



Western Australia's Individualised Services Inc.

Annual Report

2021/2022

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WAIIS 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.

Living your life your way

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

Our work together

WAIIS 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

WAIIS members stand together to share their ideas, experiences and to grow their expertise to deliver best possible 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.

Committee Members

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.



Rosie Lawn
Chairperson
Avivo,
Chief Executive Officer



Alan Langford
Deputy Chairperson
Individual Committee
Member



Darren Ginnelly
My Place,
Managing Director



Justin O'Meara-Smith
Interchange,
Chief Executive Officer



Rod Davies
One2One,
Chief Executive Officer



Kerrie Duff
Individual Committee
Member
(until February 2022)



Leanne Pearman
WAI S,
Co-Chief Executive Officer



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



Chairperson's Report

What a year it has been with so many significant challenges.

Early in the year we engaged a media consultant to assist us with stories to focus politicians and wider community attention on the challenging experiences people and families were having with the NDIS. Numerous stories were published about NDIA decisions and cuts to funding actively threatening people's human rights and ability to live life on their terms, especially to be supported to live in their own home. These stories aligned well with other campaigns across the sector and contributed to the NDIS becoming an election issue in the May 2022 Federal Election and the subsequent change of Government. We are hopeful that the appointment of a new Minister, immediate changes within the NDIA and the upcoming review of the Scheme will bring about improvements in the experience of people with disabilities, families and the sector.

We are very grateful for the grants and support we have received from the WA Department of Communities and Commonwealth Department of Social Services to progress our work with people, families, the sector and the wider community.

A priority this financial year was to identify ways that WAIIS could secure the resources needed to continue our work. Currently, we operate through grants for time limited projects, and we do not receive long term funding for our core functions or services. It is becoming clear that the way we are currently funded will not enable us to continue sustainably. We have considered alternatives such as becoming a service provider and/or support coordination service but this will detract from WAIIS's key strength of independence and will not necessarily produce the surplus required to undertake our capacity building work. We have also explored offering capacity building services to organisations and individuals on a fee

for service basis but believe that this is unlikely to produce adequate income. There seem to be very few options available if WAIIS is to remain true to its purpose and values.

Over the past ten years we have witnessed the birth and development of the NDIS and the transition from WA State Government leadership and funding resulting in massive change

in people's lives and the sector. WAIIS believes in the potential of the Scheme and has taken every opportunity to actively contribute so that the Scheme can deliver on its promise to people with disabilities and families. As the Scheme has progressed the funding system fails organisations, like WAIIS, that have capacity building as their purpose.

We continue to work to ensure that this failure is understood by government and that action is taken to ensure organisations like WAIIS are funded appropriately.

WAIIS's contribution is made possible through the thoughtful leadership Co-CEOs Leanne Pearman and Su-Hsien Lee and the dedicated work of the WAIIS team. We are very grateful for the grants and support we have received from the WA Department of Communities and Commonwealth Department of Social Services to progress our work with people, families, the sector and the wider community.

I am sad to step off the Committee, due to my retirement from Avivo and appreciate Darren Ginnelly taking up the Chair until the Annual General Meeting. Thank you to the whole Committee for all the work you are doing to steward WAIIS through this difficult time.

Rosie Lawn

Over the past ten years we have witnessed the birth and development of the NDIS and the transition from WA State Government leadership and funding resulting in massive change in people's lives and the sector.



CEO Report

The 2021/2022 year has seen us all, as a community, continue to manage the significant impact of the COVID-19 pandemic and adjust to living with the risk of COVID and being extremely mindful of the health, safety and wellbeing of everyone around us.

We have been comparatively lucky here in WA, however, the importance of people with disability feeling safe, and having the choice, access to, and support to receive the COVID Vaccinations as well as much needed supports and services remains critical.

Our work at WAI S continues in supporting people, families and providers to navigate and understand the complexity of the NDIS, and importantly, ensure that we highlight the issues impacting on people having good lives as citizens in our community at a local, state, and national level.

Our work at WAI S continues in supporting people, families and providers to navigate and understand the complexity of the NDIS...

The sector continues to adjust and better understand the NDIS Quality and Safeguards framework, administered by the NDIS Quality and Safeguards Commission (The Commission). The Commission has required pivotal attention to the quality and safety of NDIS supports and services. WAI S continues to develop information and resources, together with providing support to people and families across the state, and to service providers specifically in regional and remote areas across WA to understand the Commission's role.

WAI S also continued our support to people and their families in the important areas of Planning/Plan Implementation and Self-Management so people feel confident to self-direct their life, and their supports.

