



Western Australia's Individualised Services Inc.

# Annual Report

## 2018/2019



# Contents

Page No.

---

Vision, Mission and Values .....	2
Committee Members .....	3
Chairperson's Report .....	4
CEO Report .....	7
Our WAIIS Work .....	9
Policy and Strategy .....	9
Capacity Development .....	11
Information and Resources .....	16
Creativity and Innovation .....	16
Our Members .....	18
<b>Appendix</b>	
Financial Reports 2018/2019 .....	19

*WAI S is passionate about working alongside people, families and organisations, and strategically across government bodies and the wider community to influence, and promote the delivery of best practice in individualised services.*

## Vision, Mission and Values

---

### Vision

People living their lives, their way.

### Mission

To promote and advance individualised, self-directed supports and services.

### Values

Individuals at the centre | Integrity in practice |  
Innovation in delivery | Collegiate in culture.

#### Living your life your way

WAI S is committed to exploring and supporting people's choice, control and ability to determine and direct their own lives.

#### Our work together

WAI S is a community of like-minded people working in partnership at all levels with individuals at the centre, to influence and develop innovative individualised, self-directed supports and services.

#### Our member community

WAI S members stand together to share their ideas, experiences and to grow their expertise to deliver best possible individualised services.

*WAI S is a community of like-minded people working in partnership at all levels with individuals at the centre, to influence and develop innovative individualised, self-directed supports and services.*

## Committee Members

---



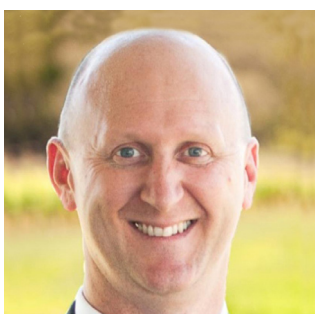
**Darren Ginnelly**  
Chairperson  
**My Place,**  
Managing Director



**Rosie Lawn**  
**Avivo,**  
Chief Executive Officer



**Alan Langford**  
Individual Committee  
Member



**Justin O'Meara-Smith**  
**Interchange,**  
Chief Executive Officer



**Arthur Tam**  
Individual Committee  
Member



**Helen Berry**  
**Community Vision,**  
Chief Financial Officer



**Leanne Pearman**  
**WAI S,**  
Co- Chief Executive Officer



**Su-Hsien Lee**  
**WAI S,**  
Co-Chief Executive Officer



## Chairperson's Report

---

The past year has seen WAIIS continue to assist our members, people and families to navigate their way into the NDIS. We know that WAIIS' work and support of the disability sector continues to be highly valued by the NDIA, Department of Communities and the disability sector generally in delivering quality values-based programs that assist organisations, people and families to live their life their way.

The Committee of Management made a strategic decision that WAIIS would not register as a service provider in the NDIS. Therefore, as a grant based funded organisation, WAIIS is reliant on securing grants to progress its work. Although WAIIS will seek to secure funding that enables us to do our work, the Committee of Management has also been exploring our future as an organisation and what is possible to remain sustainable. Regardless of WAIIS strategic challenges, one of the most important things for WAIIS is we remain committed to people having good lives, in the community. Critically, this includes people being able to enact their human rights as full participating citizens.

Being a grant based funded organisation we continue to focus our efforts on two key areas.

### **1. Maintain the intention and influence of WAIIS with regards to individualised services within a national context**

The Committee of Management continues to strategically explore how we can maintain the intention and influence of WAIIS with regards to individualised services within WA and in a national context. This piece of strategic work commenced a few years ago, and the Committee have agreed to continue to proceed to ensure we 'land' in the right spot.

## **2. Actively engage with people, families, and the disability sector on significant issues**

This past year has presented WAI S with a number of opportunities to have input into some key issues that have occurred. These issues are at the heart of WAI S' work therefore we actively and deliberately provide input into the issues.

- Review of the State Industrial Relations Act – we continue to engage with the state government on this important piece of legislation to seek a mutual agreement on how people with disability can continue to be supported via private and domestic arrangements.
- Individualised Living arrangements in NDIS – WAI S and many of its members have been a key participant in the development and progress of the Individual Living Option arrangements. This has enabled many people supported by our members to successfully navigate their way into the NDIS. This work continues as the NDIA continues to roll this out nationally.
- Host Family/Homesharer – significant progress has been made in this area. WAI S and KPMG have submitted an application to the ATO seeking a class ruling with regards to how the payments for these type of support arrangements are treated. We are in the early stages of engagement with the ATO however we have put forward a strong argument which we are hopeful will result in a positive outcome for people with disability and organisations.

WAI S continues to engage with its members through a variety of avenues. We are constantly looking at ways to engage with our members and supporters in this time of significant change.

We continue to work in close partnership with the Department of Communities and we thank them for their on-going support for WAI S. We work collaboratively with the NDIA and maintain very positive relationships with some key personnel in particular Ms Marita Walker whom I want to acknowledge for her strong leadership around some of the key issues for WAI S.

We would like to thank the support we have had from our supporters and members over the year. Your support is certainly appreciated.

The WAIIS team led by our CEO's Ms Leanne Pearman and Ms Su-Hsien Lee have once again done a great job and the Committee express our thanks to Leanne and Su and the whole WAIIS team who have worked incredibly hard to support members, deliver grant outcomes and organise many sector events. The quality and quantity of the work is simply amazing that comes from the small WAIIS team which supports individualised/self-directed services being recognised and indeed promoted across WA and Australia.

We continue to review our governance arrangements to ensure they are responsive to the changing disability sector environment.

Finally, a thank you to the Committee of Management who remain committed to WAIIS and its objectives despite being involved in a period of significant change and busyness within their own organisations. I want to thank Helen Berry who is 'retiring' from the WAIIS Committee and I acknowledge her contribution to WAIIS over her time. We wish her all the very best in her next venture whatever they may be.

We are aware of the challenges and opportunities that lie ahead and collectively we will continue to meet these head on. Why...because we believe unreservedly in what we do.

