The Annual Report
2016 / 2017
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CHAIR’S MESSAGE

It is my pleasure to present the Family Support WA Annual Report for 2016 / 2017.

This has been a challenging year in the disability sector due to the many changes that are being made, from the implementation of the National Disability Insurance Scheme (NDIS), the Western Australia NDIS and the ongoing impact that has had on existing funding models across the sector.

Throughout those changes, our team has continued to deliver outstanding levels of service to the individuals we support and their families. On behalf of the Board, I would like to thank Andre and the executive team for maintaining our core values through the challenges this year. Thank you to our support workers for your unstinting and caring service to the many individuals we support and their families. Thanks also to our volunteer host families for your tireless care and support. Our staff and volunteers have all maintained focus on the things within their control during this time of change.

I would also like to recognise the contribution of my fellow volunteer Directors for their invaluable support, input and commitment to the ongoing sustainability of Family Support WA. We are fortunate to have you and my sincere thanks to you all.

This has been my first year as Chair. On reflection, it has been a rewarding experience and I am grateful for the opportunity to continue to be involved with such a great organisation. I’m looking forward to our continued development going forward.

Brian O’Keefe
Chair
Family Support WA
BOARD OF DIRECTORS

Brian O’Keefe GAICD - Chair

Brian is a Management Consultant, having held senior executive positions with a number of major utilities, including Telstra and Western Power. Brian has extensive experience in corporate management, corporate governance and human resources.

Sandra Brown - Deputy Chair

Sandra had a long career in the not-for-profit sector, including as CEO of the Citizens’ Advice Bureau and work with the Australian Red Cross. Sandra has extensive experience in fundraising, marketing and not-for-profit management.

Dennis Reid CPA - Treasurer

Dennis is a former Large Business and International Auditor with the Australian Taxation Office, with a experience in finance, accounting and governance. He is a long-term member of the Pirates Hockey Club.
Dallas Evans - Director

Dallas is the parent of a young man with a disability. Dallas and her family live in the Wheatbelt, where Dallas has worked on the family farm and as a nurse. Dallas brings a unique perspective as a rural consumer of disability services.

Philip Kieran BA; HBOR; MBA; Grad Dip Ed - Director

Phil has many years experience in the not-for-profit sector, having worked for DSC, the YMCA and as CEO of PEP Community Services and the Community Legal Centres Association of WA. Phil recently returned to university to study teaching and is now a teacher a Butler College.

Pip Firth - Director

Pip is an Administration Assistant with the City of Swan and previously worked in the disability sector for over a decade. In addition to her administrative knowledge, Pip brings her experience as a service user to the Board, as she receives services from Family Support WA, and other providers, through the NDIS

Dragana Blackwood LLM; LLB (Hons); BCrrim&Justice - Director

Dragana is a lawyer and accredited mediator with Patterson Dowding, with significant experience in Family Law, having previously worked as a political adviser to a Federal Member of Parliament. Dragana also volunteers with the Sussex Street Community Legal Centre.
EXECUTIVE OFFICER’S REPORT

This year has been a year of change and uncertainty, for Family Support WA and the wider disability sector.

The challenges posed by the unclear direction of the NDIS in Western Australia have been significant for people with disabilities, their families and service organisations. Family Support WA operates in both WANDIS and NDIS areas, as well as providing services still funded under the previous DSC model. This continues to impose a significant administrative burden on our organisation, as systems and reporting are different for each model. While we have successfully built our expertise and our systems for each model, I look forward to this issue being resolved conclusively, in the near future.

Although pricing of services and increases in costs have been a significant financial challenge, Family Support WA has weathered the storm. Although we have experienced a significant financial deficit this year, we have been able to ensure this had no impact on the quality of our services. In fact, it has driven us to expand our organisation, design and deliver new services and find innovative ways to continue to provide the personal service upon which we pride ourselves.

We have welcomed four new Coordinators; Mandy Daniels, Anne Elliott, April Hipkins and Jo Sharland, to ensure our ability to provide the best possible services is maintained. We have also welcomed two new administrative staff; Esther Fandrey and Maurice Marcelo, who have assisted greatly in managing the increased administrative requirements we face.
We have farewelled two Coordinators; Shóna Fox and Fiona Thompson, after many years of service. We have also farewelled our Service Development Manager, Shelley Edwards. We wish them all the best of luck in their future endeavours and extend our thanks for their hard work and service.

