

# BreastScreen Victoria Inc.

Registration Number: A0025878W ABN: 54 505 206 361

## Financial Report

For the year ended 30 June 2011

2000

2020

1999

2004

2010

2014

## TREASURER'S REPORT



I am pleased to present the 2010/11 Annual Accounts of BreastScreen Victoria Inc. which detail the financial performance of the service.

The financial statements for the year report that the activities of BreastScreen Victoria resulted in an operating surplus of \$2,353,330 and an overall surplus of \$296,915, after expenses relating to special projects and the digital mammography project.

During 2010/11 management continued to identify efficiencies. One of the realised benefits has been the increase in cash reserves. BreastScreen Victoria is taking this opportunity to establish a solid base upon which the program can progress changes to the operating model without seeking additional funding. The Board of Management together with the Executive team has recognised strategic projects that progress BreastScreen Victoria's strategic objectives. These include the Training of Radiology Registrars and research through the Client Recruitment Focus Group, both of which will be funded from accumulated surpluses. A list of strategic projects can be found under General Reserves at Note 11 – Reserves.

In 2010/11 the Department of Health completed its review of service funding and delivered an activity based funding model with an effective date of 1 July 2011. Under the model the service will be funded based on a unit price per screen. In addition, funding of 20,000 screens under the Victorian Cancer Action Plan will be recurrent

and included in base funding. The service will also receive fixed funding for activities undertaken at the Coordination Unit and approximately \$800k of non recurrent funding recognising requirements in a transition year. BreastScreen Victoria appointed Paxton Partners to provide advice on the impact of the funding model and several issues relating to the pricing of segments were identified. In 2011/12 BreastScreen Victoria will be working with the Department to identify the allocation of costs across activity segments to align the Department's funding model with BreastScreen Victoria's funding allocation.

BreastScreen Victoria's relationship with the Department of Health continues to support a shared commitment to deliver screening and assessment services to the women of Victoria. Implementation of reviews commenced in 2010/11 and continue into 2011/12, in particular a review driven by BreastScreen Victoria identifying and evaluating the operations of the services.

A summary of the year includes:

- Funding provided by the Department of Health to 30 June 2011 was \$35.48m including \$2.8m from the Victorian Cancer Action Plan. The Department has advised that going forward the \$2.8m will form part of the recurrent base funding.
- Expenditure related to service delivery was \$29.4m (an increase of 4.5% from 2009/10) and was incurred by the Screening and Assessment Services and the Coordination Unit. Screening and Assessment Services provide direct services to women while the Coordination Unit provides Mobile Screening and Assessment Services and support via the Registry, Information Management, Communications, Information Technology, Quality, Research and Planning units.
- BreastScreen Victoria Management expenditure of \$4.5m (a decrease of 1.2% from 2009/10) includes depreciation expenses relating to the Digital Mammography Project, Coordination Unit infrastructure and governance costs.

- In 2010/11 \$3.2m of income received from the Department of Health was recognised as deferred income – \$2.9m of which related to the Digital Mammography Project.

The net result has increased BreastScreen Victoria's reserves. Total reserves comprises contractual liabilities reserves of \$2.06m, capital replacement reserves of \$1.09m, special purpose reserves of \$0.32m and general reserves of \$2.74m. The purpose of general reserves is to provide funds for committed activities and projects that progress strategic direction.

In conclusion I would like to thank those who continue to work diligently in delivering an effective and efficient service, for their time and resources in assisting the program to fulfill its objectives. Their effort is clearly evident in the financial results.

Anne Cronin  
Treasurer

# BREASTSCREEN VICTORIA INC.

## ANNUAL FINANCIAL REPORT – 30 JUNE 2011

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

BreastScreen Victoria Inc. is an Association incorporated and domiciled in Victoria under the *Associations Incorporation Act (Vic) 1981*. Its registered office and principal place of business is:

BreastScreen Victoria Inc.  
15-31 Pelham Street  
Carlton South, Vic 3053

The financial statements were authorised for issue by a resolution of the directors on 20 September 2011. The Board of Management have the power to amend and reissue the financial statements.

