

Financial report

For the year ended 30 June 2024



BreastScreen Victoria Inc.

Registration Number: A0025878W

ABN: 54 505 206 361



breastscreen.org.au

Treasurer's report



I am pleased to present BreastScreen Victoria's annual financial statements for the year ended 30 June 2024.

BreastScreen Victoria delivered the highest number of screens in its history in 2023/24 – almost 283,000 clients accessed our life saving service. Thank you to the Victorian Government for the funding support to achieve this, and to our program staff statewide who work tirelessly to deliver a high quality service for Victorians. Our goal for 2024/25 is to screen even more clients, maintain our record low wait times for an appointment, and boost the number of sites we have around Victoria.

The financial statements for the year report that the activities of BreastScreen Victoria resulted in an overall surplus of \$3.1 million. This surplus is mainly attributable to higher than expected returns on invested funds as well as close cost control.

2023/24 financial highlights include:

- Funding recognised by the Department of Health for core operations to 30 June 2024 was \$58.4 million (an increase of 9.0% from 2022/23).
- Direct service delivery expenditure was \$53.7 million (an increase of 10.2% from 2022/23). This was incurred by Screening, Reading and Assessment Service providers and the BreastScreen Coordination Unit. Screening, Reading and Assessment Services provide direct services to clients, while the BreastScreen Coordination Unit provided Mobile Screening Services and support service delivery, the client contact centre, client engagement, communications and information technology.
- BreastScreen Victoria's management expenditure was \$4.9 million (16.5% increase over 2022/23, mainly attributable to depreciation).

We continued to invest substantial funds in priority projects to:

- Open new screening clinics and support multiple relocations.
- Deliver on our innovation strategy to grow, optimise and introduce new evidence into the program
- Continuous improvement to our cyber security, and critical IT incident response and recovery.

BreastScreen Victoria continues to hold funds on its balance sheet to deliver key future strategic projects and government commitments. These projects will further enhance our service and improve the client care and experience.

Thanks to the support of so many, I am proud that we continue to deliver an effective, efficient and high-quality service for eligible Victorians.

Sue Madden
Treasurer

BreastScreen Victoria Inc.

Annual financial report – 30 June 2024

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These financial statements cover BreastScreen Victoria Inc. (BreastScreen Victoria) as an individual entity. The financial statements are presented in Australian dollars.

BreastScreen Victoria is an Association incorporated and domiciled in Victoria under the *Associations Incorporation Act (Vic) 1981*, which was subsequently superseded by *Associations Incorporation Reform Act 2012*. Its registered office and principal place of business is 15-31, Pelham Street, Carlton South, VIC 3053.

The financial statements were authorised for issue by a resolution of the directors on 1 October 2024. The Board have the power to amend and reissue the financial statements.

Statement of profit or loss and other comprehensive income for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue			
Revenue from contract with customers	5	63,714,428	57,510,041
Other income	6	1,948,931	932,237
Total revenue from operating activities		65,663,359	58,442,278
Expenditure			
Screening service providers	21	16,441,659	14,767,322
Reading and Assessment services	22	25,777,028	23,713,391
BreastScreen Coordination Unit			
Service providers support			
Quality and clinical care	23	1,139,625	1,112,108
Communications and client engagement	23	4,135,975	3,496,121
Information and technology	23	6,210,012	5,638,241
BreastScreen Victoria management			
CEO office	23	787,856	538,209
Operations and innovation	23	4,166,097	3,712,880
Specific projects			
Special projects	23	4,383,936	3,148,503
Total expenses		63,042,188	56,126,775
Net surplus for the year from operating activities		2,621,171	2,315,503
Investment activities			
Net gain from investments at fair value through profit or loss		401,687	63,593
Dividend and trust distributions		194,816	57,075
Investment management fees		(50,168)	(27,330)
Net surplus from investment activities		546,335	93,338
Net surplus for the year		3,167,506	2,408,841
Other comprehensive income		-	-
Total comprehensive surplus for the year		3,167,506	2,408,841

Statement of financial position as at 30 June 2024

	Note	2024 \$	2023 \$
Current assets			
Cash and short term deposits	8	20,583,505	26,147,124
Receivables and other assets	9	2,519,011	1,987,349
Total current assets		23,102,516	28,134,473
Non-current assets			
Investments	10	10,658,632	6,105,680
Property, plant and equipment	11	3,094,822	2,645,748
Intangible assets	12	196,496	333,620
Right of use assets	13(a)	2,377,791	2,781,477
Total non-current assets		16,327,741	11,866,525
Total assets		39,430,257	40,000,998
Current liabilities			
Payables	14	6,859,662	5,321,661
Other liabilities	15	12,893,338	17,966,240
Provisions	16	1,256,743	1,131,273
Lease liabilities	13(b)	360,688	334,174
Total current liabilities		21,370,431	24,753,348
Non-current liabilities			
Provisions	16	539,520	534,163
Lease liabilities	13(b)	2,222,669	2,583,356
Total non-current liabilities		2,762,189	3,117,519
Total liabilities		24,132,620	27,870,867
Net assets		15,297,637	12,130,131
Equity			
Reserves	17	20,828,096	26,453,155
Accumulated deficit	18	(5,530,459)	(14,323,024)
Total equity		15,297,637	12,130,131

