



**Carers WA**

**Annual Report  
2019 / 2020**





# Overview

## STRATEGIC PLAN

The Strategic Plan for Carers WA covers the period January 2020 – December 2021 and was developed by the Board, staff and key stakeholders.

### Vision:

Western Australia values and supports carers, providing them with choices and opportunities to participate in every aspect of life.

### Mission:

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

### Values:

- Diversity and inclusion
- Innovation
- Compassion
- Respect

## THANK YOU TO OUR BOARD OF MANAGEMENT

Carers WA wishes to acknowledge our voluntary Board of Management for their contribution during 2019/2020.

### Current Board

Linda Wayman – Chair  
Gabor Hernandi  
Lydia Gallant  
Renay Eade

Warwick Calkin  
Roy Barnett  
Sonia Arakkal  
Paul Coates – Treasurer

### Previous Board members who served during 2019/2020

Brad Geatches  
Mark Morrissey  
Suzanne Tuite

## KEY FUNDERS

- Department of Social Services (Federal)
- Department of Communities
- Department of Health (Federal)
- Department of Health WA
- Lotterywest
- Mental Health Commission
- Telethon
- Dementia Australia



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## Chair and CEO's Report

Following the highly successful achievements of the previous 2018/2019 strategy which ended in December 2019, the organisation is now established as the main provider of carer services funded by the state and federal governments. The new federal support system, branded as the Carer Gateway, appointed Carers WA as the Regional Delivery Partner (RDP) for the whole of Western Australia. This success places Carers WA in the unique position of being the sole provider of government funded carer dedicated services. We can now ensure that carers in WA will receive the maximum government funded support available through co-ordination of both state and federal programs.

Publication of our latest Strategic Plan during this year (January 2020) has therefore focused our attention on establishing and consolidating the Carer Gateway. To accommodate this new service, as well as a range of other successful funding applications, the organisation has grown significantly in scale with expanded offices to accommodate twice the number of staff employed in the previous year.

Despite unprecedented growth in service delivery activity we have not overlooked our role as the state voice and advocate for carers. We have worked with the Department of Communities to ensure the progression of the review of the Carers Recognition Act and a report now rests with Minister McGurk. During the year we have also contributed to a range of consultations in the mental health, aged care and palliative care sectors, in addition to completing and publishing a review of housing options for families in partnership with Foundation Housing Ltd. As the Coronavirus pandemic took hold, we represented the interests of carers on a number of COVID-19 Task Forces set up by the state government. Nationally, we continue to advocate for carers through a network of Associations led by Carers Australia.

Our skill-based Board has worked successfully this year and continues to ensure delivery of the organisation's strategy. We would like to acknowledge the work of three Board members, Brad Geatches, Mark Morrissey and Suzanne Tuite who have resigned after exceptional voluntary service to the Association.

Our success in 2019/20 is attributable to the hard work and commitment of our volunteers, staff and Board whom 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 2019/2020 of \$199,700. 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 2019/2020 accounts has been provided by our external auditors.



Linda Wayman  
Chair of Carers WA Board



Paul Coates  
CEO Carers WA



# Highlights

## **CARER GATEWAY LAUNCH**

Carers WA was appointed as the Carer Gateway Service Provider for the whole of Western Australia. Carer Gateway services launched in April 2020.

## **PUBLICITY CAMPAIGNS**

Development and implementation of television advertising on Channel 7 and GWN, plus supporting digital campaign, in partnership with Seven West Media Ltd. Carer awareness raising video aired on the Yagan Square digital tower during Carers Week 2019.

## **PUBLICATION OF 'ACCESSING A HOME' REPORT**

In partnership with Foundation Housing, a leading community housing provider, the project identified and provided recommendations to address barriers people with disability face when seeking adequate, accessible, affordable and safe homes.