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
<b>REVENUES</b>			
Revenue from operating activities			
Government grants		35,478,492	32,695,562
Other revenue	4	754,591	733,454
<b>Total revenue from ordinary activities</b>		<b>36,233,083</b>	<b>33,429,016</b>
<b>EXPENDITURE FROM SERVICES</b>			
Screening and Assessment Services	15	25,297,564	24,362,099
BreastScreen Coordination Unit (SAS Services)			
Registry and Information Services	16	2,112,632	1,914,135
Communication	16	531,577	561,001
Mobile Vans Activity	16	795,510	724,411
Information Technology and Digital	16	2,046,366	1,926,114
Quality, Research and Planning	16	167,105	184,661
BreastScreen Victoria Management			
Executive	16	594,885	467,170
Finance and Corporate Services	16	2,219,211	2,387,674
Business and People	16	94,903	120,203
Specific Projects			
Digital Mammography Project	16	1,216,126	344,718
Other Special Projects	16	860,289	-
<b>Total expenses</b>		<b>35,936,168</b>	<b>32,992,186</b>
Surplus/(deficit) of revenue after expenses		296,915	436,830
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>296,915</b>	<b>436,830</b>

## BALANCE SHEET AS AT 30 JUNE 2011

	Note	2011 \$	2010 \$
<b>CURRENT ASSETS</b>			
Cash assets	5	10,981,918	8,644,720
Receivables	6	604,648	179,488
<b>Total current assets</b>		<b>11,586,566</b>	<b>8,824,208</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,498,082	1,545,400
Intangible assets	8	597,524	561,608
<b>Total non-current assets</b>		<b>2,095,606</b>	<b>2,107,008</b>
<b>Total assets</b>		<b>13,682,172</b>	<b>10,931,216</b>
<b>CURRENT LIABILITIES</b>			
Payables and accruals	9	4,965,718	2,537,370
Employee benefits liabilities	10	669,744	697,504
<b>Total current liabilities</b>		<b>5,635,462</b>	<b>3,234,874</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits liabilities	10	163,531	110,078
<b>Total non-current liabilities</b>		<b>163,531</b>	<b>110,078</b>
<b>Total liabilities</b>		<b>5,798,993</b>	<b>3,344,952</b>
<b>Net assets</b>		<b>7,883,179</b>	<b>7,586,264</b>
<b>EQUITY</b>			
Reserves	11	6,214,964	5,912,009
Accumulated surplus	12	1,668,215	1,674,255
<b>Total equity</b>		<b>7,883,179</b>	<b>7,586,264</b>

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
<b>ACCUMULATED SURPLUS</b>			
Opening accumulated surplus		1,674,255	729,855
Total comprehensive income for the year		296,915	436,830
Transfers to Reserves		(1,975,385)	(300,000)
Transfer from Reserves – Digital Mammography Project		1,672,430	807,570
<b>Accumulated surplus at year end</b>	12	<b>1,668,215</b>	<b>1,674,255</b>
<b>RESERVES</b>			
Opening reserves		5,912,009	6,419,579
Transfer from accumulated surplus		1,975,385	300,000
Transfer to accumulated surplus – Digital Mammography Project		(1,672,430)	(807,570)
<b>Reserves at year end</b>	11	<b>6,214,964</b>	<b>5,912,009</b>
<b>Total equity at year end</b>		<b>7,883,179</b>	<b>7,586,264</b>

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from government grants and others		41,204,480	38,461,083
Interest received		535,296	374,505
Payments to suppliers and employees		(38,337,337)	(34,351,729)
<b>Cash inflow/(outflow) from operating activities</b>	13	<b>3,402,439</b>	<b>4,483,859</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for purchases of property, plant and equipment		(1,065,241)	(1,128,379)
Proceeds from sale of fixed assets		-	91,798
<b>Cash (outflow)/inflow from investing activities</b>		<b>(1,065,241)</b>	<b>(1,036,581)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		-	-
Cash inflow/(outflow) from financing activities		-	-
Net increase (decrease) in cash held		2,337,198	3,447,278
Cash and cash equivalents at beginning of year		8,644,720	5,197,442
<b>Cash at end of year</b>	5	<b>10,981,918</b>	<b>8,644,720</b>

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report of BreastScreen Victoria Inc. is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards (AASs), Urgent Issues Group, Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the requirements of the *Associations Incorporation Act (Vic) 1981*.

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

The financial report covers BreastScreen Victoria Inc. as an individual entity. BreastScreen Victoria Inc. is an Association incorporated in Victoria under the *Associations Incorporation Act (Vic) 1981*.

The financial report for the year ended 30 June 2011 was authorised for issue by a resolution of the Board of Management on 20 September 2011.

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 and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

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

#### Operations and Principal Activities

BreastScreen Victoria Inc. is part of a national breast cancer screening program offering women aged 50-69 free screening mammograms every two years. BreastScreen Victoria Inc. aims to reduce deaths from breast cancer through early detection of the disease.

BreastScreen Victoria Inc. is an independently incorporated association responsible for the ongoing delivery and management of the Victorian Program. BCU develops and reviews program policy, monitors service provision, coordinates special projects

and administers the funding for a network of accredited screening and assessment centres located in both the public and private sectors.

BCU consists of a small multidisciplinary staff and is managed by the Chief Executive Officer who is accountable to a ministerial appointed Board of Management.