Statement of changes in equity for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Accumulated surplus			
Opening accumulated deficit		(14,323,024)	(12,363,529)
Total comprehensive surplus for the year		3,167,506	2,408,841
Transfers form/ (to) reserves		5,625,059	(4,368,337)
Accumulated (deficit)/surplus at year end	18	(5,530,459)	(14,323,024)
Reserves			
Opening reserves		26,453,155	22,084,818
Transfer (to)/ from accumulated surplus		(5,625,059)	4,368,337
Reserves at year end	17	20,828,096	26,453,155
Total equity at year end		15,297,637	12,130,131

Statement of cash flow for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from government grants		63,438,238	67,333,503
Other receipts		714,111	731,108
Interest received		1,268,085	640,699
Payments to suppliers and employees		(65,044,273)	(60,504,382)
Interest on leases	13(b)	(217,745)	(225,788)
Cash inflow from operating activities	19	158,416	7,975,140
Cash flows from investing activities			
Payment for purchases of property, plant and equipment and intangible assets		(1,679,339)	(1,669,823)
Proceeds from sale of property, plant and equipment and intangible assets		291,477	-
Investment in managed funds		(4,000,000)	(6,002,500)
Cash outflow from investing activities		(5,387,862)	(7,672,323)
Cash flows from financing activities			
Payment of lease liabilities	13(b)	(334,173)	(253,478)
Cash outflow from financing activities		(334,173)	(253,478)
Net (decrease)/ increase in cash held		(5,563,619)	49,339
Cash and short term deposits at beginning of year		26,147,124	26,097,785
Cash and short term deposits at end of year	8	20,583,505	26,147,124

Notes to financial statements for the year ended 30 June 2024

Note 1: Operations and principal activities

BreastScreen Victoria is part of a national breast cancer screening program offering eligible clients aged 50–74 free screening mammograms every two years. BreastScreen Victoria aims to reduce deaths from breast cancer through early detection of the disease.

BreastScreen Victoria is responsible for the ongoing delivery and management of the BreastScreen Program in Victoria. BreastScreen Victoria develops and reviews program policy, manages the centralised Contact Centre, coordinates the Mobile Screening Service, manages client information, coordinates the state-wide communications and recruitment, monitors service provision, manages quality, coordinates special projects and administers the funding for a network of accredited screening and reading and assessment centers located in both the public and private sectors.

BreastScreen Victoria is a multidisciplinary team, managed by the Chief Executive Officer who is accountable to a ministerial appointed Board.

Note 2: Summary of accounting policies

The financial report covers BreastScreen Victoria as an individual entity. BreastScreen Victoria is an Association incorporated and domiciled in Victoria under the *Associations Incorporation Act (Vic) 1981*, which was subsequently superseded by *Associations Incorporation Reform Act 2012*. BreastScreen Victoria is a public entity under the *Public Administration Act 2004* and gained charitable status on 22 April 2016 under the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*.

The financial report for the year ended 30 June 2024 was authorised for issue by a resolution of the Board on 1 October 2024.

The following is a summary of the accounting policies adopted by BreastScreen Victoria in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Basis of preparation

The financial report is a general purpose financial report that has been prepared in accordance with the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*, and Australian Accounting Standards – Simplified Disclosures, Interpretations and other applicable authoritative pronouncements of the Australian Accounting Standards Board. This includes compliance with the recognition and measurement requirements of all Australian Accounting Standards, Interpretations and other

authoritative pronouncements of the Australian Accounting Standards Board and the disclosure requirements of AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.

BreastScreen Victoria is a not-for-profit entity and therefore applies the additional Australian Accounting Standards (AAS) paragraphs applicable to 'not-for-profit' entities under the AASs.

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, financial assets, and financial liabilities for which the fair value basis of accounting has been applied.

(b) Statement of compliance

Compliance with the Australian Accounting Standards – simplified disclosures

The financial report of BreastScreen Victoria complies with the Australian Accounting Standards – Simplified disclosures as issued by the Australian Accounting Standards Board.

(c) Accounting estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income, and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision, and future periods if the revision affects current and future periods.

Estimates and judgements made by management in the application of AASs that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year are discussed below.

(i) Employee entitlements

Management judgement is applied in determining the following key assumptions used in the calculation of annual and long service leave at balance date:

- Future increases in wages and salaries
- Future on-cost rates
- Experience of employee departures and period of service.

Notes to financial statements for the year ended 30 June 2024

(ii) Impairment of non-financial assets

BreastScreen Victoria assesses impairment of all assets at each reporting date by evaluating conditions specific to BreastScreen Victoria and to the particular asset that may lead to impairment. These include product performance, technology, economic and political environments and future product expectations. If an impairment trigger exists, the recoverable amount of the asset is determined. Management does not consider that the triggers for impairment testing have arisen.

(iii) Estimation of useful lives of assets

The estimation of the useful lives of assets has been based on historical experience. In addition, the condition of the asset is assessed at least annually and considered against the remaining useful life. Adjustments to useful lives are made when considered necessary. The estimation of useful lives adopted in the current financial year are set out in note 1(g) and (h).