*Darren Ginnelly*





## CEO Report

---

The 2018/2019 year has once again flown by very quickly and has included meeting and getting to know some wonderful people, their families and service providers.

The transition to, and implementation of, the National Disability Insurance Scheme (NDIS) has been a big part of the conversations, with many personal experiences being shared with WAI S; the good, the awesome, the bad and the ugly. WAI S maximises this learning and people's experiences, to influence and feed back into the formal system, both at a state and national level.

One critical area of focus for WAI S, its members, people, families and service providers has been in relation to Individualised Services and the NDIS. This has involved collaborating with the National Disability Insurance Agency (NDIA) specifically about Individualised Living supports. We were very pleased when the NDIA supported individualised living, such as co-residency and host arrangements, in their 2019/20 support catalogue. You can read more about the other work we have been doing in relation to Individualised Services throughout this report.

The last year also saw us launching new online resources around the areas of Self-management, Planning and Shared Management. We continue to receive very positive and encouraging feedback locally, across Australia and from other parts of the world, about these resources.

As the financial year began, WAI S continued our support to people and their families in the important areas of Planning/Plan Implementation and Self-Management. WAI S also received grant funding for Provider development related to Individualised Services, with additional focus areas of supporting people to 'Age in Place' and 'Children transitioning from State care to Disability Services'. These grants were funded by the Department of Communities, Disability Services.

WaiS was also successful in obtaining two WA Information, Linkages and Capacity Building (ILC) grants. One grant is for a Social Media Campaign (in partnership with People with Disabilities WA, Women with Disabilities WA and Youth Disability Advocacy Network), and the other in relation to supporting people to develop their capacity to be self-employed through starting a small business (in collaboration with the WA Small Business Development Corporation).

## WaiS future:

The WaiS Committee of Management made a strategic determination that WaiS would not register as a service provider in the NDIS. Therefore, as a grant only funded organisation, WaiS is reliant on securing grants. Although WaiS will seek to secure funding that enables us to do our work, the WaiS Committee of Management has also been exploring our future as an organisation and what is possible to be sustainable.

Regardless of WaiS strategic challenges, one of the most important things for WaiS to remain committed to, is people having good lives, in community. Critically, this includes people being able to enact their human rights.

Human rights recognise the inherent value of each person, regardless of background, where we live, what we look like, what we think or what we believe.

They are based on principles of dignity, equality and mutual respect, which are shared across cultures, religions and philosophies. They are about being treated fairly, treating others fairly and having the ability to make genuine choices in our daily lives.



Respect for human rights is the cornerstone of strong communities in which everyone can make a contribution and feel included.

It is important at this time when a lot of time and energy is taken up with managing and navigating systems, that we have our 'compass' set with a strong human right focus and help each other to not lose sight of this.

You can find out more about the Convention on the Rights of Persons with Disability here <https://www.ohchr.org/EN/HRBodies/CRPD/Pages/ConventionRightsPersonsWithDisabilities.aspx>

*Leanne Pearman & Su-Hsien Lee*

## Our WAIIS Work

---

Over the past year WAIIS has embraced the opportunity to contribute to, influence and lead the progression of individualised, self-directed supports and services through Policy and Strategy, Capacity Development, Information and Resources; and, Creativity and Innovation.

### Policy and Strategy

WAIIS has continued to establish a strong profile and is represented on a number of Strategic Advisory Groups both within the state and nationally, as well as contributing to central policies and projects. Some of these include the following:

#### Policy and Strategy

Influence the State and National systems through leadership and strategic advice.

### Positions on Key Advisory/Steering Groups

- Disability Coalition WA
- Ministers Dawson's NDIS Transition Governance Advisory Group
- NDIA's WA Transition Advisory Group

### Strategic advice and Influence

#### State Industrial Relations system

The Final Report of the Ministerial Review of the State Industrial Relations System (the Review) was tabled in State Parliament on 11 April 2019. The WA State government announced it will be implementing many of the recommendations contained in the Final Report. The first round of legislative reforms focus on increased protection for workers and is tentatively expected in 2020.

One of the recommendations that will be actioned is the removal of the exclusion of workers who provide a 'domestic service in a private home' to the definition of employee. This will impact on many people and their families who are self or share managing and hiring their own workers. WAIIS position continues to be that we believe that all workers need to be afforded fair and reasonable conditions of

employment. However, that people and families need optimum flexibility to offer their support workers mutually beneficial conditions of employment when their workers are supporting them in and around their private homes.

WaiS main concern with the WA State government's decision to remove the exclusion, is the impact on the numerous co-residency arrangements people have across WA. These individualised living arrangements rely on the flexibility the exclusion affords. WaiS is in the process of negotiating with Minister Johnston's office (Minister for Industrial Relations), Minister Dawson's office (Minister for Disability Services), and their respective departments – Department of Mines, Industrial Regulation and Safety; and, Department of Communities, Disability Services. Our conversations aim to explore if there is a means of safeguarding these arrangements in light of this upcoming change to the industrial relations system in WA.

### **Host arrangements and Tax Free payments – ATO class ruling**

Host arrangements are when a person is being supported in their supporter's (host's) home. For many host arrangements, the host is being paid a payment that is deemed as non-taxable. The legal basis for this arrangement stems from both the Foster Care system and a number of Australian Taxation Office (ATO) determinations that are now quite old.

There is an evident lack of clarity in relation to the exact scope of what is deemed a non-taxable payment, and what is a legitimate amount that can be paid as a non-taxable payment.

WaiS is collaborating with KPMG and applying to the ATO for a class ruling, to obtain this clarity. WaiS is seeking clarity on the scope of what is a non-taxable payment in relation to host arrangements and, in this case, what is a legitimate amount that can be paid. Watch this space!

