Growing Families

Families grow in lots of different ways.

Whether your new family member is delivered by the stork, found in the cabbage patch or part of a new combined family, it is something to celebrate.

Families are important to us and we are always thinking about the impact of family in our lives. This year we have been thinking about family even more than usual, as so many of our Management Team have headed off on maternity leave.

Cover (clockwise from top left): Ashley with blocks; Davo and Aidan; Isabella and Maria; Doug, Lewin and Ali at the Golf Club; Tab, Gem and Shó; Tash and Luke fishing; Courtney and Donna.
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Chair’s Message

It is my pleasure to present the Family Support WA Annual Report for 2015/2016.

Family Support WA continues to grow, with considerable effort being made to ensure growth does not come at the expense of service quality or personal attention.

While the disability sector faces considerable uncertainty, Family Support WA has been quick to adapt to the NDIS, WA NDIS and changes to Disability Services Commission funding throughout the year. Our services under the new NDIS and WA NDIS systems have continued to grow, as we prepare for whatever the future may hold. Family Support WA will continue its work and maintain its values in this changing environment.

Our executive team have faced these challenges, while also adjusting and expanding, due to increasing service demand and a number of senior staff taking maternity leave. Our Support Workers and Host Family volunteers continue to providing outstanding services for individuals and families supported by Family Support WA, and we are grateful for and proud of their tireless work.

I would like to take this opportunity to thank my fellow Directors for their hard work and support over the year. Their advice, judgment and support are of enormous benefit to Family Support WA.

It is with a touch of sadness that I have decided to leave the Board of Family Support WA. After over 10 years on the Board and 8 years as Chair, it is time for change. Reflecting back over my time, it has been a period of great reward for me personally. While there have been challenging times and some very sad moments, we have faced them head on and learnt and grown from the experiences.
This has been possible because of the dedication and commitment of the Board members over the years as well as a talented and extraordinarily hard working executive team.

During the last 10 years we have to make some hard decisions to maintain our relevance in the industry. I think we can look back now, with the benefit of hindsight, and acknowledge the success of those decisions. I would particularly like to thank Kathy McGregor for her support and drive through her Board tenure at that time. Her belief in what we trying to achieve was a huge factor in Family Support WA’s success.

In any organisation, the relationship between the Chair and the Executive Officer is critical. I have been very fortunate to work with Andre Shannon for the last 8 years. His commitment to the organisation has been pivotal to its success, both as Executive Officer and prior to that as a Board member.

I would also like to acknowledge the outstanding years of service from Tina and Cath who have been constant and consistent throughout my time at Family Support WA.

Over the years we have changed our name and changed our location. The one thing that hasn’t changed is our commitment to the people we support. The desire to be the best organisation we can be is still the focus. I am very proud of what we have built and am confident the foundations have been laid for a solid future.

I would like to thank all the members of the Board over the last 10 years. Each one of you gave willingly to the organisation, something I will always be grateful for.

My heartfelt thanks goes to Andre and his talented team, without whom the continued success would not be possible.

I wish all the best to Family Support WA in the future.

My final thanks is to Family Support WA for allowing me to be a part of a family with a wonderful vision and an extraordinary culture.

I have gained far more than I have given.

John Morrell
Chair, Family Support WA
**Board of Directors**

**John Morrell - Chair**

John is the Regional Manager of GBSL Pty Ltd, having held management and Board roles in construction, financial services, manufacturing and agribusiness, with experience in risk-management and governance.

**Brian O’Keefe GAICD - Deputy 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.

**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.
Sandra Brown - Director

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.

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.
Executive Officer's Report

Family Support WA prides itself on providing tailored, personal services to individuals with disabilities and their families, in order to enrich their lives.

I am proud of the growth we have been able to achieve, while still providing only individualised services – meaning one staff member working alongside one individual. Despite significant changes in the funding environment, we have been able to maintain that commitment, improve our services and remain sustainable.

Growth is important for our organisation. We do a great job supporting individuals and their families and we want as many people as possible to benefit from that. What is even more important is for us to be able to do this while improving services and making sure we continue to provide the personal service individuals and their families value.

Family Support WA provides support for 107 individuals, in their home, in the community and making use of our resources at The Hub. This support is provided on a 1:1 basis by our 84 staff.