(iv) Make-good provisions

BreastScreen Victoria is required to make good its Carlton offices to the value of \$282,600 increased annually by 3% at the end of the lease term as specified in the lease agreement. This has been estimated at a value of \$318,000 and recognised in the financial statements. Provisions for future costs to return certain leased premises to their original condition are based on the estimates of likely restoration costs determined by expert consultants. These estimates may vary from the actual costs incurred as a result of conditions existing at the date the premises are vacated.

(v) Revenue and other income

The Association derives revenue and other income from a range of activities and sources, including revenue from the provision of services, operating grants, and capital grants. In accordance with Australian Accounting Standards, the Association is required to determine whether it is appropriate to recognise revenue and other income in the financial year in which cash or non-cash assets are received or to defer the recognition of revenue and other income until associated obligations and/or conditions (if any) are satisfied. In making this judgement, the Association considers the guidance outlined in AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities and, in particular, whether the arrangement contains enforceable and sufficiently specific performance obligations. Where the Association identifies the existence of enforceable and sufficiently specific performance obligations, or the arrangement requires the Association to use the funds received to acquire or construct items of property, plant, and equipment to identified specifications, the recognition of revenue and other income is deferred until the identified obligations are satisfied.

(d) Rounding off

All amounts shown in the financial report are expressed to the nearest dollar.

(e) Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term deposits with an original maturity of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

(f) Investments

Investments in managed funds are initially measured at fair value and classified as financial assets at fair value through profit or loss.

(g) Property, plant and equipment

Bases of measurement of carrying amount

Fixed assets valued at \$1,000 or above are measured at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to BreastScreen Victoria and the cost of the item can be measured reliably. All other repairs and maintenance are charged in the statement of comprehensive income during the reporting period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

Impairment

At each reporting date, the carrying values of fixed assets are reviewed to determine whether there is any indication that those assets have been impaired. If such an indication exists and where the carrying values exceed the recoverable amount, the asset is written down to the recoverable amount. Recoverable amount is measured at the higher of depreciated replacement cost and fair value less cost to sell.

Notes to financial statements for the year ended 30 June 2024

Depreciation

The depreciable amounts of all furniture, equipment and vehicles are depreciated on a straight-line basis over their estimated useful life to BreastScreen Victoria Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of assets are:

Asset class	Depreciation rate as %
Computer equipment	33%
Furniture and fittings	10%
Leasehold improvements	20%
Motor vehicles	33%
Office equipment	20%
Mobile van screening equipment	20%
Screening and medical equipment	10% – 20%
Digital mammography project equipment	16.67%

Make good provisions

Provision for make good obligation is recognised when a legal or constructive obligation as a result of past events exists, it is probable that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The provision is measured at the present value of management's best estimate of the expenditure required to settle the obligation at the end of the reporting period.

(h) Intangible assets

IT development and software

Costs incurred in developing systems and costs incurred in acquiring software licenses that will contribute to future periodical financial benefits through revenue generation and/or cost reduction or service potential are identified as capital to software systems and databases. Costs capitalised include external direct costs of materials and service, direct payroll and payroll related costs of employees' time spent on development and enhancement of the assets. These intangible assets have a finite useful life and are carried at cost less accumulated amortisation. Amortisation is calculated on a straight-line basis over periods generally ranging from two to six years.

Currently BreastScreen Victoria has developed a database and had a brand refresh that are being amortised on a straight-line basis. Further, BreastScreen Victoria acquired perpetual software licenses that are also amortised on a straight-line basis.

Asset class	Amortisation rate as %
Database development	20%
Software & licenses	16.67% – 50%

IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where BreastScreen Victoria has an intention and ability to use the asset.

Impairment

At each reporting date, the carrying values of intangible assets are reviewed to determine whether there is any indication that those assets have been impaired. If such an indication exists and where the carrying values exceed the recoverable amount, the asset is written down to the recoverable amount. Recoverable amount is measured at the higher of depreciated replacement cost and fair value less cost to sell.

(i) Employee benefits

(i) Short-term obligations

Liabilities for salaries and wages, including non-monetary benefits and annual leave expected to be settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables. Contributions to employees' superannuation funds are made by BreastScreen Victoria and charged as expense when incurred.

(ii) Other long-term employee benefit obligations

The liability for long service leave which is not expected to be settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured at the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future salary and wage levels, experience of employee, departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period of high-quality corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows. Employee benefit on-costs are included in employee benefits and the total recognised as a liability.

Notes to financial statements for the year ended 30 June 2024

(j) Incorporation

BreastScreen Victoria was incorporated on 2 September 1992 under the *Association's Incorporation Act 1981*. BreastScreen Victoria was formerly called Victorian Breast Screening Coordination Unit, and the name was changed on 19 October 1998.

BreastScreen Victoria was registered by the Australian Charities and Not for Profit Commission on 22 April 2016 as a Health Promotion Charity.

(k) Public liability/general insurance

BreastScreen Victoria is insured through Victorian Managed Insurance Authority (VMIA) under the auspices of the Department of Health.