#### (a) Rounding off

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

#### (b) Cash and cash equivalents

For the purpose of presentation in the statement of cashflows, cash and cash equivalents includes cash at bank and on hand, deposits held at call with banks or financial institutions and other short term highly liquid investments with original maturities of six months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts, if any, are shown within short-term borrowings in current liabilities on the balance sheet.

#### (c) Property, plant and equipment

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 Inc. 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. The carrying amount is assessed on the basis of expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining

the recoverable amounts. 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.

#### 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 Inc. 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:

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%
Digital Pilot Equipment	33%
Medical Equipment	20%
Digital Mammography Project Equipment	16%

BreastScreen Victoria Inc. has previously depreciated the Digital Mammography Project Equipment on a straight-line basis at 33% (over a 3 year period). These assets are now being depreciated on a straight-line basis at 16% (over a 6 year period), as this is considered to be a better representation of the useful life of these assets. Changes to depreciation rates are applied prospectively.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

#### (d) 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 the project. 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 seven years.

Currently BreastScreen Victoria Inc. has developed a database that is amortised on a straight-line basis at 20% (2010:20%). Further, BreastScreen Victoria Inc. acquired software licenses that are amortised on a straight-line basis at 50% (2010: 50%) being a two year period.

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 Inc. has an intention and ability to use the asset.

#### (e) 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 Inc. and charged as expense when incurred.

##### (ii) Other long-term employee benefit obligations

The liability for long service leave and annual 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 as 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 wages levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government 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.

#### (f) Incorporation

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

#### (g) Public liability/General insurance

BreastScreen Victoria Inc. is included under the Department of Health Master Insurance Policies.

#### (h) Tax status

The activities of BreastScreen Victoria Inc. are exempt from payment of income tax and payroll tax. Accordingly, no provision for income tax and payroll tax has been made in the accounts. Payments for fringe benefit tax are made in accordance with the relevant legislation.

#### (i) Goods and services tax

Revenues, expenses and assets are recognised net of amount of goods

and services tax (GST). Receivables and payables are stated with the amount of 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, unless it is immaterial to be disclosed separately.

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 operating cash flows.

#### (j) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged to the statement of comprehensive income on a straight-line basis over the period of the lease.

#### (k) Impairment of assets

BreastScreen Victoria Inc. reviews the carrying values of its tangible assets at each reporting date 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 to sell and depreciated replacement cost, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

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

#### (l) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from interest earnings does not support operating activities.

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



## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

Grants are recognised as income when BreastScreen Victoria Inc. gains control of the underlying assets in accordance with AASB 1004 *Contributions*. Where grants are reciprocal, revenue is recognised as performance occurs under the grant. Non-reciprocal grants are recognised as income when the grant is received or receivable. Conditional grants may be reciprocal or non-reciprocal depending on the terms of the grant.

### **(m) Functional and presentation currency**

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

### **(n) Receivables**

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

Collectability of receivables is reviewed on an ongoing basis. A provision for doubtful receivables is made when there is objective evidence that the debts will not be collected. Bad debts are written off when identified.

### **(o) Payables**

Payables are carried at amortised cost and represent liabilities for goods and services provided to BreastScreen Victoria Inc. prior to the end of financial year, and arise when BreastScreen Victoria Inc. 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.

### **(p) Comparative figures**

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### **(q) Critical accounting estimates and judgements**

In the application of AASs, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not really apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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 and discussed below.

#### **(i) Impairment of non-financial assets**

BreastScreen Victoria Inc. assesses impairment of all assets at each reporting date by evaluating conditions specific to BreastScreen Victoria Inc. 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.

#### **(ii) 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(c) & (d).

### **(r) Deferred Income**

As identified in Note 1(l) grants received are recognised in the relevant reporting year it relates to. The timing of the receipt of payments for work undertaken is typically set out in the project contract. Payments received and amounts due and receivable up to 30 June 2011 which have not been earned are recognised as deferred income at 30 June 2011 and will only be recognised as income when BreastScreen Victoria Inc. has met the conditions set out in the project contract.

### **(s) Reserves Policy**

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

#### **(i) Contractual Liabilities Reserve**

BreastScreen Victoria Inc. shall maintain in reserve, funds for the winding down of the organisational structure in the event that BreastScreen Victoria Inc. is dissolved. In addition the Contractual Liabilities Reserve will provide for leave liabilities.

#### **(ii) Capital Replacement Reserves**

BreastScreen Victoria Inc. shall maintain in reserve, funds equivalent to the current year budgeted depreciation expense for the purposes of replacing capital equipment used by the BreastScreen Coordination Unit. Capital expenditure relating to screening services is funded through the Targeted Equipment Program and not by way of this reserve.

#### **(iii) Special Projects Reserve**

BreastScreen Victoria Inc. shall maintain in reserve, funds designated for special projects that progress strategic directions.

