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ANNUAL REPORT

2016 - 2017

BRIEF OVERVIEW

STRATEGIC PLAN

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.

THANK YOU TO OUR BOARD OF MANAGEMENT

Carers WA wishes to acknowledge our voluntary Board of Management for their contribution during 2016/2017.

Current Board

Dr Ros Morrow - Chair
 Clare Masolin - Vice Chair
 Diane Kubicki -Treasurer
 Bruce Ross-Adams
 Lydia Gallant
 Brad Geatches
 Linda Wayman
 Suzanne Tuite
 Jane Irwin (co-opted)
 Warwick Calkin (co-opted)

**Previous Board members
 who served during 2016/2017**
 Helen Charlesworth (former Chair)
 Dr Anne Butorac (former Vice Chair)
 Mary Dinneen
 Elizabeth Barnes
 Dr Susan King (co-opted)

LIST OF KEY FUNDERS

- | | |
|--|-----------------------------------|
| • Department of Communities | • Home and Community Care Program |
| • Department of Social Services | • Lotterywest |
| • Department of Health | • Mental Health Commission |
| • Department of Health WA | • Telethon |
| • Disability Services Commission (Department of Communities) | • Woodside Energy Ltd |



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CHAIR AND CEO'S REPORT

We continue to make good progress in achieving the objectives outlined in our Strategic Plan 2015-18. Nationally we continue to advocate for carers through a network of Associations led by Carers Australia. This work includes providing submissions and information to federal departments and, specifically in the carer's space, consulting on initiatives such as the development of an Integrated Carer Support Service. A Federal Ministerial Advisory Council was also established this year (the National Disability and Carers Advisory Council) and amongst the appointees was the Carers WA CEO, Paul Coates. This provides for direct input into two important reform agendas, namely a review of the National Disability Strategy (including the National Disability Insurance Scheme - NDIS) and the development of a nationally based carer support service.

At a state level the Association has had a successful year in terms of funding. One of our most significant contracts was re-tendered by the Department of Communities and the Association was successful in this process. Increased funding was provided and we have now implemented new programs under this contract, including one to engage with schools to support young carers and another to support carers who wish to enter or re-enter paid employment. We were also successful in enhancing our involvement in the disability sector through a successful tender to provide Information, Linkages and Capacity (ILC) building services to assist the state to implement the NDIS. Carers WA has also registered as an NDIS provider for selected services in preparation for the new regime.

In terms of governing the organisation there has been significant change during the year. A number of Board members resigned having reached their maximum terms as determined by our Constitution. I would like to acknowledge the fantastic work and contribution of our former Chair, Helen Charlesworth, whose work for carers generally, and more specifically in the field of mental health, was exemplary. A further thanks to Anne Butorac and Mary Dineen who provided many years of valuable service bringing their own areas of expertise. Helen, Anne and Mary provided 30 years of service between them. Two other members also left, Susan King and Elizabeth Barnes, and both made valuable contributions to the Board particularly in the areas of governance and disability.

Our success in 2016/17 is attributable to the hard work and commitment of our volunteers, staff and Board who we would like to acknowledge and thank. We are looking forward to continuing this united effort in the coming year to realise our vision of an Australia that values and supports carers.

FINANCIALS

The financial statements show a declared surplus for 2016/17 of \$728,408. This unusually large surplus is primarily due to a donation of a property (valued at \$650,000) to the Association in the last financial year. 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 2016/17 accounts has been provided by our external auditors.



Dr Ros Morrow
Chair of Carers WA Board



Paul Coates
CEO Carers WA



HIGHLIGHTS

NEW PROGRAMS

Carers WA was successful in securing the tender for the Department of Communities 'Carer Services' contract. With this new contract, Carers WA has developed new programs including the Carers in Employment Program and the Young Carer Schools Engagement Program. More information on these programs is available from the Carers WA website.

NDIS REGISTRATION

Carers WA is now a registered provider in the NDIS in WA. In 2017-2018 Carers WA will be looking to expand current services, including providing assistance with daily living, wellbeing and having a break. The services will be designed in partnership with individuals, families and carers.

ILC GRANTS

Carers WA received two grants from the Department of Communities (Disability Services Commission) to share information and support families moving forward into the new NDIS model.

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. Carers WA hosted a Family Fun Day at Perth Zoo, an information display in the Perth CBD, and a Celebration Brunch at Frasers Function Centre where Minister Paul Miles officially opened Carers Week in WA.

WORKING CARERS SUPPORT PROGRAM

The Working Carers Support Program works in partnership with Technology Assisting Disability WA (TADWA) to assist carers to seek or maintain employment. The program provides individualised assistive equipment to support the person they care for to be at home independently. A Community Care Network is also established to reduce the reliance of support by the primary carer if an acute or non-acute incident occurs.