## **COMMUNITY ENGAGEMENT VEHICLE**

The Carers WA branded vehicle (nicknamed Priscilla) equipped with community resources continues to raise awareness around the state of the work of Carers WA, recently visiting Pinjarra, Albany, Esperance, Bunbury, Ravensthorpe, Mandurah, Hyden, York and Northam.

## **COMMUNITY CAPACITY DEVELOPMENT (PREVIOUSLY ILC) PROGRAM**

Carers WA had another successful year securing funding to work in the capacity, access and inclusion space with people with disability and their families. New state and federal grants were won to continue and expand our ability to engage with, educate and facilitate community capacity regarding the inclusion of people with disability in all facets of life. Carers WA also secured a grant to work with aging carers of people with disability, as well as funding from Department of Health (federal) to work in conjunction with Screen West on a new project giving the community access to tell their stories around sport and recreation.

## **DISABILITY ACCESS AND INCLUSION PROJECT**

Our work to create a more inclusive Carers WA and community for people with disability continued through a grant from the federal government. We engaged with community and mainstream organisations and employers to understand the NDIS and the opportunities it can bring to their organisation, as well as championing the cause of the right to live an ordinary life.

## **CARERS CONNECT TO EDUCATION AND EMPLOYMENT**

Carers WA were successful in a joint submission with the Australian Medical Association (AMA) and Carers Queensland for a 'Carers Connect to Education and Employment' Try Test and Learn grant with the Department of Social Services. The 18-month pilot program allows 50 carers from WA and 50 carers from Queensland to have support and coaching to complete funded training, increasing the likelihood of carers transitioning to work.

# 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.

## CARER GATEWAY

Carer Gateway provides a mix of free telephone, digital and in-person supports, services and advice for family carers throughout Australia. The services have been specifically designed by carers to help reduce stress and build resilience in the caring role. Carers WA, in partnership with Helping Minds, deliver this service across Western Australia, supported by organisations including Alzheimer's WA, Palliative Care WA, Umbrella, Pathways Southwest, Bay of Isles Community Outreach and Ngaanyatjarra Pitjantjatjara Yankumytjatjara (NPY) Women's Council.

Carers WA and our partners provide a range of practical supports to carers including tailored carer support planning, in-person peer support, counselling and carer directed support to access respite and other support services when needed.

## CARER SUPPORT COUNSELLING

Counselling services are provided through individual telephone, Zoom, email and in-person sessions. Group Counselling is available in-person (metro) and via Zoom. A selection of workshops is available at various times throughout the year, facilitated in-person or via Zoom.

## CARER WELLNESS AT HOME PROGRAM

Operating across the Perth metropolitan area and in the Wheatbelt region, Carer Wellness at Home supports carers who have a care recipient linked with the Commonwealth Home Support Program. Carers can meet program staff within their home or local community environment with a range of supports provided.

## EDUCATION AND AWARENESS

Workshops and information sessions 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. A significant percentage of work provides guidance in navigating the state administration and guardianship tribunals.

## **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 CARER TEAM**

This youth friendly outreach team offers information, advice and advocacy on a range of young carer issues, as well as respite activities that support carers aged 8 to 25 years. The team also raise awareness within the education sector, providing support to identified young carers and encouraging education and community service providers to understand their needs. Part of this work included the development of the 'Young Carer School Peer Support Toolkit', available on our website.

## **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.

## **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 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 respite accommodation option for carers, kindly donated by Ms Bluntish.

## **COMMUNITY CAPACITY DEVELOPMENT**

The Community Capacity Development team work with the WA community to design programs and projects that support people with disability and their family through building linkages that expand choice, bring people together and foster a supportive community across barriers.

