



Western Australia's Individualised Services Inc.

Annual Report

2019/2020

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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



Kerrie Duff
Individual Committee Member



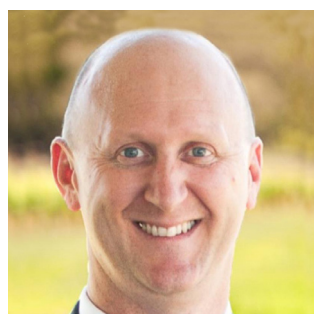
Darren Ginnelly
Chairperson
My Place,
Managing Director



Rosie Lawn
Avivo,
Chief Executive Officer



Alan Langford
Deputy Chairperson
Individual Committee Member



Justin O'Meara-Smith
Interchange,
Chief Executive Officer



Arthur Tam
Individual Committee Member



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 in what we all know has been a very challenging year. In particular this year we have engaged significantly with regional and rural providers in WA which has been a great experience. This work has primarily been to support the providers in these areas to transition into the NDIS Quality and Safeguarding Commission.

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.

WAIIS continues to focus our efforts on two key areas in the disability sector.

- 1. Maintain the intention and influence of WAIIS with regards to individualised services within a local and national context**
- 2. Actively engage with people, families, and the disability sector on significant issues**

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

- Review of the State Industrial Relations system – this has been completed and whilst the outcome we ideally wanted was not forthcoming we continue to work with the Minister's office and Department as to the potential impact and offer any assistance necessary to transition to the new arrangements. In 2021 we will engage closely with our members to support them to transition to the anticipated new industrial arrangements.

- Individualised Living arrangements in NDIS – WAIIS and many of its members continue to be at the forefront in the development and progress of the NDIS 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 and the NDIA actively seeks out WAIIS to provide formal guidance to organisations across Australia seeking to provide individualised living arrangements via an ILO process.
- Host Family/Homesharer – progress continues to be made in this area albeit slower than we would like. WAIIS 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. It would be fair to say the ATO is being cautious in their approach to our application for a Class Ruling so we will continue to work with them to hopefully achieve the outcome we desire.

WAIIS continues to provide significant support to people who choose to self-manage their support arrangements and this support was invaluable this year due to COVID 19.

Despite the challenges presented to everyone in 2020, WAIIS 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 and will continue to do so.

We continue to work in close partnership with the Department of Communities and we thank them for their on-going support for WAIIS. We work collaboratively with the NDIA and maintain very positive relationships with some key personnel.

We would like to thank the support we have had from our supporters and members over the year. Your support is certainly appreciated and none more so than this year.

The WAIIS team led by our Co-CEO's Leanne Pearman and Su-Hsien Lee have once again done a sterling job and on behalf of Committee we express our thanks to Leanne and Su and the whole WAIIS team who have worked incredibly hard to support members, deliver grant outcomes and engage with the sector in the best

possible way. The quality and quantity of the work is simply amazing that comes from the very small WAI S team which supports individualised/self-directed services being recognised and indeed promoted across WA and Australia.

Finally, a thank you to the Committee of Management who remain committed to WAI S and its objectives despite being involved in a period of significant change, turmoil this year and busyness within their own organisations. Finally, I have made the decision not to nominate as Chair next year to give the opportunity for some 'fresh eyes' to take over. I intend to remain on the Committee of Management as a member. It has been a pleasure serving as the Chair of WAI S and I look forward to my continuing relationship albeit in a different capacity.

We are very aware of the challenges and opportunities that lie ahead, and we will continue to meet the challenges head on and embrace the opportunities.

Darren Ginnelly



CEO Report

The 2019/20 year has been an unprecedented year with the world-wide experience of the COVID-19 pandemic that has impacted on everyone in one way or another. COVID-19 has had a significant impact on the health and wellbeing of people and families and their ability to receive the supports they need, but it has also impacted on providers and the sector on the whole. We have thus far been very lucky here in WA, however, the State and key stakeholders are working together to prepare in case of another wave. This work takes into active consideration the needs of and impact on people and families.

The transition to, and implementation of, the National Disability Insurance Scheme (NDIS) continues to be a big part of the conversations. WAIIS maximises this learning and people's experiences, to influence and feed back into the formal system, both at a state and national level. This year's conversations have especially focused on the upcoming rollout of the NDIS Quality and Safeguards Commission into WA and what the implications are for people, families and providers.