Our Chair, Brian O’Keefe, and the Board of Directors, have provided invaluable advice and support throughout this year. Their service is entirely voluntary and invaluable to Family Support WA. Despite the many challenges we have faced, they have never compromised on our dedication to providing the best possible personal service to people with disabilities. This was Brian’s first year as Chair, after several years as a Director. It has been something of a baptism of fire but Brian’s guidance has been invaluable to our efforts this past year.

My thanks to the staff and volunteers who provide support that is both professional and personal to the many people who choose Family Support WA provide their services. I am always so proud to work with such a dedicated and caring group of people.

To those who continue to choose Family Support WA as a provider of services, thank you for your continued faith in us and for trusting us to be part of your life. We will always do our best to make sure you are the focus of everything we do.

André Shannon
Executive Officer
Family Support WA
Strategic Plan 2017-2019

Vision - an enriched community where everyone benefits from the same opportunities.

Mission

Enriching lives by providing individualised services to people with disabilities and other support needs.

Values

Choice
Individuality
Respect
Integrity
Innovation

Strategic Objective 1
Deliver excellent, individualised services to people with disabilities and other support needs.

GOALS
A. Recruit, train and retain the best staff and volunteers.
B. Be a trusted partner for people we support.
C. Develop services and work with other agencies to ensure choice and control for the individuals we support.

Strategic Objective 2
Ensure accountable and transparent management systems, that value the contribution of stakeholders, to enable delivery of excellent services.

GOALS
A. Ensure effective systems are in place to support the services we provide.
B. Promote an inclusive culture that empowers individuals to feel safe to contribute.
C. Provide effective governance to safeguard the interests of people receiving support, staff, volunteers and members.

Strategic Objective 3
Build capacity and increase our scope of services to ensure sustainability.

GOALS
A. A. Build brand awareness of the organisation and the services we provide in the community.
B. B. Achieve sustainability and extend services through engagement with new funding entities.
C. C. Develop organisational capabilities and competencies to respond to evolving community needs.
Facts & Figures

Our Income this year was just over $4.2M, about the same as last year. Our Expenditure was just over $4.5M, an increase of just almost $450k from last year. Our Deficit of $257k was our first deficit since 2013/2014.

Our Income by Type:
- 87% from Disability Services Commission
- 9% from NDIS
- 4% from WANDIS

Graph shows Income and Expenditure from 2007 to 2017.
We provided over 108,000 hours of service this year, slightly more than provided last year.

We provided services to 117 individuals this year, an increase of 10 individuals, or 9%, from last year.

Individuals live all over the Perth metropolitan area and nearby regions.
Family Support WA Inc.
Annual Financial Report
30 June 2017
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DIRECTORS’ DECLARATION

The Board of Directors ("the Board") have determined that Family Support WA Inc. ("the Association") is not a reporting entity because in the opinion of the Board there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this special purpose financial report has been prepared to satisfy the annual financial requirements of the Association’s Constitution, the Charitable Collections Act 1946, the Charitable Collections Regulations 1947, and the Australian Charities and Not-for-profits Commission Act 2012.

In the opinion of the Board of Directors:

a) the attached financial statements and notes thereto present fairly the Association's financial position as at 30 June 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;

b) the attached financial statements and notes thereto are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, and give a true and fair view of the financial position and performance of the association; and

c) in the Board of Director’s opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due and payable.

The statement is made in accordance with a resolution of the Board of Director’s and is signed for and on behalf of the Board by.

____________________________   ______________________________
Director       Director

Dated: 18 / 10 / 2017

AUDITOR’S INDEPENDENCE DECLARATION UNDER SECTION 80-40 OF THE AUSTRALIAN CHARITIES AND NOT FOR PROFITS COMMISSION ACT 2012 TO THE DIRECTORS OF FAMILY SUPPORT W.A. INC.

I declare that, to the best of my knowledge and belief during the year ended 30 June 2017 there have been:

— no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and

— no contraventions of any applicable code of professional conduct in relation to the audit.

___________________________
William Buck (WA) Pty Ltd
ABN 67 125 012 124
Conley Manfis
Director
Dated this 16 day of October, 2017
Family Support W.A Inc.
Independent auditor’s report to members

Report on the Audit of the Financial Statements

Opinion
We have audited the financial report of Family Support W.A Inc. (the Organisation), which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors’ declaration.

In our opinion the financial report of Family Support W.A Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

a) giving a true and fair view of the Organisation’s financial position as at 30 June 2017 and of its financial performance for the year then ended; and

b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion
We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Organisation in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting
We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Organisation’s financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.
### Family Support W.A Inc.