(l) Tax status

BreastScreen Victoria is a charitable institution for the purposes of Australian taxation legislation and from 22 April 2016 has been endorsed to access charity tax concessions including income tax, GST and FBT exemptions. BreastScreen Victoria was also endorsed as a deductible gift recipient on 22 April 2016.

(m) Goods and services tax

Revenues, expenses and assets are recognised net of goods and services tax (GST). Receivables and payables are stated GST inclusive. The net amount of GST recoverable from, or payable to, the Australian Tax Office is included as a current asset or current liability in the Balance Sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing activities, which are recoverable from, or payable to, the taxation authority are presented as investing activities cash flows.

(n) Functional and presentation currency

The presentation currency of BreastScreen Victoria is the Australian dollar, which has also been identified as the functional currency of BreastScreen Victoria.

(o) Receivables

Receivables, are recognised initially at fair value and subsequently measured at amortised cost, using the effective interest rate method, less any accumulated impairment.

BreastScreen Victoria's funding is directly received from the Department of Health and other Government bodies. The funding is received before the services are provided and is recognised as unearned income until the obligations are met. Due to the nature of the funding and the type of entities that fund BreastScreen Victoria, it is unlikely that an expected credit loss provision will be required.

(p) Payables

Payables are carried at amortised cost and represent liabilities for goods and services provided to

BreastScreen Victoria prior to the end of financial year, and arise when BreastScreen Victoria becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are paid within 30 days of recognition.

(q) Comparative figures

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

(r) Reserves policy

In accordance with the BreastScreen Victoria policy on Reserves, the following Reserves are held:

(i) Contractual liabilities reserve

BreastScreen Victoria maintains in reserves, funds for the winding down of the organisational structure if BreastScreen Victoria is dissolved. In addition, the Contractual Liabilities Reserve will provide for meeting other liabilities including employee entitlements and any contractual liabilities.

(ii) Capital replacement reserves

BreastScreen Victoria maintains in reserve, funds for the purpose of replacing BreastScreen Victoria -owned capital equipment held on the asset register. Capital expenditure relating to public service providers is funded through the government's capital replacement programs and not by way of this reserve.

(iii) Special project reserve

BreastScreen Victoria maintains in reserve, funds designated for special projects that progress strategic directions, as endorsed by the Finance and Audit Standing Committee and approved in line with the Delegations Matrix. This includes projects that are externally funded, as well as those funded internally from accumulated cash reserves.

(iv) Reading and Assessment services contingency fund

BreastScreen Victoria maintains in reserve, funds for the winding down of Reading and Assessment services. The amount of these reserves provides for an allocation of \$50,000 for each metropolitan service and \$25,000 for each rural service.

(v) Base reserve

BreastScreen Victoria maintains in reserve, funds to protect BreastScreen Victoria against unforeseen expenditure and to generate additional interest revenue to fund strategic initiatives including research projects. BreastScreen Victoria may hold a minimum of \$500,000 up to a maximum of \$2 million in this Reserve.

(vi) For any other agreed purpose

BreastScreen Victoria maintains in reserve, for a specific purpose as agreed from time-to-time by Finance and Audit Standing Committee.

Notes to financial statements for the year ended 30 June 2024

Note 3: Changes in accounting policies

BreastScreen Victoria has not applied any new accounting policies in the 2024 Financial Year.

Note 4: Financial instruments

(a) Financial risk management objectives

BreastScreen Victoria's activities expose it primarily to the financial risks of changes in interest rates. BreastScreen Victoria does not enter derivative financial instruments to manage its exposure to interest risk.

BreastScreen Victoria does not enter in or trade financial instruments, including derivative financial instruments, for speculative purposes.

BreastScreen Victoria is exposed to market risk and foreign currency risk through its investment in managed investment funds and such investments are allocated and traded in line with the organisation's investment objectives.

(b) Accounting policies

Details of the accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in Note 2 to the financial statements.

(c) Net fair value

The aggregate net fair values and carrying amounts of financial assets and liabilities are disclosed in the Statement of Financial Position and in the notes to and forming part of the financial report.

Note 5: Revenue

	2024 \$	2023 \$
Revenue from contract with customers		
DH – screening and cancer prevention		
DH Funding – screening component	44,906,883	40,132,264
DH Funding – BreastScreen Coordination Unit (BCU) component	13,534,410	13,494,044
Funding for special projects	4,500,304	3,316,135
Funding for special projects – capital income	632,171	416,668
NSW screens	140,660	150,930
Total	63,714,428	57,510,041

DH Funding – screening

The Victorian Department of Health contract requires BreastScreen Victoria to provide screening, reading and assessment services to the target population in the BreastScreen Australia Program.

Screening of clients is a distinct performance obligation in the contract as both of the following criteria are met:

- BreastScreen Victoria can deliver screening services on its own accord or via screening and reading and assessment service
- BreastScreen Victoria's promise to deliver a number of screens is separately identifiable from other promises in the contract. Under AASB

15 Revenue from Contracts with Customers, the performance obligation (or promise) is the provision of minimum number of screens in any given year. The obligation is satisfied when the screening is performed. The transfer of service also occurs when the screening is performed.