# Our Performance in 2019/2020

## ● Carer Gateway (April – June)

Sessions	3,277
Carer support plans	1,184
Carer support packages	370

## ● Carer Support Counselling

Sessions	3,543
Workshops	23

## ● Carer Wellness at Home Program

Referrals	198
Hours of direct support	2,615

## ● Hospital Program

Resource packs to carers	8,239
Hospital staff contacts	1,818
NB: Number of carers identified and supplied with Prepare to Care Booklet	3,970

## ● Individual Advocacy

Hours of direct support	967
Number of direct carer contacts	1,293
Number of cases referred	117
Number of cases closed	99

## ● Policy and Systemic Advocacy

Number of submissions	4
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## ● Carers Social/Wellness Events

Events	50
Attendees	340

## ● Carer Representation

Number of carer representatives	89
Number of committees with a carer representative	64

## ● Marketing and Communications

Newsletters and e-bulletins distributed	64,778
Facebook engagement growth	17%
Facebook 'likes' growth	41.9%
Website sessions growth	9.31%

## ● Better Start Program

Registrations	22
Workshops	4

## ● Young Carer Team Engagements

Events and expos	35
Attendees	16,000+

## ● Carers in Employment Program

Number of carers supported	213
Number of carer interactions	1,347
Number of employees informed of support information	10,078

## 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 2019/2020.

- Access Care Network Australia
- ACTIV Foundation Inc
- Advocare Inc
- Albany Community Hospice
- All Advertisers in Carers WA Newsletter
- Alzheimer's WA
- Amana Living
- Anglicare
- Arche Health Ltd
- Anne Bluntish
- Astley Care Inc
- Australian Medical Association
- Australian Professional Skills Institute
- Avido
- Bay of Isles Community Outreach
- Black Swan Health
- Motobility
- Bounce Cannington
- Bruce and Jenny Baldock
- Bunbury Community Home Care
- Cahoots
- Captain Cook Cruises
- Carers Australia
- Carnarvon Family Support Service
- CCIWA
- Central Regional TAFE (Northam)
- Centrecare
- City of Albany
- City of Bayswater
- City of Belmont
- City of Canning
- City of Cockburn
- City of Fremantle
- City of Kalgoorlie Boulder
- City of Mandurah
- City of Melville
- City of Perth
- City of Rockingham
- City of Swan
- City of South Perth
- City of Vincent
- City of Wanneroo
- Cockburn Ice Arena
- Commonwealth Respite & Carelink Centres
- Connect Groups
- Consumers of Mental Health WA
- Continence Foundation of Australia
- Counselling Connections
- COTA
- CPE Group
- Department of Communities
- Developmental Disability WA
- Dementia Australia
- Dianella Secondary College
- Down Syndrome Association
- E-Equal Disability Consultants
- Enrich Living Services
- Essential Personnel
- Esperance Chamber of Commerce
- Esperance Home Care
- Event Cinemas
- Faith Community Church
- Fiona Stanley Hospital
- Foundation Housing Ltd
- Fremantle Prison
- Fremantle Women's Health Centre
- Greater Union Morley
- Health Consumers Council
- Helping Minds
- Hoyts Cinemas
- Identity WA
- Indelible Imprint
- Individual Donors