YOUNG CARER PHOTOGRAPHY COMPETITION - THROUGH THE LENS

The competition was funded by the Mount Lawley Golf Club fundraising committee. This was the second year the competition was run. Over 48 photos were submitted from 22 young carers aged from 8 years, portraying the role and emotions of being a young carer. The photos were showcased during Carers Week.



OUR SERVICES

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.

COUNSELLING

Counselling services are provided through individual face to face sessions, workshops, support groups, email, skype and telephone. Carers WA has five metropolitan offices and nine regional brokered counsellors to improve state-wide accessibility for carers.

CARER ADVISORY SERVICE

The Carer Advisory Service provides specialist information and support to assist carers to navigate a range of services that will help them in their caring role.

CARER WELLNESS AT HOME PROGRAM

This program operates across the metropolitan area through referrals made via the Home and Community Care Program, Regional Assessment Service. Carers can meet with the program staff within their home or local community environment and a range of supports are provided.

EDUCATION AND TRAINING

Workshops are provided free to carers and service providers state-wide.

INDIVIDUAL CARER ADVOCACY

The Carers WA Advocacy Program provides non-legal advocacy and support to carers who may be at crisis point by identifying key caring issues and assisting in the development of resolution and self-advocacy skills.

SOCIAL AND PEER SUPPORT

Linking Together groups are run state-wide whereby carers can network, share information, take a break from their caring role, and build peer support relationships.

YOUNG CARERS

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



OUR PERFORMANCE IN 2016/2017

YOUNG CARER SCHOOLS ENGAGEMENT PROGRAM

This new program aims to actively engage with schools to increase awareness and supports for young carers in the education system.

CARERS IN EMPLOYMENT PROGRAM

People in a caring role can find it difficult to enter or maintain paid work due to their caring role. The Carers in Employment Program offers two services to assist carers to enter or re-enter employment and to assist employers to be 'carer friendly'.

PREPARE TO CARE PROGRAM

A hospital based program offering education to health staff regarding the Carers Recognition Act 2004, Carers WA services and the benefits of carer engagement. There is also provision of resources for carers to assist them when the person they care for is admitted to hospital.

BETTER START/MOVING FORWARD INITIATIVE

The Better Start program registers eligible children under the age of 7 for funding to assist with early intervention services. The Moving Forward workshops assist families with information on supports available in WA as well as transitioning into the NDIS.

CARER REPRESENTATION PROGRAM

The Carer Representation Program supports carers to provide Carer Representation from both their own lived experience but also that of the wider carer community within the WA Public Health and Mental Health sectors. Representatives have input into service/policy development, planning and evaluation.

GREAT SOUTHERN REGIONAL COORDINATOR

The Carers WA Great Southern Regional Coordinator supports local family and friend carers in Albany and surrounding areas. The position provides awareness raising and information to carers and service providers, as well as access to education, training and social support opportunities.

CARER RETREAT

The Anne Bluntish Retreat is a highly subsidised, low cost respite accommodation option for carers, kindly donated by Ms Bluntish.



Counselling

Sessions	2,084
Workshop attendees	111

Carer Wellness at Home Program

Referrals	223
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Hospital Program

Resource packs to carers	13,185
Hospital staff contacts	2,393
NB: Number of carers identified and supplied with Prepare to Care Booklet	2,772

Carer Advisory

Carer contacts	5,557
Service Provider contacts	430

Individual Advocacy

Number of carers referred	36
Number of cases closed	33

Policy and Systemic Advocacy

Number of submissions	30
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Education and Training

Workshops	22
Attendees	263

Social and Peer Support

Events	365
Attendees	3,381

Carer Representation

Number of carer representatives	63
Number of committees with a carer representative	43

Marketing and Communications

Newsletters and e-bulletins distributed	134,849
Facebook likes (Carers WA)	2,413
Facebook likes (Young Carer)	984
Website sessions (Carers WA)	46,162
Website sessions (Young Carer)	7,041

Volunteers

Volunteer hours	2,089
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Better Start Program

Registrations	111
Workshop events	11

Young Carer Program

Events and camps	27
Attendees	532

School Engagement Program

Number of schools	10
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Working Carers Support

Number of carers	14
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Carers in Employment Program

Number of carers engaged	27
Number of employers engaged	2

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 special events throughout 2016/2017.