BSV received \$2.0 million more in funding than was recognised. This has been recorded as unearned income and BSV is in the process of confirming intentions for this allocation with the Victorian Department of Health.

Notes to financial statements for the year ended 30 June 2024

DH Funding – BreastScreen Coordination Unit (BCU)

The Victorian Department of Health contract requires BreastScreen Victoria to undertake specific activities to improve service delivery, capacity and program effectiveness.

Screening services development or BreastScreen Coordination Unit funding is a distinct performance obligation in the contract as

both of the following criteria are met:

- a) BreastScreen Victoria has a separately identifiable obligation from other promises in the contract.
- b) BreastScreen Victoria's obligation to report against agreed deliverables.

Under AASB 15 Revenue from Contracts with Customers, the performance obligation (or promise) is the provision of specific activities to improve service delivery, capacity and program effectiveness. The obligation is satisfied when the agreed deliverables are performed/met. The transfer of service also occurs when coordination of the program activities is performed.

Coordination unit funding is recognised as revenue progressively during the financial year up to 30 June 2024.

Funding for special projects

BreastScreen Victoria enters into contracts to deliver special projects. All performance obligations are distinctly listed in the contract as both of the following criteria are met:

- a) BreastScreen Victoria to deliver on each deliverable
- b) Each deliverable is separately identifiable from other promises in the contract.

In the contracts performance obligation (or promise) is listed by milestones to be achieved by due date. The obligation is satisfied when these deliverables are achieved. The transfer of service also occurs when these activities listed are performed and are reported BreastScreen Victoria's performance obligation is satisfied when a deliverable is met.

NSW screens

BreastScreen Victoria is required to provide screening services to the women of NSW (from listed post codes) close to the Victorian Screening of NSW clients is a distinct performance obligation in the contract as both of the following criteria are met:

- a) BreastScreen Victoria can deliver screening services on its own accord or via screening and reading and assessment service
- b) BreastScreen Victoria's promise to deliver screens to clients with NSW postcodes is separately identifiable from other promises in In the contract performance obligation (or promise) is the provision of minimum number of screens in any given year. The obligation is satisfied when the screening is performed. The transfer of service also occurs when the screening is performed.

BreastScreen Victoria's performance obligation is satisfied when screening is performed for clients with NSW postcode. Cumulative revenue of number of screens performed should be recognised as revenue up to 30 June 2024.

Note 6: Other income

	2024 \$	2023 \$
Interest received	1,278,481	758,133
Other income	378,924	176,823
Donation	49	19
Profit/(Loss) from disposal of non-current assets	291,477	(2,738)
Total	1,948,931	932,237

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from interest earnings may support operating activities.

Notes to financial statements for the year ended 30 June 2024

	2024 \$	2023 \$
Note 7: Net result from continuing operations		
Surplus for the year has been arrived at after charging the following items:		
Depreciation of property, plant and equipment	1,067,948	1,011,609
Amortisation of intangible assets	137,124	95,821
Depreciation on right of use assets	403,686	348,788
Interest on lease payments	217,745	225,788
Note 8: Cash and short term deposits		
Cash at bank	2,583,505	7,147,124
Short term deposits	18,000,000	19,000,000
Total	20,583,505	26,147,124
Short term deposits refers to term deposits with maturity periods of three months or less from acquisition date.		
BreastScreen Victoria's exposure to interest rate risk is discussed in Note 4.		
Note 9: Receivables and other assets		
CURRENT		
Trade receivables	961,615	34,949
Accrued revenue	163,150	212,952
Sundry debtors	23,392	23,150
Prepayments	746,966	1,195,085
GST receivable	623,888	521,213
Total	2,519,011	1,987,349
Note 10: Investments		
Managed investment funds	10,658,632	6,105,680
Total	10,658,632	6,105,680
BreastScreen Victoria Inc.'s exposure to market risk is discussed in Note 4.		

Notes to financial statements for the year ended 30 June 2024

	2024 \$	2023 \$
Note 11: Property, plant and equipment		
Computer equipment – at cost	6,864,737	6,294,458
Accumulated depreciation	(5,966,344)	(5,311,451)
Written down value	898,393	983,007
Motor Vehicles – at cost	84,940	84,940
Accumulated depreciation	(84,940)	(84,940)
Written down value	-	-
Office equipment – at cost	583,800	579,600
Accumulated depreciation	(528,242)	(483,256)
Written down value	55,558	96,344
Furniture and fittings – at cost	160,158	158,492
Accumulated depreciation	(129,892)	(123,452)
Written down value	30,266	35,040
Leasehold improvement – at cost	1,801,972	1,773,313
Make good cost (i)	318,000	318,000
Accumulated depreciation	(1,468,169)	(1,371,077)
Written down value	651,803	720,236
Mobile screening van equipment – at cost	813,565	813,565
Accumulated depreciation	(796,468)	(752,388)
Written down value	17,097	61,177
Digital project equipment (pilot) – at cost	213,461	222,170
Accumulated depreciation	(213,461)	(222,170)
Written down value	-	-
Screening and medical equipment – at cost	4,017,306	3,149,125
Accumulated depreciation	(2,575,601)	(2,399,181)
Written down value	1,441,705	749,944
Total written down value property, plant and equipment	3,094,822	2,645,748

- (i) BreastScreen Victoria renegotiated the lease agreement for its Carlton South premises in May 2022 for a five year period. As per the agreement, BreastScreen Victoria is required to restore the premises to the value of \$282,600 increased annually by 3 at the end of the lease term. An amount of \$318,000 has been capitalised and a corresponding provision can be found in Note 16.

