

*Caring is a shared
community responsibility*



ANNUAL REPORT
2013 - 2014





The Strategic Plan for Carers WA covers the period 2012-2015 and was developed by the Board, staff and key stakeholders including carers.

- **Our Vision**

Australia values and supports carers providing the choice and opportunity to participate in all aspects of economic and community life.

- **Our Mission**

Support and raise awareness of carers through advocacy, service provision and partnerships.

- **Our Values**

We are forward thinking

We are supportive of carers self-directing their services

We challenge the status quo

Carers WA wishes to acknowledge our voluntary Board of Management for their contribution during 2013/2014.

Helen Charlesworth - Chair

Dr Anne Butorac - Vice Chair

Diana Kubicki - Treasurer

Jane Irwin

Mary Dinneen

Clare Masolin

Michael Cahill

Dr Ros Morrow

Bruce Ross-Adams

*Mission: Support and raise awareness of
carers through advocacy, service provision
and partnerships*

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// chair and ceo's report



Financial year 2013-14 has seen the completion of the middle year of our three-year Strategic Plan and one of the key objectives of our plan is to develop and nurture influential partnerships. Working in partnership for the benefit of carers has certainly been the theme over this last year. Within the State we have engaged with a range of agencies working together in a meaningful way either through joint program delivery, the development of consultations and submissions to government, or working together to achieve enhanced service delivery efficiencies. Whilst the list of partners is long, our range is extensive spanning the disability sector (eg. Kalparrin, Ethnic Disability Advisory Council), the mental health sector (eg. Bay of Isles Community Outreach, Richmond Fellowship, South West Partners in Recovery organisation), and aged care (eg. Brightwater, Advocare). We also have agreements with two organisations (Continence Advisory Service and Positive Partnerships) where we provide office space and the opportunity for joint working that naturally arises from this arrangement. Nationally, the network of Carers Associations is also engaged in a number of projects which will bring further efficiency and cohesiveness to the national movement.

Continuing on the partnership theme we have continued to nurture our relationships with organisations which operate outside the public sector. Woodside continue to provide support through the Young People Who Care Awards and the Commonwealth Bank has also provided funding during the year. The Mount Lawley Golf Club selected Carers WA as the nominated charity to receive funds from the 2013 WA Golf Open and will be continuing this support for a further three years.

Following the Federal election in 2013 there has been a period of inactivity in terms of funding and the 2014 budget has been austere compared to recent years. Consequently, there have been no major developments in terms of new program funding although existing contracts have been successfully retained against the background of new purchasing arrangements introduced by the State Government. In addition to the services we provide we have been very active in our systemic advocacy work, contributing to a wide range of government consultations as well as commenting on important carer issues as they arise in the year. The topics covered in the last year are many and varied, ranging from guardianship, multi-cultural interests, and national standards in mental health services to safety and quality issues in hospitals.

Trials of the National Disability Insurance Scheme continue around the country and much preparation work in 2013-2014 has led to the introduction of trials in WA commencing 1st July 2014. There are effectively two trials in the state with the Disability Services Commission conducting one in the lower South West based on their MY Way project and the National Disability Insurance Agency conducting another in the Perth Hills. Carers WA are active in a number of ways in both these initiatives and are represented on key management and project groups overseeing the work.

We would like to thank our Board, staff and volunteers for their continued commitment and hard work. We conduct many consultations involving carers during the year and we seek to listen and be guided by them to pursue our mission to support and raise awareness of carers through advocacy, service provision and partnerships.

// financial overview

The financial statements show a declared surplus for 2013/14 of \$37,360. The overall financial position remains stable and within the parameters that would be expected of a not for profit NGO and the balance sheet and cash position is sound. As ever the long term financial viability is dependent upon continued government funding both at state and federal level. A clear audit certificate for the 2013/14 accounts has been provided by our external auditors.



