

*Caring is a shared
community responsibility*



ANNUAL REPORT
2014 - 2015


WA
Carers
AUSTRALIA



The new Strategic Plan for Carers WA covers the period 2015-2018 and was developed by the Board, staff and key stakeholders including carers.

- **Our Vision**

An Australia that values and supports carers.

- **Our Purpose. We work to:**

- Improve the health, wellbeing, resilience and financial security of carers.
- Ensure that caring is a shared responsibility of family, community and government.

Carers WA wishes to acknowledge our voluntary Board of Management for their contribution during 2014/2015.

Helen Charlesworth - Chair

Dr Anne Butorac - Vice Chair

Diane Kubicki - Treasurer

Jane Irwin

Mary Dinneen

Clare Masolin

Michael Cahill

Dr Ros Morrow

Bruce Ross-Adams

Chair and CEO's Report	2
Highlights	3
Our Services	4
Our Performance in 2014 / 2015	7
Financial and In Kind Support	8
Volunteering	10
Financial Statements	11
Notes to Financial Statements	15



// chair and ceo's report



This year has seen the completion of our current Strategic Plan 2012-2015 and the introduction of the new 2015-2018 Strategy. Our review of the last three years indicates that we have been highly successful in meeting our Strategic aims which includes enhancing the awareness and profile of carers, maintaining meaningful partnerships with service providers and developing innovative projects. With regard to the latter we have introduced a program that is unique within Australia whereby we provide initial support directly in the family home through referrals from Home and Community Care funded agencies. Other innovative programs that have either been completed or commenced during this year include resources for supported accommodation agencies to enhance their understanding of how to engage with family carers and a project which seeks to design an on-line peer mentoring tool.

We continue to be active in providing systemic advocacy and promoting change within the State Government systems as well as contributing to national policy work led by Carers Australia. At the Federal level this work has included a focus on the National Disability Insurance Scheme (NDIS) where trials are underway across the country and full roll out is expected to commence from 2016 onwards. The Federal budget this year also announced the development of a National Carer Gateway and the network of Carers Associations is heavily involved in this project in addition to the co-design of a national integrated carer support program.

We have also undertaken a range of work at the State level in the area of disability including projects which seek to enhance the development of the WA NDIS MY Way model which is being trialled in the lower south west, Cockburn and Kwinana. Through partnership working with organisations such as Consumers of Mental Health WA (CoMHWA) and Richmond Wellbeing we are seeking to ensure people with psycho-social disability are being fully engaged in the trials. In the wider mental health sector we have contributed to the consultations which have resulted in the State Mental Health Alcohol and Other Drug Services Plan 2015-2025.

Looking at families and carers across the spectrum of health, ageing and disability we presented our budget submission to the State Government late in 2014. As part of this submission we were successful in persuading the Minister for the Department of Local Government and Communities to commence the development of a state-wide WA Carers Strategy. This project is well underway and we will work with the Department to seek its completion early in 2016.

We have also invested a significant amount of time and energy working with the national network of Carer Associations and we are hopeful that this will result in an enhanced and effective national approach to advocating for carers and providing efficient services. This work will continue and be ongoing through the period of the new Strategic Plan. We believe that there is much to be proud of in considering the advocacy work and services delivered by Carers WA through this last year. This translates into over thirty submissions made to various levels of Government and its funded agencies and literally hundreds of events providing services and supports to families. With this in mind we would like to thank our Board, staff and volunteers for their continued commitment and hard work and we are looking forward to continuing this united effort in the coming year.

// financial overview

The financial statements show a declared surplus for 2014/15 of \$42,390. 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 2014/15 accounts has been provided by our external auditors.



Helen Charlesworth
Chair of Carers WA Board



Paul Coates
CEO Carers WA

WA Carers Strategy

Following a sustained period of advocacy, the Honourable Tony Simpson, Minister for Local Government; Community Services; Seniors and Volunteering; and Youth approved the development of a state-wide Strategy for carers which will seek to involve a wide range of government agencies and will establish strategic aims for the future support of carers.