## Capacity Development

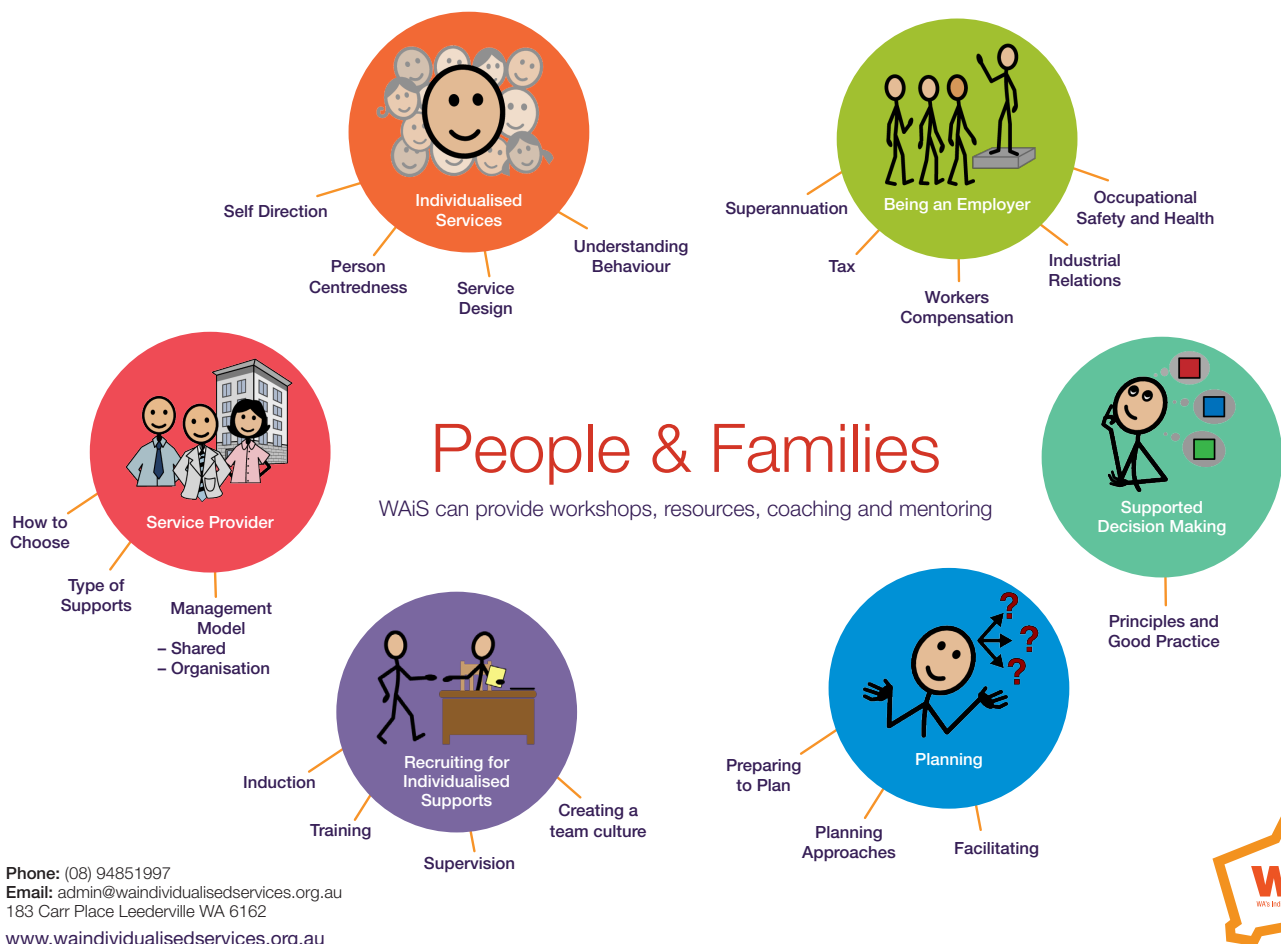
WaiS continues to promote and advance our vision of 'people living their lives, their way' through a range of strategies and services which tap into the existing abilities of people, families, communities, organisations and systems to increase and support self-direction.

WaiS has continued its focus on building its own organisational capacity in relation to accessibility. WaiS launched its new website in February this year, which includes 'easy read' web pages. We thank Information Access Group for working on it with us.

### Capacity Development

Tap into **existing abilities** of people, families, communities, organisations or systems to increase and support self-direction.

## People and Families



Our work with people and families continues in many areas, with strong demand for support and information to support self-direction and in relation to individualised supports and services.

## **Self-Managing – ILC grant funded by the Department of Communities, Disability Services**

WaiS has worked intensively across the year supporting people with self-managing across all areas and especially in relation to hiring their own workers. Over the year WaiS has supported more than 1000 people with face to face, phone or online support.

WaiS launched its Self-Management online resources in December 2018, called 'Be a Boss' which covers areas such as; Finding hiring and managing your team; Finding workers who are good fit for you; Deciding if you have an employee or contractor (and the responsibilities associated with each); Advertising, interviewing, and offering-a job; Managing your team, and Being and keeping safe. This online resource has lots of videos and downloadable resources for people to access and has been well received by people across Australia. Go to <http://waindividualisedservices.org.au/online-courses/be-a-boss/>.

WaiS also collaborated with the Equal Opportunity Commission to deliver two workshops in relation to Advertising and Recruiting Workers and Anti-Discrimination.

Mission Australia, as one of the NDIA's LAC Partners in Community in WA sought support from WaiS in relation to self-management. WaiS delivered the first of a series of workshops to the different LAC offices run by Mission Australia.



## The Self-Managers NDIS Peer Support Group



The Self- Managers group continues to meet regularly. The group continues to focus on processes for supporting members with complex communication needs, and building members' capacity to facilitate the group.

Every time the group get together, stories are shared about how people in the group have been taking big steps to live their life their way including travelling, starting a business, giving presentations, or hosting a meeting of our peer support group.

A variety of topics such as connections and networks and identifying gifts and strengths were discussed. The group enjoyed Perth's natural environment at Kings Park and had an interactive adventure at Herdsman Lake Wildlife Centre as well as spending time with our Canadian friends, Shelley Nessman and Sheldon Schwitek.

