clinics in Wallan, Kinglake and Broadford and pop-up vaccination clinics throughout Mitchell and Murrindindi Shires including Broadford, Beveridge, Eildon, Marysville and Kinglake has allowed us to deliver vaccination support and education where needed so individuals did not have to travel far to get vaccinated. In addition, vaccination pop-up clinics were held in local schools in Kilmore, Broadford and Wallan which was welcomed

Nexus Board Chair and Chief Executive Report

by the students and parents alike. We look forward to continuing this relationship with the Commonwealth into 2022.

Nexus has experienced steady growth in appointment numbers and referrals across our clinical services with the community embracing telehealth service delivery options. Transitioning to appointments via video conferencing or via the phone ensured our community clients and patients were still able to access necessary clinical support in most situations. Many of our outreach services, such as District Nurses and our Community Support teams continued to see patients face to face in their homes in a difficult environment of needing to wear personal protective equipment under public health guidance.

The ability to continue to provide services and maintain our staff numbers has resulted in a pleasing financial surplus result of \$534K. Considerable investment was made during the year into the internal control

alignment to improve on financial systems and reporting capabilities, and an internal audit process commenced to ensure robust governance processes are in place. With the worst of COVID-19 hopefully behind us, we are working towards an organisational strategy for 2022-2025, starting with a review of population health data in our geographical regions and the current community needs.

The Nexus Board of Directors has undergone significant change also in the financial year 20/21. We welcomed four new Directors to the Board, with Julie Fleming, Nicole Maxwell, John Daly and Professor Robert Thomas joining our Director team. Unfortunately, we farewelled Sarah Treloar and Robert Eagle and we wish them well in all future endeavours.

We would like to thank our local community for continuing to allow us to support and service them. We are grateful to our local councils, our peer community health providers and the Victorian State and Commonwealth Department of Health and Families, Fairness and Housing that we partnered with during the year. Thank you to our Board of Directors and Senior Management Team for their commitment to Nexus, and a massive thank you to our committed staff who continue to deliver services to our community. Your contribution is valued and appreciated.



Dr Paul Scown
Board Chair



Amanda Mullins
Chief Executive



At a Glance

	July 20 - June 21	July 19 - June 20
Total GP Appointments	63,303	72,128
Total Appointments (not including GP appointments)	28,041	25,666
Phone Appointments	14,277	2,532
Video Appointments	1,957	465
Respiratory Clinic Tests	11,618	
Vaccination Clinic	3,498 with momentum continuing to increase well into 2021	
Number of Volunteers	142	140
Number of Meals Delivered	17,879	13,888
Number of Staff	307	279



People and Culture

It has been a busy 12 months in the People and Culture Space. The team farewelled their previous Manager, Peter Heading, who had led the HR Team for more than six years through significant change. Peter was integral in the growth period at Nexus, and we all wish him well in his retirement from Nexus.

During the unprecedented year that was, the team continued to support the Nexus operational teams; in a timely and effective manner. The team itself welcomed a new Manager and a name change from HR to People and Culture, to reflect a focus on support rather than being transactional in our organisation.

The People and Culture team have been agile in their thinking, keeping up to date with constant changes that affect employees and the business. COVID-19 has been a challenge to us all, requiring us to ensure we provided correct and up to date information for staff in line with Government Regulations, that regularly changed.

The team are proud to be enablers of new technology in our payroll and staff portal space, enhancing the 'user experience' with innovative ways of working smarter, promoting more effective and efficient processes and supporting our employees to vary the organisational culture as required to drive competitive advantage and performance.

The team have upgraded their WorkCover skills to enable successful early intervention injury management in this important area of the business. After all our employees are our biggest asset.

Working collaboratively is our motto, and we continue to do so within the Business and with our external partners. During the year, we have worked towards completing various projects and met those milestones within defined timelines such as:

- Portable Long Service Leave Scheme
- NDIS worker screening program
- Authenticator App
- Resolution of Unfair Dismissal Applications
- Successful AFS audits

The People and Culture team are a support service at Nexus and we are actively partnering with all business units to provide advice, coaching and solutions to issues as they emerge. Further development of the People and Culture team is planned for the new year and the team is excited and passionate about continuing to deliver values based support under a business partnering model.

Susanne Burns

People and Culture Manager



Volunteers Report

Nexus Primary Health's Volunteer services continued to grow and thrive throughout the past year with efforts to improve the volunteer experience. The volunteering program has seen a small decrease in its volunteer base due to COVID-19, however, with the support of our 142 volunteers, Nexus was able to continue delivering services and expand to develop two new services, Social support and Transport.

Nexus is committed to improving the volunteering service. To identify opportunities for improvement, a volunteer survey was completed by our volunteers in 2020 across Mitchell and Murrindindi Shires. The result demonstrated that 82% of volunteers were either satisfied or very satisfied with the program and their involvement with the service. Areas of improvement suggested were communication and orientation/training.

With the help of this survey, we have actioned the below changes to improve the volunteering experience:

- Two volunteer events planned and celebrated across Mitchell and Murrindindi Shire.
- Volunteer pins and positive client testimonials made and given out to volunteers as a gesture of recognising volunteer efforts.
- Volunteer newsletter sent to volunteers about changes in the volunteering space.
- Volunteer webpage redesigned and improved.
- Petrol vouchers made available for all Nexus volunteers.
- Volunteer training has been standardised.
- Volunteering induction handbooks updated and improved.
- Two new volunteering services launched
- Social Support and Transport



Volunteers Report



Two volunteer events were celebrated across Mitchell and Murrindindi Shire with volunteers from Yea, Eildon, Alexandra, Broadford, Seymour, and Kilmore attending. The volunteer events were a great success, as it was the first time all the volunteers gathered together since COVID-19. The events recognised all the amazing efforts that our volunteers have made in their community, and Nexus gave out its first volunteer pins. Amanda Mullins, our CEO, also attended both events to thank everyone personally and our volunteers greatly appreciated this. The experience provided by this event was truly valuable as it allowed me to thank everyone in person and really get to know who I was speaking with behind the phone.

The volunteer service continues to grow as we welcome a new member to the team. Lucy Linton is our new Volunteer Support Officer and she will be supporting the volunteer service in administration duties and volunteer recruitment. With the successful launch of Social Support and Transport services, we

would like to thank all service teams involved in delivering this much-needed service within the community.

There was a strong focus on engaging the Nexus teams to promote the volunteer service. A presentation session was delivered to the Leadership Team, new Customer Service members, and community organisations such as GoTafe and U3A. Continuous community engagement has allowed the volunteering service to form strong partnerships with organisations such as the Centre, GoTafe and local Council.

I want to thank all our volunteers that have given up their time during this challenging period to support the wider community. It is only with the strong support of our great volunteers that Nexus can continue to deliver these services to those in need in our community.

Kevin Twan

Volunteer Coordinator

VHES Survey

The Victorian Healthcare Experience Survey (VHES) collects data from a range of healthcare users of Victorian public health services on behalf of the Department of Health. Consumers, carers and community members are all part of our diverse community and as part of our commitment to provide the best possible services and outcomes for our community, we normally participate in the survey, to provide an opportunity for consumer feedback on our services.

Unfortunately, due to COVID-19 the VHES didn't go ahead in 2021. Nexus however will continue to ensure we engage with the community and get feedback on our services and during the year we made a concerted effort to track feedback and complaints to ensure we could address any gaps in our services.

Overwhelmingly, we get great feedback from our community, some examples listed below:

"Rainey understood what I needed - Marvellous - rails give me more confidence with shower and back step"

Feedback for Hiu Ying (Rainey) Chan
Occupational Therapist

"We are extremely pleased with Nicole, client said you are a lovely person, did an excellent job and was very thorough. Client's wife said her husband usually withdraws when someone is in the house, but today you chatted to him and got him laughing and interacting with her which does not happen often. Client's wife was very impressed"

Feedback for Nicole
Community Support Worker

"You were both very lovely, very polite. I know it is not an easy job to work with public, but they are doing an amazing job"

Feedback for Dianne Bonnici and
Paul Clark
Customer Service Representatives

"You are a fantastic worker, efficient and caring"

Feedback for
Julie Anne
Community Support Worker

"how impressed and supportive you were regarding the information provided on LGBTIQ"

Feedback for Mathew
Diversity and Engagement Officer

"Michelle was really helpful with our home support needs"

Feedback for Michelle Gibbs
Community Support Administration Assistant





Quality Improvement and Accreditation Report

During the year, Nexus underwent two maintenance reviews for our organisation wide ISO9001:2015 Standards, Human Services Standards and National Standards for Mental Health Services. One occurred in August after being postponed earlier in the year due to COVID-19, and then a follow up in March 2021. We were able to meet all the standards required which completed this certification cycle. We have now commenced planning for a comprehensive review in January 2022 at the start of the next three-year cycle.

We continue to work with the Aged Care Quality and Safety Commission to meet the requirements of Standard 2 – Assessment and Care Planning – which was identified as a gap at the initial assessment review

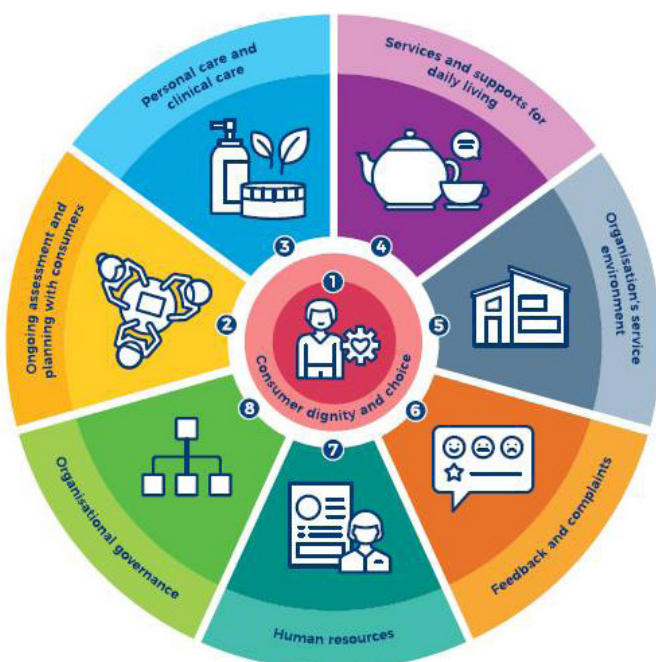
in January 2020. The Community Support Services team continues to review it's processes so clients can be adequately assessed, and care plans developed prior to service commencement.

We continue to embed processes for the delivery of NDIS services and we expect a maintenance review in the coming year to ensure we continue to meet the NDIS Practice Standards.

GP services has been implementing a number of improvements in it's systems and processes in preparation for on-site AGPAL visits in the second half of 2021 for Kinglake and Wallan GP services.

The Quality and Client Safety Committee continues to meet quarterly. This committee has a representative from each of Nexus service teams and is a valuable opportunity for the sharing of current quality improvement activities being undertaken across the organisation.

Bronwyn Allen
Community and Quality Executive Manager



Health and Diversity

Nexus is committed to being an inclusive, safe, and welcoming organisation for all our diverse communities. Our Diversity Officers, Wendy Kelly and Mathew Fowler, with the support of the Diversity Committee delivered celebratory events throughout the year, most notably the Midsumma Pride March and NAIDOC Week Tree Planting Ceremonies.

Nexus celebrated the diversity and strength of the lesbian, gay, bisexual, transgender, intersex and queer community at the Midsumma Pride March. We partnered with other health organisations across the northern suburbs and Victoria to march as the Pride in the North contingent under a rainbow Nexus banner. It was an exciting day, and a great opportunity to stand together for LGBTIQ inclusion. Nexus also participated in Mitchell Council's International Day Against Homophobia, Biphobia, Intersexism and Transphobia raising of the rainbow flag event.

Nexus celebrated the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples during NAIDOC Week. We hosted tree planting ceremonies at our Broadford Site on Taungurung land and our Wallan site on Wurundjeri land. By planting the native bottle brush of Koori Country, these ceremonies symbolised this year's theme 'Heal Country' and



our ongoing commitment to cultural competency. Taungurung Elder Uncle Mick gave an engaging Welcome to Country at our Broadford ceremony. We were also joined by our organisational partners, including Taungurung Land and Waters Council, Mitchell Shire Council and Victoria Police.