We have continued to work in partnership with Department of Communities, Child Protection and Family Support (CPFS) staff in a program that focussed on planning for a good life, with teens with disability leaving the formal care system.

Our WAI S project of 'The Lives We Lead – Worklife' has taken us through regional WA and connected with the stories of many people that have then been shared through videos. We have been grateful to receive a grant to commence work on the third iteration of The Lives We Lead, this time about Home life. Watch this space!

All of the above grants are funded by Department of Communities, Disability Services.

WAI S continues its work on our national Information, Linkages and Capacity Building grants, funded by Department of Social Services. One grant is to develop and maintain an online hub to provide best practice information and resources about individualised living (My Home) and Supported Decision Making (My Rights). The other grant is a partnership with Mamre (Queensland), Sotica and Decision Agency on a project called, 'Decision Making Possibilities'.

You can read more about our work and our grants further in the report below.

As you all know, WAI S is a small, grant based organisation in WA. When any organisation is reliant on grant funding, it means there is a level of vulnerability to the organisation's sustainability, as it relies on grant opportunities (that fit our purpose) being available and WAI S being successful with those grant applications. It has become clear that the ability to rely on grant funding from either the State or

WAI S is a small, grant based organisation in WA. When any organisation is reliant on grant funding, it means there is a level of vulnerability to the organisation's sustainability...

Federal governments, on a sustainable basis, is no longer possible. As such, this year, WAIIS completed a formal strategic planning process to consider our future as an organisation, what that might look like and whether it could be alternatively resourced on a sustainable basis.

With any options considered, the most important priority for WAIIS is to retain our core values and purpose, remain committed to people having good lives, as citizens, in their community and remain an independent, capacity development organisation.

The NDIS has thus far failed to invest appropriately in independent capacity building organisations like WAIIS, across Australia, instead electing to fund projects, through short term grants. The State, with the transition to the NDIS, has expressed a reduced responsibility for disability services that they see now as the Commonwealth's responsibility. This has seen the WA State's ability to provide grants to organisations like WAIIS for sector development and capacity building dwindle significantly. However, it is notable that the State has recognised, even in the context of the NDIS, that WA citizens with disability are entitled to be "engaged and feel empowered to live as they choose in a community where everyone belongs". This has been reinforced in the State Disability Strategy 2020-2030, a 10-year plan for sustainable change.

Independent capacity building organisations contribute heavily to strengthening the Australian community and people and families supported to engage socially and economically and navigate the NDIS. The lack of current investment from both levels of government to organisations across Australia is woeful.

Despite these challenges, our WAIIS team continue to be deeply committed to our work and to the people and providers we provide support to. Without them we could not do what we do. Thank you, team!

We would also like to thank the WAIIS Committee for their steadfast leadership and support. And, in particular, much thanks to Rosie Lawn, our outgoing Chair and Committee member for her invaluable guidance through challenging times.

Leanne Pearman & Su-Hsien Lee

Our WAI S Work

Over the past year WAI S has continued 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

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

Policy and Strategy

WAI S takes every opportunity to influence and feed back into the formal system, to ensure the voices and real experiences of people and their families are heard.

We have participated in the WA Disability Covid 19 Taskforce and these National Disability Insurance Agency (NDIA) Independent Advisory Council reference groups; Self-Management, Home and Living, Supported Decision Making, Complex Support Needs Review Project, Research and Evaluation Panel.

WAI S, its members and other WA organisations committed to people living good lives in their own home, have been raising the systemic and practical issues associated with the implementation of the NDIS Individualised Living Options (ILO). This is an ongoing and huge concern for WAI S and it is critical the voices of people are heard at all levels across NDIA and therefore we will continue to provide strategic advice to the relevant bodies. This past year concerns about cuts in funding led to WAI S running a media campaign to raise the profile of this issue and the impact it has had on people being able to retain the funding they need to continue to be supported to live in their own home.

WAI S made a submission (in partnership with People With disabilities WA) to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability, in relation to Supported Decision Making and Guardianship. WAI S also made submissions in response to the States consultation on the Worker's Compensation Amendment Bill; and, participated in a deliberative panel in relation to developing WA legislation on the authorisation of restrictive practices.

WaiS continues to partner with KPMG with regards to the legal and technical aspects of Individualised Living supports. This includes working with the Australian Tax Office (ATO) seeking clarity of payment to Individualised Living supporters, where the person with a disability and their live in supporter reside together. This work is now moving from working with the ATO to attempting to liaise with the Australian Department of Treasury.