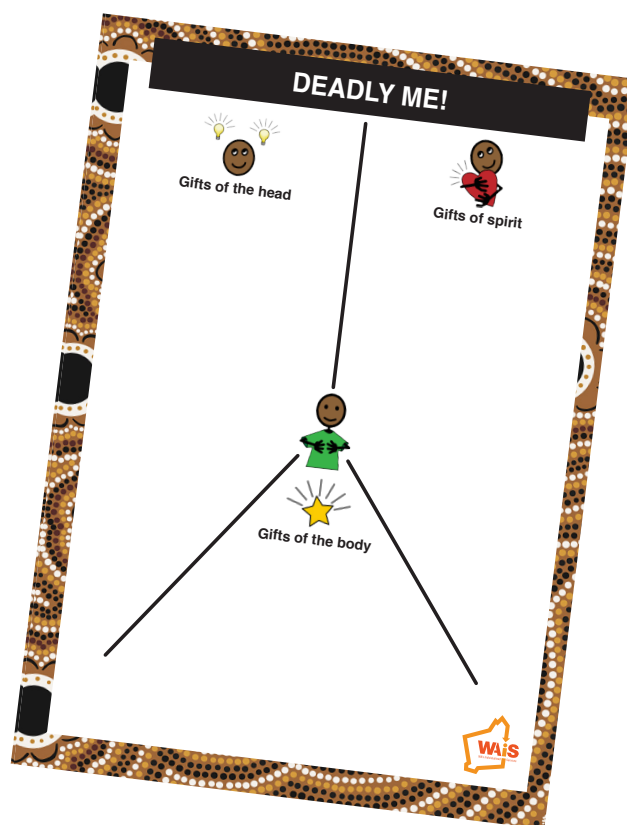
## Planning – ILC grant funded by Department of Communities, Disability Services

Planning is also a significant part of our work and in growing demand by people, families and service providers. This includes planning for a good life, planning within the system, and implementing plans.

WaiS has supported 664 people with face to face planning support in the last year.

WaiS launched its Planning online resources, together with a range of complementary resources in December 2018. These resources were built around the original WaiS Planning Card set. To access the resources go to <http://waindividualisedservices.org.au/online-courses/planning-for-a-good-life/>

WaiS also worked in partnership on a project with Pika Wiya, an aboriginal Health organisation in Port Augusta, as part of the South Australian Information, Linkages and Capacity Building Grants. The project was to re-develop the WaiS original planning card sets, and other WaiS planning resources into a more culturally appropriate format, that would meet the needs of the community that Pika Wiya supports.





## Provider Development Program



WaiS received two grants related to Provider development.

1. WA Sector Transition Fund: This grant was to develop the Learn Engage Adapt Deliver (LEAD) program. WaiS, in partnership with Disability Services Consulting delivered numerous online resources, fact sheets and webinars 47 providers in WA who registered for the program.
2. Developing capacity of Providers to provide individualised support, funded by Department of Communities, Disability Services.

WaiS held a number of development opportunities for provider including Re-thinking Organisations Program, Building Brilliant Teams and the Citizen Network Series.

## Information and Resources

### Events

WAIIS held a number of workshops and events for our member community, as well as the broader disability sector, which continue to focus on developing and delivering innovative individualised services. This includes the Citizen Network series, Building Brilliant Teams, Rethinking Organisations, Values Based Contracting, Person Centred Planning, Culture of Gentleness, Shared Management, and Advertising and Recruiting Workers to name a few.

#### Information and Resources

Provide information and develop resources to support self-direction and individualised services.

### Creativity and Innovation

WAIIS strives to promote possibilities, and share examples and stories from people, families and like-minded thought leaders across our global community.

WAIIS was successful in receiving funding through a WA Information, Linkages and Capacity Building Grant for a project called 'The Lives We Lead'.

#### Creativity and Innovation

Research and share information and experiences to discover and create opportunities.

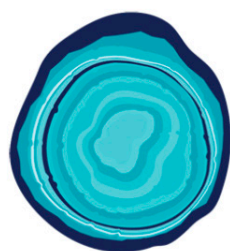
The Lives We Lead is a social media project to influence the community to better understand the contributions that people with disability are making economically, socially, culturally and politically.

The project captures up to twenty video and/or photo stories of people with disability going about their lives achieving ordinary and extraordinary things.

A reference group of people with disability use a co-design approach to curate the stories and will culminate with a Gala event on International Day of Disability 2019.

You can see more here:

<http://theliveswelead.com.au/>



the lives  
we lead

## Valid Having a Say Conference 2019

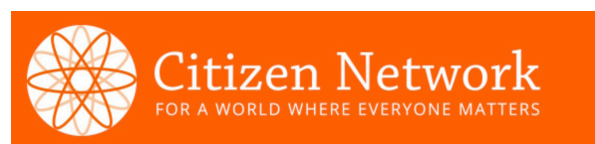


The 2019 Valid conference theme was 'Having a Say forever'. Our WAiS team member Maggie, together with WAiS member Paul Jay, presented at the conference about their experiences on 'Having a Say forever'. Some other WAiS team members assisted with volunteering at the conference and hosting an expo table.

## Citizen Network

This year WAiS have continued to support the development of Citizen Network – an international movement to achieve citizenship for all. The

Citizen Network, (supported by the Australian Citizen Network Strategic Partners WAiS, Avivo and My Place) hosted a series of workshops related to the 7 Key of Citizenship; Love, Life, Home, Freedom, Help, Purpose and Money. WAiS thanks Kate Fulton and Simon Duffy for facilitating this series.



## Our Members

WAIIS is committed to working with our member community to continue to support self-direction and the development of individualised supports.

This year our member meetings were well attended, with people having the opportunity to hear from guest speakers including Marita Walker and Kathryn Flower, from the National Disability Insurance Agency (NDIA) as well as from members of the Independent Advisory Council to the NDIA, Marion Hailes-MacDonald from the Department of Communities, Disability Services

*“We are way more powerful when we turn to each other and not on each other, when we celebrate our diversity... and together tear down the mighty walls of injustice.”*

Cynthia McKinney, American politician and activist

---

# **WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC.**

---

## **Audited Financial Statements for the year ended 30 June 2019**

---

**WESTERN AUSTRALIA'S INVIDIVIDUALISED SERVICES INC.**  
**ABN 76 644 570 399**

**Contents**

Statement by Committee

Auditor's Reports and Auditor's Independence Declaration

Statement of Financial Position

Statement of Financial Performance

Notes to the Financial Statements

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC


STATEMENT BY THE COMMITTEE


As detailed in Note 1 to the financial statements the Association is not a reporting entity because in the Committee's opinion, it is unlikely that there are users who are unable to command the preparation of reports tailored so as to specifically satisfy all their information needs. This is therefore a "Special Purpose Financial Report" that has been prepared to meet the rules and regulations of the Association.