A major challenge we faced this year was ensuring our services were not affected by having so many management staff on, or about to go on, maternity leave. With two of our Coordinators, Fiona and Shona, on maternity leave, and both our Senior Manager, Gemma and Manager – North, Tabitha, about to go on maternity leave, there was significant pressure on our management team. I am grateful for the enormous amount of work done by these four women in preparing for their departures, ensuring that the transition was as smooth as possible.

Our long-serving Coordinator, Karen, stepped into the Manager position without missing a beat. We have also welcomed three new Coordinators this year; Grace, Carolyn and Gail. They have immediately become indispensable and provide fantastic support to individuals and their families, as well as to our staff. We also welcomed back from maternity leave our Training & Development Officer, Cath, and Emily, our Manager – South.

Changes in the disability sector are opening up opportunities for growth. Our newly created position, Service Development Manager, has been taken on by, Shelley, whose experience in the sector is being applied to develop new and innovative services to roll out in the coming months.
Our services rely on motivated, experienced and skillful support workers, who every day provide the very best possible support to individuals with disabilities and their families. I am very proud of the work done by our staff and their ongoing commitment to professional development, exemplary service and professional conduct. Providing truly individualised services requires our support workers to operate independently, exercise their own judgement and build relationships throughout the community. Family Support WA does everything it can to provide our support workers with training and development opportunities to ensure they are always at the very peak of their abilities.

Our commitment to our staff is best demonstrated by our staff turnover rate, which sits at 3.6% for the year, with only four staff leaving. Not only does this reflect our commitment to our staff but also demonstrates the certainty and consistency provided to individuals and their families receiving support from Family Support WA.

As always, the support and advice provided by our Board of Directors, led by our Chair, John Morrell, is invaluable. Our Directors are all volunteers, who contribute their time and expertise to Family Support WA without thought for reward. Their contribution is vital to the continued success of Family Support WA and I am extraordinarily grateful for their dedication to our organisation.

I am looking forward to the coming year, with hopes for greater certainty regarding the NDIS and its implementation. With the State and Commonwealth Governments due to finalise agreements for ongoing disability services in October 2016, next year will be a year of deliberate focus on further growth and new opportunities.

In closing, I offer my sincere thanks to our outgoing Chair, John Morrell. John has served Family Support WA as a Director for over 10 years, with 8 years as Chair. Family Support WA would not be where it is today without his guidance. I am personally grateful for his support of me through some of the more challenging times faced by our organisation. I wish John all the very best and he will always be welcome at Family Support WA.

André Shannon
Executive Officer
Mission
Enriching the lives of people with disabilities, their families and carers by providing individualised person-centred services.

Values
Choice
Individuality
Respect
Openness
Integrity
Facts & Figures

Our Income this year was just over $4.2M, an increase of almost $0.5M from last year.
Our Expenditure was just under $4.1M, also an increase of almost $0.5M from last year.
Our Surplus of $130k was slightly higher than our $100k Surplus last year.

79% of our funding came from the Disability Services Commision.
14% came from the WA NDIS.
7% came from the NDIS.
We provided over 108,000 hours of service this year, which is the equivalent of roughly 12 calendar years.

We provided almost 8,500 hours of service more than last year, which is an increase of 8.5%.

We provided services to 107 individuals this year.

This was an increase of 35 individuals from last year, or almost 49%.

Individuals come from all over the Perth Metropolitan area and nearby regions.
Highlights

**JULY**

Opened “Reading Nook” at The Hub to provide a quiet place to read, colour in, do jigsaw puzzles or play board games. Awesome sensory fake turf on the floor, an adult-sized reading teepee, lots of spinning wind catchers on the ceiling and big cosy bean bags. Loads and loads of new board games & books for every interest!

**SEPTEMBER**

Coordinators were kept very busy at the Abilities Expo at Burswood promoting FSWA and dealing with enquiries to families who attended.

After working on individual steps of the recipe with Support Worker Isabella, Maria cooked a whole lasagne, start to finish without assistance, for her family dinner. Amazing result!!

**AUGUST**

Aidan, Lewin and Drew volunteered for Friends of Yellagoonga and spent the day potting native seedlings for bush land revegetation.
**OCTOBER**
Support Worker Fiona supported Brandon to attended the Medieval Fayre in York, which has long been a passion of his, but was the first time he has attended an event.

**NOVEMBER**
Rhys & Emily attended their End-of-Year Basketball Finals & Awards night. Rhys won Fairest & Best Player and Emily won Best Playmaker in the Grand Final game.