Capacity Development

People and Families

Our work with people and families continues, with on-going demand for information and guidance 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 aspect of WAIIS work. 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, in the context of quite a few changes in the legal landscape that applies to people and families. 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 maintain investment in keeping up to date with any legal developments to ensure that information provided to people is current and relevant.



Service Providers



Our work with service providers continues to take us across WA. We are privileged to continue to have been invited to some remote parts of our state to yarn with some organisations and people in their communities. We have been able to travel across WA to support regional providers with a particular focus on transitioning to the NDIS Quality and Safeguards framework.

Creating Home – Individualised Living

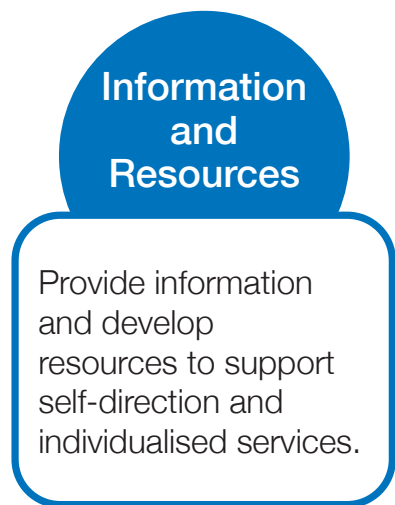
WAI's is offering support to providers to build their capability to support people with disability to live in their own home. This program has been independently funded on the basis that it focuses on providers in States and Territories where individualised living is not well known or widely available. The program is going to run over a full year and is structured around eight common workshops augmented by customised consultancy for each provider. WAI's was sought to run the project in acknowledgment of the accumulated deep knowledge and experience of people with disability and providers in WA. Applications from providers to participate in the program has been completed with the formal program to run July 2022 – June 2023.

Information and Resources

WaiS has continued to add to our range of resources. This includes resources related to the NDIS Quality and Safeguards Commission for people, families, and service providers. We have also developed a range of resources for providers with a focus on human rights, risk management and individualised living.

WaiS, through its projects, have also been able to build on resources related to Supported Decision Making.

WaiS has also continued to build on our already established suite of resources in relation to planning and self management.



All of our resources are available to download on our website:
www.waindividualisedservices.org.au

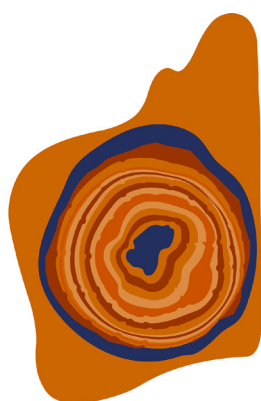
Creativity and Innovation

The Lives We Lead

WaiS completed The Lives We Lead – Worklife. The second iteration of a social media project to influence the community to better understand the contributions that people with disability are making economically, socially, culturally and politically. Worklife captured and shared up to twenty video and photo stories of people with disability working in regional and remote WA.

Creativity and Innovation

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



the lives
we lead
Worklife



You can check it out here: <https://theliveswelead.com.au>

Facebook - [@thelivesweleadstories](https://www.facebook.com/thelivesweleadstories)

Instagram - [@theliveswelead](https://www.instagram.com/theliveswelead)

Twitter - [@theliveswelead](https://twitter.com/theliveswelead)

WaiS has also commenced on the next iteration of this social media project, with The Lives We Lead – HomeLife. Watch this space!



the lives
we lead
homelife

Growing Up – Planning for a Good Life

This project is to support and build the capacity of child protection workers navigating the NDIS, particularly in support of children with disability leaving the care of the state.

WaiS has facilitated a number of workshops, in person and online across the state, together with facilitating person-centred planning, and supporting NDIS system planning with children, carers and workers.

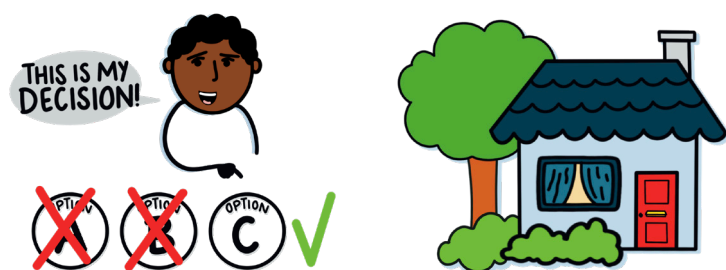
Supported Decision Making Possibilities Project



The Decision Making Possibilities project continues to support people with complex communication access needs as decision makers, through supported decision making and the development of a network of supporters. The project is being run in Perth and Brisbane.