In the opinion of the Committee the accompanying financial report is drawn up so as to present fairly the results for the financial year ended 30 June 2019, and the state of affairs as at that date.

The committee and the Association, being the service provider have complied with the obligations imposed by the constitution of the Association and the terms and conditions of the service agreement.

Signed for and behalf of the Committee and the Association.

  
.....  
Chairperson

  
.....  
CEO

Dated this 23 day of OCTOBER 2019 23 October 2019

Perth  
Western Australia



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INCORPORATED**

**Report on the Financial Report**

We have audited the accompanying financial report of Western Australia's Individualised Services (WAIS) Inc. which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities' declaration.

**Responsible Entities' Responsibility for the Financial Report**

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *WA Associations Incorporation Act 2015*, *Australian Accounting Standards* and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and for such internal control as the responsible entities determine is necessary to enable 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 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 and plan and perform the audit to obtain reasonable assurance about 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 judgement, 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 control relevant to the responsible entities' preparation of the financial report that gives a true and fair view in order to design audit

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.

**Inherent Uncertainty Regarding Going Concern**

Without qualification to the opinion expressed below, attention is drawn to the following matter. The financial report is prepared on the basis of the Association being a going concern. This is dependent upon continued funding from government agencies.



## Opinion

In our opinion the financial report of WAIS 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 registered entity's financial position as at 30 June 2019 and of its financial performance and cash flows for the year ended on that date;
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2012*;
- (c) the Governing Committee and the Association have complied with the obligations imposed by the *WA Associations Incorporation Act 2015* and the regulations and the Rules of the Association; and
- (d) the financial report is based on proper accounts and records and is in agreement with those accounts and records.

## Compliance with WA & Commonwealth of Australia Grant Funding Conditions

In accordance with the terms and conditions of the funding agreements between the Association and WA & Commonwealth of Australia grant funding providers, and subject to the scope limitation above;

In our opinion:

- (i) The Grant Income and Expenditure Statements give a true and fair view of the Associations' financial transactions for the year ended 30 June 2019 in accordance with the applicable Australian accounting standards and other mandatory professional reporting requirements; and is based on proper accounts and records.
- (ii) All assets with a purchase or construction cost exceeding \$5,000 (GST inclusive), acquired with Australian Government Funds have been insured with an insurer recognised by the Australian Prudential Regulation Authority or regulated by a State/Territory Auditor-General;
- (iii) The Association is maintaining an Asset Register of assets acquired with grant funds where the purchase or construction cost of the asset exceeds \$5,000 (GST inclusive);
- (iv) The assets or services purchased with grant monies were purchased in fair and open competition and in accordance with the approved procurement methods for the acquisition of assets or services as set out in the Supplementary Terms and Conditions.
- (v) The Association is maintaining appropriate bank accounts as set out in the Supplementary Terms and Conditions and during the financial year all transactions in each of these accounts was found to be related to the grant the account was established for.

STIELOW & ASSOCIATES



LEON STIELOW  
CHARTERED ACCOUNTANT  
PRINCIPAL

ASIC REGISTERED AUDITOR N# 270930

Dated this 18<sup>th</sup> day of October 2019

Perth, Western Australia.

18 October 2019

Western Australia's Individualised Services  
183 Carr Place  
LEEDERVILLE WA 6007

**AUDITOR'S INDEPENDENCE DECLARATION**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019, there have been:

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

**STIELOW & ASSOCIATES**



LEON STIELOW  
CHARTERED ACCOUNTANT  
DIRECTOR

**ASIC REGISTERED AUDITOR N# 270930**

Dated this 18<sup>th</sup> day of October 2019

Perth, Western Australia

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2019**

	NOTE	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash	2	4,964,044	5,335,882
Receivables	3	20,004	625
<b>TOTAL CURRENT ASSETS</b>		<u>4,984,048</u>	<u>5,336,507</u>
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipment	6	17,894	28,245
<b>TOTAL NON CURRENT ASSETS</b>		<u>17,894</u>	<u>28,245</u>
<b>TOTAL ASSETS</b>		<u>5,001,942</u>	<u>5,364,752</u>
<b>CURRENT LIABILITIES</b>			
Creditors	4	(11,975)	179,498
Provisions	5	74,504	71,064
Grants Received In Advance		-	1,136,000
Unexpended Grants	7	4,633,344	3,591,199
<b>TOTAL CURRENT LIABILITIES</b>		<u>4,695,873</u>	<u>4,977,761</u>
<b>NON CURRENT LIABILITIES</b>			
Provisions	5	53,936	27,589
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>53,936</u>	<u>27,589</u>
<b>TOTAL LIABILITIES</b>		<u>4,749,809</u>	<u>5,005,350</u>
<b>NET ASSETS</b>		<u>252,133</u>	<u>359,402</u>
<b>MEMBERS' FUNDS</b>		<u>252,133</u>	<u>359,402</u>

This statement should be read in conjunction with the notes to the accounts.