- Integra
- Ishar Multicultural Services
- Italo-Australian Welfare & Cultural Centre Inc
- John and Di Pronk
- Joondalup and Wanneroo Services Youth Network
- Juniper Community
- Kart World Belmont
- Kids Are Kids! Therapy and Education Centre
- Lamp Inc
- Leeuwin Ocean Adventure
- Lions Club
- Little Telethon Stars
- Living Works Australia
- ME CFS and Lyme Association of WA
- Mercy Care
- Metrocon
- Midland Women's Health Care Place
- Midwest Community Living Association
- Mind Australia
- Mirrabooka Early Years Community Group
- Motor Neurone Disease Association of WA
- MSWA
- Multicultural Futures
- Multicultural Services Centre WA
- Muscular Dystrophy WA
- Northcliffe Family & Community Centre
- Palliative Care WA
- Parkerville Children & Youth Care Network
- Pathways Southwest
- Peel and Rockingham Mental Health Service
- Peel and Rockingham Youth Services
- Relationships Australia
- Richmond Wellbeing
- Rise Network
- Rockingham Senior High School Education Support Centre
- Rocky Bay
- Royal Agricultural Society
- School Chaplaincy Program
- Screen West
- Scubayorp Domestic Outreach
- SECCA
- Solaris Cancer Care
- Solo Payroll
- Soroptimist International of Western Australia
- South East Multicultural Network
- South West Rural Respite Services
- SouthCare
- Stroke Foundation
- Surfing WA
- Surgical House
- Swan Valley Cuddly Animal Farm
- Table of Plenty
- TADWA
- The Bethanie Group
- The Channel 7 Telethon Trust
- The Hub Victoria Park
- The Salvation Army
- The Smith Family
- The Therapy Place WA
- Town of Cambridge
- Town of Victoria Park
- Tyrepower
- Umbrella Multicultural Community Care
- Uniting Church
- Visability
- Wanneroo and Surrounds Early Years Network
- West Australian Ballet
- West Australian Symphony Orchestra
- Woodman Point Camp
- Wongan Community Care
- Young Carers Services, Bristol & South Gloucestershire, United Kingdom

# Volunteering

Carers WA would like to thank all the volunteers who have contributed their time to the organisation. Our volunteers are an integral part of the Carers WA staff and provide vital assistance in the office, and at Social Support and Young Carer events.

## List of volunteers

- Aloma Knuckey
- Angela Hobson
- Brogan McCullagh
- Brenda Cleveland
- Carol-Lee Dutton
- Caroline Cox
- Caroline Kueltjes
- Carolyn Buchanan
- Deb Dillon
- Donna MacMillan
- Glenys Hopkin
- Jesse Lewis
- Judy Emmanuel
- Julia O'Brien
- Kelly Arfuso
- Kerry Wagland
- Liz Marzi
- Lorenza Tonus
- Lyn Ball
- Lyn Stanley-Smith
- Maralyn Martin
- Mavis Boog
- Monika Steiner
- Nat Innes
- Nicole Espenlaub
- Norman Westacott
- Pamela Bell
- Paul Hopkin
- Rachel Saw
- Raewyn Watare
- Robert Blakeman
- Sharyne De Young
- Steve Sewell
- Sue Burges
- Theresa Sutton
- Valerie Parker
- Veronica Hansen





# 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 2020.

### BOARD MEMBERS

The names of board members serving during the year are:

L Wayman - Chair

S Tuite

B Geatches

L Gallant

W Calkin

G Hernadi

M Morrissey

R Eade

S Arakkal – commenced May 2020

P Coates – Treasurer, commenced October 2019

### 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 \$199,770 (2019: \$23,942).  
Signed in accordance with a resolution of the Members of the Board

 L Wayman

 P Coates

Dated this 29th day of September 2020

### STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the Board of management the financial report as set out on pages 12 to 20:

1. Presents fairly the financial position of Carers Association of Western Australia Inc. as at 30 June 2020 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  
L Wayman

 Treasurer  
P Coates

Dated this 29th September 2020



BUSINESS  
CONSULTANTS

## **INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CARERS ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED AS AT 30 JUNE 2020**

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### **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 2020, 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

CERTIFIED PRACTISING  
ACCOUNTANTS

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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.

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 2020 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 29th day of September 2020

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
<b>CLASSIFICATION OF EXPENSES BY NATURE</b>			
Revenues	2	7,185,416	5,022,285
Employee expenses		(4,501,897)	(3,682,817)
Depreciation and amortisation expense	3(b)	(280,010)	(150,026)
Other expenses		(2,203,739)	(1,165,500)
Profit before income tax expense	3	199,770	23,942
Income tax expense relating to ordinary Activities	1c	-	-
Net profit after income tax expense attributable to the association		199,770	23,942

## CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		400	1,400
Operating grant receipts		8,012,766	5,110,554
Donation received		8,835	11,985
Payments to suppliers and employees		(6,092,739)	(4,834,182)
Lease interest paid		(6,134)	-
Interest received		37,488	42,714
Other income		88,833	230,514
Net cash provided by operating activities	14b	2,049,449	562,985
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from disposal of fixed assets		33,182	18,182
Purchase of Property, Plant and Equipment		(251,940)	(107,031)
Net cash used in investing activities		(218,758)	(88,849)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments of Lease Liability Principal		(130,619)	-
Net cash used in financing activities		(130,619)	-
Net increase/(decrease) in cash held		1,700,072	474,136
Cash at the beginning of the financial year		3,548,094	3,073,958
Cash at the end of the financial year	14a	5,248,166	3,548,094

## BALANCE SHEET AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	14	5,248,166	3,548,094
Trade & other receivables	4	64,827	9,725
Other current assets	5	24,145	868
<b>TOTAL CURRENT ASSETS</b>		<b>5,337,138</b>	<b>3,558,687</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	1,179,808	1,137,861
Intangible assets	7	164,003	203,128
Right-of-Use Assets	8	366,681	-
Property Bond		33,000	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,743,492</b>	<b>1,340,989</b>
<b>TOTAL ASSETS</b>		<b>7,080,630</b>	<b>4,899,676</b>
<b>CURRENT LIABILITIES</b>			
Trade & other payables	9	2,560,298	1,044,569
Provisions	10	620,687	392,956
Lease Liability	11	63,788	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,244,773</b>	<b>1,437,525</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	10	25,498	25,498
Property Lease	11	213,061	-
Deferred income	13	164,003	203,128
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>402,562</b>	<b>228,626</b>
<b>TOTAL LIABILITIES</b>		<b>3,647,335</b>	<b>1,666,151</b>
<b>NET ASSETS</b>		<b>3,433,295</b>	<b>3,233,525</b>
<b>EQUITY</b>			
Retained profits	12	3,433,295	3,233,525
<b>TOTAL EQUITY</b>		<b>3,433,295</b>	<b>3,233,525</b>

*The accompanying notes form part of this financial report.*

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

### NOTE 1

#### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report that has been prepared to satisfy the financial reporting requirements of the Carer's Association of Western Australia Inc. Constitution.

The committee 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 15	Revenue from Contracts with Customers
AASB 16	Leases
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.
AASB 1058	Income of Not For Profit Entities

No other Australian Accounting Standards, Australian Accounting Interpretations or other authorities pronouncements of 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 Associations Incorporations 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 financial report of Carers Association of Western Australia Inc. has fully adopted AASB 15, AASB 1058 and AASB 16 and therefore the body of the financial report does not include any transition disclosures.

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 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. Except for buildings, which are recognised at cost with the carrying amount subsequently adjusted periodically against market value.

#### 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, 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.

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 (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).

#### g. Leases

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, printers and office space at Parry St (refer to note 11).

#### NOTE 2 REVENUE

	2020 \$	2019 \$
<b>OPERATING ACTIVITIES:</b>		
Members subscriptions	400	1,400
Operating grants	6,868,896	4,696,546
Donations	1,810	11,985
Other	236,915	230,515
	<u>7,108,021</u>	<u>4,940,446</u>
<b>NON-OPERATING ACTIVITIES:</b>		
Capital revenue	39,125	39,125
Interest received	38,270	42,714
	<u>77,395</u>	<u>81,839</u>
Total Revenue	<u>7,185,416</u>	<u>5,022,285</u>

The application of AASB 15 and AASB 1058 from 1 July 2019 has had no impact on the treatment of revenue from Operating grants, which is recognised in the accounting period in which the relevant performance obligations has been satisfied. Performance obligation completion is determined over time utilising the Input method to calculate.

The application of AASB 15 and AASB 1058 from 1 July 2019 has had no impact on the treatment of revenue from members subscriptions, donations, other revenue and interest received with revenue recognised and measured at the initial carrying amount of consideration received or receivable.