#### **(iv) General Reserve**

The General Reserve provides for funds set aside for committed activities and projects. A list of these activities and projects can be found in Note 11 – Reserves.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

#### (t) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2011 reporting period. BreastScreen Victoria Inc.'s assessment of the impact of these new standards and interpretations is set below.

	Application Date of Standard	Impact on Financial Statements	Application Date for BreastScreen Victoria Inc.
<p><b>Reference:</b> AASB 1053</p> <p><b>Title:</b> Application of Tiers of Australian Accounting Standards and AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements</p> <p><b>Summary:</b> On 30 June 2010 the AASB officially introduced a revised differential reporting framework in Australia. Under this framework, a two-tier differential reporting regime applies to all entities that prepare general purpose financial statements.</p>	1 July 2013	Notes to the accounts will be removed	1 July 2012
<p><b>Reference:</b> Revised IAS 19</p> <p><b>Title:</b> Employee Benefits</p> <p><b>Summary:</b> The revised standard requires the recognition of all remeasurements of defined benefit liabilities/assets immediately in other comprehensive income and the calculation of a net interest expense or income by applying the discount rate to the net defined benefit liability or asset. This replaces the expected return on plan assets that is currently included in profit or loss. The standard also introduces a number of additional disclosures for defined benefit liabilities/assets and could affect the timing of the recognition of termination benefits.</p>	1 January 2013	Impact not expected to be significant	1 January 2013
<p><b>Reference:</b> Revised IAS 1</p> <p><b>Title:</b> Presentation of Financial Statements</p> <p><b>Summary:</b> The amendment requires entities to separate items presented in other comprehensive income into two groups, based on whether they may be recycled to profit or loss in the future. It will not affect the measurement of any of the items recognised in the balance sheet or the profit or loss in the current period.</p>	1 July 2012	Impact not expected to be significant	1 July 2012
<p><b>Reference:</b> AASB 2011-4</p> <p><b>Title:</b> Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements.</p> <p><b>Summary:</b> This amendment removes the individual key management personnel (KMP) disclosure requirements from AASB 124 Related Party Disclosures, to achieve consistency with the international equivalent standard and remove a duplication of the requirements with the Corporations Act 2001. While this will reduce the disclosures that are currently required in the notes to the financial statements, it will not affect any of the amounts recognised in the financial statements.</p>	1 July 2013	Impact not expected to be significant	1 July 2013
<p><b>Reference:</b> AASB 2011-5</p> <p><b>Title:</b> Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation and AASB 2011-6 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements</p> <p><b>Summary:</b> This amendment provides relief from consolidation, the equity method and proportionate consolidation to not-for-profit entities and entities reporting under the reduced disclosure regime under certain circumstances. They will not affect the financial statements.</p>	July 2013	Impact not expected to be significant	July 2013

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### NOTE 2: FINANCIAL INSTRUMENTS

#### (a) Financial risk management objectives

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

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

BreastScreen Victoria Inc. is not exposed to any foreign currency risk.

#### (b) Significant accounting policies

Details of the significant 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 1 to the financial statements.

#### (c) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to BreastScreen Victoria Inc. BreastScreen Victoria Inc. has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. BreastScreen Victoria Inc.'s exposure is continuously monitored and this risk is reviewed periodically. Receivables consists predominately of the one counterparty, however, the extent of BreastScreen Victoria Inc.'s exposure is not significant relative to its net asset holdings.

#### (d) Liquidity risk

Ultimate responsibility for liquidity risk management rests with the Board of Management, which has built an appropriate liquidity risk management framework for the management of BreastScreen Victoria Inc.'s short, medium and long term funding and liquidity management. BreastScreen

Victoria Inc. manages the liquidity risk by maintaining adequate cash reserves and by continuously monitoring forecast and actual cash flows while matching maturity profiles of financial assets and liabilities. Given the current surplus in cash assets, liquidity risk is minimal as BreastScreen Victoria Inc. can alter the extent of its activities in accordance with available funds. However, available funds have been allocated to specific Board of Management approved projects as specified in Note 11 – Reserves.

#### (e) Interest rate risk

BreastScreen Victoria Inc.'s exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is detailed below. BreastScreen Victoria Inc.'s interest rate exposure is limited to its cash and cash equivalents and in this respect, fluctuations in interest rate will only impact on revenue.