The Healthier Nexus Committee was launched during last year to support the health and wellbeing of all Nexus staff by promoting healthy policies and practices. The Committee is made up of representatives from nine Nexus teams, who have worked together to update the healthy catering and physical activity policies, host staff challenges like Active April walks, introduce healthy snack boxes in staff lunchrooms, and more. The pandemic and associated restrictions have delayed this work internally but the team is looking forward to many more Nexus activities in the near future.

Genna Vlitas
Health and Diversity Team Leader



Compliments, Complaints and Feedback

In 2021 we improved the options and the ability to provide feedback and encouraged our staff to capture feedback from clients. We welcome feedback and understand that people communicate differently, so we have added more ways to provide us with your complaints, suggestions and compliments. Your feedback helps us to improve our services and can be provided through our website link, by completing a Feedback Brochure, or phoning Nexus directly and requesting to speak to the Manager or Team Leader of the relevant service.

We report on feedback regularly to internal committees and to the Nexus Board of Directors. You can choose how we respond

to you, via telephone, email or by post. If you request a response, we will aim to be in touch with you within five working days.

3 Suggestions

72 Compliments

92 Complaints

Incident Reports 2020 - 2021

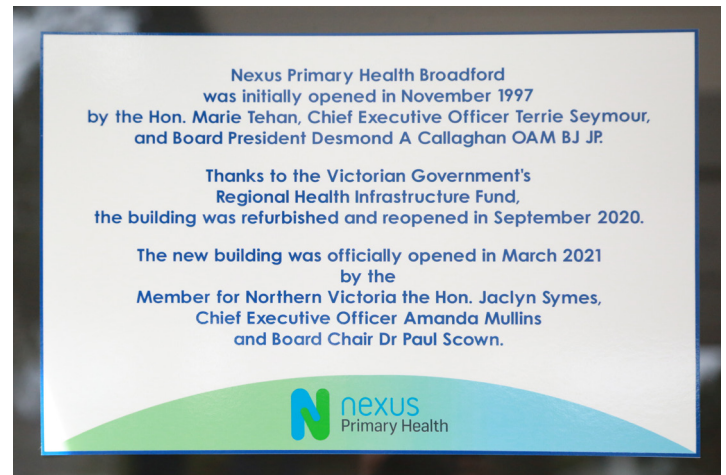
Incident Type	Percentage	Total
Client - Category 1	1%	3
Client - Category 2	4%	9
Client - Category 3	29%	67
Cyber Breach	4%	9
Hazard	11%	25
Incident - Other	16%	35
Near Miss	6%	15
Privacy Breach	6%	15
Property Damage - Major	1%	3
Property Damage - Minor	6%	12
Staff / Volunteer - Cat 2	1%	2
Staff / Volunteer - Cat 3	13%	30
Visitor / Contractor	2%	4
Total		229

Broadford Official Reopening

Nexus Primary Health in Broadford was originally opened in November 1997 by the Hon. Marie Tehan, Chief Executive Officer Terrie Seymour, and Board President Desmond Callaghan OAM BJ JP. At that time, the then rural Broadford township and surrounds had approximately 1600 residents. The population has since trebled and is growing rapidly.

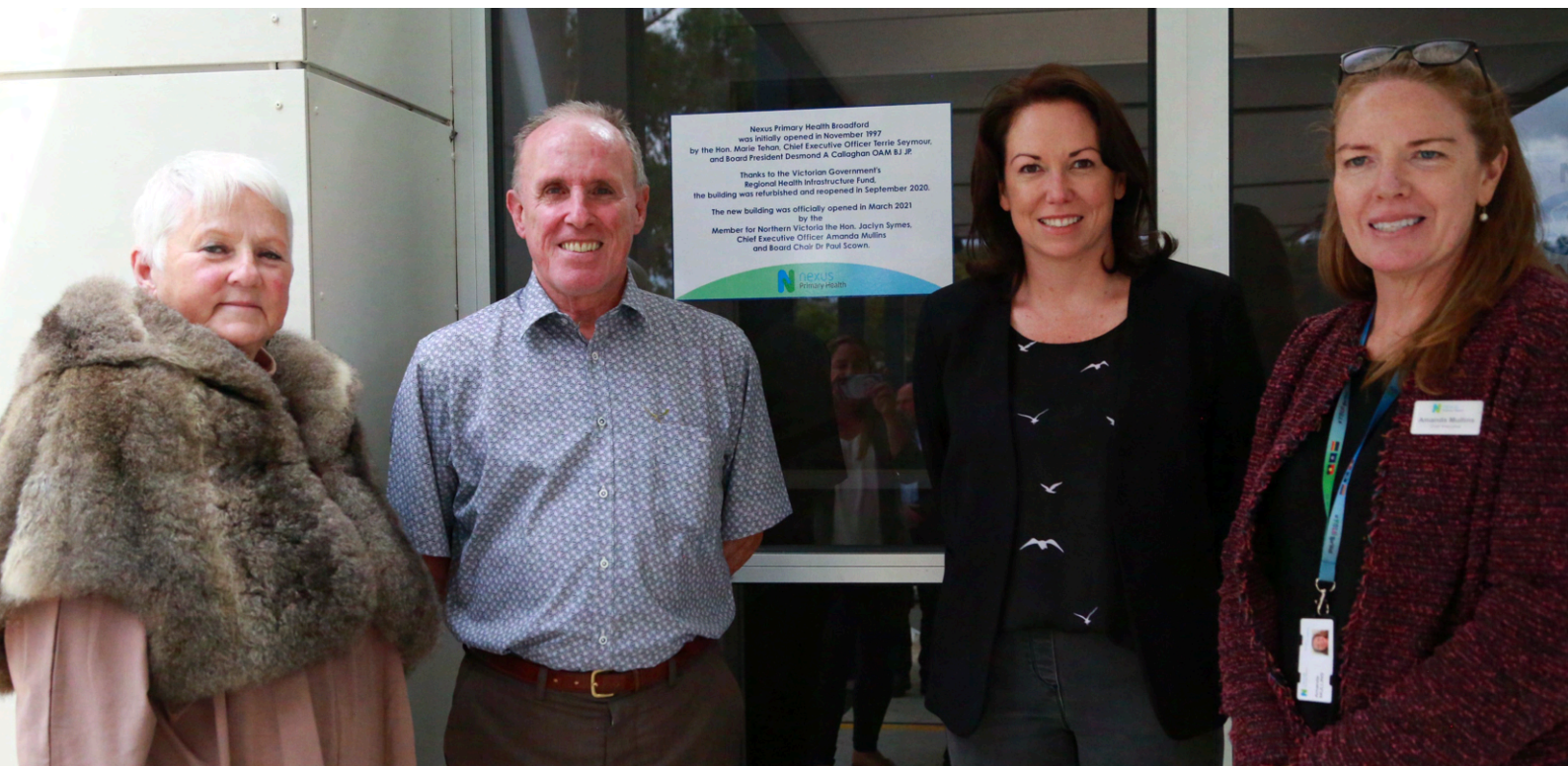
In 2018, Nexus Primary Health was successful in obtaining funds via the Victorian State Government's Rural Health Infrastructure grant to redevelop the Broadford Community Health Centre to meet the current and growing service demand. The redevelopment began in November 2019 and was completed in August 2020. The building was refurbished and reopened in September 2020 however due to COVID-19 restrictions the Nexus team could not officially move in till early 2021.

On 26th March 2021 the new building was officially opened by Member for Northern Victoria, the Hon. Jaclyn Symes, Chief Executive Officer Amanda Mullins, and Board Chair Dr Paul Scown.



With continued restrictions related to the pandemic, team utilisation has been dependant on the Victorian Government guidelines and our COVID-19 Safe Plan. This has meant teams have not been able to fully utilise the consulting spaces, gym, or community rooms but we look forward to being able to expand and use them to their full capacity sometime soon, including GP and Nurse led clinic services.

L to R - Aunty Jacqui Stewart, Board Chair Dr Paul Scown, Member for Northern Victoria the Hon. Jaclyn Symes and Chief Executive Officer Amanda Mullins.





Business Services

The Business Services Team consists of six committed staff who work behind the scenes at Nexus to provide consistent and reliable day-to-day support to the operational teams in the organisation, focusing on activities that improve service delivery. The team has worked tirelessly and remotely for most of the last year with the added challenges of delivering support to our teams online. The Business Services team recognise that there is always room for quality improvement and are continuously reviewing processes and procedures to identify areas for improvement. Their work is not visible to the public, but they proudly have been able to adapt and respond to the challenges posed by the COVID-19 pandemic to support Nexus to continue to deliver as many services as possible to the community.



Infrastructure and IT

The safety of our clients and staff has been a primary focus over the last 12 months. In the current pandemic environment, it is most important that sites are safe for all visitors and the Nexus staff. By ensuring that emergency procedures and cleaning protocols and processes are well maintained, Nexus can confidently meet all areas of accreditation and adhere to health advice and guidelines.

With Nexus services and staff following the state's health advice and working remotely off site, our IT systems are continually being updated and tested to continue to keep information safe in the ever-challenging world of Cybersecurity. We have continued to offer an established and secure video conferencing platform for the provision of telehealth appointments, a service that community feedback tells us is greatly appreciated in these challenging times.



Business Support, Processes and Data

Over the last 12 months, reviewing and improving processes has also been a key priority for the Business Services Team. We have been working with operational and clinical teams to make sure we are reviewing 'back end' synergies to ensure we are working as efficiently as possible. As an example, we have been modernising our document management processes, moving away from traditional paper forms to using electronic forms and putting data directly into our systems, allowing our teams to be more efficient, ensuring we can put services in place for clients quicker.

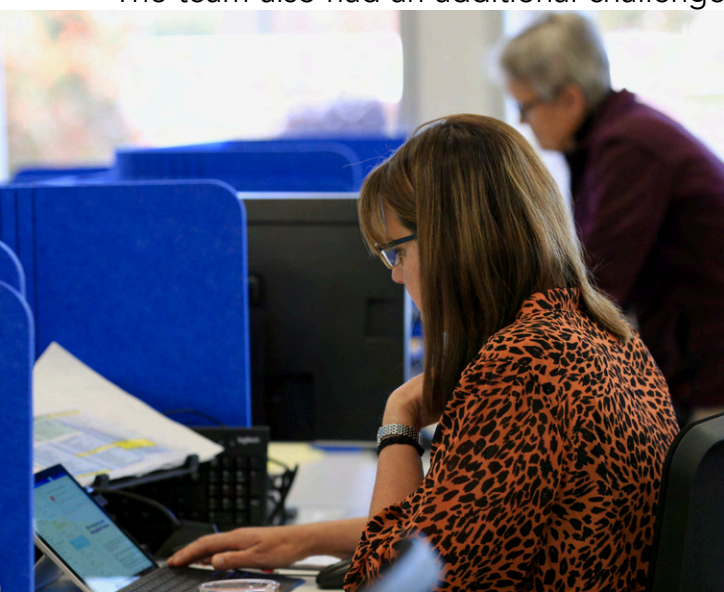
We have also been working with the newly established Health System Navigator team to streamline our referral intake pathway to allow for clearer and more timely processing and feedback about referrals. This means our teams can ensure clients and professionals are kept informed and up to date about their referral progress in our systems, from initial referral through to service delivery.

Investment in skills and reporting software has meant we have been able to strengthen our data management capabilities, which has improved corporate and statutory reporting. This has not only meant reduced time spent collating data but provides us with a greater capacity to analyse our data and understand the growing and changing demands within the communities we serve.

The team also had an additional challenge



during the year of continuing with their work following the retirement of Barb Moss, who retired from Nexus in May 2021. Barb was the Executive Manager of Business Services and was a strong and valued member of the team, having set up many of the efficient processes for Nexus during her 14 years with Nexus. The Business Services Team wish to thank Barb for her contribution to the Nexus family and wish her every happiness in her retirement.