**Independent auditor’s report to members**

**Report on the Audit of the Financial Statements (Cont.)**

- Obtain an understanding of internal control relevant to the audit 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 organisation’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we require to draw attention in our audit report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 30 JUNE 2017**

<table>
<thead>
<tr>
<th>Notes</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Program Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Income 3a</td>
<td>4,069,016</td>
<td>4,061,512</td>
</tr>
<tr>
<td>Program Expenses 3b</td>
<td>(3,221,470)</td>
<td>(3,121,041)</td>
</tr>
<tr>
<td>Surplus from Program Activities</td>
<td>847,546</td>
<td>940,471</td>
</tr>
<tr>
<td>General Administrative &amp; Operating Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income 3c</td>
<td>209,391</td>
<td>157,323</td>
</tr>
<tr>
<td>Other Expenses 3d</td>
<td>(43)</td>
<td>(295)</td>
</tr>
<tr>
<td>(Deficit)/Surplus for the year</td>
<td>(1,105,462)</td>
<td>(809,438)</td>
</tr>
<tr>
<td>Other comprehensive income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other comprehensive (Loss)/income for the year</td>
<td>(257,916)</td>
<td>131,033</td>
</tr>
<tr>
<td>Total comprehensive (Loss)/income for the year</td>
<td>(257,916)</td>
<td>131,033</td>
</tr>
</tbody>
</table>

The above statement should be read in conjunction with the accompanying notes.
## STATEMENT OF FINANCIAL POSITION
### AS AT 30 JUNE 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### ASSETS
#### Current Assets
- Cash and cash equivalents: 876,710 876,831
- Trade and other receivables: 251,893 124,727
**Total Current Assets**: 1,128,603 1,001,558

#### Non-Current Assets
- Property, plant and equipment: 668,537 550,232
**Total Non-current assets**: 668,537 550,232

**TOTAL ASSETS**: 1,797,140 1,551,790

### LIABILITIES
#### Current Liabilities
- Payables: 261,425 202,660
- Funding received in advance: 127,712 150,286
- Provision for employee entitlements: 112,181 106,292
**Total Current Liabilities**: 501,318 459,238

#### Non-Current Liabilities
- Grants Repayable to Government: 668,625 -
- Provision for employee entitlements: 145,910 124,440
**Total Non-current Liabilities**: 814,535 505,790

**TOTAL LIABILITIES**: 1,315,853 965,028

### NET ASSETS
**Accumulated Funds Brought Forward (Deficit)/Surplus for the Year**: 586,762 (455,730)
**Accumulated Funds Carried Forward**: 328,846 586,762

The above statement should be read in conjunction with the accompanying notes.

## STATEMENT OF CASHFLOWS
### FOR THE YEAR ENDED 30 JUNE 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Cash flows from operating activities
- Receipts from customers: 4,515,933 4,035,401
- Payments to Suppliers and Employees: (4,362,308) (4,204,944)
- Interest received: 23,268 31,552
**Net cash used in operating activities**: (178,893) (137,991)

### Cash flows from investing activities
- Proceeds from disposal of plant, equipment and software: 23,160 -
- Purchase of plant, equipment and software: (200,174) (43,040)
**Net cash used in investing activities**: (177,014) (43,040)

### Cash flows from financing activities
- Repayment of borrowings: - -
**Net cash used in financing activities**: - -

**Net increase in cash and cash equivalents**: (121) (181,028)
- Cash and cash equivalents at beginning of financial year: 876,831 1,057,859
**Cash and cash equivalents at end of financial year**: 876,710 876,831

The above statement should be read in conjunction with the accompanying notes.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2017

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2015</td>
<td>$455,729</td>
</tr>
<tr>
<td>Net surplus for the year 2016</td>
<td>$131,033</td>
</tr>
<tr>
<td>Other comprehensive income</td>
<td>-</td>
</tr>
<tr>
<td>Total comprehensive income</td>
<td>$131,033</td>
</tr>
<tr>
<td>Balance at 30 June 2016</td>
<td>$586,762</td>
</tr>
<tr>
<td>Balance at 1 July 2016</td>
<td>$586,762</td>
</tr>
<tr>
<td>Net (deficit)/loss for the year 2017</td>
<td>(257,916)</td>
</tr>
<tr>
<td>Other comprehensive (loss)/ income</td>
<td>-</td>
</tr>
<tr>
<td>Total comprehensive (loss)/ income</td>
<td>(257,916)</td>
</tr>
<tr>
<td>Balance at 30 June 2017</td>
<td>$328,846</td>
</tr>
</tbody>
</table>

The above statement should be read in conjunction with the accompanying notes.