#### (f) Credit and interest rate risk exposure of financial assets

	Weighted average effective interest rate		Carrying amount		Floating interest rate	
	2011 %	2010 %	2011 \$	2010 \$	2011 \$	2010 \$
<b>Financial assets</b>						
Cash and cash equivalent	5.20	5.00	10,981,918	8,644,720	4,285,362	2,253,374
Receivables	-	-	336,195	6,308	-	-
<b>Total financial assets</b>			<b>11,318,113</b>	<b>8,651,028</b>	<b>4,285,362</b>	<b>2,253,374</b>
	Fixed interest rate		Non-interest bearing		Assets not overdue and not impaired	
	2011 \$	2010 \$	2011 \$	2010 \$	2011 \$	2010 \$
<b>Financial assets</b>						
Cash and cash equivalent	6,695,956	6,390,746	600	600	10,981,918	8,644,720
Receivables	-	-	336,195	6,308	336,195	6,308
<b>Total financial assets</b>	<b>6,695,956</b>	<b>6,390,746</b>	<b>336,795</b>	<b>6,908</b>	<b>11,318,113</b>	<b>8,651,028</b>

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011**  
**NOTE 2: FINANCIAL INSTRUMENTS (CONT.)**

**(g) Liquidity and interest risk exposure of financial liabilities**

	Weighted average effective interest rate		Carrying amount		Floating interest rate	
	2011 %	2010 %	2011 \$	2010 \$	2011 \$	2010 \$
<b>Financial liabilities</b>						
Payables	-	-	4,965,718	2,537,370	-	-
<b>Total financial liabilities</b>			<b>4,965,718</b>	<b>2,537,370</b>	<b>-</b>	<b>-</b>

  

	Fixed interest rate		Non-interest bearing		Maturing within 0-30 days	
	2011 \$	2010 \$	2011 \$	2010 \$	2011 \$	2010 \$
<b>Financial liabilities</b>						
Payables	-	-	4,965,718	2,537,370	4,965,718	2,537,370
<b>Total financial liabilities</b>	<b>-</b>	<b>-</b>	<b>4,965,718</b>	<b>2,537,370</b>	<b>4,965,718</b>	<b>2,537,370</b>

**(h) Sensitivity analysis**

The following table discloses the impact on the net results for the year and equity for the year for each category of financial instrument held by the association if changes in the relevant risk occur.

	Net result	Interest rate risk		Net result	Equity
		-1%	+1%		
<b>2011</b>	\$	\$	\$	\$	\$
Financial assets					
Cash and cash equivalent	(109,813)	-	109,813	-	-
Receivables	-	-	-	-	-
Financial liabilities					
Payables	-	-	-	-	-
<b>Net impact</b>	<b>(109,813)</b>	<b>-</b>	<b>109,813</b>	<b>-</b>	<b>-</b>
<b>2010</b>					
Financial assets					
Cash and cash equivalent	(86,441)	-	86,441	-	-
Receivables	-	-	-	-	-
Financial liabilities					
Payables	-	-	-	-	-
<b>Net impact</b>	<b>(86,441)</b>	<b>-</b>	<b>86,441</b>	<b>-</b>	<b>-</b>

**(i) Net fair value**

The aggregate net fair value and carrying amounts of financial assets and liabilities are disclosed in the balance sheet and in the notes to and forming part of the financial report.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>NOTE 3: NET RESULT FROM CONTINUING OPERATIONS</b>		
Surplus (deficit) from ordinary activities has been arrived at after charging the following items:		
Depreciation of property, plant and equipment	855,375	841,846
Amortisation of intangible assets	221,269	292,767
Provisions for employee entitlements	25,692	95,975
Rental expenses on operating leases – minimum lease payments	335,333	474,671
Auditor's remuneration for audit of financial report	14,099	12,843

### NOTE 4: OTHER REVENUE

Other	219,295	267,151
Interest received	535,296	374,505
Profit/(Loss) from disposal of non-current assets	-	91,798
<b>Total</b>	<b>754,591</b>	<b>733,454</b>

### NOTE 5: CASH AND CASH EQUIVALENTS

Cash on hand	600	600
Cash at bank	4,285,362	2,253,374
Deposits at call	6,695,956	6,390,746
<b>Total</b>	<b>10,981,918</b>	<b>8,644,720</b>

BreastScreens Victoria Inc.'s exposure to interest rate risk is discussed in Note 2.

### NOTE 6: RECEIVABLES

Trade receivables	220,549	4,308
Accrued revenue	98,581	-
Sundry debtors	115,646	2,000
Prepayments	169,872	173,180
<b>Total</b>	<b>604,648</b>	<b>179,488</b>

a) *Impaired Receivables*

There were no impaired receivables at 30 June 2011 or 30 June 2010.

b) *Part due but not paid*

There were no part due but not impaired receivables at 30 June 2011 and 30 June 2010.

c) *Fair Value*

Due to the short term nature of these receivables, their carrying amounts approximate their fair value.