Notes to financial statements for the year ended 30 June 2024

Movements in carrying amounts

Movement in carrying amounts for each class of fixed assets between the beginning and the end of the financial year

	Opening net book amount	Additions	Disposals	Depreciation/ (transfer)	Closing net book amount
2024					
Computer equipment	983,007	614,316	-	(698,930)	898,393
Office equipment	96,344	4,200	-	(44,986)	55,558
Furniture and fittings	35,040	1,666	-	(6,440)	30,266
Leasehold improvement	720,236	28,659	-	(97,092)	651,803
Mobile screening van equipment	61,177	-	-	(44,080)	17,097
Screening and medical equipment	749,944	868,181	-	(176,420)	1,441,705
Total	2,645,748	1,517,022	-	(1,067,948)	3,094,822
2023					
Computer equipment	1,640,517	133,650	(2,738)	(788,422)	983,007
Office equipment	133,798	8,445	-	(45,899)	96,344
Furniture and fittings	38,917	2,400	-	(6,277)	35,040
Leasehold improvement	287,130	472,782	-	(39,676)	720,236
Mobile screening van equipment	106,679	-	-	(45,502)	61,177
Medical equipment	102,278	733,500	-	(85,833)	749,945
Total	2,309,319	1,350,777	(2,738)	(1,011,609)	2,645,748

Note 12: Intangible assets

	2024 \$	2023 \$
Database development – at cost	2,031,995	2,031,995
Accumulated amortisation	(1,986,958)	(1,896,860)
Written down value	45,037	135,135
Software and licenses	2,507,744	2,507,744
Accumulated amortisation	(2,356,285)	(2,309,259)
Written down value	151,459	198,485
Total written down value intangible assets	196,496	333,620

Notes to financial statements for the year ended 30 June 2024

Movements in carrying amounts

Movement in carrying amounts for each class of fixed assets between the beginning and the end of the financial year

	Opening net book amount	Additions	Disposals	Amortisation	Closing net book amount
2024					
Database development	135,135	–	–	(40,970)	94,165
Software and licenses	198,485	–	–	(96,154)	102,331
Total	333,620	–	–	(137,124)	196,496
2023					
Database development	85,663	98,260	–	(48,788)	135,135
Software and licenses	245,518	–	–	(47,033)	198,485
Total	331,181	98,260	–	(95,821)	333,620

Note 13: Leases

	2024 \$	2023 \$
(a) Right of use assets		
BreastScreen Victoria is party to a number of leases, the mains one being, Pelham Street, Carlton South and Burgundy Street, Heidelberg premises.		
Right of use assets – cost at recognition	3,209,592	3,209,592
Accumulated depreciation	(831,801)	(428,115)
Written down value	2,377,791	2,781,477

	Opening net book value	Additions to right to use assets	Derecognition of right to use assets	Depreciation	Closing net book value
2024					
Right of use assets	2,781,477	–	–	(403,686)	2,377,791
Total	2,781,477	–	–	(403,686)	2,377,791
2023					
Right of use assets	3,035,094	95,013	–	(348,630)	2,781,477
Total	3,035,094	95,013	–	(348,630)	2,781,477

Notes to financial statements for the year ended 30 June 2024

At inception of a contract, BreastScreen Victoria assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

All leases are accounted for by recognising a right of use asset and a lease liability except for leases of low value assets and leases with a duration of 12 months or less. Lease payments associated with these leases are recognised as an expense in the Income Statement over the lease term.

Right of use assets are initially measured at the amount of the lease liability, reduced for any lease incentives received, and increased for:

- Lease payments made at or before commencement of the lease
- Initial direct costs incurred.

Right of use assets are amortised on a straight-line basis over the remaining term of the lease or over the remaining economic life of the asset if, rarely, this is judged to be shorter than the lease term.

	2024 \$	2023 \$
(b) Lease liabilities		
Current	360,688	334,174
Non-current	2,222,669	2,583,356
Total	2,583,357	2,917,530
Reconciliation of lease liability		
Balance at 1 July	2,917,530	3,075,995
Additions	-	95,012
Derecognition of lease liability	-	-
Interest expense	217,745	225,788
Lease payments	(551,918)	(479,265)
Balance at 30 June	2,583,357	2,917,530

Lease liabilities are measured at the present value of the contractual payments due to the lessor over the lease term, with the discount rate determined by reference to the rate inherent in the lease or, if that rate cannot be readily determined, BreastScreen Victoria's incremental borrowing rate for similar amount and term of borrowings. This rate is used as the discount rate and is obtained from BreastScreen Victoria's financial institution. Variable lease payments are only included in the measurement of the lease liability if they depend on an index or rate. In such cases, the initial measurement of the lease liability assumes the variable element will remain unchanged throughout the lease term.

