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# ANNUAL REPORT

2018 - 2019

# BRIEF OVERVIEW

## STRATEGIC PLAN

The Strategic Plan for Carers WA covers the period July 2018 – December 2019 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
- Compassionate
- Innovative thinking
- Respectful

## THANK YOU TO OUR BOARD OF MANAGEMENT

Carers WA wishes to acknowledge our voluntary Board of Management for their contribution during 2018/2019.

### Current Board

Linda Wayman – Chair  
Suzanne Tuite – Treasurer  
Lydia Gallant  
Warwick Calkin  
Gabor Hernandi  
Mark Morrissey  
Renay Eade  
Brad Geatches

### Previous Board members

who served during 2018/2019  
Clare Masolin  
Jane Irwin

## LIST OF KEY FUNDERS

- Dementia Australia
- Department of Communities
- Department of Social Services
- Department of Health
- Department of Health WA
- Home and Community Care Program
- Lotterywest
- Mental Health Commission
- Telethon



**CARERS ASSOCIATION OF WESTERN AUSTRALIA INC.**

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## CHAIR AND CEO'S REPORT

This year the organisation has met all the key targets established by the Board and set out in the current Strategic Plan which is due to expire in December 2019. A new Strategy is under development in readiness for 2020 and will be heavily influenced by the outcome of the Federal reform agenda to establish an Integrated Carer Support Service.

Nationally we continue to advocate for carers through a network of Associations led by Carers Australia and this year there has been a range of issues in the aged care and disability sectors. Understandably our primary focus was on the Federal reforms relating to the system of carer supports. The Network also advocated for increased supports for carers during the General Election held in May 2019 which resulted in promised increased funding for carers from the elected Liberal party.

In terms of service delivery and development, we have had a successful year meeting all our targets set within the contracts of our funders and expanding our reach through grants in the disability sector. Once again we were successful in applications to provide Information, Linkages and Capacity building services to assist with the implementation of the NDIS. In addition, we were selected as one of the agencies to provide advocacy for families in the disability sector from new funding provided by Minister Dawson. We also delivered a highly successful and well attended State Carers Conference in October which received excellent feedback from carers, service providers and funding agencies.

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 a long-standing Board member, Clare Masolin, who resigned this year. Clare, who has lived experience, has been a member of the State Minister's Carers Advisory Council as well as a long-standing and effective advocate for family carers of people with disability.

Our success in 2018/19 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 2018/19 of \$23,942. 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 2018/2019 accounts has been provided by our external auditors.



Linda Wayman  
Chair of Carers WA Board



Paul Coates  
CEO Carers WA

# HIGHLIGHTS

## **FUNDAMENTAL REFORM OF CARER SERVICES**

The Department of Social Services issued an invitation to tenders for the provision of new Integrated Carer Support Services within 16 regions (2 of which are in WA). Carers WA led on a tender to provide these services across WA.

*Addendum: Following an announcement of successful tenders in August 2019 Carers WA were selected to be the Regional Delivery Partner for the whole of WA.*

## **INFORMATION, LINKAGES AND CAPACITY BUILDING (ILC) PROGRAM**

Carers WA had a very successful year with multiple new State and Federal grants being won to continue and expand our ability to engage with, educate and facilitate individuals, families, carers and the community's capacity in regard to the inclusion of people with disability in all facets of life.

## **NEW ADVOCACY PROJECT**

Following an advocacy funding announcement by Minister Dawson for people with disability Carers WA was successful in a partnership with Foundation Housing, a leading community housing provider, to undertake a systemic housing-focused advocacy project. The Accessing a Home project aims to identify and address barriers people with disability face when seeking adequate, accessible, affordable and safe homes.

## **COMMUNITY ENGAGEMENT VEHICLE**

Carers WA invested in a specially designed community engagement vehicle. The vehicle ("Priscilla") provides mobility for staff travel around the state raising awareness for carers at community events and improving access to services through outreach.

## **CARERS WA 2018 CONFERENCE**

As the premier event for National Carers Week 2018, Carers WA hosted a Carers Conference. Attended by over 200 carers, the one day conference identified and discussed both the challenging and the rewarding aspects of the caring role. It also showcased innovative supports and services for carers.