- ACTIV Foundation Inc
- Advocare Inc
- Aged & Community Services WA
- Albany Community Care Centre (WA)
- Albany Community Hospice
- All Advertisers in Carers Quarterly Newsletter
- Anchor Home Help
- Anne Bluntish
- Astley Care Inc
- Australian Professional Skills Institute
- Autism Association of WA
- Bay of Isles Community Outreach
- Bethanie Group
- Bunbury Community Home Care
- Bunnings
- Cambridge Senior Services
- Carnarvon Family Support Service
- Castorano Pty Ltd
- City of Albany
- City of Bayswater
- City of Kalgoorlie-Boulder
- City of Subiaco
- City of Wanneroo
- Clan WA Inc
- Commonwealth Respite & Carelink Centres
- Connect Groups
- Consumers of Mental Health WA
- Continence Advisory Service
- Down Syndrome Association
- Eastern Goldfields Community Centre
- Esperance Home Care
- Family Support WA
- Fremantle Womens Health Centre Inc
- Friendlies Chemists
- Future Living Trust
- Grand Cinema
- Headwest Brain Injury Association of WA
- Helping Minds
- Hoyts Cinemas
- Identity WA
- Indelible Imprint
- Independent Living Centre
- Individual Donors
- Ishar Multicultural Services
- Italo-Australian Welfare & Cultural Centre Inc
- Juniper Community
- Kids Are Kids! Therapy and Education Centre Inc

- Lamp Inc
- Life Without Barriers
- ME/CFS and Lyme Association of WA
- Mental Health Law Centre
- Mental Health Mobile Respite Service
- Midland Womens Health Care Place
- 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
- My Place
- Older Adult Mental Health Unit
- One2One
- Palliative Care WA Inc
- Panorama Health Network
- Partners of Veterans Association
- Pathways Southwest Inc
- Private Aged Care
- Pulmonary Hypertension WA
- Red Cross
- Richmond Wellbeing
- Royal Agricultural Society
- SECCA
- Share & Care Community Services Group
- Solaris Care Foundation
- Source Food (Mt Lawley)
- South West Rural Respite Services
- Southcare
- St Basil's Aged Care Services
- Surgical House
- Technology Assisting Disability WA (TADWA)
- The West Australian Newspaper Group
- Tutti Fruitti Claremont
- Tyrepower
- Ultratune
- Umbrella Multicultural Community Care Services Inc
- Uniting Church Homes
- West Australian Ballet
- West Australian Symphony Orchestra
- Wongan Community Care
- Yorganop Association Inc



VOLUNTEERING

During the year Carers WA volunteers have contributed a total of 2,089 hours. This equates (according to the national bench mark value of \$27.45 an hour) to a dollar value of \$57,343.05. 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. Volunteers provide a huge amount of support at our Linking Together and Young Carer events.

LIST OF VOLUNTEERS

- Aloma Knuckey
- Angela Hobson
- Bruce Finkelstein
- Carol-Lee Dutton
- Carol Peers
- Claudia Cinquegrana
- Crystal Simpson
- Glenys Hopkin
- Georgina Thiele
- Hannah Pearson
- Jacob Soden
- James Pingelly
- Jenny Steer
- Jill Gattorna
- Jo-Anne van Dyke
- John Gardyne
- Kate Stephens
- Kathleen McNally
- Kym Gamble
- Maria Cournane
- Maria Hayward
- Mavis Boog
- Mini Srikrishnan
- Nancy Stephens
- Norman Westacott
- Patricia Rice
- Paul Hopkin
- Rehab Ahmed
- Renae Martin
- Rex Waddell
- Sam Madaffari
- Sharyne De Young
- Solange Rousset
- Steve Arnott
- Rex Waddell
- Theresa Sutton
- Tim Dickinson
- Tracey Cole



FINANCIAL STATEMENTS

CARERS ASSOCIATION OF WESTERN AUSTRALIA INC.

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 2017.

BOARD MEMBERS

The names of board members serving during the year are:

Dr R Morrow - Chair
C Masolin - Vice Chair
D Kubicki - Treasurer
B Ross-Adams
L Gallant
J Irwin (co-opted Feb 2017)
B Geatches (commenced May 2017)
L Wayman (commenced June 2017)
S Tuite (commenced June 2017)
W Calkin (co-opted June 2017)
H Charlesworth (resigned Feb 2017)
Dr A Butorac (resigned April 2017)
M Dinneen (resigned Feb 2017)
E Barnes (resigned May 2017)
Dr S King (co-opted) (resigned May 2017))

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 \$728,408.