Helen Charlesworth
Chair of Carers WA Board



Paul Coates
CEO Carers WA



Changing the System

Carers WA engages in a significant body of work seeking positive changes for carers in the bureaucracy, programs and systems that affect their lives. Much of this work goes unnoticed by the general public unless it receives media attention. All major submissions are listed on the Carers WA webpage but some of the topics addressed in the last year include:

- Australian Commission on Safety and Quality regarding the implementation of National Standards in Mental Health Services
- Input into the Office of Multicultural Interests Strategic Plan
- Australian Commission on Safety and Quality regarding hospital accreditation standards
- Statutory Review of Guardianship and Administration Act

Young People Who Care Awards

The Young People Who Care Awards and Scholarship Program acknowledges, rewards and supports the outstanding contributions of young, compassionate people, between the ages of 8 and 18, who are providing voluntary care. Jointly presented by Carers WA and Woodside, the Awards are hosted by the Government of Western Australia.

Young Carer Camps

Carers WA was successful in obtaining a grant from Telethon for two young carer camps. The first was an overnight camp at Point Walter Recreation Centre for young carers aged 8-10 and the second camp, held in October, was a 2 night, 3 day camp in Busselton for young carers aged 13-17. Carers WA was also successful in receiving a grant from the Commonwealth Bank of Australia to host a regional young carers camp in April 2014.

Good Practice Model Project

This project works with supported accommodation providers to ensure they understand the value in engaging with family carers whose loved one has moved into their facility. Workshops are being very well received with over 40 being delivered since January 2014. Richmond Fellowship has secured training for every one of their accommodation sites and has become a recognised 'Carer Friendly' organisation.

Expansion of Carers WA Facebook Pages

Carers WA now has a strong presence on Facebook as an organisation with over 700 people "liking" and visiting the page. We also have a dedicated Young Carer Facebook page, offering young carers the opportunity to link together. This provides a further medium for raising awareness of carer issues as well as publicising events being run to support families.

Carers Week

A range of events were run across the state to celebrate the annual Carers Week, held in the third week of October every year and supported by Lotterywest. The Department of Local Government and Communities also kindly sponsored an event attended by the Minister and Governor McCusker.

WA Golf Open Tournament

In October 2013 the WA Golf Open Tournament was hosted by Mount Lawley Golf Club. The tournament organisers selected Carers WA as the beneficiary charity which provided a great opportunity for raising awareness and funds. Following on from this event, Mount Lawley Golf Club kindly selected Carers WA as a beneficiary for the next three years.



During the year Carers WA Volunteers have contributed a total of 3,647 hours. This equates (according to the national bench mark value of \$32.53 an hour) to a dollar value of \$118,636.

The work of the Volunteers ranges from administrative support, including the preparation and distribution of information packs to carers, and a range of other mailouts, advertising services, or upcoming events. Volunteers are also an active and vital part of our young carer outings and other events, such as social support activities.

Thank you to our volunteers

Amelia Highstead	Eileen McLaughlin	Matt Finnigan
Aloma Knuckey	Elizabeth Bakowski	Mavis Boog
Alyce Hay	Fiona McMullen	Merv Peglar
Angela Famiano	Gail Colmer	Mini Srikrishnan
Angela Hobson	Glenys & Paul Hopkin	Mirraboooka High School
Anjali Abbott	Eilleen McLaughlin	Special Ed Students
Anne McKerlie	Jacob Soden	Muriel Barron
Bethany Good	James Lyra	Muriel Toulcanon
Bharati Mahatekar	Jane Churchill	Nichola Patterson
Bill Coates	Jenny Steer	Nicol Lyra
Bruce Finkelstein	Jill Gattorna	Norman Westacott
Carol-Lee Dutton	John Gardyne	Olivia Di Florio
Colleen Oehme	Karen Bernard	Pam Soh
Chelsea Northcotte	Kate Clarke	Patricia Rice
Clare Thallon	Kate Hall	Rex Waddell
Domanique Dos Santos	Kathleen McNally	Ruth Collins
Doreen Jones	Lisa Formentin	Sam & Claudia Madaffari
Doug D'Jordan	Loc Nguyen	Sister Jayru
Duncraig Education Support	Marg Binks	Stella Sibert
Centre Students	Mary Stedman	Tanaha Worth
		Tina Mirco
		Tracey Cole



// It is great that there is such an
organisation as Carers WA.
It helps to have that support
outside the home.
I am not alone . //