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:

- WA Mental Health, Alcohol and other Drug Services Plan 2015-2025
- National Disability Insurance Scheme My Way trials
- Mental Health Complaints Partnership Agreement

HCC Excellence Award

Carers WA won the 'Innovation Award' for the Good Practice Model Project in the 2014 Health Consumers Council Excellence Awards.

Carer Wellness at Home Program

The Home and Community Care Program commenced funding for carer supports to be provided directly in the home environment through referral from the Regional Assessment Service. This program is unique to Australia and facilitates interaction with carers who are isolated and in need of supports.

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 Yanchep National Park for young carers aged 13-17 and the second camp, held in November, was an overnight camp at Perth Zoo for young carers aged 8-12. In early 2015, Carers WA also held a 'Strength to Strength' life skills camp for young carers aged 13-17, funded by the Disability Services Commission.

Expansion of Carers WA Facebook Pages

Carers WA now has a strong presence on Facebook as an organisation with almost 1,500 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. Lotterywest supported the provision of Carers Week Activity Grants along with a week-long information display in the Murray Street Mall. The Department of Local Government and Communities sponsored an event attended by Minister Tony Simpson. A Health & Wellbeing Expo was also held in Joondalup in conjunction with West Coast Institute.

Young Carer Photography Competition

Carers WA held its first Young Carer Photography competition: Young Carers: Through the Lens. Over 70 photos were submitted from young carers aged from 8 years, portraying the role and emotions of being a young carer. A photo book was produced and disseminated to the judges, sponsors, young carer photographers and to various key Ministers, politicians, senior officials and community leaders. The competition and photo book was funded by the Mt Lawley Golf Club fundraising committee and is a strong promotional medium that will raise awareness of the role of young carers.



Systemic Advocacy and Policy

As the peak organisation representing the interests of carers 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.

The family and friends who are being cared for are, by the nature of their illness or disability, in receipt of services from a wide range of sectors such as health, mental health, disability and aged care. Equally the consequences of caring can impact on many aspects of the lives of carers such as access to work, social participation and education. Systemic Advocacy work undertaken each year is varied and often driven by the current agenda within government at Federal and State level as well as issues raised by carers themselves.

During 2014-15 a sample of the topics on which Carers WA provided comment and information to government and other agencies are:

- Health Department – Health Networks Strategic Direction 2015-2020, Mental Health Access and Inclusion Plan, Getting Well Staying Well – Managing Recovery from Psychosis, WA Rare Diseases Strategy 2014-2018, Carer ID in the Health IT System
- Mental Health – documentation relating to the Mental Health Bill implementation, the Western Australian Mental Health, Alcohol and other Drug Services Plan 2015-2015, Inter Hospital Patient Transfer Pilot Project, Mental Health Partnership Agreement, Criminal Law Mental Impaired Accused Act 1996 Joint Advocacy Discussion Paper
- Disability – Disability Liaison Officer Pilot Project, Hospital Stay Guide, WA Disability Health Framework, Intellectual Disability and Mental Health Issues (Training Outline and Core Capability Framework)
- Social Services – Welfare Review Interim Report, Ombudsman Roundtable - Centrelink
- Aged Care – Statement of Principles, Inquiry into Policy Implications of an Ageing Population

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

Counselling

Counselling services are provided through individual face to face sessions, workshops, email, skype and telephone. Carers WA has 6 metropolitan offices manned one day per fortnight to improve accessibility for carers. Face to face counselling is also available at our Lord Street office, Monday to Friday. There are also 9 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

Carer Wellness at Home Program

This newly funded program operates through referrals made via the Regional Assessment Service. Carers are evaluated within the home environment and a range of supports are provided as appropriate.

Supports can include individual advocacy, in-home emotional support, education and training, administrative support, and referral to other appropriate services. The focus of the program is to improve the health and wellbeing of the carer with a key objective to reduce social isolation. This program works in partnership with a number of service providers and educational institutions.

Funded by the Home and Community Care Program

Education and Training

Workshops are provided free to carers and service providers state-wide. The carer education sessions feature a series of four workshops which have been revised, resulting from the extensive carer feedback received and documented in the HACC Education and Training Evaluation Report 2014.