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	2019 \$	2018 \$
<b>INCOME</b>		
Grants Expended	4,987,109	3,850,216
<b>Other Income</b>		
Agency Contributions	88,930	35,964
Donations	730	-
Events - Registration Fees	16,142	3,203
Fees For Service - Quad Centre Consultancy	109,493	-
Fees For Service - SA Consultancy	6,750	-
Interest Income	8,501	20,042
Membership Fees	64,375	71,205
Other Income	14,641	15,346
	5,296,671	3,995,976
<b>LESS: EXPENDITURE</b>		
Audit Fees	5,500	5,500
Bank Fees	480	425
Catering	16,413	21,049
Cleaning	1,782	1,961
Conferences	8,823	5,066
Consultants	476,890	283,089
Depreciation Expense	13,521	14,665
Event Sundries	4,609	8,098
Filming	74,577	-
Grant Expenses	3,420,773	2,129,517
ICT	25,512	26,974
Insurance	7,056	6,694
Internet	601	-
Marketing/Advertising	2,173	3,991
Parking	11,234	9,411
Postage	1,791	1,542
Presenter Fees	-	3,500
Printing/Design	33,748	89,899
Professional Support	1,227	375
Rent	51,941	38,200
Resource Development	43,339	72,965
Stationery	5,519	16,356
Sundries & Misc	14,239	16,750
Superannuation	87,327	82,199
Telephone	7,820	7,984
Training	1,317	7,843
Travel	82,799	96,328
Utilities	2,192	2,298
Venue & Equipment Hire	6,566	14,786
Wages	973,763	884,628
Website & Email	2,678	7,334
Workers Compensation Insurance	17,730	14,721
	5,403,940	3,874,148
<b>Operating Surplus/ (Deficit)</b>	(107,269)	121,828
<b>Members' Funds - Opening Balance</b>	359,402	237,574
<b>Members' Funds - Closing Balance</b>	252,133	359,402

This statement should be read in conjunction with the notes to the accounts.

## WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES

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

#### 1. SUMMARY OF ACCOUNTING POLICIES

##### (a) Basis of preparation

These financial statements are a special purpose financial report. The report is prepared:

- for distribution to the members for the purpose of fulfilling the requirements of the rules and regulations of the Association; and
- to satisfy the financial reporting requirements under the Service Agreement between the funding bodies and the Association.

The Committee has determined that the Association is not a reporting entity and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) in the preparation and presentation of these financial statements.

They have been prepared in accordance with all accounting standards and other mandatory professional reporting requirements that have a material effect with the following exceptions:

- AAS 10 Accounting for Revaluation of Non-Current Assets
- AAS 16 Financial Reporting by Segments
- AAS 22 Related Party Disclosures
- AAS 24 Consolidated Financial Reports
- AAS 28 Statement of Cash Flows

The financial statements are prepared on an accruals basis. They are based on historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets.

The following specific accounting policies have been adopted in the preparation of these financial statements and except where stated are consistent with prior years:

##### (b) Going Concern

The financial statements have been prepared on a going concern basis. The continued viability of the Association is dependent upon continued grant funding or contribution by the members.

##### (c) Grants

Grants received are treated as an unexpended grant liability until such time as they are expended. Expenditure from grant funds is recorded as a reduction in the unexpended grant liability and recognised as income as the grant funds are expended. Grants received in trust for other organisations are not recognised as income.

##### (d) Property, Plant and Equipment

Property, plant and equipment are carried at cost less, where applicable, any accumulated depreciation. The depreciable amount of all PPE is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

##### (e) Impairment of Assets

At each reporting date, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

## WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES

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

**(f) Employment Benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled

**(g) Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at reporting date.

**(h) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

**(i) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

**(j) Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**(k) Income Tax**

The Association is exempt from Income Tax under sections 50-5, 50, 55 & 65 of the Income Tax Assessment Act 1997.

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	2019 \$	2018 \$
<b>2. CASH</b>		
General Cheque Account	2,551	6,210
Business Cash Reserve	1,643,864	2,458,749
Cash Reserve For My Options	3,200,226	2,795,813
Prepayments	106,585	64,292
Petty Cash	500	500
Credit Card Security	10,318	10,318
	4,964,044	5,335,882
	=====	=====
<b>3. RECEIVABLES</b>		
Accrued Income	8,416	(200)
Trade Debtors	11,588	825
	20,004	625
	=====	=====
<b>4. CREDITORS</b>		
Trade Creditors	733	-
Accrued Expenses	5,905	9,518
Visa Card	102	(1,510)
PAYG Liabilities	13,973	13,555
ATO - net GST	(39,487)	151,090
Superannuation Payable	6,799	6,845
	(11,975)	179,498
	=====	=====
<b>5. PROVISIONS</b>		
<b>CURRENT PROVISIONS</b>		
Provision for Salary Sacrifice	5,653	4,401
Provision for Annual Leave	68,851	66,663
	74,504	71,064
	=====	=====
<b>NON CURRENT PROVISIONS</b>		
Provision for Long Service Leave	53,936	27,589
	53,936	27,589
	=====	=====
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Office Equipment	78,047	75,231
Less: Accumulated depreciation	(60,153)	(46,986)
Total Plant & Equipment	17,894	28,245
Total Property, Plant & Equipment	17,894	28,245
	=====	=====


WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC  
(THE SERVICE PROVIDER)

ANNUAL MANAGEMENT BOARD CERTIFICATION STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2019

I hereby certify to the best of my knowledge, information and belief that:

- The accompanying financial statements comprising the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements for the period 1 July 2018 to 30 June 2019 have been prepared in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia, from proper accounts to present fairly the financial transactions for the period 1 July 2018 to 30 June 2019, and the financial position; and
- The Management Board and the Service Provider have complied with the obligations imposed by the Constitution of the Service Provider and terms and conditions of the Service Agreement.

Office Bearer Signature:



Office Bearer Name:

DARREN GNNELLY

Officer Bearer Position:

CHAIRPERSON

Date:

23/10/2019.