WaiS is also providing support to increase the understanding, skills and capacity of the disability sector in relation to Supported Decision Making, across the state of WA.

Supported Decision Making and Individualised Living Online Hub



Check out our hub of resources, that continues to grow as new resources are developed and/or sourced, here:

<https://supporteddecisionmaking.com.au>

<https://individualisedliving.com.au>

Our Members

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

We thank our members for their ongoing support of us, and our collective work.

“Never doubt that a small group of thoughtful, committed, citizens can change the world. Indeed, it is the only thing that ever has.”

—Margaret Mead

“To deny people their human rights is to challenge their very humanity.”

—Nelson Mandela



**WESTERN AUSTRALIA'S
INDIVIDUALISED SERVICES INC**

ABN 76 644 570 399

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2022**

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 2022 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 10th day of OCT. 2022.



ROSIE LAWN
Chairperson

**AUDITOR'S INDEPENDENCE DECLARATION TO THE 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 Director for the audit of the financial report of Western Australia's Individualised Services Inc for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 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.



AMW AUDIT
Chartered Accountants



MARTIN SHONE
Director

Dated at Perth, Western Australia this 11th day of October 2022.

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 of the statement of financial position as at 30 June 2022, 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 2022 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.

AMW AUDIT

Chartered Accountants

MARTIN SHONE

Director

Dated at Perth, Western Australia this 11th day of October 2022.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
Income		
Grants	2,789,897	2,625,401
Donations	760	1,355
Interest Income	10,894	13,698
Membership Fees	57,136	57,466
Other Income	23,900	7,626
	2,882,587	2,705,546
Expenditure		
Amortisation Right-of-Use	48,156	47,771
Audit Fees	7,277	9,573
Bank Fees	785	800
Catering	13,963	14,487
Cleaning	3,350	2,400
Conferences	3,045	5,567
Consultants	759,561	475,558
Depreciation Expense	10,590	9,931
Event Sundries	2,119	14,674
Filming	136,651	95,383
Grant Funds Distributed	180,761	395,943
ICT	31,647	40,576
Insurance	10,999	9,643
Interest Expense on Lease Liabilities	506	3,546
Internet	136	-
Loss on Asset Retirement	845	737
Marketing and Advertising Expenses	5,449	18,149
Parking	397	533
Postage	2,248	1,242
Presenter Fees and Expense	201	-
Printing and Design	33,928	20,580
Professional Support	591	1,719
Rent (Variable Outgoings)	18,985	15,738
Resource Development	31,645	13,866
Stationery	6,706	7,017
Sundries and Miscellaneous	26,956	22,100
Superannuation	109,457	92,297
Telephone	18,918	13,528
Training	2,117	2,024
Travel	74,995	84,538
Utilities	2,296	-
Venue and Equipment Hire	7,683	7,273
Wages and Other Employee Cost	1,169,100	1,028,941
Website and Email	832	324
	2,722,895	2,456,458
Operating Surplus	159,692	249,088

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
Current Assets			
Cash and Cash Equivalents	2	6,674,423	6,988,092
Trade and Other Receivables	3	-	1,087
Prepayments	4	37,829	32,083
		6,712,252	7,021,262
Non-Current Assets			
Property, Plant and Equipment	5	36,472	29,923
Right of Use Asset	6	43,404	91,560
		79,876	121,483
Total Assets		6,792,128	7,142,745
Current Liabilities			
Trade and Other Payables	7	110,768	189,465
Provisions	8	123,112	97,560
Unexpended Grants	9	5,790,794	6,271,347
Lease Liabilities	10	8,837	9,169
		6,033,511	6,567,541
Non-Current Liabilities			
Provisions	8	126,707	93,496
Lease Liabilities	10	-	9,490
		126,707	102,986
Total Liabilities		6,160,218	6,670,527
Net Assets		631,910	472,218
Equity			
Members' Fund		631,910	472,218
Total Equity		631,910	472,218

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 2022**

	Members' Fund	Total
	\$	\$
Balance at 1 July 2020	223,130	223,130
Operating Surplus for the Year	249,088	249,088
Balance at 30 June 2021	<u>472,218</u>	<u>472,218</u>
Operating Surplus for the Year	159,692	159,692
Balance at 30 June 2022	<u>631,910</u>	<u>631,910</u>

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 2022**

	Note	2022 \$	2021 \$
Cash Flow from Operating Activities			
Receipt from Fees, Grants and Other Income		2,392,227	4,739,810
Payments to Suppliers and Employees		(2,688,478)	(2,340,668)
Interest and Other Costs of Finance Paid		10,388	10,152
	11(b)	(285,863)	2,409,294
Cash Flow from Investing Activities			
Payments for Plant and Equipment		(17,984)	(24,806)
		(17,984)	(24,806)
Cash Flow from Financing Activities			
Payment of Lease Liabilities		(9,822)	(87,828)
		(9,822)	(87,828)
Net (Decrease) / Increase in Cash Held		(313,669)	2,296,660
Cash at the beginning of the financial year		6,988,092	4,691,432
Cash at the end of the financial year	11(a)	<u>6,674,423</u>	<u>6,988,092</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 2022

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 2022

(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 2022

(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 (i.e., 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 2022

(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.