**MARCH**
Staff Service Free days began with a very successful Staff Networking Day with Swan Valley Bus Tours.

**MAY**
Alison, Doug and Lewin attended Mount Lawley Golf Club Charity day.
Financial Reports

Family Support WA Inc.
Annual Financial Report
30 June 2016
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Independent Auditor’s Report to the Board of Directors of Family Support WA Inc.

We have audited the accompanying financial report, being a special purpose financial report, of Family Support WA Inc. (the “Association”), which comprises of the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, the statement of cash flows and the statement of changes in equity for the year then ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, director’s declaration as set out on pages 3 and 7 to 17. In addition, we have audited the Association’s compliance with the accounting and financial reporting requirements (the “Specific Requirements”) of the Charitable Collections Act (1946) (the “Act”), the Charitable Collections Regulations (1947) (the “Regulations”) for the year ended 30 June 2016.

Director’s Responsibility for the Financial Report and for Compliance with the Act and the Regulations

The directors of the Association are responsible for compliance with the Act and Regulations and the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial statements, is appropriate to meet the financial reporting requirements of the Association’s Constitution, Australian Charities and Not-for-profits Commission Act 2012 (the “ACNC Act”), the “Act”, the “Regulations”, funding agreement with the Disability Services Commission and the needs of the Board. The directors of the Association are also responsible for such internal control as the directors determine what is necessary to enable compliance with the Specific Requirements of the Act and the Regulations and the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the entity’s compliance with Specific Requirements of the Act and the Regulations and the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements to plan and perform the audit to obtain reasonable assurance whether the entity has complied with Specific Requirements of the Act and the Regulations and the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the entity’s compliance with Specific Requirements of the Act and the Regulations and amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of non-compliance with Specific Requirements of the Act and the Regulations and material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control, relevant to the entity’s compliance with the Specific Requirements of the Act and the Regulations and preparation of the financial report that gives a true and fair view, 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

Yours sincerely

John Sibenaler
Partner
Chartered Accountants

Member of Deloitte Touche Tohmatsu Limited

Liability limited by a scheme approved under Professional Standards Legislation.
Inherent Limitations

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error, or non-compliance with the Act and the Regulations may occur and not be detected. An audit is not designed to detect all weaknesses in the Association’s compliance with the Specific Requirements of the Act and the Regulations as an audit is not performed continuously throughout the period and the tests are performed on a sample basis.

Any projection of the evaluation of compliance with the Specific Requirements of the Act and the Regulations to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

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

Opinion

In our opinion,

(a) the financial report of Family Support WA Inc is in accordance with the Division 60 of the ACNC Act, including:

(i) giving a true and fair view of the Association’s financial position as at 30 June 2016 and its performance for the year ended on that date; and

(ii) 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.

(b) the financial report agrees to the underlying financial records of Family Support WA Inc that have been maintained, in all material respects, in accordance with the Charitable Collections Act 1946 and its regulations for the year ended 30 June 2016; and

(c) monies received by Family Support WA Inc, as a result of fund raising appeals conducted during the year ended 30 June 2016, have been accounted for and applied, in all material respects, in accordance with the Charitable Collections Act 1946 and its regulations.

Basis of Accounting and Restriction on Distribution and Use

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 the Association to meet the financial reporting requirements of the ACNC Act, the Act and Regulations and its Constitution. As a result, the financial report may not be suitable for another purpose.

Deloitte Touche Tohmatsu
Chartered Accountants
Perth, 21 October 2016

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Program Income</td>
<td>4,061,512</td>
<td>3,586,717</td>
</tr>
<tr>
<td>Program Expenses</td>
<td>(3,121,041)</td>
<td>(2,758,628)</td>
</tr>
<tr>
<td>Surplus from Program Activities</td>
<td>940,471</td>
<td>828,809</td>
</tr>
<tr>
<td>General Administrative &amp; Operating Expenses</td>
<td>(966,466)</td>
<td>(873,943)</td>
</tr>
<tr>
<td>Other Income</td>
<td>157,323</td>
<td>153,140</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>(295)</td>
<td>(7,041)</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>131,033</td>
<td>100,245</td>
</tr>
<tr>
<td>Other comprehensive income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>131,033</td>
<td>100,245</td>
</tr>
</tbody>
</table>

The above statement should be read in conjunction with the accompanying notes.
# STATEMENT OF FINANCIAL POSITION