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

1. GENERAL INFORMATION
(a) Special Purpose financial statements

The Association is not a reporting entity because in the opinion of the Board there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this special purpose financial report has been prepared to satisfy the Board's requirements under the Association's Constitution, the reporting requirements of the funding agreement with the Department of Communities Disability Services, the Charitable Collections Act 1946, the Charitable Collections Regulations 1947 and the Australian Charities and Not-for-profits Commission Act 2012.

The financial report is prepared in accordance with the requirements of the Associations Incorporation Act 2015 (WA) and the accounting policies in Note 2 below.

(b) Statement of compliance

The financial report has been prepared in accordance with the Association's Constitution to provide information required by members and in accordance with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations and the disclosure requirements of Accounting Standards AASB 101 “Presentation of Financial Statements”, AASB107 “Statement of Cash Flows”, AASB 108 “Accounting Policies, Changes in Accounting Estimates and Errors” and AASB 1054 “Australian Additional Disclosures”.

(c) Basis of Preparation

The financial report has been prepared on an accrual basis and is based on historical cost basis. The accounting policies adopted are consistent with those in the previous year, except where otherwise stated.

Going Concern

The financial report has been prepared on the going concern basis, which contemplates the continuity of normal business activity and the realisation of assets and the settlement of liabilities in the normal course of business.

The entity has a net working capital of $474,844 at 30 June 2017

The Directors are of the opinion that the basis upon which the financial statements are prepared is appropriate in the circumstances.

(d) Compliance with Australian Accounting Standards

The requirements of the Accounting Standards and other professional reporting requirements in Australia do not have mandatory application to the Association because it is not a "reporting entity". The Board of Management has, however, prepared the financial report in accordance with the following Australian Accounting Standards and Interpretations for the year ended 30 June 2017:

- AASB 101, Presentation of Financial Statements
- AASB 107, Statement of Cash Flows
- AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 119, Employee Entitlements
- AASB 1031, Materiality
1 GENERAL INFORMATION (cont.)

(d) Compliance with Australian Accounting Standards (cont)
   - AASB 1048, Interpretation of Standards
   - AASB 1054, Australian Additional Disclosures.

(e) Critical accounting judgements and key sources of estimation and uncertainty

In the application of Australian Accounting Standards and Interpretations, management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Recovery of trade and other receivables

The future recoverability of these financial assets is primarily dependent upon the counterparty's ability and willingness to settle the accounts on a timely basis. The management's assessment of the recoverability is based on various factors such as the recent payment patterns, assessment of the publicly available information and existing relationships. To the extent that these financial assets are determined not to be recoverable in the future, this will reduce profits and net assets in the period in which this determination is made.

2 SIGNIFICANT ACCOUNTING POLICIES (cont)

(a) Property, Plant and Equipment

Depreciation is calculated on a straight-line basis so as to write off the cost of each fixed asset over its expected useful life to Family Support WA Inc. Estimated useful lives are:

Motor Vehicles 15%
Computer hardware and software 33.33%
Office furniture 10%
Other equipment 20%
Building 3%

(b) Employee benefits

Provisions for employee entitlements in relation to annual leave and long service leave, are brought to account, based upon employees pro rata entitlement calculated at current rates of pay.

(c) Unacquitted DSC Funds

Grant income is brought to account as revenue in the year in which it is expended. To the extent that such grants remain unexpended at year end, they are carried forward to future accounting periods.

2 SIGNIFICANT ACCOUNTING POLICIES (cont)

(d) Income tax

The Association is exempt for income tax under the Income Tax Legislation.

(e) Borrowings

Borrowings are recorded initially at fair value, net of transaction costs. Subsequent to initial recognition, borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the borrowing using the effective interest rate method.

(f) Revenue recognition

Funds received from the Department of Communities Disability Services are recognised as revenue in the period in which it is received and to the extent that the entity has performed its obligation under the service agreement.

Any amount received in advance or for which services yet to be rendered is recognised in funding received in advance.

(g) Comparatives

There necessary, comparative figures have been adjusted to conform with changes in presentation in the current year. These changes do not materially affect the financial report.

(h) Cash & Cash Equivalents

Cash and cash equivalents includes cash on hand and term deposits held at call with financial institution.