Funded by the Home and Community Care Program, Disability Services Commission WA

Carer Representation Program

The Carer Representation Program supports carers to attend committee and sector development meetings where their own experiences, and those of the wider carer community, can add value to the service / policy development, planning and evaluation within the WA public health and mental health sectors.

The program provides professional development, sector updates and links Representatives to a supportive peer network. The program also assists committees and other groups who are seeking to recruit Carer Representatives by advertising vacancies and matching carers with lived experience relevant to the committee or group.

Funded by WA Health and the 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, supportive environment. Activities include networking opportunities through the linking together carer support groups (metro and regional), movie events, short breaks for carers grants, and free to low cost access to various services providing a wellness approach.

Funded by the Department of Local Government and Communities and 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 to supports. There is also provision of resources for health staff to provide to carers, including the 'Prepare to Care Booklet' and specialty information to assist them to navigate the hospital stay when the person they care for is admitted. The resource also links the carer and the person they care for to community supports during admission and following discharge from hospital.

Funded by the Home and Community Care Program

Carer Advisory Services

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. The Advisory team also deliver information sessions at other community organisations to raise the profile of Carers WA and the support it provides.

Funded by the Department of Social Services

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 internal only following an initial assessment by the Carer Advisory Team.

Funded by the Mental Health Commission and Carer Information Support Service

Young Carers

The Carers WA Young Carer Program offers a range of services including information and advice, networking, school holiday activities and camps to support young carers aged 8 to 25 years.

Funded by the Department of Social Services and Disability Services Commission WA



Better Start Program

Carers WA provide a registration service for children who meet the criteria for Better Start funding. Parents are also able to attend a workshop which provides them with information on funding available once their child exits the program.

Funded by the Department of Social Services

Good Practice Model

This project aimed to work with supported accommodation providers to encourage them to include the carer when the person they are caring for transitions into residential care. The project was completed in March 2015. Ten organisations from Mental Health, Disability and Aged Care received workshops, resources and policy development templates that will aid their staff in connecting with carers and building a positive relationship.

Funded by Lotterywest

Partners in Recovery - Carer Representation

Carers WA provide peak body and carer representation to the Partners in Recovery Organisations in the Lower South West and Bentley/Armadale Regions.

Funded by Community First International (Formerly funded by South West WA Medicare Local) and Richmond Wellbeing

NDIS Targeted and Customised Information Sessions for people with Psychosocial Disability and their family/carers

This project provides information sessions specific to people with Psychosocial Disability and their family/carers regarding eligibility for the NDIS and WA NDIS My Way programs within the trial sites. .

This project is delivered in partnership with Consumers of Mental Health WA (CoMHWa), Helping Minds and Richmond Wellbeing.

Funded by National Disability Insurance Agency and Disability Services Commission WA

WA NDIS My Way Consumer and Carer Network for people with Psychosocial Disability and their family/carers

This project provides a supportive peer network for participants in the NDIS My Way trial sites in the Lower South West and Cockburn/Kwinana areas of WA.

This project is delivered in partnership with Consumers of Mental Health WA (CoMHWa) and Helping Minds.

Funded by Disability Services Commission WA



// our performance in 2014 / 2015

COUNSELLING

Counselling Minutes	271,560
Sessions	3,188
Workshop Attendees	130

CARER ADVISORY

Total issues recorded	611
Service Provider contacts	1,430
Carer contacts	2,575

EDUCATION and TRAINING

Workshops	39
Attendees	533

SOCIAL and PEER SUPPORT

Events	607
Attendees	5,128

MARKETING and COMMUNICATIONS

Newsletters and e-bulletins distributed	112,111
Facebook likes (Carers WA)	1,379
Facebook likes (Young Carer)	655
Website sessions	35,657
Website sessions (Young Carer)	5,669

CARER WELLNESS AT HOME PROGRAM

Referrals	77
-----------	----

BETTER START PROGRAM

Registrations	172
---------------	-----

HOSPITAL PROGRAM

Resource Packs to Carers	12,218
Number of Carers Identified by Hospital Staff	3,149
Hospital Staff Contacts	1,955
Carer Contacts	484