**AS AT 30 JUNE 2016**

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$</strong></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

## ASSETS

**Current Assets**

- Cash and cash equivalents: 876,831
- Trade and other receivables: 264,046

**Non-Current Assets**

- Property, plant and equipment: 550,232

**Total Current Assets**: 1,140,877

**Total Non-Current Assets**: 550,232

**TOTAL ASSETS**: 1,691,109

## LIABILITIES

**Current Liabilities**

- Payables: 202,660
- Funding received in advance: 667,055
- Provision for employee entitlements: 106,292

**Non-Current Liabilities**

- Provision for employee entitlements: 124,440

**Total Current Liabilities**: 979,907

**Total Non-Current Liabilities**: 124,440

**TOTAL LIABILITIES**: 1,104,347

## NET ASSETS

- **Accumulated Funds Brought Forward**: 455,729
- **Surplus for the Year**: 131,533
- **Accumulated Funds Carried Forward**: 587,762

**TOTAL NET ASSETS**: 587,762

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

# STATEMENT OF CASHFLOWS

**FOR THE YEAR ENDED 30 JUNE 2016**

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$</strong></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

## Cash flows from operating activities

- Receipts from customers: 4,035,401
- Payments to suppliers and employees: (4,204,944)
- Interest received: 31,552

**Net cash (used in)/generated by operating activities**: 4,137,991

## Cash flows from investing activities

- Proceeds from disposal of plant, equipment and software: -
- Purchase of plant, equipment and software: (43,040)

**Net cash used in investing activities**: (43,040)

## Cash flows from financing activities

- Repayment of borrowings: -

**Net cash used in financing activities**: -

## Net (decrease)/increase in cash and cash equivalents

- **(181,028)**
- **(719,719)**

**Cash and cash equivalents at beginning of financial year**: 1,057,859

**Cash and cash equivalents at end of financial year**: 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 2016

<table>
<thead>
<tr>
<th></th>
<th>Total Accumulated Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2014</td>
<td>$355,484</td>
</tr>
<tr>
<td>Net surplus for the year 2015</td>
<td>$100,245</td>
</tr>
<tr>
<td>Total comprehensive income</td>
<td>$100,245</td>
</tr>
<tr>
<td>Balance at 30 June 2015</td>
<td>$455,729</td>
</tr>
<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>$131,033</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>
</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 2016

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 Disability Services Commission, 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 1987 (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 surplus of $160,970 as at 30 June 2016 (2015: Deficiency of $2,428).

The entity is dependent on the continued funding from Disability Services Commission.

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 financial statements are ‘not-for-profit’ financial statements that have been applicable in accordance with the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations.

(a) Application of new and revised Accounting Standards

New and revised AASBs affecting amounts reported and/or disclosures in the financial statements

The above balance sheet should be read in conjunction with the accompanying notes.
In the current year, the Association has applied a number of new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatorily effective for the current accounting period. The following new and revised Standards and Interpretations have been adopted that are relevant to the Association:

- AASB 2015-3 ‘Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality’

The adoption of the above new or revised standards has not resulted in any changes to the Association’s accounting policies and has no effect on the amounts reported for the current or prior annual reporting periods. The adoption also has not resulted in changes to the Association’s presentation of, or disclosure in, its Financial Statements.

### Standards and Interpretations issued but not yet effective

At the date of authorisation of the financial statements, following Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the Association for the year ended 30 June 2016:

<table>
<thead>
<tr>
<th>Standard/Interpretation</th>
<th>Effective for annual reporting periods beginning on or after</th>
</tr>
</thead>
<tbody>
<tr>
<td>AASB 9 ‘Financial Instruments’ and relevant amending standards</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>AASB 15 ‘Revenue from Contracts with Customers’, AASB 2014-6</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>Amendments to Australian Accounting Standards arising from AASB 15, AASB 2014-5</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>Amendments to Australian Accounting Standards – Effective date of AASB 15, AASB 2014-3</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>Amendments to Australian Accounting Standards – Clarifications to AASB 15</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>AASB 2014-4 ‘Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation’</td>
<td>1 January 2016</td>
</tr>
<tr>
<td>AASB 2015-1 ‘Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle’</td>
<td>1 January 2016</td>
</tr>
<tr>
<td>AASB 2016-2 ‘Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107’</td>
<td>1 January 2017</td>
</tr>
<tr>
<td>AASB 18 ‘Leases’</td>
<td>1 January 2019</td>
</tr>
<tr>
<td>AASB 1037 ‘Application of Australian Accounting Standards’ and AASB 2015-5</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>‘Amendments to Australian Accounting Standards – Scope and Application Paragraphs’</td>
<td>1 January 2018</td>
</tr>
<tr>
<td>AASB 2015-4 ‘Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Non-for-Profit Public Sector Entities’</td>
<td>1 July 2018</td>
</tr>
</tbody>
</table>

The impact of these recently issued or amended standards and interpretations have not yet been assessed by management.