Other variable lease payments such as outgoings are expensed in the period to which they relate. Subsequent to initial measurement, lease liabilities increase as a result of interest charged at a constant rate on the balance outstanding and are reduced for lease payments made.

Extension options

Some property leases contain extension options exercisable by BreastScreen Victoria. BreastScreen Victoria assesses at lease commencement date whether it is reasonably certain to exercise the extension options. BreastScreen Victoria reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant changes in circumstances within its control. There are no leases that contain options for extension that are not included in the lease calculation as at 30 June 2024.

Notes to financial statements for the year ended 30 June 2024

	2024 \$	2023 \$
Note 14: Payables		
Trade creditors	5,599,647	4,258,542
Accruals and other creditors	542,279	520,668
GST, superannuation and other payables	717,736	542,451
Total	6,859,662	5,321,661
The average credit period on trade creditors is 30 days. No interest is charged.		
Note 15: Other liabilities		
Contract liability	12,893,338	17,966,240
Total	12,893,338	17,966,240
The contract liability balance as at 30 June 2024 relates mainly to funds received from the Department of Health, Victoria for services and projects not yet performed.		
Note 16: Provisions		
CURRENT		
Employee benefits – annual leave	614,582	625,492
Employee benefits – long service leave	642,161	505,781
Total	1,256,743	1,131,273
NON-CURRENT		
Employee benefits – long service leave	221,520	216,163
Make good provision	318,000	318,000
Total	539,520	534,163
Note 17: Reserves		
Contractual liabilities reserve	2,275,032	2,088,465
Capital replacement reserve	5,500,000	5,500,000
Special purpose reserve *	10,728,064	16,539,690
Base reserve	2,000,000	2,000,000
Reading and Assessment services contingency funds	325,000	325,000
Total	20,828,096	26,453,155
* The special purpose reserve records funds set aside for committed activities as approved by BreastScreen Victoria's Board over the next 12 months. Refer to Note 1(s) for nature and purpose of each reserve.		
Note 18: Accumulated surplus (deficit)		
Accumulated surplus/(deficit) at the beginning of the financial year	(14,323,024)	(12,363,530)
Surplus/(deficit) for the year	3,167,506	2,408,841
Transfers from/(to) reserves	5,625,059	(4,368,337)
Total	(5,530,459)	(14,323,024)

Notes to financial statements for the year ended 30 June 2024

	2024 \$	2023 \$
Note 19: Cash flow information		
Reconciliation of cash flow from operations with net result for the year		
Net surplus for the year	3,167,506	2,408,841
Non-cash flows in surplus/(deficit) for the year		
Depreciation and amortisation	1,608,758	1,456,060
(Gain)/Net Loss on disposal of assets	(291,477)	2,738
Leases adjustment	(390,635)	117,607
Changes in assets and liabilities		
(Increase)/Decrease in receivables	(926,666)	(174,377)
Decrease/(Increase) in other current assets	395,004	(977,916)
Increase in payables and accrued expenses	1,538,001	388,652
(Decrease)/Increase in contract liabilities	(5,072,902)	4,897,357
(Decrease)/Increase in provisions	130,827	(143,823)
Net cash inflow from operating activities	158,416	7,975,139
Note 20: Commitments		
Operating lease commitments		
Non-cancellable operating leases contracted for but not capitalised in the financial statements		
not later than one year	15,960	15,960
later than one year but not later than five years	19,167	35,127
Total	35,127	51,087
The commitments are in relation to low value and short term leases.		
Note 21: Screening service providers		
Screening service providers are paid to provide screening services only. Detailed below is the amount paid to all screening service providers that screen across the State of Victoria. Also included is the cost of screening by BreastScreen Victoria directly operated clinics.		
Screening service providers	15,054,553	13,898,040
Mobile and BreastScreen Victoria operated screening services	1,387,106	869,282
Total	16,441,659	14,767,322

Notes to financial statements for the year ended 30 June 2024

	2024 \$	2023 \$
Note 22: Reading and Assessment services		
Reading and Assessment services are paid to provide reading, assessment and biopsy services. Provided below are the amounts paid to the reading and assessment service providers.		
Metro		
Eastern Health	3,220,020	2,998,408
Monash Health	4,820,469	4,625,243
Melbourne Health	3,984,429	3,920,318
St Vincent's Hospital	5,174,017	4,628,085
Rural		
Bendigo Health	1,643,042	1,417,523
Latrobe Regional Hospital	1,975,667	1,480,953
Ballarat Health Service	1,395,492	1,372,832
Lake Imaging	2,182,593	2,039,690
Other special purpose funding	1,381,299	1,230,339
Total	25,777,028	23,713,391
Note 23: Coordination Unit expenses		
Operating		
Salaries and on-costs	9,230,270	8,014,162
Depreciation and amortisation expense	1,608,758	1,456,062
Travel expenses	46,790	37,312
Office expenses	2,037,472	1,851,094
Communication expenses	582,143	491,833
Motor vehicle expenses	8,259	9,409
Rent and outgoings	161,610	177,678
Finance costs	217,745	225,788
Computer, equipment and support	1,276,590	1,168,802
Administration expenses	1,269,928	1,065,419
Total – Operating	16,439,565	14,497,559
Special Projects		
Salaries and on-costs	1,106,448	768,561
Travel expenses	2,968	706
Office expenses	309,970	126,257
Communication expenses	104,324	238,313
Motor vehicle expenses	488	-
Utilities	-	3,416
Computer, equipment and support	1,644,736	1,001,416
Administration expenses	750,866	512,042
Grants – screening and program coordination	464,136	497,792
Total – Special projects	4,383,936	3,148,503
Total – Operating and special projects	20,823,501	17,646,062