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

 Dr R Morrow

 D Kubicki

Dated this 6th day of September 2017

STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the board of management the financial report as set out on pages 3 to 12:

- 1 Presents fairly the financial position of Carers Association of Western Australia Inc. as at 30 June 2017 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 Dr R Morrow


Treasurer D Kubicki

Dated this 6th day of September 2017



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
THE CARERS ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED
AS AT 30 JUNE 2017**

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, which comprises the balance sheet as at 30 June 2017, the income statement, and the 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 needs of the members and the requirements of the *Associations Incorporation Act 2015* (WA). 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 obligations under the constitution and the requirements of the *Associations Incorporation Act 2015* (WA). 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
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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 2017

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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 2017 and of its financial performance and its cash flows for the year then ended in accordance with the requirements of its constitution and the *Associations Incorporation Act 2015* (WA).

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting.

The financial report has been prepared to assist Carers Association of WA Incorporated to meet the requirements of the association's constitution and the *Associations Incorporation Act 2015* (WA). As a result, the financial report may not be suitable for another purpose.

2020 Global Pty Ltd

Bruce Donald
Director

Dated this 6 day of September 2017

2017 09 06 Carers WA Audit Report 2017



INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2017 \$	2016 \$
CLASSIFICATION OF EXPENSES BY NATURE			
Revenues	2	5,092,480	4,617,805
Employee expenses		(3,134,522)	(3,033,782)
Depreciation and amortisation expense	3	(128,334)	(137,674)
Other expenses		(1,101,216)	(1,353,220)
Profit before income tax expense		728,408	93,129
Income tax expense relating to ordinary activities	1c	-	-
Net profit after income tax expense attributable to the association		728,408	93,129

The Income Statement should be read in conjunction with the accompanying notes.

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		4,850	12,700
Operating grant receipts		4,420,808	4,031,292
Donations received		24,436	25,446
Payments to Suppliers and Employees		(4,192,052)	(4,351,340)
Interest received		59,829	72,350
Other Income		195,805	254,761
Net Cash provided by operating activities	13b	515,676	45,209
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of fixed assets		-	-
Purchase of Property, Plant & Equipment		(27,316)	(9,198)
Net cash used in investing activities		(27,316)	(9,198)
Net increase/(decrease) in cash held		488,360	36,011
Cash at the beginning of the financial year		2,441,790	2,405,779
Cash at the end of the financial year	13a	2,930,150	2,441,790

The Cashflow Statement should be read in conjunction with the accompanying notes.

BALANCE SHEET AS AT 30 JUNE 2017

	NOTE	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	13	2,930,150	2,441,790
Trade and other receivables	4	22,000	11,347
Other current assets	5	270	85,007
TOTAL CURRENT ASSETS		2,952,420	2,538,144
NON-CURRENT ASSETS			
Property, plant & equipment	6	1,140,017	551,910
Intangible assets	7	281,378	320,503
TOTAL NON-CURRENT ASSETS		1,421,395	872,413
TOTAL ASSETS		4,373,815	3,410,557
CURRENT LIABILITIES			
Trade and other payables	8	489,286	216,688
Provisions	9	443,937	412,185
TOTAL CURRENT LIABILITIES		933,223	628,873
NON-CURRENT LIABILITIES			
Provisions	9	31,147	61,522
Deferred Income	10	281,378	320,503
TOTAL NON-CURRENT LIABILITIES		312,525	382,025
TOTAL LIABILITIES		1,245,748	1,010,898
NET ASSETS		3,128,067	2,399,659
EQUITY			
Retained profits	11	3,128,067	2,399,659
TOTAL EQUITY		3,128,067	2,399,659

The Balance Sheet should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

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 Carer's Association of Western Australia Inc. Constitution.

The Board determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Carer's Constitution and the following Australian Accounting Standards:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 110 Events after the Reporting Period

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 2015.

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. Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

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 from the time the asset is held ready for use.

Residential Buildings are not depreciated.

b. Employee Benefits

The association has not applied Australian Accounting Standard AASB 119 "Employee Benefits". Provisions are 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 nominal value.

The Association is not required to make a provision for non-vesting sick leave. As this is a special purpose financial report, the Board believes that the sick leave is a current liability to the Association, and facilitates the relevance and reliability of the financial report to granting bodies.

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. (Refer to note 13 Cashflow Information)

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 a government grant in 2006 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 (Tenants in Common with Helping Minds) 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. Based on current estimates, the cost of the asset will be fully realised by the end of the 2026 financial year.