### 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 circumstances, the results of which form the basis of making the judgments. Actual results may differ from these estimates.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1 GENERAL INFORMATION (cont.)

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

Recovery of trade and other receivables
The future recoverability of these financial assets is primarily dependent upon the counter party’s ability and willingness to settle the accounts on a timely basis. 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 year in which this determination is made.

2 SIGNIFICANT ACCOUNTING POLICIES

(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) Funding received in advance
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.

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

2 SIGNIFICANT ACCOUNTING POLICIES (cont)

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

(f) Revenue recognition
Funds received from the Disability Services Commission are recognised as revenue in the year 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
Where 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.

3 REVENUE/EXPENSES

(a) Program funding income

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Grants – DSC</td>
<td>3,922,456</td>
<td>3,508,332</td>
</tr>
<tr>
<td>Trading/Operating income</td>
<td>139,056</td>
<td>78,385</td>
</tr>
<tr>
<td>Total Program Income</td>
<td>4,061,512</td>
<td>3,586,717</td>
</tr>
</tbody>
</table>

(b) Program expenses

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee expenses</td>
<td>1,570,294</td>
<td>1,920,864</td>
</tr>
<tr>
<td>Service amenities</td>
<td>1,850,747</td>
<td>837,764</td>
</tr>
<tr>
<td></td>
<td>3,421,041</td>
<td>2,758,628</td>
</tr>
</tbody>
</table>

The Association is exempt for income tax under the Income Tax Legislation.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

3 REVENUE/EXPENSES (cont)

(c) Other income

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Income</td>
<td>31,552</td>
<td>25,590</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>125,281</td>
<td>120,801</td>
</tr>
<tr>
<td>Gain on Sale of Non-current Assets</td>
<td>-</td>
<td>157,323</td>
</tr>
<tr>
<td>Total</td>
<td>$176,323</td>
<td>$153,140</td>
</tr>
</tbody>
</table>

(d) Administration, Operating and Other expenses

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Expense</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fundraising Expense</td>
<td>295</td>
<td>7,041</td>
</tr>
<tr>
<td>Total</td>
<td>$295</td>
<td>$7,041</td>
</tr>
</tbody>
</table>

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

- Audit fee: $13,704 (2015: $13,000)
- Employee Expenses: $519,416 (2015: $457,848)
- Depreciation Expense: $42,013 (2015: $38,714)

4 RECONCILIATION OF OPERATING SURPLUS TO OPERATING CASH FLOWS

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net surplus for the year</td>
<td>131,033</td>
<td>100,245</td>
</tr>
</tbody>
</table>

Adjustments for:

- Depreciation of plant, equipment and software: $42,013 (2015: $38,714)
- Loss on disposal of plant, equipment and software: ($1,495)

Changes in assets and liabilities:

- (Increase) / decrease in trade and other receivables: ($151,881) (2015: $81,578)
- (Increase) / decrease in trade and other payables: $775,014 (2015: $422,689)
- (Increase) / decrease in funding received in advance: $364,426 (2015: $51,794)
- (Increase) / decrease in provisions: $51,431 (2015: ($82,461)

Net cash (used in)/generated from operating activities: ($137,991) (2015: $756,318)

6 FUNDING RECEIVED IN ADVANCE

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unacquitted DSC Funds</td>
<td>520,670</td>
<td>230,630</td>
</tr>
<tr>
<td>Other Funding Received in Advance</td>
<td>150,286</td>
<td>75,898</td>
</tr>
<tr>
<td>Total</td>
<td>$671,956</td>
<td>$306,528</td>
</tr>
</tbody>
</table>

7 CONTINGENT ASSETS OR LIABILITIES

At the reporting date or subsequently to that date, the Association had no material contingent assets or liabilities.

8 SUBSEQUENT EVENTS

There has not been any matter or circumstance, other than that referred to in the financial statements or notes there to, 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.