Notes to financial statements for the year ended 30 June 2024

Note 24: Related parties

The names of persons who were Board members at any time during the year are set out in the Annual Report. There were no other related party transactions that require disclosure for the year ended 30 June 2024 (2023: Nil).

	2024 \$	2023 \$
Note 25: Key management and directors' remuneration		
Short term employee benefit	1,074,478	864,672
Superannuation	115,706	89,659
Total	1,190,184	954,331
Note 26: Remuneration of auditors		
Audit of the financial statements	44,100	42,000
Grant acquittal audit	4,400	-
Other services – tax consulting	9,800	-
Total	58,300	42,000

Note 27: Economic dependency

A significant portion of income is received by way of recurrent and capital grants from the Victorian State Government.

Note 27: Contingencies

BreastScreen Victoria have no contingent assets or liabilities as at 30 June 2024 (2023 : Nil).

Note 28: Events occurring after the reporting period

No other matters or circumstances have arisen since the end of the financial year that have significantly affected or may significantly affect:

- (i) the operations of BreastScreen Victoria
- (ii) the results of these operations; or
- (iii) the state of affairs of BreastScreen Victoria in subsequent financial years.

Note 29: Make good provision

BreastScreen Victoria Inc. has estimated a \$318,000 commitment to make good property at the end of the lease term for its Carlton South premises. Refer Note 11 for more detail.

Note 30: Prior period restatement – reclassification of investment

During the current financial year, it was identified the investment held in management investment funds previously classified as a current asset should have been classified as a non-current asset. This reclassification has been made to correct the prior period in accordance with IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors."

The investment was initially classified as a current asset in the financial statements for the year ended 30 June 2023. Upon review, it was determined that the investment's intended holding period exceeded 12 months, necessitating its classification as a non-current asset.

This reclassification has no impact on the net assets, net income, or cash flows of the entity for the prior period. The correction has been made solely to ensure accurate presentation in accordance with the relevant accounting standards.

Board declaration

In the opinion of the Board of BreastScreen Victoria:

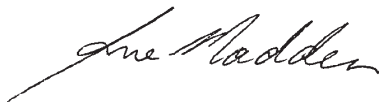
- a) the financial report as set out on pages 1 to 22 satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (i) complies with the Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and other mandatory professional reporting requirements,
 - (ii) give a true and fair view of BreastScreen Victoria Inc.'s financial position as at 30 June 2024 and of their performance for the financial year ended on that date.
- b) there are reasonable grounds to believe that BreastScreen Victoria Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with the resolution of the Board of BreastScreen Victoria:

:



Dr Elisabeth Wreme
Chair



Sue Madden
Treasurer

1 October 2024



BreastScreen Victoria Inc
54 505 206 361

INDEPENDENT AUDITOR'S REPORT
To the members of Breast Screen Victoria Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of BreastScreen Victoria Inc, "the Association", which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in members funds and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the statement by members of the committee.

In our opinion the financial report of BreastScreen Victoria Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* "ACNC Act" and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* "the Code" that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

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

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

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

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Adelaide Brisbane Melbourne Newcastle Sydney Perth

**BreastScreen Victoria Inc
54 505 206 361**

**INDEPENDENT AUDITOR'S REPORT
To the members of Breast Screen Victoria Inc.**

Responsibilities of Responsible Entities and Those Charged with Governance for the Financial Report.

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the ACNC Act and for such internal control as management determines 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.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

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BreastScreen Victoria Inc
54 505 206 361

INDEPENDENT AUDITOR'S REPORT
To the members of Breast Screen Victoria Inc.

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

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

A handwritten signature in black ink, appearing to read 'B Powers'.

B POWERS
Partner

A handwritten signature in black ink, appearing to read 'Pitcher Partners'.

PITCHER PARTNERS
Melbourne

4 October 2024

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BreastScreen Victoria Inc
54 505 206 361

INDEPENDENT AUDITOR'S REPORT
To the members of Breast Screen Victoria Inc.

In relation to the independent audit for the year ended 30 June 2024, to the best of my knowledge and belief there have been:

- (i) no contraventions of the auditor independence requirements of the section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- (ii) no contraventions of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.

A handwritten signature in black ink, appearing to be 'B Powers'.

B POWERS
Partner

A handwritten signature in black ink that reads 'Pitcher Partners'.

PITCHER PARTNERS
Melbourne

3 October 2024

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BreastScreen Victoria Inc. gratefully acknowledges the support of the Victorian Department of Health and the Australian Department of Health.