d) *Credit and interest rate exposure.*

BreastScreen Victoria Inc.'s exposure to credit and interest rate risk is discussed in Note 2.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 \$	2010 \$
<b>NOTE 7: PROPERTY, PLANT AND EQUIPMENT</b>		
Computer equipment – at cost	1,844,641	1,400,019
Accumulated depreciation	(1,266,136)	(1,014,522)
<b>Written down value</b>	<b>578,505</b>	<b>385,497</b>
Motor Vehicles – at cost	299,106	299,106
Accumulated depreciation	(142,103)	(42,371)
<b>Written down value</b>	<b>157,003</b>	<b>256,735</b>
Office equipment – at cost	503,020	188,213
Accumulated depreciation	(201,152)	(162,686)
<b>Written down value</b>	<b>301,868</b>	<b>25,527</b>
Furniture and fittings – at cost	103,045	90,880
Accumulated depreciation	(76,310)	(68,306)
<b>Written down value</b>	<b>26,735</b>	<b>22,574</b>
Leasehold improvement – at cost	830,241	830,241
Accumulated depreciation	(720,103)	(554,055)
<b>Written down value</b>	<b>110,138</b>	<b>276,186</b>
Mobile screening van equipment – at cost	764,965	764,965
Accumulated depreciation	(761,382)	(758,716)
<b>Written down value</b>	<b>3,583</b>	<b>6,249</b>
Digital project equipment – at cost	2,015,196	2,015,196
Accumulated depreciation	(1,999,223)	(1,865,261)
<b>Written down value</b>	<b>15,973</b>	<b>149,935</b>
Medical equipment – at cost	775,906	749,311
Accumulated depreciation	(471,629)	(326,614)
<b>Written down value</b>	<b>304,277</b>	<b>422,697</b>
<b>Total written down value property, plant and equipment</b>	<b>1,498,082</b>	<b>1,545,400</b>

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### (a) Movements in carrying amounts

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

2011	Opening net book amount	Additions	Disposals	Depreciation	Closing net book amount
Computer equipment	385,497	444,622	–	(251,614)	578,505
Motor vehicles	256,735	–	–	(99,732)	157,003
Office equipment	25,526	324,675	–	(48,334)	301,868
Furniture and fittings	22,574	12,165	–	(8,004)	26,735
Leasehold improvement	276,186	–	–	(166,048)	110,138
Mobile screening van equipment	6,249	–	–	(2,666)	3,583
Digital project equipment	149,935	–	–	(133,962)	15,973
Medical equipment	422,698	26,595	–	(145,015)	304,277
<b>Total</b>	<b>1,545,400</b>	<b>808,057</b>	<b>–</b>	<b>(855,375)</b>	<b>1,498,082</b>
2010	Opening net book amount	Additions	Disposals	Depreciation	Closing net book amount
Computer equipment	279,548	267,343	–	(161,394)	385,497
Motor vehicles	45,967	271,219	(13,472)	(46,979)	256,735
Office equipment	36,819	6,664	–	(17,957)	25,526
Furniture and fittings	23,859	7,250	–	(8,535)	22,574
Leasehold improvement	332,432	91,502	–	(147,748)	276,186
Mobile screening van equipment	14,607	–	–	(8,358)	6,249
Digital project equipment	452,909	25,000	–	(327,974)	149,935
Medical equipment	327,873	217,726	–	(122,901)	422,698
<b>Total</b>	<b>1,514,014</b>	<b>886,704</b>	<b>(13,472)</b>	<b>(841,846)</b>	<b>1,545,400</b>

	2011	2010
	\$	\$
<b>NOTE 8: INTANGIBLE ASSETS</b>		
Data development – at cost	1,251,140	1,251,140
Accumulated amortisation	(1,034,960)	(954,455)
<b>Written down value</b>	<b>216,180</b>	<b>296,685</b>
Software and licenses	587,307	330,123
Accumulated amortisation	(205,963)	(65,200)
<b>Written down value</b>	<b>381,344</b>	<b>264,923</b>
<b>Total written down value intangible assets</b>	<b>597,524</b>	<b>561,608</b>

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### NOTE 8: INTANGIBLE ASSETS (CONT.)

#### (a) Movements in carrying amounts

2011	Opening net book amount	Additions	Disposals	Amortisation	Closing net book amount
Data development	296,685	-	-	(80,505)	216,180
Software and licenses	264,923	257,184	-	(140,763)	381,344
<b>Total</b>	<b>561,608</b>	<b>257,184</b>	<b>-</b>	<b>(221,268)</b>	<b>597,524</b>
2010	Opening net book amount	Additions	Disposals	Amortisation	Closing net book amount
Data development	524,252	-	-	(227,567)	296,685
Software and licenses	74,976	255,147	-	(65,200)	264,923
<b>Total</b>	<b>599,228</b>	<b>255,147</b>	<b>-</b>	<b>(292,767)</b>	<b>561,608</b>

	2011	2010
	\$	\$
<b>NOTE 9: PAYABLES</b>		
Trade Creditors	546,743	378,850
Accruals	653,882	682,558
GST & PAYG	516,600	157,855
Deferred Income – Department of Health	3,248,493	1,318,107
<b>Total</b>	<b>4,965,718</b>	<b>2,537,370</b>

The average credit period is 30 days. No interest is charged.