INDIVIDUAL ADVOCACY

Number of carers referred	35
Number of cases closed	18

POLICY and SYSTEMIC ADVOCACY

Number of submissions	63
-----------------------	----

CARER REPRESENTATION

Number of carer representatives	72
Number of committees with a carer representative	82

VOLUNTEERS

Volunteer hours	3,570
-----------------	-------

GOOD PRACTICE MODEL

Workshops	35
-----------	----

YOUNG CARER PROGRAM

Events and camps	26
Attendees	433

// financial, in kind and organisation support



As always we extend a special thank you to our supporters who through their generosity have allowed us to extend many of our programs and conduct extra events throughout 2014/2015.

Our thanks for the support from the organisations below in 2014/2015.

- 3 Geeks Digital Agency
- Aboriginal Alcohol and Drug Service
- ACTIV Foundation Inc
- Advocare Inc
- Aged & Community Services WA
- Albany Community Hospice
- All About A Healthy You
- All Advertisers in Carers Quarterly Newsletter
- Anglicare WA
- Anne Bluntish
- Armadale Home Help Service
- Augusta MPS
- Australian Buddhist Bliss
- Australian Professional Skills Institute
- Autism Association of WA
- Autism Specific Early Learning & Care Centre
- Baldock (Bruce & Jenny)
- Bentley-Armadale Medicare Local
- Bluesky Healthcare
- Bunnings
- Busselton Senior Citizens
- Cambridge Senior Services
- Camera Electronic
- Cancer Council Bunbury
- Canningvale College
- Capel/Dardenup HACC
- Challenger TAFE
- Chung Wah Community & Aged Care
- City of Albany
- City of Bayswater
- City of Canning
- City of Cockburn
- City of Kalgoorlie-Boulder
- City of Rockingham
- City of Subiaco
- City of Swan Community Care Services
- Clan WA Inc
- Cleandustrial Services
- Collie Day Care Inc
- Commonwealth Respite & Carelink Centres
- Community Home Care
- Community West
- Connect Groups
- Creative Expressionismms
- Continence Advisory Service
- Dale Community Care
- De Grassa Angels
- Developmental Disability Council of WA
- Discovery Holidays WA
- Down Syndrome Association
- East Pilbara Independence Support
- Enable South West Inc
- Escare
- Esperance Home Care
- Flex Health Service
- Fremantle Womens Health Centre Inc
- Friendlies Chemists
- Geoff Fisher Photography
- Glengarry Hospital
- Goldfields Individual & Family Support Association
- Good Guys Rockingham
- Good Mood Food
- Gosnells Community Support Service
- Government of Western Australia
- Greenwood Yoga Academy
- Hair by Jooj
- Health Consumers Council
- Heartkids WA Inc
- Home Instead Senior Care
- Hoyts Cinemas
- Identity WA
- Indelible Imprint
- Independent Living Centre
- Individual Donors
- Injury Control Council of WA Inc
- Ishar Multicultural Services
- Italo-Australian Welfare & Cultural Centre Inc

// financial, in kind and organisation support

- Kalbarri Beach Resort
- Kids Are Kids! Therapy and Education Centre Inc
- Kimberley Aged and Community Care
- Lamp Inc
- Langford Aboriginal Association
- LGS Family Support Association
- Life Without Barriers
- Lower Great Southern Communities For Children
- Mandurah Mobility
- Mental Health Law Centre
- Mercy Care
- Midwest Community Living Association
- Motor Neurone Disease Association of WA Inc
- Mount Lawley Golf Club
- MS Society
- Multicultural Services Centre WA
- Muscular Dystrophy Association WA
- North Metro Child Health Services
- Northam Library
- Northcliffe Family and Community Centre
- Older Adult Mental Health Unit
- One2One
- Palliative Care WA Inc
- Panorama Health Network
- Partners of Veterans Association
- Pathways Southwest Inc
- Pink Duck Rockingham
- Pretone Print
- Pronk (John & Di)
- Pulmonary Hypertension WA
- Red Cross
- Richmond Wellbeing
- Rise Network Inc
- Rockingham and Districts Alzheimers Inc
- Royal Agricultural Society
- SECCA
- Senior Citizens Busselton
- Share & Care Community Services Group
- Shire of Kalamunda
- Shire of Wagin
- Solaris Care Foundation
- Source Food (Mt Lawley)
- South West Autism Network
- South West Rural Respite Services
- Southcare
- Southern Districts Support Association
- Southside Care
- Surgical House
- Technology Assisting Disability WA (TADWA)
- The Centre for Cerebral Palsy
- The Multiple Sclerosis Society
- The West Australian Newspaper Group
- Town of Cambridge
- Tutti Fruitti Claremont
- Tyrepower
- Ultratune
- Umbrella Multicultural Community Care Services Inc
- University of Western Australia
- Valued Independent People Inc
- Volunteering WA
- WA Association for Mental Health
- WA Country Health Service
- West Australian Ballet
- West Australian Symphony Orchestra
- West Coast Institute
- Wongan Community Care
- Yorganop Association Inc