(Family Carer)





Systemic Advocacy

As the peak organisation representing the needs and interests of caring families and friends in Western Australia, Carers WA works to increase the recognition of carers and to improve the availability and quality of services and supports that carers require. Systemic advocacy is therefore a central role of the Association and a wide range of systemic advocacy work is undertaken each year and often driven by the current agenda within government at both Federal and State level. During 2013-14 a sample of the topics on which Carers WA provided comment and information to government and other agencies are:

- Health Department – Models of Care, Complaints Management, Hospital Parking, Hospital Boarders Policy, WA Women's Health Strategy, Health Promotion Framework, Carer Advocacy/Liaison Positions
- Mental Health – Mental Health Bill, NDIS/MyWay Disability Trials and Psychosocial Disability, MHC Safeguards and Accountability Framework, Mental Health Standards Scoping Study
- National Safety and Quality in Health Care Service Standards – Clinical Deterioration and Clinical Handover, Input to ACHS Carer Survey
- The Guardianship and Administration Act – recommendations to the State Administrative Tribunal
- Culturally and Linguistically Diverse – Office of Multicultural Interests (OMI) Strategic Plan 14-16
- Older Carers – Submission to Parliamentary Enquiry – Policy Implications of an Ageing Community

Funded by Home and Community Care, Mental Health Commission and WA Department of Health

Counselling

Counselling services are provided through individual face to face sessions, workshops, email, skype and telephone. The Carers WA counselling program continues to provide support to carers throughout our state. There are 14 contracts with regional counsellors providing face to face sessions with carers in their own community.

Funded by Department of Local Government and Communities and Department of Social Services

Education and Training

Training and education for carers and service providers through workshops, forums and expos.

Funded by the Home and Community Care Program, Disability Services Commission and Department of Local Government and Communities

Carer Representation and Advocacy

This program recruits, trains and supports carers using a co-production model of development to enable carers to participate in health policy, mental health policy and decision making on government committees and working groups.

Funded by the WA Department of Health and Mental Health Commission

Social and Peer Support

Social and Peer Support activities aim to reduce social isolation and increase social interaction. They are designed to be easily accessible to the carer within a relaxed, friendly and supportive environment. It is a gateway to access other services and provides the carer with a break from their caring role. Activities include short breaks grants, social support events, and wellness activities.

Funded by Department of Local Government and Communities and the Home and Community Care Program



Carer Respite

The Anne Bluntish Retreat in South Perth is a two bedroom apartment (with panoramic views of Perth City and the Swan River) set in peaceful surroundings. This is kindly donated by Ms Bluntish as a subsidised retreat for carers.

Funded by Anne Bluntish and fees

Prepare to Care Program

A hospital based program offering education to health staff regarding the Carers Recognition Act 2004, Carers WA services and how to refer carers. There is also provision of resources for health staff to provide to carers to assist them to navigate the hospital stay when the person they care for is admitted, and to link them with community supports.

Funded by the Home and Community Care Program

Carer Advisory Service

The Carer Advisory team provide the Carer Information Support Service. This service provides specialist information and support to assist carers to navigate a range of services, including the provision of guided referrals where required.

Funded by the Commonwealth via the Department of Health National Carer Counselling Program and Carer Information Support Service (NCCP/CISS) and Home and Community Care Program

Individual Carer Advocacy

This service provides support in the community for carers with complex caring roles and often in a crisis situation. This service also links carers into other supports (such as counselling) to assist them during the advocacy process. Referrals are only taken internally following an initial assessment by the Carer Advisory Team.

Funded by Mental Health Commission and Carer Information Support Service

Young Carers

The Carers WA Young Carer Program offers a range of activities including information and advice, networking, social and peer support to support young people under the age of 26 who are in a caring role.

Funded by Department of Social Services and the Disability Services Commission

Schools Program

A program to raise awareness and supports in schools for young people who are in a caring role.

Funded by Department of Local Government and Communities

Better Start Program

A program which provides access for early intervention support for families caring for a young child with disability.

Funded by Department of Social Services

Good Practice Model

A project that works with supported accommodation providers to encourage them to include the carer when the person they are caring for transitions into residential care.