## **RELEASE OF CARER VIDEOS**

A series of vignettes featuring carers and staff were produced, each presenting a different theme pertinent to the life of carers. These have been shown widely to the community including Government Ministers and the lead video was shown on the digital tower in Yagan Square in March 2019.

# 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 ADVISORY SERVICE**

The Carer Advisory Service provides specialist information, referrals and support to assist carers to navigate a range of services.

## **COUNSELLING**

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

## **CARER WELLNESS AT HOME PROGRAM**

Operating across the metropolitan area, 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 TRAINING**

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.

## **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.

## **YOUNG CARER SCHOOLS ENGAGEMENT PROGRAM**

The Young Carer Schools Engagement Program engages with young carers aged 8 to 25 years in the education sector, raising awareness, providing support and encouraging education and community service providers to be more mindful of their particular needs.

### **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 the 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 (in certain areas) 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.

### **INFORMATION, LINKAGES AND CAPACITY (ILC) BUILDING PROGRAMS**

Carers WA deliver information and support services to individuals, families and carers about the NDIS across the state through workshops, presentations, phone and email support, and individual sessions. We also work to create a more inclusive community for people with disability by supporting mainstream organisations and employers to understand the NDIS and the opportunities it can bring to their organisation.

### **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.



# OUR PERFORMANCE IN 2018/2019

## ■ Counselling

Sessions	3,791
Workshops	42
Workshop attendees	508

## ■ Carer Wellness at Home Program

Referrals	156
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## ■ Hospital Program

Resource packs to carers	12,524
Hospital staff contacts	1,885
NB: Number of carers identified and supplied with Prepare to Care Booklet	5,274

## ■ Carer Advisory

Carer contacts	4,233
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## ■ Individual Advocacy

Number of carers referred	60
Number of cases closed	51

## ■ Policy and Systemic Advocacy

Number of submissions	11
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## ■ Carers Social/Wellness and ILC Events

Events	125
Attendees	928

## ■ Carer Representation

Number of carer representatives	68
Number of committees with a carer representative	38

## ■ Marketing and Communications

Newsletters and e-bulletins distributed	64,778
Facebook likes (Carers WA)	3,449
Facebook likes (Young Carer)	1,300
Website sessions (Carers WA)	49,948
Website sessions (Young Carer)	8,478

## ■ Volunteers

Volunteer hours	1,676
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## ■ Better Start Program

Registrations	67
Workshop events	10

## ■ ILC Program

Registrations	82
Individual Contacts	1124

## ■ Young Carer Program

Events and camps	19
Attendees	413

## ■ School Engagement Program

Number of schools	80
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## ■ Carers in Employment Program

Number of carers engaged	63
Number of employers engaged	12

## 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 2018/2019.

- Access Care Network Australia
- ACTIV Foundation Inc
- Advocare Inc
- Albany Community Hospice
- All Advertisers in Carers WA Newsletter
- Anne Bluntish
- Ashdale Senior High School
- Astley Care Inc
- At Home Care
- Australian Yacht Squadron
- Avivo
- Bay of Isles Community Outreach
- Beans & Bunches
- Big 4
- Black Swan Health
- Black Swan State Theatre Company
- Bluesky Healthcare
- Bounce Cannington
- Bruce and Jenny Baldock
- Bunbury Community Home Care
- Captain Cook Cruises
- Carnarvon Family Support Service
- Chandler Macleod Group
- City of Albany
- City of Cockburn
- City of Fremantle
- City of Geraldton
- 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
- Continenence Foundation of Australia
- Counselling Connections
- CPE Group
- Dementia Australia
- Down Syndrome Association WA
- Eastern Goldfields Community Centre
- Enrich Living Services
- Fremantle Prison
- Fremantle Women's Health Centre
- Fortis Consulting
- Geraldton Guardian Community Paper
- Geraldton Police
- Geraldton Scouts Association
- Geraldton Volunteer Fire and Rescue Services