#### NOTE 3 PROFIT

	2020 \$	2019 \$
<b>Profit has been determined after:</b>		
a. Income		
Capital Revenue	39,125	39,125
b. Expenses:		
Depreciation plant and equipment (refer note 6)	180,673	110,901
Amortisation of right to use	60,212	-
Amortisation of property right of occupancy -182 Lord Street (refer note 7)	39,125	39,125
	<u>280,010</u>	<u>150,026</u>
c. Remuneration of auditor audit or review services	13,461	10,487

#### NOTE 4 TRADE AND OTHER RECEIVABLES

	2020 \$	2019 \$
Sundry debtors	<u>64,827</u>	<u>9,725</u>

#### NOTE 5 OTHER CURRENT ASSETS

	2020 \$	2019 \$
Prepayments	10,863	868
Accrued Income	13,282	
Accrued Income	<u>24,145</u>	<u>868</u>

#### NOTE 6 PROPERTY, PLANT AND EQUIPMENT

	2020 \$	2019 \$
Building - at cost	650,000	650,000
Leasehold improvements - at cost	960,113	960,113
Less accumulated depreciation	(703,375)	(645,942)
Office equipment - at cost	658,019	582,133
Less accumulated depreciation	(576,627)	(538,439)
Motor vehicles - at cost	280,820	148,378
Less accumulated depreciation	(89,142)	(18,382)
	<u>1,179,808</u>	<u>1,137,861</u>

##### a. Movements in carrying amounts

Movement 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	Residential Building (b)	Total
	\$	\$	\$	\$	\$
Balance at the beginning of year	314,171	43,694	129,996	650,000	1,137,861
Additions	-	75,886	176,054	-	251,940
Disposals	-	-	(33,182)	-	(33,182)
Profit/(Loss) on disposals	-	-	3,862	-	3,862
Depreciation/Amortisation expense	(57,432)	(38,189)	(85,052)	-	(180,673)
Carrying amount at end of year	256,739	81,391	191,678	650,000	1,179,808

b. Residential building relates to a donation of a property received from a benefactor in 2017. This remains valued at the fair value upon receipt in 2017 and has not been revalued.

## NOTE 7 INTANGIBLES

	2020 \$	2019 \$
Right to Occupancy – Lord St	782,500	782,500
Less accumulated amortisation	(618,497)	(579,372)
	164,003	203,128

### a. Movements in carrying amounts

Movement in the carrying amounts for each class of intangibles between the beginnings and the end of the current financial year

Balance at the beginning of year	203,128	242,253
Additions	-	-
Amortisation expense (refer note 1f)	(39,125)	(39,125)
Carrying amount at the end of year	164,003	203,128

## NOTE 8 RIGHT-OF-USE ASSETS (ROU ASSETS)

	2020 \$	2019 \$
Right of Use - Parry St Office	356,352	-
Less accumulated amortisation	(29,696)	-
	326,656	-
Right of Use - Printers	29,864	-
Less accumulated amortisation	(3,372)	-
	26,492	-
Right of Use – Motor Vehicles	40,677	-
Less accumulated amortisation	(27,144)	-
	13,533	-
Total Right-of-Use Assets	426,893	-
Less Total accumulated amortisation	(60,212)	-
	366,681	-

### a. Movements in carrying amounts

Movement in carrying amounts for right-of-use assets between the beginning and the end of the current financial year

Balance at the beginning of the year	-	-
Additions	426,893	-
Depreciation expense		
Parry St Office	29,696	-
Printers	3,372	-
Motor Vehicles	27,144	-
Total Right-of-Use Assets		
Depreciation Expense	60,212	-
Carrying amount at the end of year	366,681	-

### Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

The Board has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) - motor vehicle leases with less than 12 months remaining on lease term, and low value leases (with an underlying value of \$5,000 or less) - none identified. Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

## Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

## Depreciation and impairment of right-of-use assets

Right-of-use assets are generally depreciated on a straight line basis over the shorter of the asset's useful life and the lease term.