**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**7. SCHEDULE OF GRANTS**

Name of Grant	Unexp. Grant 01-Jul-18 \$	Grant Rec'd \$	Other Income A \$	Grant Exp'd \$	Unexpended Grant 30-Jun-19 \$
DSC - My Options	2,553,626	3,816,609	-	3,420,772	2,949,463
DSC - Interest on My Options	242,187	-	8,576	-	250,763
	2,795,813	3,816,609	8,576	3,420,772	3,200,226
DSC - Individual & Family	31,570	-	-	31,570	-
ILC Planning	102,364	-	-	102,364	-
ILC Self Management	88,157	-	-	88,157	-
New Self Management	-	400,000	-	219,916	180,084
ILC Social Media	-	285,000	-	54,146	230,854
ILC Small Business	-	270,150	-	38,742	231,408
L C Training	60,723	-	-	60,723	-
LEAD Program	-	272,727	-	87,616	185,111
ILC Implement Plan	200,000	-	-	200,000	-
Shared Management for Provider	311,815	-	-	311,815	-
New Provider Development	-	736,000	-	370,531	365,469
Young Self Managers	757	-	-	757	-
Planning	-	200,000	-	-	200,000
Admin Component of My Options	-	40,192	-	-	40,192
	3,591,199	6,020,678	8,576	4,987,109	4,633,344
	=====	=====	=====	=====	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**DSC - MY OPTIONS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

INCOME	2019 \$	2018 \$
DSC		
Interest	3,690,840	1,207,999
Grants Returned	8,576	13,856
Unexpended Grant C/Fwd	125,769	1,249,410
Unexpended Interest on Grant C/Fwd	2,553,626	2,251,734
	242,187	228,331
	6,620,998	4,951,330
<b>LESS: EXPENDITURE</b>		
Grants	3,320,956	2,129,517
Admin Component	99,816	26,000
<u>Total Operational</u>	<u>3,420,772</u>	<u>2,155,517</u>
Unexpended Balance	3,200,226	2,795,813
	=====	=====

Note: As per the service agreement with Disability Services, all interest accrued on My Options funding is kept by the My Options program and goes back into providing more services through the program.

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**DSC - INDIVIDUAL & FAMILY**  
**FOR THE YEAR ENDED 30 JUNE 2019**

<b>INCOME</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Unexpended Grant B/Fwd	31,570	31,892
Less Prior Year Surplus Transferred to Income	(269)	-
	<hr/> 31,301	<hr/> 31,892
<b>LESS: EXPENDITURE</b>		
Annual Leave	1,975	-
Consultants	4,575	-
Filming	1,836	-
Long Service Leave	502	-
Personal/Sick Leave	623	-
Resource Development	2,393	-
Sundries	-	300
Superannuation	1,924	-
Telephone	438	-
Travel	-	22
Wages	16,717	-
Workers Compensation Insurance	319	-
	<hr/> 31,301	<hr/> 322
<u>Total Operational</u>	<hr/> 31,301	<hr/> 322
Unexpended Balance	-	31,570
	<hr/> <hr/>	<hr/> <hr/>

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**ILC PLANNING**  
**FOR THE YEAR ENDED 30 JUNE 2019**

<b>INCOME</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
DSC	-	325,000
Unexpended Grant B/Fwd	102,364	-
Less Prior Year Surplus Transferred to Income	(20)	-
	-----	-----
	102,344	325,000
<b>LESS: EXPENDITURE</b>		
Admin Component	-	48,750
Annual Leave	5,444	9,733
Bank Fees	-	8
Catering	-	5,394
Conferences	968	-
Consultants	4,251	5,111
Entertainment	-	329
Event Management & Sundries	225	2,665
Filming	24,255	-
ICT	284	72
Long Service Leave	1,287	(1,266)
Postage	-	142
Presenter Travel & Accom	-	1,789
Printing/Design	3,755	1,792
Resources Development	735	17,656
Stationery	473	621
Sundries	-	227
Superannuation	4,493	10,876
Telephone	235	841
Training/PD	-	1,036
Travel	1,394	5,228
Venue & Equipment Hire	-	4,618
Wages	53,630	105,052
Website / Email	347	-
Workers Compensation Insurance	568	1,962
	-----	-----
<u>Total Operational</u>	102,344	222,636
	-----	-----
Unexpended Balance	-	102,364
	=====	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**ILC SELF MANAGEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

INCOME	2019 \$	2018 \$
DSC - ILF Self Management	-	370,000
Unexpended Grant B/Fwd	88,157	-
	-----	-----
	88,157	370,000
<b>LESS: EXPENDITURE</b>		
Admin Component	-	55,500
Annual Leave	3,221	11,142
Bank Fees	40	-
Catering	542	2,297
Conferences	4,085	-
Consultants	11,799	11,116
Entertainment	683	386
Event Sundries	355	808
Filming	10,974	258
ICT	991	105
Long Service Leave	941	(2,598)
Other	-	362
Parking	18	204
Personal / Sick Leave	476	-
Postage	89	544
Presenter Travel & Accom	-	768
Printing/Design	2,688	23,341
Resource Development	13,349	27,610
Stationery	473	618
Sundries	506	602
Superannuation	3,777	11,650
Telephone	453	1,630
Training/PD	-	205
Travel	1,482	9,593
Venue & Equipment Hire	410	3,857
Wages	29,521	119,713
Website & Email	759	-
Workers Compensation Insurance	525	2,132
	-----	-----
<u>Total Operational</u>	88,157	281,843
	-----	-----
Unexpended Balance	-	88,157
	=====	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC  
INCOME & EXPENDITURE STATEMENT  
NEW SELF MANAGEMENT  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>INCOME</b>	<b>2019 \$</b>
DSC - New Self Management	400,000
Unexpended Grant B/Fwd	-
	<hr/>
	400,000
<b>LESS: EXPENDITURE</b>	
Admin	30,000
Annual Leave	13,602
Catering	332
Conferences	602
Consultants	10,385
Entertainment	1,107
Event Sundries	775
Filming	4,435
ICT	481
Long Service Leave	4,269
Parking	61
Personal / Sick Leave	999
Postage	191
Resource Development	2,535
Stationery	124
Sundries	1,736
Superannuation	12,857
Telephone	908
Training/PD	56
Travel	11,924
Venue & Equipment Hire	1,017
Wages	118,505
Workers Compensation Insurance	3,015
	<hr/>
<u>Total Operational</u>	219,916
	<hr/>
Unexpended Balance	180,084
	<hr/> <hr/>

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC  
INCOME & EXPENDITURE STATEMENT  
ILC SOCIAL MEDIA  
FOR THE YEAR ENDED 30 JUNE 2019