Clinical Services

The Nexus Primary Health GP Clinics continue to serve the community, meeting their health care needs whilst navigating through the ever changing restrictions and COVID-19 outbreaks of the last year. Telehealth services continued and were the corner stone for many of our services, allowing our talented, committed GP and Nursing teams to stay connected with our most vulnerable of patients, ensuring their regular health needs are met and assisting them to live well in the community.

Our Clinical Services Manager, Daniel Ciccossillo, led the committed and talented GP and Nursing team throughout a challenging year, keeping them patient outcome focused.



Proudly, our GP Services expanded to include a General Practice Clinic at our newly refurbished building at Broadford, adding to our clinic network. We extend a warm welcome to Dr Nargis and welcome her to the team and the Broadford community.

We are equally delighted to welcome Dr Lavanya to the team at our Kinglake Ranges Medical Clinic. Dr Lavanya joined Nexus early in 2021 and has developed strong connections with the community. Sadly, Dr Stuart Franks retired from practice earlier in the year. All the Nexus family wish him well in the future.

Across all three sites in the last financial year, our GP team held 57,966 consultations for the community, treating a total of 13,806 people. Our Clinic Nursing team supported and treated 14,173 patients with many avoiding possible hospital admissions.



Respiratory Clinic and COVID-19 Testing

Our Wallan GP Superclinic was engaged by the Commonwealth Department of Health in March 2020 to facilitate a Respiratory Testing Clinic for the local community. This testing clinic continues to operate, having provided over 10,500 patients from across the districts access to COVID-19 testing in a safe and controlled environment. Our Respiratory clinic team are trained in the highest standards of infection control and protocols and will continue to run this service for the community well into the future.

Unfortunately, in April 2021 our Kinglake Ranges Medical Clinic drive through COVID-19 testing closed due to the decreased demand for testing in the area. This did however allow us to refocus resources to the vaccination efforts, to allow the residents of Kinglake and surrounds to be able to access vaccination services whilst staying close to home.



Nexus is committed to being a strong force in the fight against COVID-19 and is working closely with community groups, other health care providers in the area and government to ensure access to the vaccine in our districts.

With regard to the COVID-19 vaccination program, our GP clinics team have stepped up to the plate, providing vaccination for clients and patients from both our Kinglake and Wallan sites. Nexus commenced COVID-19 vaccines at the end of March 2021 at Wallan and Kinglake, administering 3,498 doses in the local community. Supply will increase in the new year and the Nexus vaccination program will have a greater outreach to community groups.



District Nursing

With the challenges of the pandemic, our District Nursing team has continued to visit clients in their homes to help maintain continuity of care and provide support in a COVID-19 safe environment. During the last financial year our team undertook 4,438 visits across Mitchell, Murrindindi and Strathbogie Shires, attending to 240 clients who needed Nursing support.

The District Nursing team was adaptive to necessary and often challenging changes and proved resilient in its commitment to servicing our community. The team maintained professionalism and was innovative in spite of the increased burden of restrictive Personal Protective Equipment and other COVID-19 safe practice requirements that were upon them. During the year we have had the pleasure of welcoming in three new members to our District Nursing team, allowing us to increase our capacity and continue to provide high quality care to our clients in their community.

Our Nursing Team also continued with Continence and Cardiac services during the year.

1,541 clients were seen and supported with their needs by our Continence Nurse Advisor. Consults were both face to face when possible and via telehealth with creative adaptations to service delivery necessary to ensure individuals had their issues attended to.

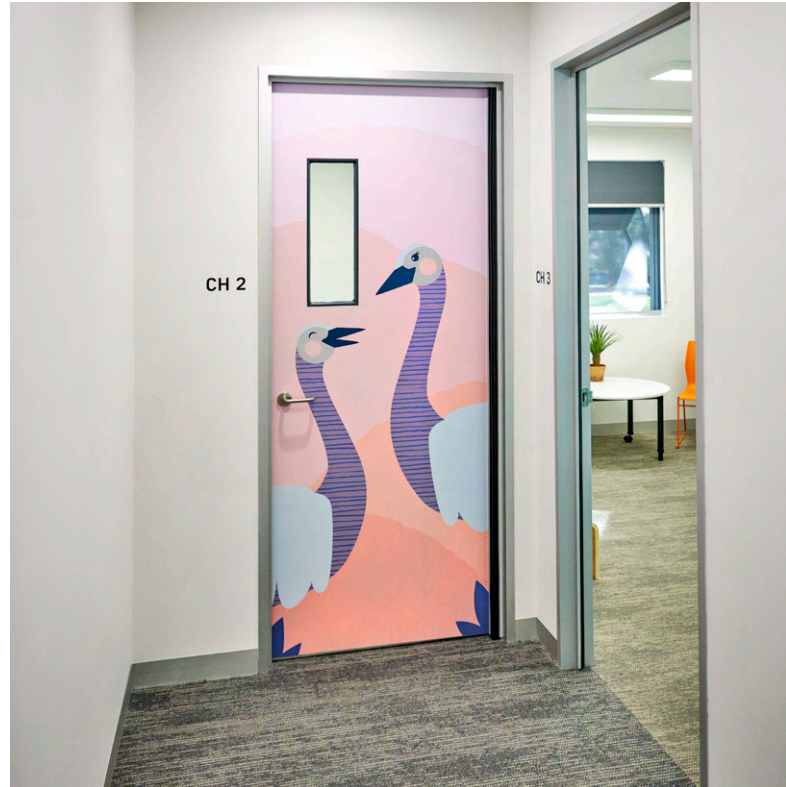
A new Cardiac Clinic was also set up despite challenging consulting conditions due to COVID-19, run by our Cardiac Care Nurse Sally, with a focus on educating and supporting individuals with cardiac complaints. Sally provided advocacy and information to GPs and our other clinical teams as needed. We look forward to expanding this clinic in the near future across all of our sites.



Nexus Diabetes Hub

Across 2020/21, the Diabetes Education team has seen further growth, with the addition of Sarah, to join Kylie and Julie in supporting our clients with diabetes. The extension of Telehealth services has been vital in allowing our team to continue to provide quality education and support, minimising COVID-19 restriction-related disruptions. Technology advances have led to greater remote access to accurate and timely client data (such as continuous glucose monitoring) ensuring a streamlined service. More than 1,000 patient consultations were held supporting individuals with diabetes across our regions.

We were delighted to welcome Endocrinologist Dr Will Lau to Nexus Primary Health in April this year. His arrival has allowed greater local access to Endocrinology services. Diabetes Educators are working collaboratively with Dr Lau to ensure positive outcomes for shared clients.



This year we have continued our commitment to clinician education with bi-monthly education meetings supporting all Mitchell Shire Practice Nurses as well as all internal Nursing and Allied Health staff. Topics have been developed based on needs analysis and survey input, in conjunction with National Health calendars. These meetings have been well attended with the online format helping to avoid disruption.

The rollout of client education group sessions, established in 2020 in collaboration with Diabetes Victoria's 'Building Blocks for Living with Diabetes' has certainly been impacted by COVID-19 restrictions. The sessions that did proceed have been interactive, with very positive feedback by attendees. We look forward to continuing to run the full calendar of these sessions as well as a variety of other Diabetes group programs, in line with our commitment to quality education in both an individual and group setting.



Our Services

Access and Support Services
Alcohol and Other Drugs
Cardiac Clinic
Continence Services
Counselling Services
Diabetes Education
District Nursing
Diversity and Inclusion
Exercise Physiology
Family Violence – Children, Men and Women Feeding Clinic
Financial Counselling
Gamblers Help Financial Counselling
General Practitioners
GP Services
Health Promotion
Home Maintenance
Horses Assisting You (HAY)
In Home Services
Mental Health Support Services
NDIS
Nutrition and Dietetics – Adult and Children
Occupational Therapy – Adult and Children
Pediatrician
Physiotherapy – Adult and Children Podiatry
Regional Assessment Services
Respite Care
Self-Advocacy for Disability
Social Support Groups
Speech Pathology
Targeted Care Packages (TCP)
Theraplay



Our Teams

Nexus Primary Health delivers a comprehensive range of services across the shires of Mitchell, Murrindindi, Greater Shepparton and Strathbogie. We continued to maintain services in various formats during the year despite the difficult COVID-19 environment. The Nexus teams were creative and innovative in their service delivery to ensure we were able to continue to deliver services wherever possible with the health and safety of all individuals as our focus. In adhering to guidelines, some of our programs were suspended, some significantly modified, and some have continued via telehealth.



Adult Allied Health

The Adult Allied Health Team clinicians clocked up 12,829 appointments over this financial year. Many of these appointments were via telehealth. 'Category 1' clients continued to receive face-to-face services as required, with clinicians adhering carefully to all COVID-19 precautions and becoming used to wearing the required Personal Protective Equipment (PPE).

They have learnt to pivot quickly between a lockdown servicing mode and times when more clients are able to be provided with face-to-face services.

While Exercise Physiology group sessions were on hold during the pandemic, the Exercise Physiologists kept clients engaged and motivated to exercise through telehealth. They also provided regular online sessions to all Nexus staff to keep them motivated while working from home, by caring for their well-being through exercise.

This year the Foot Wound Clinic expanded to include a Clinic at our Broadford site as well as the Wallan site.

We commenced offering the GLA:D Programme - a physiotherapist-run programme for clients with osteoarthritis of the hip and/or knee - for the first time.

Our Occupational Therapy services continued to be in very high demand. With the expertise and assistance of our Occupational Therapists, people in our community are feeling more able and safer as they go about their 'activities of daily living'.

Joanne Binns

Adult Allied Health Team Leader



Finance

It has been a year of ongoing transition for the Finance Team at Nexus. We have continued to respond to the ongoing challenges of remote working brought about by the pandemic and have risen to the occasion in providing quality financial services across Nexus and beyond to its stakeholders.

Nexus has engaged positively with its Audit Services provider AFS Bendigo to lead the Finance team in its efforts during much of the 2020/2021 financial year. AFS has been instrumental in addressing the ever-changing regulatory environment to ensure that Nexus' accounts are both compliant and well positioned to face the upcoming changes to the reporting framework. High on the priority of those anticipated changes is a move to the "cloud" as our financial systems migrate to the Business Central platform, along with the reality of an environment where Nexus' funding is received in arrears, or after the event, rather than in advance.

This will test the organisation's ability to meet its short-term financial obligations while ensuring the long-term sustainability of the business. The finance team remain focussed on the key deliverables of the business, and, with the processes introduced by Alisha, Nexus is in a very strong financial position to achieve its vision and mission underpinned by financial sustainability.

The Finance Manager



Social Support

This year has been a challenging year with the COVID-19 restrictions in place. This has significantly limited our opportunities to run our outings program and our craft groups.

When these activities were unable to operate, the team developed activity packs of puzzles, recipes and craft ideas that were distributed to our regular attendees. These were very well received by the clients, especially those who lived alone and were unable to have family to visit them.

The team also stayed connected to their clients through regular phone calls, which were also well received.

The team has adapted well to the constant changes the year brought and has been able to enforce the COVID-19 Safe plan implemented for our activities. This has also included a limit on attendee numbers due to restrictions on the number of passengers on the buses, which has been frustrating for clients when activities filled quickly. We hope that will ease at some stage in the coming year.

Bronwyn Allen

Community and Quality Executive Manager

Theraplay®

Theraplay® is an attachment-based therapy which involves the child, carergiver/parent and the practitioner. It engages parents and children in joyful activities designed to improve parent-child attachment, problematic behaviours, self-esteem, resilience, trust in others, and joyful engagement.

Theraplay is a structured, intensive program, using the MIM (Marschak Interaction Method) assessment tool and a detailed developmental history to assess the underlying need/s. From there, the practitioner coaches the carergiver/parent through a series of specifically designed Theraplay activities to strengthen the neurological pathways that may have been disturbed during the developmental stage. Each session is video recorded as a means of reflecting on what is being observed, to highlight areas of growth and positive interactions.

Since Theraplay's integration into Nexus as a response to the Black Saturday Bushfire in 2009, our team has grown substantially. During this year, 2020 the Theraplay team at Nexus has continued to expand to enable us to provide this much needed therapy. Kate Lewer, Chair of the Australian Theraplay Advisory Board and Nexus Theraplay Coordinator/Trainer and Supervisor has trained two new Nexus practitioners, Finn and Martina. Three other staff members, Nicole, Vivi and Jenny, from the Family Violence Team, participate in monthly Theraplay Team Supervision sessions.