// 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)



During the year Carers WA volunteers have contributed a total of 3570 hours. This equates (according to the national bench mark value of \$24.09 an hour) to a dollar value of \$86,001.30. The work of the office volunteers ranges from administrative support, including the preparation and distribution of information packs to carers, and a range of other mailouts that advertise services, or upcoming events. Volunteers also provide a huge amount of support at our Linking Together, Young Carer and Education and Training events.

List of volunteers

- Aloma Knuckey
- Alyce Hay
- Angela Hobson
- Angela Tandy
- Anjali Abbott
- Bharati Mahatekar
- Bill Coates
- Blaise Donnelly
- Bruce Finkelstein
- Carol-Lee Dutton
- Chelsea Northcote
- Clare Thallon
- Doug D'Jordan
- Duncraig Education Support Centre Students
- Eileen McLaughlin
- Fadzi Whande
- Gail Colmer
- Genny Budas
- Glenys & Paul Hopkin
- Eileen McLaughlin
- James Lyra
- Jane Churchill
- Jenny Steer
- Jill Gattorna
- John Gardyne
- Kate Clarke
- Kathleen McNally
- Loc Nguyen
- Marg Binks
- Margaret Hatfull
- Mary Stedman
- Mavis Boog
- Merv Peglar
- Michael Page
- Mini Srikrishnan
- Mirrabooka High School Special Ed Students
- Mollie Hussein
- Muriel Barron
- Nichola Patterson
- Nicola Lyra
- Norman Westacott
- Olivia Di Florio
- Pam Soh
- Paul Gill
- Patricia Rice
- Rex Waddell
- Renja Carson
- Sam & Claudia Madaffari
- Sister Jayru
- Stella Sibert
- Shaun Stanley
- Steve Arnott
- Tanaha Worth
- Tracey Cole

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 2015.

BOARD MEMBERS

The names of board members serving during the year are:

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

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.

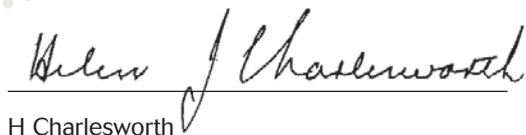
SIGNIFICANT CHANGES

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

OPERATING RESULT

The profit from ordinary activities amounted to \$42,390.

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


H Charlesworth


D Kubicki

Dated this 29th day of September 2015

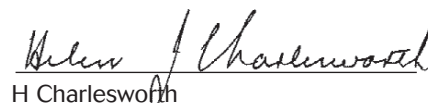
STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the board of management the financial report as set out on pages 4 to 13:

- 1 Presents fairly the financial position of Carers Association of Western Australia Inc. as at 30 June 2015 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 29th day of September 2015



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
THE CARERS ASSOCIATION OF WA INC.
AS AT 30 JUNE 2015**

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 2015, 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
2020 Global Pty Ltd
ABN: 71 096 008 132

Suite C1 118 Railway Parade
West Perth WA 6005
PO Box 1345
West Perth WA 6872

T 08 9485 2020
F 08 9485 2030
E mail@2020global.com.au
www.2020global.com.au

DIRECTOR
JON PETELCZYC
BBus(Hons), Reg Tax Agent,
CFE, CIA, FIIA, FTIA, FFin, FCPA