INCOME	2019 \$
ILC Social Media	285,000
Unexpended Grant B/Fwd	-
	-----
	285,000
 LESS: EXPENDITURE	
Admin	10,736
Annual Leave	2,329
Catering	197
Consultants	1,593
Entertainment	21
Filming	11,113
ICT	684
Long Service / Sick Leave	709
Parking	21
Resource Development	584
Sundries	3,213
Superannuation	2,161
Telephone	190
Venue & Equipment Hire	335
Wages	19,690
Workers Compensation Insurance	570
	-----
<u>Total Operational</u>	54,146
	-----
Operating Surplus/(Deficit)	230,854
	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**ILC SMALL BUSINESS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

<b>INCOME</b>	<b>2019</b>
	<b>\$</b>
ILC Small Business	281,050
Unexpended Grant B/Fwd	-
	-----
	281,050
<b>LESS: EXPENDITURE</b>	
Admin	10,900
Annual Leave	2,942
Consultants	1,050
Long Service / Sick Leave	916
Personal / Sick Leave	357
Superannuation	3,052
Telephone	89
Wages	29,675
Workers Compensation Insurance	661
	-----
<u>Total Operational</u>	49,642
	-----
Operating Surplus/(Deficit)	231,408
	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**LC TRAINING**  
**FOR THE YEAR ENDED 30 JUNE 2019**

INCOME	2019 \$	2018 \$
LC Training	-	200,000
Unexpended Grant B/Fwd	60,723	-
Less Prior Year Surplus Transferred to Income	(79)	-
	<hr/> 60,644	<hr/> 200,000
<b>LESS: EXPENDITURE</b>		
Admin Component	-	30,000
Annual Leave	3,671	6,858
Bank Fees	-	8
Catering	-	1,056
Entertainment	21	-
ICT	735	-
Long Service Leave	1,055	(2,455)
Parking	9	21
Personal / Sick Leave	564	226
Presenter Travel & Accommodation	-	1,541
Printing / Design	3,885	-
Resource Development	2,781	-
Sundries	-	45
Superannuation	4,253	8,839
Telephone	362	90
Training / PD	616	-
Travel	1,210	2,989
Venue & Equipment Hire	-	1,777
Wages	40,893	86,765
Workers Comp. insurance	589	1,517
<u>Total Operational</u>	<hr/> 60,644	<hr/> 139,277
Unexpended Balance	<hr/> -	<hr/> 60,723
	<hr/> <hr/>	<hr/> <hr/>



WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC  
INCOME & EXPENDITURE STATEMENT  
LEAD PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2019

<b>INCOME</b>	<b>2019</b>
	<b>\$</b>
LEAD Program	272,727
Unexpended Grant B/Fwd	-
	-----
	272,727
<b>LESS: EXPENDITURE</b>	
Admin	26,644
Consultants	60,972
	-----
<u>Total Operational</u>	87,616
	-----
Operating Surplus/(Deficit)	185,111
	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**ILC IMPLEMENT PLAN**  
**FOR THE YEAR ENDED 30 JUNE 2019**

<b>INCOME</b>	<b>2019</b> <b>\$</b>
Unexpended Grant B/Fwd	200,000
	-----
	200,000
<b>LESS: EXPENDITURE</b>	
Admin	30,000
Annual Leave	11,964
Catering	140
Conferences	602
Consultant	14,989
Event Sundries	34
Filming	78
ICT	1,866
Long Service Leave	3,183
Parking	44
Personal / Sick Leave	3,471
Postage	167
Printing / Design	3,584
Resource Development	1,275
Sundries	358
Superannuation	11,879
Telephone	1,671
Training & PD	98
Travel	7,217
Wages	105,117
Workers Comp. insurance	2,317
	-----
<u>Total Operational</u>	200,054
	-----
Unexpended Balance	(54)
	=====

**WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC**  
**INCOME & EXPENDITURE STATEMENT**  
**SHARED MANAGEMENT FOR PROVIDER**  
**FOR THE YEAR ENDED 30 JUNE 2019**

<b>INCOME</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Shared Management for Provider	-	500,000
Unexpended Grant B/Fwd	311,815	-
Less Prior Year Surplus Transferred to Income	(1,734)	-
	<hr/>	<hr/>
	310,081	500,000
<b>LESS: EXPENDITURE</b>		
Admin Component	-	75,000
Annual Leave	10,973	4,076
Catering	1,818	781
Conferences	518	-
Consultant	129,776	57,993
Entertainment	708	-
Event Sundries	-	675
Filming	19,454	-
ICT	573	-
Long Service Leave	2,610	914
Marketing	2,173	-
Parking	112	-
Personal / Sick Leave	564	-
Postage	23	-
Printing / Design	3,938	-
Professional Development	-	375
Resource Development	6,514	7,500
Sundries	409	324
Superannuation	10,424	3,573
Telephone	1,413	1,228
Travel	16,560	858
Venue & Equipment Hire	439	511
Wages	98,722	33,641
Website & Email	428	-
Workers Comp. insurance	1,932	736
	<hr/>	<hr/>
<u>Total Operational</u>	310,081	188,185
	<hr/>	<hr/>
Unexpended Balance	-	311,815
	<hr/>	<hr/>
	=====	=====

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC  
INCOME & EXPENDITURE STATEMENT  
NEW PROVIDER DEVELOPMENT  
FOR THE YEAR ENDED 30 JUNE 2019

INCOME	2019 \$
Provider Development	736,000
	-----
LESS: EXPENDITURE	736,000
<u>Admin</u>	48,000
Annual Leave	2,345
Catering	6,480
Conferences	1,190
Consultant	229,454
Entertainment	73
Event Sundries	258
Filming	1,738
ICT	796
Long Service Leave	977
Parking	32
Personal / Sick Leave	238
Postage	189
Printing / Design	1,650
Resource Development	6,076
Sundries	301
Stationery	276
Superannuation	3,527
Telephone	1,279
Travel	24,349
Venue & Equipment Hire	2,368
Wages	38,346
Website & Email	411
Workers Comp. insurance	178
	-----
<u>Total Operational</u>	370,531
	-----
Unexpended Balance	365,469
	=====