While this has been a challenging year due to COVID-19 we have adapted and maintained flexibility for our more vulnerable clients. As we continue to promote this service through our community.

Alcohol and Other Drugs

What a year! We have had staff move on, multiple lockdowns, embraced change in our service delivery and welcomed three new team members into the AOD team. In true Nexus and AOD team spirit, we have accepted these changes with integrity and a commitment to not only maintain but also improve on our high standard of supporting members of our community. During the year 293 clients were supported through their challenges with more than 4,460 appointments.

Our team is focussed on continuous quality improvement allowing us to be leaders in delivering quality, person centred and easily accessible AOD support. Staying "connected" and nurturing our teams own mental health has been a high priority for us over the past 12 months. This has positively impacted individual and team morale which filters down into our service delivery.

Erica Heers

AOD Team Leader

Financial Counselling

An increase in complexity of referrals, mostly relating to mortgage stress, has been a major focus of supports this year with more than 1,500 appointments undertaken in the financial year.

The Financial Counselling Team has welcomed the opportunity to develop the skill set and support the growth of our Financial Counselling Intern. Nexus has received a new funding agreement which provides certainty that this significant community support can be maintained across our catchments.

Simon Gibbs

Community Access Executive Manager

Children's Allied Health

Speech Pathology, Occupational Therapy, Nutrition and Dietetics

The Children's Allied Health Team has continued to provide services to children and their families, adapting to the ever-changing COVID-19 landscape. We have provided 3706 appointments for children over the past year. Our service capacity has decreased due to three Speech Pathologists going on maternity leave and resignation of two of our Occupational Therapists. Recruitment remains a challenge across the state for Therapists.

Innovative service delivery models are being developed to assist with meeting the high demand for services, so we can reach as many families as we can and reduce wait times. Groups are being developed and offered to clients as an alternative to one-to-one therapy, which provides a more clinically appropriate option for some children as well as servicing more clients. As part of this we have recruited Allied Health Assistants to support clinicians in increasing service capacity.

We are very proud of our ability to adapt whilst still delivering a high-quality service.

Michelle Taylor

Team Leader/Dietitian

Alisha Webb

Team Leader/ Occupational Therapist



Mental Health Social Support

Nexus has been successful in obtaining an extension to contract with MPHNL to continue to provide vital Mental Health supports via outreach.

Additionally, Nexus successfully obtained a new contract as part of a consortia of Community Health service providers and Wellways and EMPHN, for a Federally funded pilot Psychosocial Support program, specifically focussed on Wallan and Kinglake regions. This pilot program is likely to be the foundation of additional Federal and State funding as a result of the Royal Commission findings. We are anticipating that we will be asked to tender for new mental health funding via MPHNL which, if successful, will provide centre based and ongoing outreach supports to marginalised and disenfranchised members of our community specifically in the northern and western regions of our catchment.

Simon Gibbs

Community Access Executive Manager



NDIS

The 2020-2021 financial year has seen a consistent trend of referrals with the NDIS team despite ongoing COVID-19 restrictions and snap lockdowns throughout the year, with the team delivering 3,877 appointments.

The impact of COVID-19 restrictions has not stopped clients continuing to seek out Nexus as a provider for NDIS funded services.

Throughout the ongoing restrictions and change to work settings the NDIS team has continued to be flexible and adaptive to clients' needs throughout the year, continuing to go above and beyond each time, with every client.

We continue to see an increasing trend in clients receiving support coordination funding resulting in an increase in the number of support coordinators that we have, ensuring our support coordinated funded clients are linked in with the services they require. During the year our support coordinators still managed to deliver 210 appointments.

The NDIS team is fully client focussed, adaptive to any change in work environment, and always keep the client at the forefront. As a team we look forward to 2021-2022, whatever that brings our way!

Anna Babycz

NDIS Team Leader

Counselling

The Counselling team has seen a significant increase in Mental Health referrals over the past 12 months. We became a registered Head to Help Hub Head to Help, working alongside our partners, to provide support to people who may be experiencing distress or mental ill health, along with their families and carers. The service was set up during the COVID-19 pandemic to support Victorians' mental health and wellbeing. As a result of this, we have been able to introduce Peer Support, Care Coordination and Mental Health Groups, such as the Coffee, Cake and Colour Group. We are hoping to roll out more groups in the future, dependant on government restrictions.

Maggie Abdelmalak

Counselling Team Leader

Individualized Services

Individualized Services is a Child, Youth and Families focused program that offers direct support to young people and caregivers via a Case Management service or Youth Worker supports to stabilise a placement or assist in managing the support needs for young people in care.

During the 20-21 financial year, the Individualized Service program has continued to develop and grow, providing greater service delivery across the North, East, and Western regions. The Individual Services program comprises two service delivery models, Target Care Packages and Third-Party Options and has doubled in size and service, proving a greater outreach service and client support.

The Individualized Services team has faced many new challenges while proving an effective service delivery under the COVID-19 regulations and lockdowns. During this period all staff have continued to provide an outreach service to support their client groups in a safe and productive manner, while reducing the risks of possible transmission of the COVID-19 virus.

Targeted Care Program (TCP) and Third-Party Options (TPO) program provide a unique service aimed at supporting young people in care and their caregivers, to ensure a positive outcome for all involved.



Community Support

The Nexus Home and Community Care Services help our community members to stay independent in their own homes for as long as possible. We work with clients, and their support network, to understand the things that are important to allow them to live in the community supported. In home services have continued to be provided to clients, with many feeling vulnerable and isolated during some lengthy lockdown periods during the last 12 months. This has made the service even more important and valued by the community.

COVID-19 has meant additional PPE requirements, staff shortages and changes to some services (particularly escorted shopping) and we unfortunately saw some services suspended by a few understandably anxious clients.

Our fabulous team of support workers are the key to our service, Recruitment is always a challenge, impacted further with many students unable to complete qualifications due to COVID-19 restrictions impacting on placement opportunities in facilities, but our teams have persisted with the important role of helping with domestic support, personal and respite care and socialisation.

A new program this year was introduced with seven Group Leaders appointed from our existing Community Support Workers (CSW), and progress has been made towards setting up self-managed teams to better support staff and clients.

All CSW's undertook a 10 week Assist with Medication course and opportunities for selected staff to complete both Dementia and Disability Awareness courses.

A big thank you to the entire team for their resilience during what has been a challenging year for everyone.

Wendy Reardon

Manager - Community Support

Client Engagement

The Client Engagement team had to quickly adapt to the rapid and very new landscape that the unprecedented pandemic presented to Nexus. They began what is now the new norm to protect our community and Nexus family as they screen customers, ensure they QR check-in, sanitise their hands and wear a mask for each customer entering a Nexus site. To protect our front-line workers, screens were put up on reception desks, antibacterial wipes and sanitiser supplied to protect them. As we all began to acclimatise to our new environment the Client Engagement team monitored waiting rooms to ensure social distancing rules are being maintained, adjusted to the new way GPs and Clinicians would handle their appointments via telehealth, the introduction of the Respiratory Clinic, COVID-19 testing and now the COVID-19 Vaccine Clinic.

With the rapid growth of both our communities and staff, the former Client Engagement role was reviewed and in November 2020 it was identified that the current role of the Client Engagement Officer had become unsustainable. This led to the restructure of the team and the Customer Service Team was introduced. The new team separated the former Client Engagement Officer role into two new positions; Customer Services Representative (CSR) and the Health Systems Navigators – Administration (HSNA). Two very different roles, HSNA predominately handling intake and offering support to CSR and the CSR role handling Reception, phones and admin duties. The CSRs are assigned a set task (reception or phone/admin) to perform.

The restructure of the team was well needed and has better positioned the team to continue to adapt to the growth of the community and services which Nexus offer. It has and will continue to enable the team to deliver optimal Customer Service to both our internal and external customers.

Joanne Fenech

Customer Service Manager

Regional Assessment Service

This year has been very difficult for the team and clients as there have been regular changes to the format that we usually use to complete our assessments. The team have completed 1972 appointments during the year.

Several times throughout the year we have needed to revert back to doing phone assessments due to COVID-19 restrictions. This is not an ideal format for our client group, but feedback has been that clients feel very supported, and the experience has been positive. We have also been supporting clients with more issues around mental health and related issues due to COVID-19. To enhance our skills in this area two assessors will be completing Mental Health First Aid training and the other assessors will be attending a refresher in the new financial year, to ensure we have the skills and resources to support our clients to the best of our abilities.

The team has also had limitations in being able to refer for services for clients, but assessors have worked very hard to find alternatives, liaise and negotiate with other service providers and health organisations to ensure the best outcome for the clients. Overall the team has supported each other and our clients well during this very trying time.

Tanya Christie

RAS Team Leader





Horses Assisting You (HAY)

Based on the Eagala Model, HAY offers an innovative, unique program that utilises horses to help survivors of Family Violence and their children regain their confidence and self-esteem, while addressing their traumatic experiences. Clients develop a relationship with the horses, and the horses provide instant, non-judgemental feedback. This allows clients to try different ways of communicating and relating.

During the year, 112 clients/families were supported in the HAY program. We also completed a very successful Horse Powered Reading program with eight students from the Yea Primary School. During their six-week program, the horses helped the students overcome their social-emotional issues while improving their literacy; notably their attitude toward reading improved greatly.

Nexus currently runs HAY at three sites: Romsey, Yea and Eden Park, and is into our 10th year of providing sessions.

Kathryn
Manager Specialist Family Violence Program

Specialist Family Violence

Our Family Violence programs continue to deliver a range of Specialist Family Violence responses to families. From supporting victim survivors (women, children and adolescents), through to engaging with men in our Men's Behaviour Change Program. During the year 6,597 appointments were undertaken with individuals requiring support.

Nexus Primary Health is a proud partner in the establishment of the Orange Door Support and Safety Hub within the Goulburn Region.

In partnership with FamilyCare, The Bridge Youth Service and Primary Care Connect, we continue to provide Therapeutic Services to Victim Survivors of Family Violence who are experiencing or have experienced Family Violence.

Nexus Primary Health offers unique therapeutic services such as Theraplay and Horses Assisting You in supporting victim survivors in their recovery of Family Violence.



Targeted Care Packages

The Target Care Program aims at supporting young people in their placement with Kith or Kin (friends or relatives), or a foster carer to stabilise the placement and ensure a positive outcome for the young person. Only young people involved with DHHS / DFFH are eligible for referral and all referrals must come via Child Protection to the TCP DFFH Coordinator. All clients are allocated a Key Worker to assist with the planning and needs of the placement. A Child and Youth Worker is allocated to assist with the day-to-day tasks for the young person to ensure support for their daily needs.

The Third-Party Options (TPO) program provides respite and support for children, young people, and their carers from external agencies. Although the team is just 12 months old, demand for the program continues to increase across a larger geographical area. Third Party Options has experienced a high demand from our external agencies to hire our qualified Child and Youth Workers for short or long-term employment in a range of roles and duties.

With the increase in service demand, Individualized Services plan to increase their service delivery in all program areas, introduce two new programs that will address the increasing demands in specialised service delivery areas and seek to increase the staffing numbers to address this demand and provide a greater support to the young people across the North, East and Western regions.

As we move forward, we plan to branch out into new service delivery areas that will ensure we are able to provide a greater service delivery output and outcomes for all young people. This will also create a larger pool of workers to support this demand.

Norman Vella

Child, Youth and Family Services Manager



Good News Stories

HARRY

Harry has been in a secure placement with his caregiver for the last 1.5 years, with the assistance from Nexus TCP. Harry has some highly challenging behaviours due to the previous trauma's suffered when he was very young. With the support of Nexus staff, Harry has been able to successfully attend school daily, attend community activities with his Nexus support Worker and has developed a strong relationship with his Nexus TCP Key worker.