- Ginger B
- Greater Union Morley
- Headwest Brain Injury Association of WA
- Health Consumers' Council
- HelpingMinds
- HESTA
- Hoyts Cinemas
- Home Karawara
- Hyatt Perth Regency
- Indelible Imprint
- Independent Living Centre
- Individual Donors
- Ishaar Multicultural Services
- Italo-Australian Welfare & Cultural Centre Inc
- Jeffrey Thomas & Partners
- John and Di Pronk
- Kart World Belmont
- Kids Are Kids! Therapy and Education Centre
- Lamp Inc
- Manage It
- MATES in Construction WA
- Metrocon
- Midland Women's Health Care Place
- Mind Australia
- MSWA
- Multicultural Futures
- Multicultural Services Centre WA
- Northern Corridor Network
- Palliative Care WA
- Partners of Veterans Association
- PCYC Camp Mornington, Harvey
- Perth Explorer
- Platinum Healthcare
- Red Cross
- Richmond Wellbeing
- Rottnest Fast Ferries
- Royal Agricultural Society
- SECCA
- Silver Chain
- Solaris Cancer Care
- Solo Payroll
- Soroptimist International of Western Australia
- South East Multicultural Network
- South West Rural Respite Services
- South West Autism Network
- Sudbury House
- Surgical House
- Technology for Ageing and Disability WA
- Telethon
- The Therapy Place WA
- The Scrapbook House
- Tyrepower
- Umbrella Multicultural Community Care
- Uniting Church
- WA Statewide Suicide Prevention Network
- West Australian Ballet
- West Australian Symphony Orchestra
- West Australian Youth Orchestra
- Western Australian Museum
- Wongan Community Care
- Young Carers Services, Bristol & South Gloucestershire, United Kingdom

# VOLUNTEERING

During the year Carers WA volunteers have contributed a total of 1,676 hours. This equates (according to the national benchmark value of \$27.45 an hour) to a financial value of \$46,006.20. The work of the office volunteers includes administrative support, such as the preparation and distribution of information packs to carers and a range of other mailouts. Volunteers also provide a huge amount of support at our Linking Together and Young Carer events.

## LIST OF VOLUNTEERS

- Aloma Knuckey
- Angela Hobson
- Ann Yeatman
- Brogan McCullagh
- Brenda Cleveland
- Carol-Lee Dutton
- Caroline Cox
- Caroline Kuelstjes
- Carolyn Buchanan
- Deb Dillon
- Donna MacMillan
- Glenys Hopkin
- Geena Gill
- Jacqui Pettett
- Jesse Lewis
- Judy Emmanuel
- Julia O'Brien
- Leah Varga
- Liz Marzi
- Lyn Ball
- Lyn Hodges
- Lyn Stanley-Smith
- Maralyn Martin
- Mavis Boog
- Monika Steiner
- Nat Innes
- Nicole Espenlaub
- Norman Westacott
- Pamela Bell
- Rachel Saw
- Raewyn Watore
- Renae Martin
- Sharyne De Young
- Steve Arnott
- Steve Sewell
- Sue Burges
- Theresa Sutton
- Tracey Cole
- 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 2019.

#### BOARD MEMBERS

The names of board members serving during the year are:

L Wayman - Chair

S Tuite - Treasurer

B Geatches

L Gallant

W Calkin

G Hernadi

M Morrissey

R Eade

Dr R Morrow (resigned October 2017)

D Kubicki (resigned October 2017)

B Ross-Adams (resigned June 2018)

J Irwin (resigned August 2018)

C Masolin (resigned July 2018)

#### 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

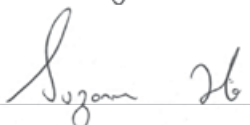
No significant change in the nature of these activities occurred during the year.

#### OPERATING RESULT

The profit from ordinary activities amounted to \$23,942 (2018: \$81,516).