	2020 \$	2019 \$
Lease interest expense (included in Other Expenses)	6,134	-
Short-term lease expense (included in Other Expenses)	92,325	-

The total cash outflow for leases in 2020 was \$136,753.

The Board's leasing activities and how these are accounted for:

The Board's recognised leases consist of the first-floor premise of 59 Parry Street Perth, motor vehicles and multi-function printers.

Up to 30 June 2019, the Board classified leases as either finance leases or operating leases.

At 1 July 2019 Carers WA recognises motor vehicle leases and printers as right-of-use assets and associated lease liabilities in the Statement of Financial Position. The Parry Street lease was entered into in the 2020 financial year.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 11.

## NOTE 9

### TRADE AND OTHER PAYABLES

	2020 \$	2019 \$
CURRENT		
Trade creditors and accruals	600,465	170,849
Grant received in advance	1,959,833	873,720
	2,560,298	1,044,569

## NOTE 10

### PROVISIONS

	2020 \$	2019 \$
CURRENT		
Provision for annual leave	390,442	198,112
Provision for personal leave	48,142	32,969
Provision for long service leave	147,111	126,884
Provision for redundancy	34,991	34,991
	620,686	392,956

### NON CURRENT

Provision for long service leave	25,498	25,498
Number of employees at year end	77	43

## NOTE 11

### LEASES

a. The statement of financial position shows the following amounts relating to lease liabilities:

	2020 \$	2019 \$
Current	63,788	-
Non-Current	213,061	-
	276,849	-

The Board's recognised leases consist of the first floor premise of 59 Parry Street Perth, motor vehicles and multi-function printers.

The Board measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Board uses an applicable incremental borrowing rate provided by the Reserve Bank of Australia.

Lease payments included by the Board as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable.
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date.
- Amounts expected to be payable by the lessee under residual value guarantees.
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Board if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Board in profit or loss in the period in which the condition that triggers those payments occurs.

This section should be read in conjunction with note 8.

**NOTE 12  
RETAINED PROFITS**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Retained profits at the beginning of the financial year	3,233,525	3,209,583
Net profit attributable to the association	199,770	23,942
Retained profits at the end of the financial year	<u>3,433,295</u>	<u>3,233,525</u>

**NOTE 13  
DEFERRED INCOME**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Deferred Income	<u>164,003</u>	<u>203,128</u>

**NOTE 14  
CASH FLOW INFORMATION**

**a. Reconciliation of Cash**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	5,277
Cash at bank	284,866	165,040
Cash on deposit	4,962,300	3,377,777
	<u>5,248,166</u>	<u>3,548,094</u>

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Profit	199,770	23,942
Non- cash flows in profit		
- Depreciation	180,673	115,928
- Amortisation and Interest	55,715	39,125
- Deferred grant income	(39,125)	(39,125)
Loss/(Profit) on disposal of property, plant, and equipment	(3,862)	1,314
Changes in assets and liabilities		
- (Increase)/Decrease in receivables and prepayments	(78,378)	95,807
- Increase/(decrease) in creditors, accruals, and grant in advance	1,506,925	362,466
- Increase/(decrease) in provisions	227,731	(36,472)
Net cash provided by operating activities	<u>2,049,449</u>	<u>562,985</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.**

**NOTE 15  
EVENTS POST BALANCE SHEET**

Subsequent to 30 June 2020, Carers WA has received an executed Deed of Revocation of Trust for 182 Lord Street Perth stating that the organisation has no further obligations to Lotterywest in relation to this property. Carers WA expects the property transfer to be completed by 31 December 2020. After this revocation Carers WA will have a joint interest in this property as tenants in common with Helping Minds.

The subsequent changes in the fair value of the organisation's investments are not reflected in the financial statement as at 30 June 2020.



**Carers WA**

**Thank you  
for your  
support.**



# Carers WA

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