The Caregiver is an older gentleman, supported by Anglicare Foster care to offer a long-term placement for a young man who has been through a very challenging period in his life. The Caregiver is able to provide a consistent and positive routine to Harry's life to ensure Harry is able to have a positive and productive life.

The caregiver reports that Nexus has been a positive support for placement continuity and appreciates the individualized tailored approach Nexus uses to provide support for Harry using a client centred and strength-based approach.

Despite numerous challenges, Harry has made remarkable improvements at school, enjoys attending community activities and is looking forward to working with his caregiver for years to come.



nexus
Primary Health

Annual Financial Statement

2020 - 2021

Nexus Primary Health

ABN: 40 685 448 071

Financial Report

For the year ended 30 June 2021

Nexus Primary Health

30 June 2021

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Nexus Primary Health

Directors' Report

Your directors present their report of Nexus Primary Health for the year ended 30 June 2021.

Directors

The names of the directors in office at any time during, or since the end of the year are:

Dr Paul Scown	Robert Eagle
Marie Gerrard	Julie Fleming (commenced August 2020)
John Daly (commenced March 2021)	Nicole Maxwell (commenced March 2021)
Robert Thomas (commenced May 2021)	Sarah Treloar (resigned October 2020)

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

Principal Activities

The principal activities of the company during the course of the financial year was to provide health and community services.

Operating Result

The surplus of the company for the financial year was:

Year ended	Restated Year ended
30 June 2021	30 June 2020
\$	\$
533,627	2,795,523

Significant Changes

In the previous financial year, a global pandemic caused by the COVID-19 Coronavirus (COVID-19) was declared. To contain the spread of COVID-19 and prioritise the health and safety of our community, Nexus Primary Health was required to comply with various restrictions announced by the Commonwealth and State Governments, which in turn, has continued to impact the way in which Nexus Primary Health operates.

Nexus Primary Health introduced a range of measures in both the prior and current year, including:

- greater utilisation of telehealth services
- performing COVID-19 testing
- implementing work from home arrangements where appropriate.

As restrictions eased towards the end of the financial year Nexus Primary Health were able to revise some measures where appropriate. Subsequent to year end however, the Victorian Government issued further lockdown restrictions for Metropolitan Melbourne commencing 5 August and regional Victoria commencing 21 August, with lockdown restrictions lifting in some local government areas from 10 September 2021. During this period of time Nexus Primary Health have reintroduced such measures.

No further significant changes in the company's state of affairs occurred during the financial year.

Nexus Primary Health Directors' Report

Business Objectives

The company's objectives are to:

- provide the highest quality integrated person centred health services, support and advocacy based on best available evidence
- work collaboratively with all stakeholders to effectively plan for and deliver the continuum of prevention to intervention activities that will maximise the health outcomes for our communities.

The strategies to achieve these objectives are to:

- become a financially stable independent organisation that is the provider of choice for the services it offers
- establish partnerships that will increase access to services for our communities
- create dynamic and meaningful membership and volunteer programs and increase community awareness of Nexus Primary Health and value add to services available.

Performance Measurement

The company measures its own performance through the use of quantitative and qualitative objectives. The achievement of objectives is used by the directors to assess the financial and service provision performance of the company and whether the company's objectives are being achieved.

After Balance Date Events

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Nexus Primary Health at the reporting date. Management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Nexus Primary Health, its operations, its future results and financial position. The Victorian Government issued lockdown restrictions for Metropolitan Melbourne commencing 5 August and regional Victoria commencing 21 August, with lockdown restrictions lifting in some local government areas from 10 September 2021. The state of emergency in Victoria was extended on 18 November 2021 until 15 December 2021.

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

Environmental Issues

The company is not subject to any significant environmental regulation.

Directors' Benefits

No director has received or become entitled to receive, during or since the financial year, a benefit because of a contract made by the company, controlled entity or related body corporate with a director, a firm which a director is a member or an entity in which a director has a substantial financial interest except as disclosed in Note 21 to the financial statements. This statement excludes a benefit included in the aggregate amount of emoluments received or due and receivable by directors shown in the company's accounts, or the fixed salary of a full-time employee of the company, controlled entity or related body corporate.

Nexus Primary Health

Directors' Report

Indemnification and Insurance of Directors and Officers

The company has indemnified all directors and the Chief Executive Officer in respect of liabilities to other persons (other than the company or related body corporate) that may arise from their position as directors or Chief Executive Officer of the company except where the liability arises out of conduct involving a lack of good faith.

Disclosure of the nature of the liability and the amount of the premium is prohibited by the confidentiality clause of the contract of insurance. The company has not provided any insurance for an auditor of the company or a related body corporate.

Proceedings on Behalf of the Entity

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

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

Information on Directors

Dr Paul Scown	
Qualifications:	MBBS, BHA (NSW), FRACMA, AFACHSM, MAICD
Experience:	Dr Paul Scown was elected as Nexus Primary Health Board Chair November 2014. From 2000-2005, Paul was the Chief Executive of Melbourne Health, which includes the Royal Melbourne Hospital, for 4 1/2 years. He is currently a Board Director of Nexus Primary Health and has been a Board Director of Bio21 Australia Limited (2001-2005), The Walter & Eliza Hall Institute for Medical Research (2002-2005), The Royal Melbourne Hospital Foundation Limited (2003-2005), Health Roundtable (1996-2005), National Ageing Research Institute (NARI) (2002-2004) and Chairman, Victorian Healthcare Association (VHA) (2004-2005).
Special Responsibilities: Chair of the Board. Ex-officio member of all Board Committees.	
Robert Eagle	
Qualifications:	Bachelor of Law
Experience:	Robert “Bob” Eagle was appointed to the Nexus Board in 2013. He chairs the Governance Committee and is a member of the Audit and Risk Management Review Committee. Bob was admitted as a lawyer in Melbourne in 1969 and has practiced in a variety of city, suburban and outer-suburban locations in Victoria, as well as for a decade in Broome, Western Australia, where he was a Director of a State Corporation. Because of the differing environments in which he has practised, he has had a broad range of legal experience, and has been involved with a number of community and social organisations.
Special Responsibilities: N/A	

Nexus Primary Health Directors' Report

Information on Directors (continued)

Marie Gerrard

Qualifications: Bachelor of Science Medical Laboratory Science, Diploma Immunology, M. Arts Development Studies, B Letters

Experience: Marie was appointed to the Nexus Board in 2015 and chairs the Clinical Governance and Workforce Committee. Marie has a background in medical science working in public health areas, particularly in infectious diseases. She has been working for 23 years at the Victorian Infectious Diseases Reference Laboratories, (VIDRL). During this time she was High Security Scientist, Deputy Safety Officer responsible for safety training for new staff. Marie was Chair of the WHO West Pacific Centre for Biosafety, a committee member on the Australian Society for Microbiology standing committee on Biosafety and a Committee member on the review of the Australia New Zealand Standard "Safety in Laboratories, Microbiological and Containment Aspects.

Special Responsibilities: Chair of Clinical Governance and Workforce Committee

Julie Fleming (commenced August 2020)

Qualifications: N/A

Experience: 2019 - General Manager, Mission & Identity, Cabrini Australia. 2016-2019 - Manager, Mission & Spirituality, St Vincent de Paul Society Victoria. 2014-2016 - Freelance communications including: Catholic Identity Project, Catholic Education Melbourne and Principal Media Training, Catholic Education Parramatta. 2010-2012 - Director, Communications and Stakeholder Relations, Jesuit Social Services. 2008-2010 - Study Peter MacCallum. Jan-Mar 2010 - (Clinical Pastoral Care) Personal Pastoral Carer for people at end of life Communications consultant. 2004-2007 - Executive Officer /Communications Manager, Jesuit Social Services, Melbourne.

Special Responsibilities: N/A

John Daly (commenced March 2021)

Qualifications: Bachelor of Business Administration (Accounting and Information Management), AICD member.

Experience: Director of Finance, Business Operations and Special Projects (The Society of Jesus) 2015 - present.

Special Responsibilities: Chair Finance and Audit Committee

Nicole Maxwell (commenced March 2021)

Qualifications: Bachelor of Financial Administration, CPA.

Experience: 2014 - present - Manager Finance and Assets (Mitchell Shire Council). 2003-2014 - Finance Manager (Tumut Shire Council).

Special Responsibilities: Deputy Chair Finance and Audit Committee

Robert Thomas (commenced May 2021)

Qualifications: OAM MS MBBS FRACS

Experience: 2017 - present - Professorial Fellow, University of Melbourne, Advisor on Health. 2016 - present - Deputy Chair, Victorian Comprehensive Cancer Centre. 2016 - present - Chair, Advisory Board Cancer Australia. 2014 - present - Chair, WISH Affordable Cancer Care Committee International, Qatar and Imperial College London. 2013 - present - Member, Advisory Board E cancer medicine, European Institute of Oncology, Milan, Italy. 2010 - present - Distinguished Fellow, Surgical Oncology Peter MacCallum Cancer Centre, Melbourne, Victoria.

Special Responsibilities: N/A

Nexus Primary Health Directors' Report

Meetings of Directors

During the financial year, 9 meetings of directors were held. Attendances by each director were as follows:

	Board of Directors		Finance and Audit Committee	
	<i>Eligible</i>	<i>Attended</i>	<i>Eligible</i>	<i>Attended</i>
Dr Paul Scown	9	9	4	4
Robert Eagle	9	8	4	3
Marie Gerrard	9	9	4	4
Julie Fleming (commenced August 2020)	8	5	4	4
John Daly (commenced March 2021)	2	2	2	2
Nicole Maxwell (commenced March 2021)	2	2	2	2
Robert Thomas (commenced May 2021)	1	1	1	-
Sarah Treloar (resigned October 2020)	1	-	1	1

Auditors' Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2021 has been received and can be found on page 6 of the financial report.

The directors' report is signed in accordance with a resolution of the board of directors.



Paul Scown
Chair



John Daly
Director

Dated this 9th day of December 2021

Auditor-General's Independence Declaration

To the Board of Directors, Nexus Primary Health

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General, an independent officer of parliament, is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised.

Under the *Audit Act 1994*, the Auditor-General is the auditor of each public body and for the purposes of conducting an audit has access to all documents and property, and may report to parliament matters which the Auditor-General considers appropriate.

Independence Declaration

As auditor for Nexus Primary Health for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit.
- no contraventions of any applicable code of professional conduct in relation to the audit.



MELBOURNE
17 December 2021

Travis Derricott
as delegate for the Auditor-General of Victoria

Nexus Primary Health

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2021

			Restated
	Notes	2021 \$	2020 \$
Revenue	2	19,405,192	14,734,667
Other income	2	5,540,470	8,238,710
Employee benefits expenses		(18,485,384)	(15,339,939)
Client expenses		(2,193,706)	(1,818,225)
Office expenses		(1,960,507)	(1,765,037)
Finance expenses	3	(86,576)	(83,000)
Depreciation expenses	3	(686,040)	(490,632)
Occupancy expenses		(159,488)	(186,075)
Other expenses		(840,334)	(494,946)
Surplus for the year		533,627	2,795,523
Other comprehensive income			
Other comprehensive income for the year		-	-
Total other comprehensive income		-	-
Total comprehensive income for the year		533,627	2,795,523

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

Nexus Primary Health

Statement of Financial Position

As at 30 June 2021

			Restated
	Notes	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	4	4,595,975	5,485,005
Trade and other receivables	6	1,164,220	1,372,471
Other assets	7	359,782	1,071,030
Other financial assets	5	2,500,000	-
Total current assets		8,619,977	7,928,506
Non-current assets			
Property, plant and equipment	8	12,717,595	12,781,802
Intangible assets	9	353,362	401,515
Right-of-use assets	10	945,393	1,067,912
Total non-current assets		14,016,350	14,251,229
Total assets		22,636,327	22,179,735
Current liabilities			
Trade and other payables	11	1,683,110	1,355,775
Other liabilities	12	1,266,016	1,778,981
Lease liabilities	13	124,140	181,680
Employee benefits	14	2,207,117	2,169,016
Provisions	15	102,887	99,850
Total current liabilities		5,383,270	5,585,302
Non-current liabilities			
Lease liabilities	13	771,961	832,615
Employee benefits	14	747,702	562,051
Total non-current liabilities		1,519,663	1,394,666
Total liabilities		6,902,933	6,979,968
Net assets		15,733,394	15,199,767
Equity			
Retained earnings		15,733,394	15,199,767
Total equity		15,733,394	15,199,767