Funded by Lotterywest

CARE Project

A project aimed at raising awareness and supporting carers in the workforce, with a focus on the public sector.

Funded by Department of Local Government and Communities

// our performance in 2013 / 2014



COUNSELLING

Counselling Minutes	218,356
Sessions	1,897
Workshop Attendees	320



CARER ADVISORY

Total issues recorded	1,450
Service Provider contacts	2,204
Carer contacts	3,533



POLICY and SYSTEMIC ADVOCACY

Number of submissions	79
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SOCIAL and PEER SUPPORT

Events	505
Attendees	5,082 (1,211 new)



MARKETING and COMMUNICATIONS

Newsletters and e-bulletins distributed	100,748
Facebook likes (Carers WA)	771
Facebook likes (Young Carer)	472
Website sessions	36,306



CARE PROJECT

Workshops	12
Attendees	116



BETTER START PROGRAM

Registrations	228
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HOSPITALS PROGRAM

Resource Packs to Carers	14,207
Number of Carers Identified by Hospital Staff	4,065
Hospital Staff Contacts	2,189
Carer Contacts	420



INDIVIDUAL ADVOCACY

Number of carers referred	33
Number of cases closed	23



EDUCATION and TRAINING

Workshops	27
Attendees	337



CARER PARTICIPATION and REPRESENTATION

Number of carer representatives	40
Number of committees with a carer representative	82



VOLUNTEERS

Volunteer hours	3,647
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GOOD PRACTICE MODEL

Workshops	44
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YOUNG CARER PROGRAM

Events and camps	22
Attendees	532



// Young carers are so very special and need
to be rewarded for all their hard work.
The Young Carer Program is essential
to young carers. //

(Parent of a Young Carer)



// financial and in kind support



As always we extend a special thank you to our supporters who through their generosity have allowed us to enhance our Social and Peer Support program and conduct extra special events throughout 2013/2014.

Our thanks for the support from the organisations below in 2013/2014.

- 3 Geeks Digital Agency
- 882 6PR
- Aged & Subacute Care Department
- All Advertisers in Carers Quarterly Newsletter
- Anne Bluntish
- Art Gallery of Western Australia
- Australian Buddhist Bliss
- Baldock (Bruce & Jenny)
- Blue Moon Film & Video
- Bluesky Healthcare
- Bunnings
- City of Vincent
- Cleandustrial Services
- Commonwealth Bank of Australia
- Commonwealth Respite & Carelink Centres
- COTA WA (Council of the Ageing)
- Creative ADM
- Creative Expressionismsismms
- De Grassa Angels
- Department of Health
- Department of Health WA
- Department of Local Government and Communities
- Department of Social Services
- Disability Services Commission
- Event Cinemas
- Friendlies Chemists
- Good Mood Food
- Government of Western Australia
- Greenwood Yoga Academy
- Hair by Jooj
- Halcyon Bay
- Harvest Tours
- Home and Community Care Program
- Hoyts Cinemas
- Indelible Imprint
- Independent Living Centre
- Individual Donors
- Joondalup Resort & Country Club
- Kalbarri Beach Resort
- Lotterywest
- Mental Health Commission
- Mount Lawley Golf Club
- Phoenix Insurance
- Perth Concert Hall
- Pretone Print
- Pronk (John & Di)
- Red Cross
- Regal Theatre
- Royal Agricultural Society
- Source Foods (Mt Lawley)
- Telethon
- The Good Guys Joondalup (Debbie Lanario)
- The West Australian Newspaper Group
- Tyrepower
- Ultratune
- West Australian Ballet
- West Australian Symphony Orchestra
- Woodside Energy

BOARD MEMBERS' REPORT

Your Board Members submit the financial report of the Carers Association of Western Australia Inc., for the financial year ended 30 June 2014.

BOARD MEMBERS

The names of board members serving during the year are:

H Charlesworth	R Webber
Dr A Butorac	D Kubicki
J Irwin	C Masolin
M Dinneen	Dr R Morrow
M Cahill	B Ross-Adams

PRINCIPAL ACTIVITIES

The purpose of the Carers Association of Western Australia Inc. is to actively enhance the quality of life of carers in Western Australia.

SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

OPERATING RESULT

The profit from ordinary activities amounted to \$37,360.

Signed in accordance with a resolution of the Members of the Board


H Charlesworth


D Kubicki

Dated this 25th day of September 2014

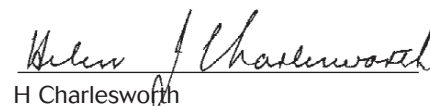
STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the board of management the financial report as set out on pages 4 to 12:

- 1 Presents fairly the financial position of Carers Association of Western Australia Inc. as at 30 June 2014 and its performance for the year ended on that date in accordance with accounting policies set out at note 1 of the Financial Statements.
- 2 At the date of this statement, there are reasonable grounds to believe that Carers Association of Western Australia Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

Chair


H Charlesworth

Treasurer


D Kubicki

Dated this 25th day of September 2014



BUSINESS
CONSULTANTS

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CARERS ASSOCIATION OF WA INC. AS AT 30 JUNE 2014

Report on the financial report

We have audited the accompanying financial report, being a special purpose financial report, of the Carers Association of WA Incorporated, comprising the balance sheet as at 30 June 2014, and the income statement, cash flow statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by the members of the Board of the Carers Association of WA Incorporated.

Management's responsibility for the financial report

The management of the Carers Association of WA Incorporated is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the financial reporting requirements of the Associations Incorporations Act 1987 (Western Australia) and are appropriate to meet the needs of the members. The management's responsibility also includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. 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 judgment, 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 controls relevant to the association'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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting under the constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

CERTIFIED PRACTISING
ACCOUNTANTS
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LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

THE CARERS ASSOCIATION OF WA INCORPORATED

Independent Audit Report to Members 30 June 2014

2020
GLOBAL

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Carers Association of WA Incorporated as of 30 June 2014 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

2020 Global Pty Ltd



Bruce Donald
Director

Dated this 2nd day of October 2014

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 \$	2013 \$
CLASSIFICATION OF EXPENSES BY NATURE			
Revenues	2	4,177,244	4,820,601
Employee expenses		(2,935,008)	(2,819,986)
Depreciation and Amortisation expense		(136,406)	(138,999)
Other expenses		(1,068,470)	(1,613,124)
Profit before income tax expense	3	37,360	248,492
Income tax expense relating to ordinary activities	1c	-	-
Net profit after income tax expense attributable to the association		37,360	248,492

The accompanying notes form part of this financial report.

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 \$	2013 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,200	550
Operating grant receipts		3,646,019	3,894,903
Donations received		50,667	30,263
Payments to Suppliers and Employees		(3,978,617)	(4,500,294)
Interest received		85,856	106,745
Other Income		214,343	206,047
Net Cash provided by operating activities	13b	20,468	(261,786)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of fixed assets		-	(31,363)
Purchase of Property, Plant & Equipment		-	(145,184)
Net cash used by investing activities		-	(176,547)
Net increase/(decrease) in cash held		20,468	(438,333)
Cash at the beginning of the financial year		2,206,001	2,644,334
Cash at the end of the financial year	13a	2,226,469	2,206,001

BALANCE SHEET AS AT 30 JUNE 2014

	Note	2014 \$	2013 \$
CURRENT ASSETS			
Cash and cash equivalents	4	2,226,469	2,206,001
Trade and other receivables	5	29,246	152,925
Other current assets	6	2,705	50,727
TOTAL CURRENT ASSETS		2,258,420	2,409,653
NON-CURRENT ASSETS			
Property, plant & equipment	7	694,200	791,481
Intangible assets	8	398,753	437,878
TOTAL NON-CURRENT ASSETS		1,092,953	1,229,359
TOTAL ASSETS		3,351,373	3,639,012
CURRENT LIABILITIES			
Trade and other payables	9	315,230	685,516
Provisions	10	373,250	288,838
TOTAL CURRENT LIABILITIES		688,480	974,354
NON-CURRENT LIABILITIES			
Deferred Income	11	398,753	437,878
TOTAL NON-CURRENT LIABILITIES		398,753	437,878
TOTAL LIABILITIES		1,087,233	1,412,232
NET ASSETS		2,264,140	2,226,780
EQUITY			
Retained profits	12a	2,264,140	2,226,780
TOTAL EQUITY		2,264,140	2,226,780