#### NOTE 10: EMPLOYEE BENEFITS LIABILITIES

<b>CURRENT</b>		
Annual leave	299,669	283,257
Long service leave	370,075	414,247
<b>Total</b>	<b>669,744</b>	<b>697,504</b>
<b>NON-CURRENT</b>		
Long service leave	163,531	110,078
<b>Total</b>	<b>163,531</b>	<b>110,078</b>
<b>Total employee entitlement liability</b>	<b>833,275</b>	<b>807,582</b>



## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
<b>NOTE 11: RESERVES</b>		
Contractual liabilities reserve	2,055,064	2,190,588
Capital replacement reserve	1,096,000	1,250,000
General reserve	2,743,615	478,991
Special purpose reserve		
Surplus from Digital Mammography Project	20,285	1,692,430
Screening and Assessment Services contingency funds	300,000	300,000
<b>Total</b>	<b>6,214,964</b>	<b>5,912,009</b>

The general reserve records funds set aside for committed activities as approved by Board of Management. In the current year, the general reserve of \$ 2,743,615 will be utilised to fund the following projects:-

Aboriginal and Torres Strait Islander Project	\$35,000
Service Model Renewal	\$1,124,615
Participation Campaign Suite	\$300,000
Training of radiology registrars	\$500,000
Upgrade server room air conditioning system	\$229,000
Replace SAS Motor Vehicles	\$20,000
State Radiologist project	\$170,000
Business/Finance Analyst	\$115,000
Upgrade Internet/Intranet	\$150,000
Client recruitment focus group	\$100,000

### NOTE 12: ACCUMULATED SURPLUS (DEFICIT)

Accumulated surplus (deficit) at the beginning of the financial year	1,674,255	729,855
Surplus for the year	296,915	436,830
Transfers to Reserves	(1,975,385)	(300,000)
Transfer from Reserves – Digital Mammography Project	1,672,430	807,570
<b>Total</b>	<b>1,668,215</b>	<b>1,674,255</b>

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 \$	2010 \$
<b>NOTE 13: CASH FLOW INFORMATION</b>		
<b>Reconciliation of cash flow from operations with net result for the year</b>		
Net result for the year	296,915	436,830
<b>Non-cash flows in surplus from ordinary activities</b>		
Depreciation & amortisation	1,076,644	1,134,613
Net (gain)/loss on disposal of assets	-	(91,798)
<b>Changes in assets and liabilities</b>		
(Increase)/Decrease in receivables	(314,822)	768,888
(Increase)/Decrease in other current assets	(110,337)	(65,761)
Increase/(Decrease) in payables	497,960	902,211
Increase/(Decrease) in provisions	-	1,103,107
Increase/(Decrease) in funds in advance	1,930,386	199,793
Increase/(Decrease) in employee benefits liabilities	25,693	95,976
<b>Net cash provided by operating activities</b>	<b>3,402,439</b>	<b>4,483,859</b>

### NOTE 14: COMMITMENTS

#### Operating lease commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements

Payable

– not later than one year

397,638

359,666

– later than one year but not later than five years

1,394,327

1,639,566

– later than five years

-

-

Total

1,791,965

1,999,232

The property lease is a non-cancellable lease with a ten-year term, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that the minimum lease payments shall be adjusted annually in accordance with movements in the Consumer Price Index. An option exists on the lease to renew the term for an additional term of ten years. The lease only allows for subletting of the lease area with the landlord's written consent.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 \$	2010 \$
<b>NOTE 15: SCREENING AND ASSESSMENT SERVICES</b>		
Screening and assessment services are paid to provide screening, assessment and biopsy services.		
Provided below are the amounts paid to the health service providers and includes payments relating to capital expenditure funded through Targeted Equipment and Agency Asset Maintenance programs.		
<b>Metro</b>		
Maroondah	3,632,601	3,283,646
Monash	5,156,073	4,600,412
North Western	3,978,027	3,946,584
St Vincent's Hospital	5,385,989	5,230,676
<b>Rural</b>		
Bendigo	1,666,692	1,739,049
Gippsland	1,433,406	1,637,140
Grampian	1,432,309	1,516,645
Geelong	2,240,394	2,210,389
Albury/Wodonga	181,906	197,558
Re-read Expenses	190,167	-
<b>Total</b>	<b>25,297,564</b>	<b>24,362,099</b>
<b>NOTE 16: COORDINATION UNIT EXPENSES</b>		
<b>Operating</b>		
Salaries & On-Costs	4,578,530	4,315,982
Depreciation & Amortisation expense	1,076,644	1,134,613
Travel Expenses	46,146	36,009
Office Expenses	1,115,403	962,057
Communication Expenses	331,523	391,329
Motor Vehicle Expenses	11,136	23,220
Building Expenses	572,893	699,334
Computer, Furniture & Equipment	523,579	478,978
Administration Expenses	323,037	242,922
<b>Special Projects</b>		
Salaries & On-Costs	1,074,915	312,075
Travel Expenses	5,088	219
Office Expenses	32,667	1,921
Communication Expenses	28,125	462
Building Expenses	539	-
Computer, Furniture & Equipment	6,885	12,727
Administration Expenses	688,576	18,239
Digital Site Expenses	222,918	-
<b>Total</b>	<b>10,638,604</b>	<b>8,630,087</b>