The need for information and support in relation to individualised living arrangements has sharply increased with requests for support by people, families and providers, across Australia. WAIIS has continued to collaborate with the National Disability Insurance Agency (NDIA) about Individualised Living supports. We were very pleased when the NDIA included exploration and design in their 2020/21 support catalogue.

As the financial year began, WAIIS continued our support to people and their families in the important areas of Planning/Plan Implementation and Self-Management. WAIIS also continued to support providers with Individualised Services. These grants were funded by the Department of Communities, Disability Services.

WAIIS, because of a WA Information, Linkages and Capacity Building (ILC) grant also developed a wealth of resources and provided support to people and families to build their capacity to start a small business, a body of work done in collaboration with the Small Business Development Corporation.

And, through another WA Information, Linkages and Capacity Building (ILC) grant successfully ran The Lives We Lead social media project which culminated in a Gala Ball on International Day of Disability, 3 December 2019. This was a particularly exciting project for WAIIS and our partners, PWdWA, YDAN and Women with Disabilities WA.

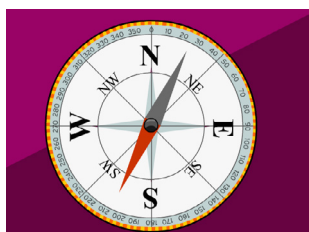
WAIIS also received a couple new National ILC grants, with a strong focus on individualised living and supported decision making. One grant is to develop an online hub to provide best practice information and resources about individualised living and supported decision making. The other grant is a partnership with Mamre, Queensland, Sotica and Decision Agency on a project, 'Decision Making Possibilities'. This project is underpinned by peoples' right to self determination and decision making, and will support people with complex communication access needs with decisions through supported decision making. The project is being run in Perth and Brisbane.

With everything WAIIS does, one of the most important things for WAIIS 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 all times when a lot of time and energy is taken up with managing and navigating systems, that we maintain our 'compass' with a strong human right focus and help each other to not lose sight of this.

We would like to sincerely thank our WAIIS team for being so committed to our work and to the people and providers we provide support to.

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
- NDIA's WA Transition Advisory Group
- NDIA's Independent Advisory Council's Self Management Reference Group
- NDIA's Independent Advisory Council's Contemporary and Innovative Approaches Reference Group

Strategic advice and Influence

State Industrial Relations system

The reform of the WA State Industrial Relations system will see the State Government seeking to 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 spent the year liaising and 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 have aimed to explore if there is a means of safeguarding these arrangements in light of this change to the industrial relations system in WA. The Ministers' offices and their respective departments have acknowledged the significant benefits and outcomes of individualised living arrangements and have been keen to continue to liaise with WaiS on this issue.

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 has applied 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. The ATO is still deliberating on our application and has liaised with WaiS and KPMG throughout the year to obtain further information from us to assist in their making their decision.

Capacity Development

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.

Capacity Development

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



Planning

Planning is a core part of our WAIIS 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. WAIIS has continued to support people with face to face planning in the last year, especially people with complex support needs or in complex situations.



Self-Managing

WAIIS 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 WAIIS has continued to support people with face to face, phone or online support. WAIIS has also run a number of self management workshops, on request. A key aspect of WAIIS support is to keep up to date with any legal developments to ensure that information provided to people is current and relevant.



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 and host meetings. Membership of the group has steadily grown.

Starting a Small Business – ILC grant funded by Department of Communities, Disability Services

With support from and in collaboration with the Small Business Development Corporation, WAIIS developed a suite of easy read resources to support people to start their own business. These resources covered topics such as choosing the legal structure of the business, finances, business plan, marketing plan, building a support team and legal responsibilities. These resources are available on the WAIIS website. The WAIIS resources have also been linked to on the Small Business Development Corporation's website.



Service Providers



Information and Resources

Events

WAiS continued to host 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. These included Enriching Lives – series of workshops about supporting children in care to transition to adulthood; Sexuality and people with intellectual disability with Lud Allen; Rethinking Organisations – online development program supporting the development of contemporary organisations; supporting people to start a small business with the Small Business Development Corporation; a Culture of Gentleness with Sheldon Schwitek; person centred planning; and, self management.