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

Nexus Primary Health

Statement of Changes in Equity

For the Year Ended 30 June 2021

	Notes	Retained Earnings \$	Total \$
Balance at 1 July 2019 (Restated)		12,404,244	12,404,244
Surplus for the year (Restated)	1(v)	2,795,523	2,795,523
Other comprehensive income for the year		-	-
Balance at 30 June 2020 (Restated)		15,199,767	15,199,767
Balance at 1 July 2020		15,199,767	15,199,767
Surplus for the year		533,627	533,627
Total other comprehensive income for the year		-	-
Balance at 30 June 2021		15,733,394	15,733,394

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

Nexus Primary Health

Statement of Cash Flows

For the Year Ended 30 June 2021

			Restated
	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from grants and customers		25,913,447	24,332,388
Interest received		31,861	96,506
Payments to suppliers and employees		(23,667,488)	(22,283,392)
Interest paid		(86,576)	(83,000)
Net cash provided by operating activities	17	2,191,244	2,062,502
Cash flows from investing activities			
Payments for property, plant and equipment		(355,224)	(3,871,160)
Payments for intangible assets		(41,250)	(408,372)
Payments for investments		(2,500,000)	-
Net cash used in investing activities		(2,896,474)	(4,279,532)
Cash flows from financing activities			
Repayment of lease liabilities		(183,800)	(153,703)
Net cash used in financing activities		(183,800)	(153,703)
Net decrease in cash held		(889,030)	(2,370,733)
Cash and cash equivalents at the beginning of the financial year		5,485,005	7,855,738
Cash and cash equivalents at the end of the financial year	4	4,595,975	5,485,005

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

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

The financial statements cover Nexus Primary Health as an individual entity, incorporated and domiciled in Australia. Nexus Primary Health is a not-for-profit company limited by guarantee and is primarily involved in the provision of health and community services.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures made by the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not-for-profits Commission Act 2012* and are prepared on a going concern basis.

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. In the prior year, the financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements. There was no impact on the recognition and measurement of amounts recognised in the Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income and Statement of Cash Flows of the company as a result of the change in the basis of preparation.

The financial statements were authorised for issue on 9 December 2021 by the directors of the company.

Functional and presentation currency and rounding

These financial statements are presented in Australian dollars, which is the company's functional currency. The amounts have been rounded to the nearest dollar.

Impact of global COVID-19 pandemic

In the previous financial year, a global pandemic caused by the COVID-19 Coronavirus (COVID-19) was declared. To contain the spread of COVID-19 and prioritise the health and safety of our community, Nexus Primary Health was required to comply with various restrictions announced by the Commonwealth and State Governments, which in turn, has continued to impact the way in which Nexus Primary Health operates.

Nexus Primary Health introduced a range of measures in both the prior and current year, including:

- greater utilisation of telehealth services
- performing COVID-19 testing
- implementing work from home arrangements where appropriate.

As restrictions eased towards the end of the financial year Nexus Primary Health were able to revise some measures where appropriate. Subsequent to year end however, the Victorian Government issued further lockdown restrictions for Metropolitan Melbourne commencing 5 August and regional Victoria commencing 21 August, with lockdown restrictions lifting in regional Victoria from 10 September 2021. During this period of time Nexus Primary Health have reintroduced such measures.

The financial impacts of the pandemic are disclosed at:

- Note 1(b): Revenue and Other Income
- Note 20: Events After the Reporting Period

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

(a) Changes in accounting policies and estimates

Early adoption

The directors have elected to apply AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* prior to its mandatory effective date (annual reporting periods beginning on or after 1 July 2021).

As a result of the early application of AASB 1060, these financial statements have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures.

Previous reporting framework and transition adjustments

The company previously prepared general purpose financial statements under Tier 2 - Reduced Disclosure Requirements. There were no transition adjustments other than minor disclosure changes on the adoption of Australian Accounting Standards - Simplified Disclosures.

(b) Revenue and Other Income

Government grants

When the company receives revenue it assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the company:

- identifies each performance obligation relating to the revenue
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time of which services are rendered.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, amounts are recognised in accordance with AASB 1058 and the company:

- 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, revenue or contract liability arising from a contract with a customer) and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

During the year ended 30 June 2021 the Federal Department of Health provided a waiver of the outstanding performance obligations related to the 2016-17, 2017-18 and 2018-19 Commonwealth Home Support Program. This resulted in \$1.167 million of funding being recognised as revenue, that would otherwise have been recognised as a contract liability until subsequent years as the performance obligations were fulfilled.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(b) Revenue and Other Income (continued)

Performance obligations

The types of government grants recognised under AASB 15: *Revenue from Contracts with Customers* includes:

- Federal Department of Health - Community and Home Support - Allied Health and Therapy Services
- Federal Department of Health - Community and Home Support - Domestic Assistance
- Federal Department of Health - Community and Home Support - Personal Care
- State Department of Health - Home and Community Care (HACC) Domestic Assistance
- State Department of Health - Out of Home Care - Target Care Packages
- State Department of Health - Small Rural - HACC Health Care and Support
- State Department of Health - Small Rural - Drugs Services
- State Department of Health - Small Rural - Primary Health Flexible Services
- State Department of Health - Client Support Family Violence - Housing Assistance (HA)
- State Department of Health - Therapeutic Interventions Family Violence

The performance obligations for each of these government grants are:

- | | |
|---|--|
| - Community and Home Support - Allied Health and Therapy Services | This program provides services that restore, improve or maintain older people's health, wellbeing and independence. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - Community & Home Support - Domestic Assistance | This program provides older people with assistance with domestic chores to maintain their capacity to manage everyday activities in a safe, secure and healthy home environment. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - Community & Home Support - Personal Care | This program provides older people with support in activities of daily living that help them maintain appropriate standards of hygiene and grooming. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - HACC Domestic Assistance | These services are usually provided in the client's home and include domestic assistance such as cleaning, shopping and meal preparation or assistance to attend medical appointments and community activities. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - Out of Home Care - Target Care Packages | Targeted care packages provide an opportunity to ensure more children and young people receive innovative, flexible and client centred care. Targeted care packages are used to support children and young people to transition from residential care into an alternative living arrangement that better meets their needs, as well as to prevent entry into residential care. Nexus Primary Health are required to provide services to a number of new clients. Revenue is recognised over time, as and when the services are provided. |

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(b) Revenue and Other Income (continued)

- | | |
|--|---|
| - Small Rural - HACC Health Care and Support | This program aims to provide an integrate range of basic maintenance and support services to eligible clients. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - Small Rural - Drugs Services | This program provides an integrate range of drug support services to eligible clients. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - Small Rural - Primary Health Flexible Services | This program provides general counselling, allied health, nursing and health promotion services. Nexus Primary Health are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. |
| - Client Support Family Violence - HA | This program provides case management to victim survivors experiencing family violence to access a range of services so they can live free from violence and rebuild their lives. Nexus Primary Health are required to deliver a set number of new support periods. Revenue is recognised over time, as and when the services are provided. |
| - Therapeutic Interventions Family Violence | This program provides counselling and therapeutic interventions to victim survivors. Nexus Primary Health are required to deliver services to a set number of new cases. Revenue is recognised over time, as and when the services are provided. |

Volunteer services

A not-for-profit entity may, as an accounting policy choice, elect to recognise volunteer services, if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. The company receives volunteer services from members of the community. Whilst the provision of such volunteer services are important to the achievement of the entities objectives, as an accounting policy choice, the company has elected not to recognise such volunteer contributions as revenue and expenditure within profit or loss. This election has no impact on the company's deficit or net assets.

Contributed assets

The company may receive 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 (for example AASB 9, AASB 16, AASB 116 and AASB 138).

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

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

Interest income

Interest income is recognised using the effective interest method.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(b) Revenue and Other Income (continued)

Donations and bequests

Donations and bequests are generally recognised as income upon receipt (which is when Nexus Primary Health usually obtained control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

Government assistance - JobKeeper

In response to the economic impact of COVID-19, in March 2020, the Commonwealth Government announced various stimulus measures to ease the burden experienced by organisations as a result of isolation and social distancing measures. As an eligible employer, the company received a wage subsidy under the Commonwealth's JobKeeper stimulus measure in arrears of paying wages to employees. The company recognises the subsidy as other income when it has reasonable assurance that the subsidy will be paid to the company, which is at the time minimum wage payments have been paid to the company's employees.

All revenue is stated net of the amount of goods and services tax.

(c) Expenses

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Employee benefits expenses

Employee benefits expenses include:

- Salaries and wages (including fringe benefits tax, leave entitlements, termination payments)
- On-costs
- WorkCover premium

Client expenses

Client expenses include items utilised in the provision of direct patient care, including expenditure for aged care home support packages, interpreters and other items.

Office expenses

Office expenses represent the day to day running costs incurred in normal operations and include things such as:

- Information technology expenses
- Recruitment expenses
- Telephone expenses

Other expenses

Other expenses include things such as:

- Legal fees
- Motor vehicle expenses
- Repairs and maintenance expenses

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(d) Income tax

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

(e) 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.

(f) Trade and Other Receivables

Trade receivables are initially recognised at the transaction price and subsequently measured at amortised cost, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

(g) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. The company's property, plant and equipment are tangible items that are held for the use in the supply of services, for rental to others and for administrative purposes which the company expects to use during more than one period.

Property

Land and buildings are measured at cost less accumulated depreciation and impairment losses.

Freehold land and buildings 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 (deemed cost).

Plant and Equipment

Plant and equipment is measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its 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(k) for details of impairment).

Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)**Depreciation**

The depreciable amount of all fixed assets, including right-of-use assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the company commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets, which are consistent with the previous reporting period, are as follows:

Class of Fixed Asset	Depreciation Rate
Buildings	2% - 10%
Motor Vehicles	22.5%
Furniture and Fittings	5% - 27%
Office Equipment	2% - 15%
Communications Equipment	33%
Medical Equipment	10% - 20%
Computer Equipment	25% - 33%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the Statement of Profit or Loss and Other Comprehensive Income.

(h) Right of Use Assets

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

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

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets (new assets where the underlying asset value is \$10,000 or less). Lease payments on these assets are expensed to profit or loss as incurred.

For leases that have significantly below-market terms and conditions principally to enable the company to further its objectives (commonly known as peppercorn/concessionary leases), the company has adopted the temporary relief under AASB 2018-8: *Amendments to Australian Accounting Standards - Right-of-Use Assets of Not-for-Profit Entities* and measures the right-of-use assets at cost on initial recognition.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(i) Intangible Assets

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

(j) Financial Instruments**Initial Recognition and Measurement**

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

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs. Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component.

Classification and Subsequent Measurement*Financial liabilities*

Financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period. 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 cannot be reclassified.

Nexus Primary Health recognise trade and other payables and lease liabilities in this category.

Financial assets

Financial assets are subsequently measured at amortised cost if both of the following criteria are met:

- 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.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

Nexus Primary Health recognise cash and cash equivalents and trade and other receivables in this category.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the Statement of Financial Position.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(j) Financial Instruments (continued)*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 company 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.

Recognition of expected credit losses in financial statements

The company recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost.

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 company uses the simplified approach, as applicable under AASB 9. 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. The approach is applicable to trade receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is 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.).

At each reporting date, the company recognises the movement in the loss allowance as an impairment gain or loss in the Statement of Profit or Loss and Other Comprehensive Income.

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

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(k) Impairment of Assets

At the end of each reporting period, the company 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 company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(l) 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 salaries, wages and sick leave and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required years of service.

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 salaries and wages are recognised as part of current trade and other payables in the Statement of Financial Position.

Long term employee benefits

The company classifies employees' long service leave and annual leave entitlements as long term employee benefits where employees have not completed the required years of service and 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 long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

(m) Trade and Other Payables

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

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(n) Contract Liabilities

Contract liabilities represent the company's obligation to transfer goods or services to a customer and are recognised in accordance with AASB 15 when a customer pays consideration, or when the company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the company has transferred the goods or services to the customer.