(k) Economic Dependence

The Association is dependent on the Department of Communities – Disability Services and National Disability Insurance Agency (the Departments) for the majority of its revenue used to operate the business. At the date of this report, the Committee Members has no reason to believe the Departments will not continue to support the Association.

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
2 Cash and Cash Equivalents		
General Cheque Account	3,630	7,533
Business Cash Reserve	2,124,049	835,522
Cash Reserve for My Options	-	1,608,823
Petty Cash	500	500
Term Deposits	4,546,244	4,535,714
	6,674,423	6,988,092
3 Trade and Other Receivables		
Trade Debtors	-	1,087
	-	1,087
4 Prepayments		
Prepayments	37,829	32,083
	37,829	32,083
5 Property, Plant and Equipment		
Office Equipment – At Cost	93,055	88,234
Accumulated Depreciation	(56,583)	(58,311)
	36,472	29,923
6 Right of Use Asset		
Right of Use Asset	187,102	187,102
Accumulated Amortisation	(143,698)	(95,542)
	43,404	91,560
7 Trade and Other Payables		
Trade Creditors	775	172,109
Accrued Expenses	116,020	39,252
Visa Card	3,789	(2,237)
Superannuation Payable	8,598	7,347
PAYG Payable	12,807	12,347
GST Payable	(33,781)	(41,409)
Salary Sacrifice Payable	2,560	2,056
	110,768	189,465
8 Provisions		
Current		
Provision for Annual Leave	123,112	97,560
	123,112	97,560
Non-current		
Provision for Long Service Leave	126,707	93,496
	126,707	93,496

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	30 June 2021	Grant Received \$	Grant Refunded \$	Grant Expended \$	30 June 2022 \$
9 Unexpended Grants					
DSC – My Options	1,354,798	-	1,354,798	-	-
DSC – Interest on My Options	254,025	-	254,025	-	-
Self Management	69,049	200,000	-	128,965	140,084
Planning	111,187	200,000	-	173,849	137,338
Online Resource Hub	246,492	215,450	-	207,534	254,408
Support Decision Making - State Grant	-	500,000	-	29,740	470,260
Support Decision Making - Federal Grant	815,536	445,549	-	764,920	496,165
Whole of Life Planning Training	16,758	250,000	-	34,394	232,364
Regional Social Media Campaign	71,542	275,250	-	158,955	187,837
Sector Readiness for NDIS Quality & Safeguards	2,005,842	500,000	-	731,741	1,774,101
Indemnity Implications for Implementing Providers	237,589	-	-	197,172	40,417
Behaviour Support Practitioner	1,088,489	-	-	291,654	796,835
Community of Practice for Regional Disability Support	-	1,000,000	-	29,565	970,435
Other	40	331,918	-	41,407	290,551
	6,271,347	3,918,167	1,608,823	2,789,897	5,790,794

WESTERN AUSTRALIA'S INDIVIDUALISED SERVICES INC

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
10 Lease Liabilities		
Current	8,837	9,169
Non-current	-	9,490
	<u>8,837</u>	<u>18,659</u>
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	6,674,423	6,988,092
(b) Reconciliation of Cash Flow from Operations with Operating Surplus		
Operating Surplus	159,692	249,088
Non-cash Flows in Operating Surplus		
Depreciation and Amortisation	58,746	57,702
Loss from Asset Retirement	845	737
(Increase)/decrease in Receivables	1,087	193,119
(Increase)/decrease in Other Current Assets	(5,746)	2,925
Increase/(decrease) in Creditors and Unspent Grants	(559,250)	1,866,669
Increase/(decrease) in Provisions	58,763	39,054
	<u>(285,863)</u>	<u>2,409,294</u>
12 Events after the Reporting Date		
There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Association, the results of those operations, or the state of affairs of the Association in subsequent financial periods.		
13 Association Information		
Principal place of business:		
183 Carr Place		
Leederville WA 6007		