The accompanying notes form part of this financial report.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report that has been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1987. The committee has determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporations Act 1987 and the following Australian Accounting Standards:

- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 107 Cash Flow Statements
- AASB 110 Events after the Balance Sheet Date
- AASB 1031 Materiality

No other Australian Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements on the Australian Accounting Standards Board have been applied.

The financial report covers Carers Association of Western Australia Inc. as an individual entity. Carers Association of Western Australia Inc. is an association incorporated in Western Australia under the Association Incorporation Act 1987.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

a. Property, Plant and Equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable any accumulated depreciation.

Plant and Equipment

Plant and equipment are measured on the cost basis. The carrying amount of plant and equipment is reviewed annually by the Association to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the 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 present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the Association commencing with the time the asset is held ready for use.

b. Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick

leave which will be settled after one year, have been measured at their nominal amount. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

The Association is not required to make a provision for non-vesting sick leave in accordance with Australian Accounting Standard AASB 119 "Employee Benefits".

However, as this is a special purpose financial report, which the committee believes that the sick leave is a current liability to its employees, and facilitates the relevance and reliability of the financial report to granting bodies, the Association has resolved to raise this provision. The financial effect of this provision has been an increase in expenses for the year of \$5,934.53 (2013 increase \$2,400.86) and an increase in current liability at year end of \$5,934.53 (2013 increase \$2,400.86).

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

c. Income Tax

The income of Carers Association of Western Australia Inc. is exempt from income tax pursuant to Subdivision 50-5 Item 1.1- charitable institution of the Income Tax Assessment Act 1997.

d. Cash

For purposes of the Cash Flow Statement, cash includes cash on hand, at bank and on deposit.

e. Revenue

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

f. Right to Occupancy/Deferred Income

Monies received from the government were used to acquire a share in a building in which ownership does not transfer until the end of a 20 year period. The Association is entitled during this 20 year period, to occupy the building, rent free. At the end of this period the building will revert in ownership to the Association. The Association has recognised this rent free period of 20 years as a right to occupancy/deferred income which will be amortised over the 20 year period. (see notes 8 and 11).

g. Comparatives

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

// notes to the financial statements

for year ended 30 June 2014

NOTE 2: REVENUE

	2014	2013
	\$	\$
OPERATING ACTIVITIES		
Member subscriptions	2,200	550
Operating grants	3,769,475	4,330,516
Donations	50,667	30,263
Sale of Publications	-	241
Other	226,272	318,055
	<u>4,048,614</u>	<u>4,679,625</u>
NON-OPERATING ACTIVITIES		
Capital revenue	39,125	39,125
Interest received	89,505	101,851
	<u>128,630</u>	<u>140,976</u>
Total Revenue	<u>4,177,244</u>	<u>4,820,601</u>

NOTE 3: PROFIT

Profit has been determined after:

a. Income		
Capital Revenue (refer note 8)	39,125	39,125
b. Expenses		
Cost of sales (publications)		
Depreciation of plant and equipment	97,281	99,874
Amortisation of property (182 Lord St)	39,125	39,125
Remuneration of Auditor		
audit or review services	7,750	8,550
Rental expense	-	-
Loss on disposal of property, plant & equipment	-	4,238
Profit on disposal of property plant and equipment	-	-

NOTE 4: CASH AND CASH EQUIVALENTS

Cash on hand	2,820	3,911
Cash at bank	723,303	763,468
Cash on deposit	1,500,346	1,438,622
	<u>2,226,469</u>	<u>2,206,001</u>

NOTE 5: TRADE AND OTHER RECEIVABLES

Sundry debtors	<u>29,246</u>	<u>152,925</u>
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NOTE 6: OTHER CURRENT ASSETS

Prepayments	<u>2,705</u>	<u>50,727</u>
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NOTE 7: PROPERTY, PLANT AND EQUIPMENT