Information and Resources

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

Creativity and Innovation

The Lives We Lead

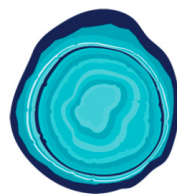
WaiS was successful in receiving funding through a WA Information, Linkages and Capacity Building Grant for a project called 'The Lives We Lead', a social media project to influence the community to better understand the contributions that people with disability are making economically, socially, culturally and politically. The project captured video and/or photo stories of people with disability going about their lives achieving ordinary and extraordinary things. It culminated with a Gala event on International Day of Disability 2019.

The Lives We Lead was very well received and WaiS received another grant from the Department of Communities for a follow on social media project – The Lives We Lead: Worklife. This project will capture video and/or photo stories of people with disabilities and their employment in regional and remote WA.

It is overseen by a reference group comprising people with disabilities and is being coordinated by WaiS in collaboration with Youth Disability Advocacy Network, People with Disabilities Western Australia, Women with Disabilities Western Australia with this project and EDAC.

Creativity and Innovation

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



the lives
we lead

VALID Having a Say Conference 2020

The 2020 VALID conference theme was 'A Good Life – are we there yet?'. As always, some of our WAiS team went over to Victoria (this was pre COVID!) and assisted with volunteering at the conference and hosting an expo table. We were delighted this year to have been able to present together with Shewani about our The Lives We Lead project. Shewani was one of the storytellers, as part of the project, who shared her story, achievements and contributions.



Citizen Network

This year WAIS continued to support the 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).



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, member meetings were well attended, with people having the opportunity to hear from guest speakers including Marita Walker (Branch Manager, Scheme Innovation, NDIA), Marion Hailes-MacDonald (Assistant Director-General, Department of Communities, Disability Services)

“We must understand the role of human rights as empowering of individuals and communities. By protecting these rights, we can help prevent the many conflicts based on poverty, discrimination and exclusion (social, economic and political) that continue to plague humanity and destroy decades of development efforts. The vicious circle of human rights violations that lead to conflicts-which in turn lead to more violations-must be broken. I believe we can break it only by ensuring respect for all human rights.”

—former United Nations High Commissioner for Human Rights, Mary Robinson



**WESTERN AUSTRALIA'S
INDIVIDUALISED SERVICES INC**

ABN 76 644 570 399

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2020**

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

ABN 76 644 570 399

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WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

ABN 76 644 570 399

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee have determined that the Association is not a reporting entity.

The committee have determined that this special purpose financial report should be prepared in accordance with accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 7 to 17:

1. Presents fairly the financial position of Western Australia's Individualised Services Inc as at 30 June 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Western Australia's Individualised Services Inc will be able to pay its debts as and when they fall due.
3. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Dated this 19th day of October 2020



DARREN GINNELLY
Chairperson

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS
OF WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC****Opinion**

We have audited the financial report of Western Australia's Individualised Services Inc ("the Association") which comprises statement of financial position as at 30 June 2020, the statement of financial performance, statement of cash flows, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying special purpose financial report of Western Australia's Individualised Services Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance and cash flows for the year then ended; 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*.

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 Association in accordance with the auditor independence 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 confirm that the independence declaration required by Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, which has been given to Committee Members, would be in the same terms if given as at the time of this auditor's report.

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 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee Members for the Financial Report

The Committee members of the Association are responsible for 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 report is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and is appropriate to meet the needs of the members. The committees' responsibility also include such internal control as the Committee members 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.

In preparing the financial report, the Committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to



going concern using the going concern basis of accounting unless the Committee members either intend to liquidate the Association or to cease operations, or have no realistic alternative to do so

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Committee Members.
- Conclude on the appropriateness of the management's 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Association 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Association or business activities within the Association to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the Committee members regarding, amongst 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.

Anderson Munro + Wyllie

ANDERSON MUNRO & WYLLIE

Chartered Accountants

MARTIN SHONE

Principal

Dated at Perth, Western Australia this 20th day of October 2020.



Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS, REGISTERED COMPANY
AUDITORS AND REGISTERED SMSF AUDITORS

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AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF THE CORPORATIONS ACT 2001 TO THE COMMITTEE MEMBERS OF WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the Committee members of Western Australia's Individualised Services Inc. As the lead audit principal for the audit of the financial report of Western Australia's Individualised Services Inc for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been no contraventions of:

- i. the auditor's independence requirements as set out in the *Division 60* of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

Anderson Munro + Wyllie

ANDERSON MUNRO & WYLLIE

Chartered Accountants

MARTIN SHONE

Principal

Dated at Perth, Western Australia this 20th day of October 2020.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
Income		
Grants	2,824,647	4,987,109
Agency Contributions	18,500	88,930
Donations	760	730
Events – Registration Fees	25,917	16,142
Fees for Services	-	116,243
Interest Income	5,681	8,501
Membership Fees	58,000	64,375
Other Income	37,391	14,641
Other Income –Government Stimulus Package	100,000	-
	3,070,896	5,296,671
Expenditure		
Amortisation Right-of-Use	47,771	-
Audit Fees	5,850	5,500
Bank Fees	960	480
Catering	17,643	16,413
Cleaning	2,490	1,782
Conferences	3,708	8,823
Consultants	288,706	476,890
Depreciation Expense	7,513	13,521
Event Sundries	30,645	4,609
Filming	106,507	74,577
Grant Funds Distributed	1,485,674	3,420,773
ICT	26,550	25,512
Insurance	8,778	7,056
Interest Expense on Lease Liability	3,762	-
Internet	236	601
Loss on Asset Retirement	1,780	-
Marketing/Advertising	-	2,173
Parking	10,591	11,234
Postage	886	1,791
Presenter Fees & Expense	3,134	-
Printing/Design	24,206	33,748
Professional Support	2,266	1,227
Rent (Variable Outgoings)	5,590	51,941
Resource Development	10,167	43,339
Stationery	1,987	5,519
Sundries & Miscellaneous	12,437	14,239
Superannuation	77,411	87,327
Telephone	7,454	7,820
Training	1,769	1,317
Travel	25,165	82,799
Utilities	1,784	2,192
Venue & Equipment Hire	12,646	6,566
Wages and Other Employee Cost	863,193	991,493
Website & Email	640	2,678
	3,099,899	5,403,940
Operating Deficit	(29,003)	(107,269)

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

	Note	2020 \$	2019 \$
Current Assets			
Cash and Cash Equivalents	2	4,691,432	4,857,459
Trade and Other Receivables	3	194,206	20,004
Prepayments	4	35,008	106,585
		4,920,646	4,984,048
Non-Current Assets			
Property, Plant and Equipment	5	15,785	17,894
Right-of-Use Asset	6	139,331	-
		155,116	17,894
Total Assets		5,075,762	5,001,942
Current Liabilities			
Trade and Other Payables	7	177,639	(6,322)
Provisions	8	67,555	68,851
Unexpended Grants	9	4,416,504	4,633,344
Lease Liability	10	6,095	-
		4,667,793	4,695,873
Non-Current Liabilities			
Provisions	8	84,447	53,936
Lease Liability	10	100,392	-
		184,839	53,936
Total Liabilities		4,852,632	4,749,809
Net Assets		223,130	252,133
Equity			
Members' Fund		223,130	252,133
Total Equity		223,130	252,133

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020**

	Members' Fund	Total
	\$	\$
Balance at 1 July 2018	359,402	359,402
Operating Deficit for the Year	(107,269)	(107,269)
Balance at 30 June 2019	252,133	252,133
Operating Deficit for the Year	(29,003)	(29,003)
Balance at 30 June 2020	223,130	223,130

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
Cash Flow from Operating Activities			
Receipt from Fees, Grants and Other Income		1,188,497	1,841,872
Payments to Suppliers and Employees		(1,268,643)	(2,261,335)
Interest and Other Costs of Finance Paid		1,918	8,502
	11(b)	<u>(78,228)</u>	<u>(410,961)</u>
Cash Flow from Investing Activities			
Payments for Plant and Equipment		(7,184)	(3,170)
		<u>(7,184)</u>	<u>(3,170)</u>
Cash Flow from Financing Activities			
Repayment of Borrowings		(80,615)	-
		<u>(80,615)</u>	<u>-</u>
Net Decrease in Cash Held		(166,027)	(414,131)
Cash at the beginning of the financial year		4,857,459	5,271,590
Cash at the end of the financial year	11(a)	<u>4,691,432</u>	<u>4,857,459</u>

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

1 Statement of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The Committee Members have determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, the recognition and measurement criteria of the Australian Accounting Standards as well the disclosure requirements of the following Australian Accounting Standards:

- AASB 101 – Presentation of Financial Statements
- AASB 107 – Statement of Cash Flows
- AASB 108 – Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 – Interpretation of Standards
- AASB 1054 – Additional Disclosures

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

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

(a) Revenue

Non-reciprocal grant revenue is recognised in the statement of profit or loss when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest 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.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are.