(o) Lease Liabilities

Lease recognition

The company as lessee

The company's lease portfolio includes land, buildings and motor vehicles. The lease terms for each type of lease arrangement are:

<i>Class of lease</i>	<i>Lease term</i>
Land	10 years
Buildings	15-20 years
Motor Vehicles	3 years

At inception of a contract, the company 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 company where the company is a lessee. However, all contracts that are classified as short-term leases (i.e. a lease with a remaining lease term of 12 months or less) and leases of low-value assets (i.e. fair value less than \$10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

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

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

- fixed lease payments less any lease incentives
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- lease payments under extension options, if the lessee is reasonably certain to exercise the options
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Each of the company's lease arrangements are for use in the production of supply of goods or services, or for administrative purposes.

The company as lessor

The company has no lease arrangements under a sub-lease arrangement where it is a lessor.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(p) Provisions

Provisions are recognised when the company 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 are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(q) 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 Tax 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 are presented as operating cash flows included in receipts from customers or payments to suppliers.

Cash flows are presented in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and 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.

(r) Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

(s) Judgements and key sources of estimation uncertainty

The following are the critical judgements, apart from those involving estimations that the directors have made in the process of applying the company's accounting policies. These judgements have the most significant effect on the amounts recognised in the financial statements.

Impairment of assets

The company assesses impairment at each reporting period by evaluating the conditions and events specific to the company that may be indicative of impairment triggers. The recoverable amount of the relevant assets are reassessed using the value-in-use calculation which incorporates various key assumptions.

Useful lives of property, plant and equipment

The company reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Identifying 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.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(s) Judgements and key sources of estimation uncertainty (continued)

Determination and timing of revenue recognition under AASB 15

For each revenue stream, the company applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation.

Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with 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 company will make.

The company 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 company, in addition to the following:

- If there are significant penalties to terminate (or not to extend), the company is typically reasonably certain to extend (or not terminate).
- If any leasehold improvements are expected to have a significant remaining value, the company is typically reasonably certain to extend (or not terminate).
- Otherwise, the company considers other factors including historical lease durations and the costs and business disruption required to replace the leased asset.

All leases have been calculated including all renewal options, as it is reasonably certain that the leases will be extended (or not terminated). The lease term is reassessed if an option is not exercised or the company becomes obliged to not exercise it. The assessment of reasonable certainty is only revised if a significant event or a significant change in circumstances occurs, which affects this assessment, and that is within the control of the lessee.

Borrowing rate under AASB 16

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the company's leases, the company's incremental borrowing rate is used, being the rate that the company would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

To determine the incremental borrowing rate, the company:

- where possible, uses recent third-party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third party financing was received
- makes adjustments specific to the lease, eg term, country, currency and security.

Make-good provision

A provision has been made for the present value of anticipated costs of future restoration of leased properties. The provision includes future cost estimates associated with dismantling furniture and fittings. The calculation of this provision requires assumptions which may result in future actual expenditure differing from the amounts currently provided for. The provision recognised for each property lease is periodically reviewed and updated based on the facts and circumstances available at the time. Changes to the estimated future costs for properties is recognised in the Statement of Financial Position by adjusting both the expense or asset (if applicable) and provision.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(s) Judgements and key sources of estimation uncertainty (continued)

Annual leave

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. The company expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Long service leave calculation

The company assesses the long service leave liability in accordance with the requirements of AASB 119: *Employee Benefits* and applies probability factors reducing the balance of the liability on employees' balances that have not reached their vesting period i.e. not entitled to be paid out as at 30 June 2021. The probability factors are increased as the respective employees' years of service increase and are provided for at 100% probability at vesting period (in accordance with employment conditions). The probability rates have been determined based historical employee attrition data.

(t) Economic Dependence

Nexus Primary Health is dependent upon the State of Victoria, via the Department of Health, for the funding of a significant proportion of its operations. At the date of this report the Board of Directors has no reason to believe the Department will not continue to support Nexus Primary Health.

(u) Accounting standards issued but not yet effective

An assessment of accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to Nexus Primary Health and their potential impact when adopted in future periods is discussed below:

- AASB 2020-8: *Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2* (applicable for reporting periods commencing on or after 1 January 2021). Adoption of this standard is not expected to have a material impact.
- AASB 2020-1: *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current* (applicable for reporting periods commencing on or after 1 January 2022). Adoption of this standard is not expected to have a material impact.
- AASB 2020-3: *Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments* (applicable for reporting periods commencing on or after 1 January 2022). Adoption of this standard is not expected to have a material impact.
- AASB 17: *Insurance Contracts* (applicable for reporting periods commencing on or after 1 January 2023). Adoption of this standard is not expected to have a material impact.

There are no other accounting standards and interpretations issued by the AASB that are not yet mandatory to the company in future periods.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(v) Prior period error

The company adopted AASB 16: *Leases* in the prior year by recognising a lease liability and right-of-use asset for all leases (with the exception of short-term and low-value leases). During the year, the company identified that a number of motor vehicles had incorrectly been excluded from the lease liability and right-of-use asset calculations as at 30 June 2020.

Given the material nature of the error, the financial statements for the year ended 30 June 2020 have been restated retrospectively in accordance with AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*. The financial statements have been amended and certain comparative figures have been restated as follows:

	Previous 2020 disclosure	Restatement	Current 2020 disclosure
Statement of Profit or Loss and Other Comprehensive Income			
Finance expenses	(73,743)	(9,257)	(83,000)
Depreciation expenses	(392,888)	(97,744)	(490,632)
Other expenses	(601,735)	106,789	(494,946)
Surplus/(deficit) for the year	2,795,735	(212)	2,795,523
Statement of Financial Position			
Right of use assets	901,777	166,135	1,067,912
Lease liabilities	(834,445)	(179,850)	(1,014,295)
Retained earnings	(15,213,482)	13,715	(15,199,767)

Note 2. Revenue and Other Income	Note	2021	2020
		\$	\$
Revenue from contracts with customers	2(a)	19,405,192	14,734,667
Other sources of income	2(b)	5,540,470	8,238,710
Total revenue and other income		24,945,662	22,973,377
(a) Disaggregated revenue			
The company has disaggregated revenue by the nature of revenue and timing of revenue recognition.			
Categories of disaggregation			
Commonwealth government funding		5,451,968	3,872,716
Victorian government funding		10,025,479	7,671,656
Fees for service		3,743,148	3,053,015
Other revenue		184,597	137,280
Total disaggregated revenue from contracts with customers under AASB 15		19,405,192	14,734,667

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

	2021	Restated 2020
Note 2. Revenue and Other Income (continued)	\$	\$
Timing of revenue recognition		
Services transferred to customers:		
- at a point in time	3,743,148	3,053,015
- over time	15,662,044	11,681,652
	<u>19,405,192</u>	<u>14,734,667</u>
(b) Other sources of income		
Commonwealth government funding	818,881	998,610
Victorian government funding	433,733	3,186,783
Interest income	31,861	96,506
Other income	1,994,732	2,269,084
JobKeeper income	2,222,182	1,637,727
ATO cashboost income	50,000	50,000
Loss on sale of assets	(10,919)	-
Total other sources of income	<u>5,540,470</u>	<u>8,238,710</u>
Note 3. Material Profit or Loss items		
The company has identified a number of items which are material due to the significance of their nature and/or amount. These are listed separately here to provide a better understanding of the company's financial performance.		
(a) Depreciation and amortisation		
Buildings	274,528	164,883
Motor vehicles	-	9,510
Furniture and fittings	28,753	29,508
Office equipment	-	18
Communications equipment	-	-
Medical equipment	2,475	2,477
Computer equipment	102,756	59,986
Computer software	89,403	53,099
Right-of-use assets	188,125	171,151
Total depreciation and amortisation	<u>686,040</u>	<u>490,632</u>
(b) Finance Costs		
Other finance costs	56,138	57,084
Interest expense on lease liabilities	30,438	25,916
Total finance costs	<u>86,576</u>	<u>83,000</u>

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

		2021	2020
Note 4.	Cash and Cash Equivalents		
	Note		
Cash at bank		4,594,502	2,982,130
Short term bank deposits		-	2,501,225
Cash on hand		1,473	1,650
Total cash and cash equivalents	18	4,595,975	5,485,005
Short term bank deposits are highly liquid investments with a maturity of three months or less.			
Note 5.	Other Financial Assets		
Term deposits		2,500,000	-
Total other financial assets	18	2,500,000	-
Note 6.	Trade and Other Receivables		
Trade receivables		1,175,273	681,066
Allowance for credit loss		(60,000)	(60,000)
Contract assets		48,947	751,405
Total trade and other receivables		1,164,220	1,372,471
(a) <i>Financial assets at amortised cost classified as trade and other receivables (note 18)</i>			
Total trade and other receivables		1,164,220	1,372,471
Allowance for credit loss		60,000	60,000
Total financial assets at amortised cost	18	1,224,220	1,432,471

The following table shows the movement in lifetime expected credit loss that has been recognised for accounts receivable and other debtors in accordance with the simplified approach set out in AASB 9.

(a) Expected credit loss

	Opening balance 1 July 2019	Change in loss allowance	Specific provision raised	Amounts written off	Closing balance 30 June 2020
Trade receivables	60,000	-	-	-	60,000
	60,000	-	-	-	60,000
	Opening balance 1 July 2020	Change in loss allowance	Specific provision raised	Amounts written off	Closing balance 30 June 2021
Trade receivables	60,000	-	-	-	60,000
	60,000	-	-	-	60,000

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 6. Trade and Other Receivables (continued)

(b) Credit risk

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

The company always measures the loss allowance for accounts receivables at an amount equal to lifetime expected credit loss. The expected credit losses on accounts receivable are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

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

The company writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery (eg when the debtor has been placed under liquidation or has entered into bankruptcy proceedings) or when the trade receivables are over two years past due, whichever occurs earlier. None of the accounts receivable that have been written off are subject to enforcement activities.

Note 7. Other Assets	Note	2021	2020
		\$	\$
Accrued income		133,043	702,084
Prepaid expenses		226,739	368,946
Total other assets		359,782	1,071,030
(a) Financial assets classified as other assets (note 18)			
Total other assets		359,782	1,071,030
Prepaid expenses		(226,739)	(368,946)
Total other assets classified as financial assets	18	133,043	702,084

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

		2021	2020
Note 8. Property, Plant and Equipment		\$	\$
Freehold land			
At cost		1,653,670	1,653,670
Capital works in progress			
At cost		-	3,510,664
Buildings			
At cost		11,741,381	8,002,029
Less accumulated depreciation		(1,458,435)	(1,183,906)
		10,282,946	6,818,123
Total land and buildings		11,936,616	11,982,457
Motor vehicles			
At cost		133,590	175,858
Less accumulated depreciation		(133,590)	(164,939)
		-	10,919
Furniture and fittings			
At cost		864,150	830,564
Less accumulated depreciation		(243,034)	(214,281)
		621,116	616,283
Office equipment			
At cost		136,604	136,604
Less accumulated depreciation		(136,604)	(136,604)
		-	-
Communications equipment			
At cost		141,448	141,448
Less accumulated depreciation		(141,448)	(141,448)
		-	-
Medical equipment			
At cost		34,773	28,478
Less accumulated depreciation		(24,721)	(22,246)
		10,052	6,232
Computer equipment			
At cost		594,618	507,962
Less accumulated depreciation		(444,807)	(342,051)
		149,811	165,911
Total plant and equipment		780,979	799,345
Total property, plant and equipment		12,717,595	12,781,802

Nexus Primary Health

Notes to the Financial Statements

For the year ended 30 June 2021

Note 8: Property, Plant and Equipment (continued)

Movements in carrying amounts

	Freehold Land	Capital WIP	Buildings	Motor Vehicles	Furniture & Fittings	Office Equipment	Communications Equipment	Medical Equipment	Computer Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 July 2019	1,653,670	525,101	6,423,803	20,429	631,530	18	-	8,709	11,508	9,274,768
Additions	-	3,706,680	9,200	-	2,834	-	-	-	54,702	3,773,416
Transfers	-	(721,117)	550,003	-	11,427	-	-	-	159,687	-
Disposals	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	(164,883)	(9,510)	(29,508)	(18)	-	(2,477)	(59,986)	(266,382)
1 July 2020	1,653,670	3,510,664	6,818,123	10,919	616,283	-	-	6,232	165,911	12,781,802
Additions	-	-	228,687	-	33,586	-	-	6,295	86,656	355,224
Transfers	-	(3,510,664)	3,510,664	-	-	-	-	-	-	-
Disposals	-	-	-	(10,919)	-	-	-	-	-	(10,919)
Depreciation	-	-	(274,528)	-	(28,753)	-	-	(2,475)	(102,756)	(408,512)
30 June 2021	1,653,670	-	10,282,946	-	621,116	-	-	10,052	149,811	12,717,595

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

	2021	Restated 2020
Note 9. Intangible Assets	\$	\$
Computer Software		
At cost	558,846	517,596
Less accumulated amortisation and impairment	(205,484)	(116,081)
Total intangible assets	353,362	401,515
Balance at beginning of the year	401,515	46,242
Additions	41,250	408,372
Amortisation expense	(89,403)	(53,099)
Balance at end of financial year	353,362	401,515
Note 10. Right-of-use assets		
Leased land	72,406	72,406
Accumulated depreciation	(61,545)	(54,304)
	10,861	18,102
Leased buildings	966,092	966,092
Accumulated depreciation	(155,728)	(91,348)
	810,364	874,744
Leased motor vehicles	450,337	385,101
Accumulated depreciation	(326,169)	(210,035)
	124,168	175,066
Total right-of-use assets	945,393	1,067,912

Movements in carrying amounts for each class of right of use asset between the beginning and the end of the current financial year.