Leasehold improvements - at cost	949,013	949,013
Less accumulated depreciation	(360,503)	(303,670)
Office equipment - at cost	456,462	456,462
Less accumulated depreciation	(392,629)	(364,063)
Motor Vehicles - at cost	59,405	59,406
Less accumulated depreciation	(17,548)	(5,667)
	<u>694,200</u>	<u>791,481</u>

a. Movements in carrying amounts

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

	Leasehold Improvements	Office Equipment	Motor Vehicles	Total
	\$	\$	\$	\$
Balance at the beginning of the year	645,343	92,400	53,739	791,481
Additions	-	-	-	-
Disposals	-	-	-	-
Loss on Disposals	-	-	-	-
Depreciation/Amortisation expense	(56,834)	(28,566)	(11,881)	(97,281)
Carrying amount at end of year	<u>588,509</u>	<u>63,833</u>	<u>41,858</u>	<u>694,200</u>

NOTE 8: INTANGIBLES

	2014	2013
	\$	\$
Right to Occupancy	782,500	782,500
Less accumulated amortisation	(383,747)	(344,622)
	<u>398,753</u>	<u>437,878</u>
a. Movements in carrying amounts		
Movements in the carrying amounts for each class of intangibles between the beginning and the end of the current financial year		
Balance at the beginning of the year	437,878	477,003
Additions	-	-
Depreciation / Amortisation expense	(39,125)	(39,125)
Carrying amount at end of year	<u>398,753</u>	<u>437,878</u>

NOTE 9: TRADE AND OTHER PAYABLES

CURRENT

Trade creditors and accruals	117,381	128,910
Grants received in advance	197,849	556,606
	<u>315,230</u>	<u>685,516</u>

NOTE 10: PROVISIONS

CURRENT

Provision for annual leave	251,933	201,378
Provision for personal leave	24,174	18,239
Provision for long service leave	97,144	69,221
	<u>373,250</u>	<u>288,838</u>

Number of employees at year end	<u>40</u>	<u>42</u>
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NOTE 11: DEFERRED INCOME

Deferred income	<u>398,753</u>	<u>437,878</u>
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NOTE 12: RETAINED PROFITS

a. Retained profits

Retained profits at the beginning of the financial year	2,226,780	1,978,288
Net profit attributable to the association	37,360	248,492
Retained profits at the end of the financial year	<u>2,264,140</u>	<u>2,226,780</u>

NOTE 13: CASH FLOW INFORMATION

a. Reconciliation of cash

Cash on hand	2,820	3,911
Cash at bank	723,303	763,468
Cash on deposit	1,500,346	1,438,622
	<u>2,226,469</u>	<u>2,206,001</u>

b. Reconciliation of net cash provided by operating activities to profit

Profit	37,360	248,635
Non-cash flows in profit:		
Depreciation	97,281	99,874
Amortisation	39,125	39,125
Deferred grant income	(39,125)	(39,125)
Loss/(Profit) on disposal of property, plant & equipment	-	4238
Changes in assets and liabilities		
(Increase)/Decrease in receivables & prepayments	171,701	(100,221)
Increase/(Decrease) in creditors, accruals & grants in advance	(370,286)	(566,665)
Increase/(Decrease) in provisions	84,412	52,353
Net cash provided by operating activities	<u>20,468</u>	<u>(261,786)</u>

c. The association has no credit stand-by or financing facilities in place.

d. There were no non-cash financing or investing activities during the period.



// The carer groups allow me to take some time out and relax. Enjoy other people's company who are in the same situation and exchange stories and information about our experiences. //

(Family Carer)

Carer centred
Family friendly and inclusive
Access and equity
Recognising diversity
Respect for Indigenous culture and heritage
A valued workforce
Forward looking and innovative
Evidence based
Collaborative
Open and accountable

Thank you to our key funders for 2014:

- Department of Local Government and Communities
 - Department of Social Services
 - Department of Health
 - Department of Health WA
 - Disability Services Commission
- Home and Community Care Program
 - Lotterywest
- Mental Health Commission
 - Telethon
- Woodside Energy Ltd