3 REVENUE/ EXPENSES

(a) Program funding income

2017 2016
$ $ 
State Grants - Department of Communities Disability Services 3,519,949 3,922,456
Trading/Operating income 549,066 139,056
Total Program Income 4,069,015 4,061,512

(b) Program expenses

2017 2016
$ $ 
Employee expenses 1,936,278 1,570,294
Service amenities 1,280,192 1,550,747
Total Program Expenses 3,216,470 3,121,041

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

3 REVENUE/ EXPENSES (cont)

(c) Other income

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Income</td>
<td>23,268</td>
<td>31,552</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>170,231</td>
<td>125,281</td>
</tr>
<tr>
<td>Fundraising Income</td>
<td>932</td>
<td>490</td>
</tr>
<tr>
<td>Gain on Sale of Non-current Assets</td>
<td>14,960</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>209,391</strong></td>
<td><strong>157,323</strong></td>
</tr>
</tbody>
</table>

(d) Other expenses

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Expense</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fundraising Expense</td>
<td>43</td>
<td>295</td>
</tr>
<tr>
<td></td>
<td><strong>43</strong></td>
<td><strong>295</strong></td>
</tr>
</tbody>
</table>

Included in general, administrative and operating expenses are the following:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit fee</td>
<td>17,634</td>
<td>13,704</td>
</tr>
<tr>
<td>Employee Expenses</td>
<td>775,885</td>
<td>519,416</td>
</tr>
<tr>
<td>Depreciation Expenses</td>
<td>58,708</td>
<td>42,013</td>
</tr>
</tbody>
</table>

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

4 RECONCILIATION OF OPERATING SURPLUS TO OPERATING CASH FLOWS

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (deficit) / surplus for the year</td>
<td>(257,916)</td>
<td>131,033</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation of plant, equipment and software</td>
<td>58,708</td>
<td>42,012</td>
</tr>
<tr>
<td>Gain / (loss) on disposal of plant, equipment and software</td>
<td>-</td>
<td>(1,273)</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase) / decrease in trade and other receivables</td>
<td>25,274</td>
<td>(151,881)</td>
</tr>
<tr>
<td>Increase in trade and other payables</td>
<td>58,765</td>
<td>(575,014)</td>
</tr>
<tr>
<td>Increase/(decrease) in funding received in advance</td>
<td>264,702</td>
<td>(364,428)</td>
</tr>
<tr>
<td>Increase / (decrease) in provisions</td>
<td>27,360</td>
<td>51,431</td>
</tr>
<tr>
<td>Net cash generated from operating activities</td>
<td><strong>176,893</strong></td>
<td><strong>(137,991)</strong></td>
</tr>
</tbody>
</table>
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

5 PROPERTY, PLANT AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>Freehold Land at cost</th>
<th>Building at cost</th>
<th>Computer and Office Equipment at cost</th>
<th>Motor Vehicles at cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 30 June 2016</td>
<td>$275,000</td>
<td>$163,739</td>
<td>$269,577</td>
<td>$72,621</td>
<td>$780,938</td>
</tr>
<tr>
<td>Accumulated depreciation and impairment</td>
<td>-</td>
<td>$(21,206)</td>
<td>$(152,057)</td>
<td>$(57,442)</td>
<td>$(230,665)</td>
</tr>
<tr>
<td>Balance at 30 June 2017</td>
<td>$275,000</td>
<td>$142,533</td>
<td>$117,518</td>
<td>$15,179</td>
<td>$550,232</td>
</tr>
</tbody>
</table>

6 GRANTS REPAYABLE TO GOVERNMENT

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unacquitted Department of Communities Disability ServicesFunds</td>
<td>$821,066</td>
<td>$520,670</td>
</tr>
<tr>
<td>Revenue Received in Advance</td>
<td>$(152,441)</td>
<td>$(139,320)</td>
</tr>
<tr>
<td></td>
<td>$668,625</td>
<td>$381,350</td>
</tr>
</tbody>
</table>

7 CONTINGENT ASSETS OR LIABILITIES

Operating Lease Commitments
Non-cancellable operating leases contracted for but not recognised in the financial statements

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payable – Minimum Lease Payments:</td>
<td>$109,365</td>
<td>$6,099</td>
</tr>
<tr>
<td>- No later than 12 months</td>
<td>109,365</td>
<td>6,099</td>
</tr>
<tr>
<td>- Between 12 months and 5 years</td>
<td>77,262</td>
<td>131,405</td>
</tr>
<tr>
<td>- Later than 5 years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$186,627</td>
<td>$137,504</td>
</tr>
</tbody>
</table>

8 SUBSEQUENT EVENTS

There has not been any matter or circumstance, other than that referred to in the financial statements or notes thereto, that has arisen since the end of the financial year, that has significantly affected, or may significantly affect, the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.