	Leased land	Leased buildings	Leased motor vehicles	Total
	\$	\$	\$	\$
1 July 2019	25,342	939,124	-	964,466
Addition to right-of-use asset	-	-	274,597	274,597
Depreciation expense	(7,240)	(64,380)	(99,531)	(171,151)
1 July 2020	18,102	874,744	175,066	1,067,912
Addition to right-of-use asset	-	-	65,606	65,606
Depreciation expense	(7,241)	(64,380)	(116,504)	(188,125)
30 June 2021	10,861	810,364	124,168	945,393

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

			2021	2020
Note 11.	Trade and Other Payables	Note	\$	\$
	Trade payables		50,492	526,281
	GST payable		459,328	419,197
	PAYG payable		239,123	-
	Accrued expenses		933,144	410,297
	Other payables		1,023	-
	Total trade and other payables		1,683,110	1,355,775
(a) Financial liabilities classified as trade and other payables (note 18)				
	Total trade and other payables		1,683,110	1,355,775
	GST payable		(459,328)	(419,197)
	Total financial liabilities classified as trade and other payables	18	1,223,782	936,578
Note 12. Other Liabilities				
	Contract liabilities		1,266,016	1,778,981
	Total other liabilities		1,266,016	1,778,981

Note 13. Lease Liabilities

The company's lease portfolio includes land, buildings and motor vehicles. The lease terms for each type of lease arrangement are:

Class of lease	Lease term
Land	10 years
Buildings	15-20 years
Motor Vehicles	3 years

Options to extend or terminate

The options to extend or terminate are contained in several of the company's property leases. There were no extension options for motor vehicle leases. These clauses provide the company opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the company. The extension options or termination options which were probable to be exercised have been included in the calculation of the right-of-use asset.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 13. Lease Liabilities (continued)

Concessionary/peppercorn lease

The company holds a 20-year concessionary lease with the Department of Health which represents the Victorian Government, for the use of land and buildings located at 72 Ferguson Street, Broadford, which are used to conduct services in accordance with the company's agreement. The company may not use this space for any other purpose during the lease term without prior consent of the Department of Health. The lease payments are \$104 (ex-GST) per annum, payable yearly in advance. Refer to Note 1(h).

	Note	2021 \$	Restated 2020 \$
CURRENT			
Lease liability		151,116	212,118
Unexpired interest		(26,976)	(30,438)
Total current lease liabilities		124,140	181,680
NON-CURRENT			
Lease liability		905,114	987,892
Unexpired interest		(133,153)	(155,277)
Total non-current lease liabilities		771,961	832,615
Total lease liability		1,056,230	1,200,010
Total unexpired interest		(160,129)	(185,715)
Total present value of lease liability	18	896,101	1,014,295
(a) Maturity analysis			
Payable			
- not later than 12 months		151,116	212,118
- between 12 months and 5 years		357,985	368,669
- greater than 5 years		547,129	619,223
Total undiscounted lease payments		1,056,230	1,200,010
Unexpired interest		(160,129)	(185,715)
Present value of lease liabilities		896,101	1,014,295

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

	2021	2020
Note 14. Employee Benefits	\$	\$
<i>Current</i>		
Provision for annual leave	961,421	1,047,562
Provision for long service leave	1,245,696	1,121,454
	<u>2,207,117</u>	<u>2,169,016</u>
<i>Non-Current</i>		
Provision for long service leave	747,702	562,051
Total employee benefits	<u>2,954,819</u>	<u>2,731,067</u>

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 company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

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.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(l).

	2021	2020
Note 15. Provisions	\$	\$
<i>Current</i>		
Provision for make good	102,887	99,850
Total provisions	<u>102,887</u>	<u>99,850</u>

Movements in the carrying amount of the provision for make good between the beginning and the end of the current financial year.

	Total \$
Initial application of AASB 16	<u>99,850</u>
Additions	-
Disposals	-
Carrying amount at the end of the year	<u>99,850</u>
Additions	3,037
Disposals	-
Carrying amount at the end of the year	<u>102,887</u>

Provision for make good

The company is required to restore the leased premises of the Emily Street, Seymour property pursuant to the make good requirements of the lease agreement. A provision for make good has been raised based upon the estimated expenditure incurred upon termination of the lease.

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

	2021	2020
Note 16. Capital Commitments	\$	\$
Capital expenditure commitments for capital projects:		
Payable		
- no later than 12 months	-	298,574
- between 12 months and 5 years	-	-
- greater than 5 years	-	-
	-	298,574

Nexus Primary Health were successful in an application to the Victorian Health and Human Services Building Authority for \$3.7million in funding to redevelop the Broadford Centre. At 30 June 2020 the first six milestone payments had been received with the balance due during the 2020/21 year. The redevelopment was completed in September 2020.

	2021	Restated 2020
Note 17. Cash flow Information	\$	\$
Reconciliation of surplus to net cash provided by operating activities		
Surplus	533,627	2,795,523
Non cash items:		
- depreciation and amortisation expenses	686,040	490,632
- cumulative impact upon adoption of AASB 15	-	688,071
- loss on sale of assets	10,919	-
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other receivables	208,251	(480,645)
- (Increase)/decrease in other assets	711,248	(830,888)
- Increase/(decrease) in trade and other payables	327,335	(284,784)
- (Decrease) in prepaid revenue	(512,965)	(963,944)
- Increase in employee benefits	223,752	648,537
- Increase in provisions	3,037	-
Net cash flows provided by operating activities	2,191,244	2,062,502

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 18. Financial Risk Management

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

The carrying amounts 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	2021 \$	2020 \$
Financial assets at amortised cost			
Cash and cash equivalents	4	4,595,975	5,485,005
Trade and other receivables	6(a)	1,224,220	1,432,471
Other assets	7(a)	133,043	702,084
Other financial assets	5	2,500,000	-
Total financial assets		8,453,238	7,619,560
Financial liabilities at amortised cost			
Trade and other payables	11(a)	1,223,782	936,578
Lease liabilities	13	896,101	1,014,295
Total financial liabilities		2,119,883	1,950,873

Note 19. Contingent Liabilities and Contingent Assets

There are no known contingent assets or contingent liabilities for Nexus Primary Health as at 30 June 2021 (Nil: 30 June 2020).

Note 20. Events after the Reporting Period

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Nexus Primary Health at the reporting date. Management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Nexus Primary Health, its operations, its future results and financial position. The Victorian Government issued lockdown restrictions for Metropolitan Melbourne commencing 5 August and regional Victoria commencing 21 August, with lockdown restrictions lifting in some local government areas from 10 September 2021. The state of emergency in Victoria was extended on 18 November 2021 until 15 December 2021.

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

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 21. Key Management Personnel and Related Party Disclosures

Key Management Personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Nexus Primary Health, directly or indirectly.

The KMP of Nexus Primary Health are deemed to be the:

- Board of Directors
- Chief Executive Officer
- Finance Executive Manager
- Business Services Executive Manager
- Community Access Executive Manager
- Community and Quality Services Executive Manager

The totals of remuneration paid to the key management personnel (including Board Directors) of Nexus Primary Health during the year are as follows:

	2021	2020
	\$	\$
Salary and fees	713,300	503,725
Superannuation	61,403	51,075
Other long term benefits	40,396	26,354
Total Remuneration of Key Management Personnel (KMP)	815,099	581,154

Outside of ordinary business operation transactions with Nexus Primary Health, there were no related parties transactions that involved key management personnel, their close family members and their personal business interest. No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2020: None noted).

	2021	2020
Note 22. Auditor's Remuneration	\$	\$
Remuneration of the Auditors for:		
Auditing the financial report	37,000	20,850
Other services	-	2,575
Total auditor's remuneration	37,000	23,425

Nexus Primary Health

Notes to the Financial Statements

For the Year Ended 30 June 2021

Note 23. Registered Office/Principal Place of Business

The registered office is:

Nexus Primary Health
72 Ferguson Street
Broadford VICTORIA 3658

The principal place of business is:

Nexus Primary Health
72 Ferguson Street
Broadford VICTORIA 3658

Note 24. Lower Hume Primary Care Partnership

On 1 July 2006, Nexus Primary Health became the auspicing agency of the Lower Hume Primary Care Partnership.

The revenue, expenses, assets and liabilities of the Lower Hume Primary Care Partnership are included in that of Nexus Primary Health Ltd.

Nexus Primary Health

Directors' Declaration

In accordance with a resolution of the directors of Nexus Primary Health, the directors of the company declare that:

- 1 The financial statements and notes, as set out on pages 7 to 38, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2013*, and
 - b. give a true and fair view of the company's financial position as at 30 June 2021 and of its performance and cash flows for the year ended on that date.
- 2 In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

Paul Scown



John Daly



Dated this 9th day of December 2021

Independent Auditor's Report

To the Directors of Nexus Primary Health

Opinion	<p>I have audited the financial report of Nexus Primary Health (the company) which comprises the:</p> <ul style="list-style-type: none">• statement of financial position as at 30 June 2021• statement of profit or loss and other comprehensive income for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• notes to the financial statements, including significant accounting policies• director's declaration. <p>In my opinion the financial report is in accordance with Division 60 of the <i>Australian Charities and Not-for-profits Commission Act 2012</i>, including:</p> <ul style="list-style-type: none">• giving a true and fair view of the financial position of the company as at 30 June 2021 and of its financial performance and its cash flows for the year then ended• complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the <i>Australian Charities and Not-for-profits Commission Regulations 2013</i>.
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the company in accordance with the auditor independence requirements of the <i>Australian Charities and Not-for-profits Commission Act 2012</i> and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Australia. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Directors' responsibilities for the financial report	<p>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 <i>Australian Charities and Not-for-profits Commission Act 2012</i>, and for such internal control as the Directors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Directors are responsible for assessing the company'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 it is inappropriate to do so.</p>

**Auditor's
responsibilities
for the audit of
the financial
report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors
- conclude on the appropriateness of the Directors' 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 company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with 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 I identify during my audit.

I also provide the Directors with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



MELBOURNE
17 December 2021

Travis Derricott
as delegate for the Auditor-General of Victoria



nexus
Primary Health



Designed by:

sandra
edwards *design*



I am a Graphic Designer and Artist located in Broadford, Victoria. I enjoy creating beautiful and unique designs for my clients. I use my unique blend of art and design to bring my customers ideas to life, whether it be an professional document, invitation or business promotions.

Please feel free to check out my website or social media accounts and consider me for your next creative endeavour.

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