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 \$	2010 \$
<b>NOTE 17: DIGITAL MAMMOGRAPHY PROJECT</b>		
Brought forward unspent from prior year	1,692,430	-
Digital Grant	-	2,500,000
Project Management Expenditure	(1,216,126)	(344,718)
Capital Expenditure – Computer Equipment	(162,275)	(96,585)
– Medical Equipment	(24,395)	(217,726)
– Software & Licence	(257,184)	(148,541)
– Furniture & Fittings	(12,165)	-
<b>Surplus of DMP Grant</b>	<b>20,285</b>	<b>1,692,430</b>
Grant received recognised in Deferred Income	2,933,403	-

### NOTE 18: RELATED PARTIES

The names of persons who were Board members at any time during the year are set out in the Annual Report. Board members do not receive remuneration for services provided. There were no other transactions that require disclosure for the year ended 30 June 2011.

### NOTE 19: KEY MANAGEMENT REMUNERATION

Salaries – short term benefit	596,433	584,455
Termination payments	44,568	-
Superannuation – post employment benefit	49,725	49,543
<b>Total</b>	<b>690,726</b>	<b>633,998</b>

### NOTE 20: ECONOMIC DEPENDENCY

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

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

### NOTE 21: REMUNERATION FOR AUDITORS

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During the year the following fees were paid or payable for services provided by the auditor:

#### *Audit and other services*

#### Audit and review of financial statements

– PricewaterhouseCoopers Australia	10,000	10,930
– HLB Mann Judd		130

#### Other assurance services

– PricewaterhouseCoopers Australia	-	-
– HLB Mann Judd		1,783

#### Other non assurance services

– PricewaterhouseCoopers Australia	386,975	
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#### **Total remuneration for audit and other services**

<b>396,975</b>	<b>12,843</b>
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It is BreastScreen Victoria's policy to employ PricewaterhouseCoopers on assignments additional to their statutory duties where PricewaterhouseCoopers' expertise and experience with BreastScreen Victoria are important.

### NOTE 22: CONTINGENCIES

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BreastScreen Victoria have no contingent assets or liabilities as at 30 June 2011 (2010: Nil).

### NOTE 23: EVENTS OCCURRING AFTER THE REPORTING PERIOD

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

## BOARD OF MANAGEMENT DECLARATION

In the opinion of the Board of Management:

- a) the financial report as set out on pages 1 to 21:
  - (i) comply with Accounting Standards, the *Associations Incorporation Act (Vic) 1981* and other mandatory professional reporting requirements,
  - (ii) give a true and fair view of BreastScreen Victoria Inc.'s financial position as at 30 June 2011 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 Management:



Ms. Mary Hawkins  
Deputy Chair



Ms Anne Cronin  
Treasurer

20 September 2011



## **Independent auditor's report to the Board of Management of BreastScreen Victoria Inc.**

### **Report on the financial report**

We have audited the accompanying financial report of BreastScreen Victoria Inc. (the Association), which comprises the balance sheet as at 30 June 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Board of Management declaration.

#### *Board of Management's responsibility for the financial report*

The Board of Management of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Associations Incorporation Act (Vic) 1981*, and for such internal control as the Board of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

#### *Auditor's responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

Our procedures include reading the other information in the Annual Report to determine whether it contains any material inconsistencies with the financial report.

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

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**Independent auditor's report to the Board of Management of BreastScreen  
Victoria Inc.  
(continued)**

*Auditor's opinion*

In our opinion, the financial report of BreastScreen Victoria Inc:

- (a) gives a true and fair view of the Association's financial position as at 30 June 2011 and of their performance for the year ended on that date; and
- (b) complies with Australian Accounting Standards (including the Australian Accounting Interpretations).

*PricewaterhouseCoopers*

PricewaterhouseCoopers

*Amanda Campbell*

Amanda Campbell  
Partner

Melbourne  
20 September 2011







BreastScreen  
Victoria

Caring about Women

[www.breastscreen.org.au](http://www.breastscreen.org.au)

1991

1986

1993

1997