DIRECTOR
BRUCE DONALD
BBus, Reg Tax Agent, P Grad Dip App Fin,
Grad Dip Acc, CA, CIA, FFin, FCPA

LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

THE CARERS ASSOCIATION OF WA INCORPORATED

Independent Audit Report to Members 30 June 2015

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 2015 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 30th day of September 2015

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
CLASSIFICATION OF EXPENSES BY NATURE			
Revenues	2	4,378,853	4,177,244
Employee expenses		(2,929,462)	(2,935,008)
Depreciation and Amortisation expense		(132,846)	(136,406)
Other expenses		(1,274,155)	(1,068,470)
Profit before income tax expense	3	42,390	37,360
Income tax expense relating to ordinary activities	1c	-	-
Net profit after income tax expense attributable to the association		42,390	37,360

The accompanying notes form part of this financial report.

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		6,850	2,200
Operating grant receipts		3,936,412	3,646,019
Donations received		30,099	50,667
Payments to Suppliers and Employees		(4,072,732)	(3,978,617)
Interest received		57,831	85,856
Other Income		260,623	214,343
Net Cash provided by operating activities	13b	219,083	20,468
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of fixed assets		32,727	-
Purchase of Property, Plant & Equipment		(72,500)	-
Net cash used by investing activities		(39,773)	-
Net increase/(decrease) in cash held		179,310	20,468
Cash at the beginning of the financial year		2,226,469	2,206,001
Cash at the end of the financial year	13a	2,405,779	2,226,469

The accompanying notes form part of this financial report.

BALANCE SHEET AS AT 30 JUNE 2015

	Note	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalents	4	2,405,779	2,226,469
Trade and other receivables	5	58,149	29,246
Other current assets	6	8,965	2,705
TOTAL CURRENT ASSETS		2,472,893	2,258,420
NON-CURRENT ASSETS			
Property, plant & equipment	7	641,261	694,200
Intangible assets	8	359,628	398,753
TOTAL NON-CURRENT ASSETS		1,000,889	1,092,953
TOTAL ASSETS		3,473,782	3,351,373
CURRENT LIABILITIES			
Trade and other payables	9	365,151	315,230
Provisions	10	442,473	373,250
TOTAL CURRENT LIABILITIES		807,624	688,480
NON-CURRENT LIABILITIES			
Deferred Income	11	359,628	398,753
TOTAL NON-CURRENT LIABILITIES		359,628	398,753
TOTAL LIABILITIES		1,167,252	1,087,233
NET ASSETS		2,306,530	2,264,140
EQUITY			
Retained profits	12a	2,306,530	2,264,140
TOTAL EQUITY		2,306,530	2,264,140

The accompanying notes form part of this financial report.

// notes to the financial statements

for year ended 30 June 2015

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 \$1,478.79 (2014 increase \$5,934.53) and an increase in current liability at year end of \$1,478.79 (2014 increase \$5,934.53).

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. Lease

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the company, are classified as finance leases. Finance leases are capitalised by recognising an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term. The Association has entered into operating leases for motor vehicles (refer to note 13).

h. 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 2015

	2015	2014
	\$	\$
NOTE 2: REVENUE		
OPERATING ACTIVITIES		
Member subscriptions	6,850	2,200
Operating grants	3,984,325	3,769,475
Donations	30,099	50,667
Sale of Publications	-	-
Other	260,623	226,272
	<u>4,281,897</u>	<u>4,048,614</u>
NON-OPERATING ACTIVITIES		
Capital revenue	39,125	39,125
Interest received	57,831	89,505
	<u>96,956</u>	<u>128,630</u>
Total Revenue	<u>4,378,853</u>	<u>4,177,244</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	93,722	97,281
Amortisation of property (182 Lord St)	39,125	39,125
Remuneration of Auditor		
audit or review services	7,770	7,750
Rental expense	-	-
Loss on disposal of property, plant & equipment	-	-
Profit on disposal of property plant and equipment	1,348	-