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

 L Wayman

 S Tuite

Dated this 4th day of October 2019


### STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the board of management the financial report as set out on pages 11 to 17:

- 1 Presents fairly the financial position of Carers Association of Western Australia Inc. as at 30 June 2019 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   
S Tuite

Dated this 4th day of October 2019



BUSINESS  
CONSULTANTS

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
THE CARERS ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED  
AS AT 30 JUNE 2019**

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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 2019, 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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LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

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 2019 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 4th day of October 2019



## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019 \$	2018 \$
<b>CLASSIFICATION OF EXPENSES BY NATURE</b>			
Revenues	2	5,022,285	5,108,504
Employee expenses		(3,682,817)	(3,579,213)
Depreciation and amortisation expense		(150,026)	(145,742)
Other expenses		(1,165,500)	(1,302,033)
Profit before income tax expense	3	23,942	81,516
Income tax expense relating to ordinary activities	1c	-	-
Net profit after income tax expense attributable to the association		<b>23,942</b>	<b>81,516</b>

The accompanying notes form part of this financial report.

## CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019 \$	2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		1,400	3,800
Operating grant receipts		5,110,554	4,681,095
Donations received		11,985	42,683
Payments to Suppliers and Employees		(4,834,182)	(4,769,532)
Interest received		42,714	52,359
Other Income		230,514	254,502
Net Cash provided by operating activities	13b	<b>562,985</b>	<b>264,907</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from disposal of fixed assets		18,182	40,000
Purchase of Property, Plant & Equipment		(107,031)	(161,099)
Net cash used in investing activities		<b>(88,849)</b>	<b>(121,099)</b>
Net increase/(decrease) in cash held		474,136	143,808
Cash at the beginning of the financial year		3,073,958	2,930,150
Cash at the end of the financial year	13a	<b>3,548,094</b>	<b>3,073,958</b>

The accompanying notes form part of this financial report.

## BALANCE SHEET AS AT 30 JUNE 2019

	NOTE	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	13	3,548,094	3,073,958
Trade and other receivables	4	9,725	25,864
Other current assets	5	868	80,535
<b>TOTAL CURRENT ASSETS</b>		<b>3,558,687</b>	<b>3,180,357</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant & equipment	6	1,137,861	1,166,254
Intangible assets	7	203,128	242,253
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,340,989</b>	<b>1,408,507</b>
<b>TOTAL ASSETS</b>		<b>4,899,676</b>	<b>4,588,864</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	1,044,569	682,102
Provisions	9	392,956	429,428
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,437,525</b>	<b>1,111,530</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9	25,498	25,498
Deferred Income	10	203,128	242,253
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>228,626</b>	<b>267,751</b>
<b>TOTAL LIABILITIES</b>		<b>1,666,151</b>	<b>1,379,281</b>
<b>NET ASSETS</b>		<b>3,233,525</b>	<b>3,209,583</b>
<b>EQUITY</b>			
Retained profits	11	3,233,525	3,209,583
<b>TOTAL EQUITY</b>		<b>3,233,525</b>	<b>3,209,583</b>

The accompanying notes form part of this financial report.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### 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 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 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 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 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. The financial effect of this provision has been a decrease in expenses for the year is Nil (2018 decrease \$1,377) and a decrease in current liability at year end is Nil (2018 decrease \$1,377).

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 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).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
<b>NOTE 2: REVENUE</b>		
OPERATING ACIVITIES		
Member subscriptions	1,400	3,800
Operating grants	4,696,546	4,665,951
Donations	11,985	42,683
Donations - Property	-	-
Other	230,515	309,553
	<u>4,940,446</u>	<u>5,021,987</u>

### NON-OPERATING ACTIVITIES

Capital revenue	39,125	39,125
Interest received	42,714	47,392
	<u>81,839</u>	<u>86,517</u>
<b>Total Revenue</b>	<b><u>5,022,285</u></b>	<b><u>5,108,504</u></b>

### 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)	110,901	106,617
Amortisation of property right to occupancy (182 Lord St) (refer note 7)	39,125	39,125
	<u>150,026</u>	<u>145,742</u>
c. Remuneration of Auditor audit or review services	10,487	8,915

### NOTE 4: TRADE AND OTHER RECEIVABLES

Sundry debtors	<u>9,725</u>	<u>25,864</u>
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### NOTE 5: OTHER CURRENT ASSETS