(See notes 7 Intangibles and note 10 Deferred Income)

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 12).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	\$	\$
NOTE 2: REVENUE		
OPERATING ACTIVITIES		
Member subscriptions	4,850	12,700
Operating grants	4,105,782	4,212,090
Donations	26,436	25,446
Donations - Property	650,000	-
Other	206,458	251,095
	<u>4,993,526</u>	<u>4,501,331</u>

NON-OPERATING ACTIVITIES

Capital revenue	39,125	39,125
Interest received	59,829	77,349
	<u>98,954</u>	<u>116,474</u>
Total Revenue	5,092,480	4,617,805

NOTE 3: PROFIT

Profit has been determined after:

a. Income		
Capital Revenue (refer note 8)	39,125	39,125
b. Expenses		
Depreciation of plant and equipment (refer note 6)	89,209	98,550
Amortisation of property right to occupancy (182 Lord St) (refer note 8)	39,125	39,125
	<u>128,334</u>	<u>137,675</u>
c. Remuneration of Auditor audit or review services	11,088	10,080

NOTE 4: TRADE AND OTHER RECEIVABLES

Sundry debtors	22,000	11,347
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NOTE 5: OTHER CURRENT ASSETS

Prepayments	270	85,007
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NOTE 6: PROPERTY, PLANT AND EQUIPMENT

Residential building - at cost	650,000	-
Leasehold improvements - at cost	949,013	949,013
Less accumulated depreciation	(531,004)	(474,171)
Office equipment - at cost	492,976	465,661
Less accumulated depreciation	(462,800)	(444,924)
Motor Vehicles - at cost	72,500	72,500
Less accumulated depreciation	(30,668)	(16,168)
	<u>1,140,017</u>	<u>551,910</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

	Residential Building (b)	Leasehold Improvements	Office Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at the beginning of the year	-	474,842	20,737	56,331	551,910
Additions	650,000	-	27,316	-	677,316
Depreciation	-	(56,833)	(17,876)	(14,500)	(89,209)
Carrying amount at end of year	<u>650,000</u>	<u>418,009</u>	<u>30,177</u>	<u>41,831</u>	<u>1,140,017</u>

b. Residential building additions relate to a donation of a property received from a benefactor in 2017.

NOTE 7: INTANGIBLES

Right to Occupancy	782,500	782,500
Less accumulated amortisation	(501,122)	(461,997)
	<u>281,378</u>	<u>320,503</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 beginning of year	320,503	359,628
Additions	-	-
Amortisation expense (refer note 1f)	(39,125)	(39,125)
Carrying amount at end of year	<u>281,378</u>	<u>320,503</u>

NOTE 8: TRADE AND OTHER PAYABLES

CURRENT		
Trade creditors and accruals	111,756	154,184
Grants received in advance	377,530	62,504
	<u>489,286</u>	<u>216,688</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	\$	\$
NOTE 9: PROVISIONS		
CURRENT		
Provision for annual leave	225,665	251,129
Provision for personal leave	25,470	30,787
Provision for long service leave	192,802	130,269
	<u>443,937</u>	<u>412,185</u>
NON-CURRENT		
Provision for long service leave	31,147	61,522
Number of employees at year end	41	40

NOTE 10: DEFERRED INCOME

Deferred income	281,378	320,503
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NOTE 11: RETAINED PROFITS

a. Retained Profits		
Retained profits at the beginning of the financial year	2,399,659	2,306,530
Net profit attributable to the Association	728,408	93,129
Retained profits at the end of the financial year	<u>3,128,067</u>	<u>2,399,659</u>

NOTE 12: COMMITMENTS

Operating lease commitments for minimum lease payments (inclusive of GST) are payable as follows:		
Within 1 year	15,858	39,350
Later than 1 year and not later than 5 years	1,985	31,495
Later than 5 years	-	-
	<u>17,843</u>	<u>70,845</u>

The motor vehicle leases are non-cancellable operating leases with terms of between two and three

years, with rent payable monthly in advance.		
	2017	2016
	\$	\$

NOTE 13: CASH FLOW INFORMATION

a. Reconciliation of cash		
Cash on hand	2,870	2,400
Cash at bank	1,298,171	853,080
Cash on deposit	1,629,109	1,586,310
	<u>2,930,150</u>	<u>2,441,790</u>

b. Reconciliation of net cash provided by operating activities to profit		
Profit	728,408	93,129
Non-cash flows in profit:		
Depreciation	89,209	98,550
Amortisation	39,125	39,125
Deferred grant income	(39,125)	(39,125)
Donated asset - Residential property	(650,000)	-
Changes in assets and liabilities		
(Increase)/Decrease in receivables and prepayments	74,084	(29,240)
Increase/(Decrease) in creditors, accruals and grants in advance	272,598	(148,464)
Increase/(Decrease) in provisions	1,377	31,234
Net cash provided by operating activities	<u>515,676</u>	<u>45,209</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.



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