NOTE 4: CASH AND CASH EQUIVALENTS

Cash on hand	2,578	2,820
Cash at bank	869,216	723,303
Cash on deposit	1,533,985	1,500,346
	<u>2,405,779</u>	<u>2,226,469</u>

	2015	2014
	\$	\$
NOTE 5: TRADE AND OTHER RECEIVABLES		
Sundry debtors	<u>58,149</u>	<u>29,246</u>

NOTE 6: OTHER CURRENT ASSETS

Prepayments	<u>8,965</u>	<u>2,705</u>
-------------	--------------	--------------

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

Leasehold improvements - at cost	949,013	949,013
Less accumulated depreciation	(417,337)	(360,503)
Office equipment - at cost	456,462	456,462
Less accumulated depreciation	(417,709)	(392,629)
Motor Vehicles - at cost	72,500	59,405
Less accumulated depreciation	(1,668)	(17,548)
	<u>641,261</u>	<u>694,200</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	588,509	63,833	41,858	694,200
Additions	-	-	72,500	72,500
Disposals	-	-	(32,727)	(32,727)
Profit on Disposals	-	-	1,348	1,348
Adjustments	-	-	(339)	(339)
Depreciation/Amortisation expense	(56,834)	(25,080)	(11,808)	(93,722)
Carrying amount at end of year	<u>531,676</u>	<u>38,753</u>	<u>70,832</u>	<u>641,261</u>



// notes to the financial statements for year ended 30 June 2015

NOTE 8: INTANGIBLES

	2015	2014
	\$	\$
Right to Occupancy	782,500	782,500
Less accumulated amortisation	(422,872)	(383,747)
	<u>359,628</u>	<u>398,753</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	398,753	437,878
Additions	-	-
Depreciation / Amortisation expense	(39,125)	(39,125)
Carrying amount at end of year	<u>359,628</u>	<u>398,753</u>

NOTE 9: TRADE AND OTHER PAYABLES

CURRENT

Trade creditors and accruals	125,515	117,381
Grants received in advance	239,636	197,849
	<u>365,151</u>	<u>315,230</u>

NOTE 10: PROVISIONS

CURRENT

Provision for annual leave	261,291	251,933
Provision for personal leave	25,652	24,174
Provision for long service leave	155,530	97,144
	<u>442,473</u>	<u>373,250</u>

Number of employees at year end	41	40
---------------------------------	----	----

NOTE 11: DEFERRED INCOME

Deferred income	359,628	398,753
-----------------	---------	---------

NOTE 12: RETAINED PROFITS

a. Retained profits

Retained profits at the beginning of the financial year	2,264,140	2,226,780
Net profit attributable to the association	42,390	37,360
Retained profits at the end of the financial year	<u>2,306,530</u>	<u>2,264,140</u>

NOTE 13: COMMITMENTS

	2015	2014
	\$	\$
Operating lease commitments for minimum lease payments (Inclusive of GST) are payable as follows:		
Within 1 year	50,376	49,811
Later than 1 year and not later than 5 years	37,125	29,722
Later than 5 years	-	-
	<u>87,501</u>	<u>79,533</u>

The motor vehicle leases are non-cancellable operating leases with terms of between two and three years, with rent payable monthly in advance.

NOTE 14: CASH FLOW INFORMATION

a. Reconciliation of cash

Cash on hand	2,578	2,820
Cash at bank	869,216	723,303
Cash on deposit	1,533,985	1,500,346
	<u>2,405,779</u>	<u>2,226,469</u>

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

Profit	42,390	37,360
Non-cash flows in profit:		
Depreciation	93,721	97,281
Asset Adjustment	339	-
Amortisation	39,125	39,125
Deferred grant income	(39,125)	(39,125)
Loss/(Profit) on disposal of property, plant & equipment	(1,348)	-
Changes in assets and liabilities		
(Increase)/Decrease in receivables & prepayments	(35,163)	171,701
Increase/(Decrease) in creditors, accruals & grants in advance	49,921	(370,286)
Increase/(Decrease) in provisions	69,223	84,412
Net cash provided by operating activities	<u>219,083</u>	<u>20,468</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 2015:

- 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