The cost of fixed assets constructed within the Association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a diminishing value basis over the asset's useful life to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Office equipment	20-40%
IT equipment	20-40%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

(c) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

(c) Employee Benefits (continued)

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

(f) Income Tax

No provision for income tax has been raised as the Association is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(g) Comparative figure

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(h) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Association during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(i) Critical Accounting Estimates and Judgments

The Committee members evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

(j) Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

(j) Leases (continued)

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

	2020	2019
	\$	\$
2 Cash and cash equivalents		
General Cheque Account	1,005,958	2,551
Business Cash Reserve	230,007	1,643,864
Cash Reserve for My Options	1,577,422	3,200,226
Petty Cash	500	500
Term Deposits	1,877,545	10,318
	4,691,432	4,857,459
3 Trade and other receivables		
Trade Debtors	153,877	11,588
Accrued Income	-	8,416
Other receivables – Government Stimulus Package	40,329	-
	194,206	20,004
4 Prepayments		
Prepayments	35,008	106,585
	35,008	106,585
5 Property, plant and equipment		
Office Equipment – At Cost	71,348	78,047
Accumulated Depreciation	(55,563)	(60,153)
	15,785	17,894
6 Right of Use Asset		
Right of Use Asset	187,102	-
Accumulated Amortisation	(47,771)	-
	139,331	-
7 Trade and other payables		
Trade Creditors	2,043	733
Accrued Expenses	20,790	5,905
Visa Card	2,464	102
Superannuation Payable	5,280	6,799
PAYG Payable	-	13,973
GST Payable	144,766	(39,487)
Salary Sacrifice Payable	2,296	5,653
	177,639	(6,322)
8 Provisions		
Current		
Provision for Annual Leave	67,555	68,851
	67,555	68,851
Non-current		
Provision for Long Service Leave	84,447	53,936
	84,447	53,936

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

	Unexpended Grant 1 July 2019 \$	Grant Received (Refunded) \$	Grant Expended \$	Unexpended Grant 30 June 2020 \$
9 Unexpended Grants				
DSC – My Options	2,949,463	-	1,485,674	1,463,789
DSC – Interest on My Options	250,763	2,758	-	253,522
New Self-Management	180,084	200,000	180,084	200,000
ILC Social Media	230,854	-	230,836	18
ILC Small Business	231,408	-	189,886	41,522
LEAD Program	185,111	-	184,948	163
New Provider Development	365,469	-	283,981	81,488
Planning	200,000	200,000	143,896	256,104
Admin Component of My Option	40,192	-	40,332	(141)
Online Resource Hub	-	248,950	32,117	216,833
NDIS SDM	-	891,097	52,891	838,206
Whole of Life Planning Training	-	220,000	-	220,000
Regional Social Media Campaign	-	345,000	-	345,000
Sector Readiness for NDIS	-	500,000	-	500,000
Quality & Safeguards	-	-	-	-
	4,633,344	2,607,805	2,824,645	4,416,504

	2020 \$	2019 \$
10 Lease Liability		
Current	6,095	-
Non-current	100,392	-
	106,487	-

11 Cash flow information

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash at Bank	4,691,432	4,857,459
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(b) Reconciliation of Cash Flow from Operations with Operating Deficit

Operating Deficit	(8,949)	(107,269)
Non-cash Flows in Operating Deficit		
Depreciation and Amortisation	55,284	13,521
Loss from Asset Retirement	1,780	-
(Increase)/decrease in Receivables	(133,874)	(19,379)
(Increase)/decrease in Other Current Assets	71,577	(42,293)
Increase/(decrease) in Creditors and Unexpended Grants	(69,851)	(285,327)
Increase/(decrease) in Provisions	5,805	29,786
	(78,228)	(410,961)

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

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

12 Events after the reporting date

COVID-19 was declared a Pandemic by the World Health Organisation on 11 March 2020. The situation has been and continues to evolve very quickly. Significant economic damage has been seen globally and locally in Australia and Western Australia. The final financial impact of this Pandemic is unknown but may be significant to the operations of the Association.