Prepayments	<u>868</u>	<u>80,535</u>
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	2019	2018
	\$	\$
<b>NOTE 6: PROPERTY, PLANT AND EQUIPMENT</b>		
Residential building - at cost	650,000	650,000
Leasehold improvements - at cost	960,113	951,463
Less accumulated depreciation	(645,942)	(587,742)
Office equipment - at cost	582,133	582,133
Less accumulated depreciation	(538,439)	(498,179)
Motor Vehicles - at cost	148,378	69,493
Less accumulated depreciation	(18,382)	(914)
	<u>1,137,861</u>	<u>1,166,254</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	Residential Building (b)	Total
	\$	\$	\$	\$	\$
Balance at the beginning of the year	363,721	83,954	68,579	650,000	1,166,254
Additions	8,650	-	93,381	-	107,031
Disposals	-	-	(18,182)	-	(18,182)
Profit on disposals	-	-	(1,314)	-	(1,314)
Adjustments	-	-	(5,027)	-	(5,027)
Depreciation/ Amortisation expense	(58,200)	(40,260)	(12,441)	-	(110,901)
<b>Carrying amount at end of year</b>	<u>314,171</u>	<u>43,695</u>	<u>129,996</u>	<u>650,000</u>	<u>1,137,861</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	(579,372)	(540,247)
	<u>203,128</u>	<u>242,253</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	242,253	281,378
Additions	-	-
Amortisation expense (refer note 1f)	(39,125)	(39,125)
<b>Carrying amount at end of year</b>	<u>203,128</u>	<u>242,253</u>

### NOTE 8: TRADE AND OTHER PAYABLES

#### CURRENT

Trade creditors and accruals	170,849	222,389
Grants received in advance	873,720	459,713
	<u>1,044,569</u>	<u>682,102</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
<b>NOTE 9: PROVISIONS</b>		
<b>CURRENT</b>		
Provision for annual leave	198,112	211,669
Provision for personal leave	32,969	24,094
Provision for long service leave	126,884	193,665
Provision for redundancy	34,991	-
	<u>392,956</u>	<u>429,428</u>
<b>NON-CURRENT</b>		
Provision for long service leave	25,498	25,498
Number of employees at year end	43	45

### NOTE 10: DEFERRED INCOME

Deferred income	203,128	242,253
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### NOTE 11: RETAINED PROFITS

a. Retained Profits		
Retained profits at the beginning of the financial year	3,209,583	3,128,067
Net profit attributable to the Association	23,942	81,516
<b>Retained profits at the end of the financial year</b>	<u>3,233,525</u>	<u>3,209,583</u>

### NOTE 12: COMMITMENTS

Operating lease commitments for minimum lease payments (inclusive of GST) are payable as follows:		
Within 1 year	55,595	52,416
Later than 1 year and not later than 5 years	7,221	52,902
Later than 5 years	-	-
	<u>62,816</u>	<u>105,318</u>

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

	2019	2018
	\$	\$

### NOTE 13: CASH FLOW INFORMATION

a. Reconciliation of cash		
Cash on hand	5,277	1,470
Cash at bank	165,040	1,066,717
Cash on deposit	3,377,776	2,005,771
	<u>3,548,094</u>	<u>3,073,958</u>
b. Reconciliation of net cash provided by operating activities to profit		
Profit	23,942	81,516
Non-cash flows in profit:		
Depreciation	110,901	106,617
Asset Adjustment	5,027	-
Amortisation	39,125	39,125
Deferred grant income	(39,125)	(39,125)
Loss/(Profit) on disposal of property, plant and equipment	1,312	(11,755)
Donated asset - Residential property	-	-
Changes in assets and liabilities		
(Increase)/Decrease in receivables and prepayments	95,805	(84,129)
Increase/(Decrease) in creditors, accruals and grants in advance	362,468	192,816
Increase/(Decrease) in provisions	(36,472)	(20,157)
<b>Net cash provided by operating activities</b>	<u>562,985</u>	<u>264,908</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.