13 Association information

Principal Place of business:
183 Carr Place
Leederville WA 6007



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Liability limited by a scheme approved under Professional Standards Legislation

20 October 2020

The Management Committee
Western Australia's Individualised Services Inc
183 Carr Place
Leederville WA 6007

Dear Management Committee,

MANAGEMENT LETTER

We advise that we have recently completed the audit of the Western Australia's Individualised Services Inc for the year ended 30 June 2020.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

During our audit, we noted the below matters which we believe need to be brought to your attention.

Bank Reconciliation

It was noted from the controls questionnaire we received that the bank reconciliations were prepared and reviewed by the Finance Manager.

We recommend that the review of the reconciliation reports be done by a different person to the person who prepares it.

Capitalisation Policy

Upon reviewing the company policy for Plant and Equipment, we noted that there was no disclosed amount threshold for a purchase to be capitalised.

We recommend that the minimum amount be approved for the determination of whether a purchase of plant and equipment is to be expensed or recognised as an asset.

Long Service Leave Benefit

We noted that the basis for accruing long service leave benefits for Co-CEOs Su-Hsien Lee and Leanne Pearman appear to be incorrect. According to the signed employment agreements clause 12, the employment terms are in accordance with the *Long Service Leave Act (WA)*. This also seems in line with the calculations and balances provided to us. However, during the audit, we were advised the following:

- That Su-Hsien long service leave benefits were changed to 13 weeks of entitlement for the first seven years of service from 1 July 2017; and
- Leanne's long service leave benefits were 13 weeks of entitlement for the first seven years of service from the beginning of employment on 1 July 2013.

The above change resulted in an increase to the long service leave provision of \$20,054 which was amended in the financial statements.

We recommend that an updated agreement be signed by the Co-CEOs showing the current entitlements and a review of employees' leave calculation to ensure the accuracy of recorded provisions.



Audit Adjustments

Errors or differences identified during the audit, whether adjusted or not must be communicated to management and those charged with governance of an entity. We therefore include the following items which were adjusted subsequent to the start of the audit:

No.	Accounts	Debit \$	Credit \$
1	RoU Asset	187,101.73	
	Lease liability		112,365.73
	Prepaid Rent		74,736.00
	<i>To recognise AASB 16 accounts at transition</i>		
2	Interest expense	3,761.98	
	Lease liability	5,879.06	
	Amortisation expense	47,770.65	
	RoU Asset - Accum amortisation		47,770.65
	Rent		9,641.04
	<i>To reverse rent expense during the year and amortise RoU Asset</i>		
3	Prepaid Rent	37,548	
	Rent		37,548
	<i>Being adjustment to zero out prepaid rent</i>		
4	C/F Unspent Funds	70,000	
	Retained earnings		70,000
	<i>To reverse the transfer from retained earnings to income account</i>		
5	Other receivables – Government stimulus package	40,329.00	
	PAYG	9,671.00	
	Cash Flow Boost		50,000.00
	<i>Being accrual of ATO cash boost benefit</i>		
6	Long Service Leave (P&L)	20,054.38	
	Provision for Long Service Leave		20,054.38
	<i>Being adjustment for understated long service leave</i>		

Audit Error

The following item is an error and difference identified during the audit which was not adjusted and considered immaterial and does not impact our opinion of the financial statements:

No.	Accounts	Debit \$	Credit \$
7	Accrued Income	1,180.45	
	Interest Income		1,180.45
	<i>Being adjustment on unaccrued interest on term deposits</i>		

We take this opportunity to thank Susan Birch for helping us with our queries and providing information as required to enable us finalise the audit.

Please do not hesitate to call me on 1300 284 330 if you would like to discuss any of the above.

Yours faithfully

ANDERSON MUNRO & WYLLIE
Chartered Accountants

MARTIN SHONE
Principal

