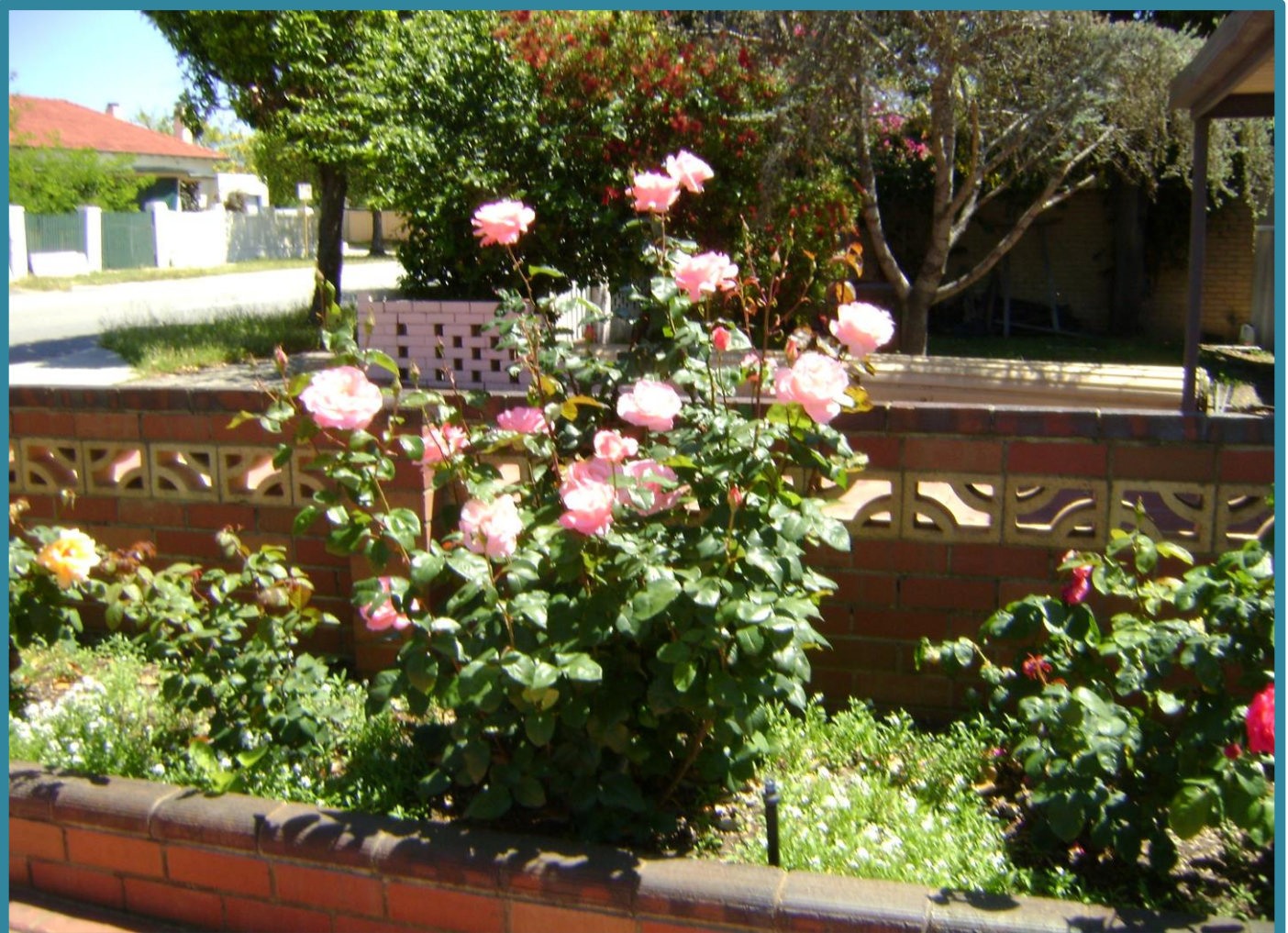




# Incest Survivor's Association (Inc.)

## ANNUAL REPORT

2015 - 2016





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## Our Purpose

ISA is an independent, stand alone, specialist organisation. We provide therapeutic services to people who have experienced intra-familial and/or extra-familial childhood sexual abuse. ISA advocates for increased understanding of the impact of child sexual abuse on individuals, families and the whole community.



## Our Values

### ISA:

- Adheres to professional and ethical standards in all its practices;
- Recognises the intrinsic worth and uniqueness of each client and individualises services to respond to their needs;
- Understands and respects the importance of safety and emotional security to those who use its services;
- Is non-judgmental and discreet; and
- Fosters self-determination.



## 1 July 2015– 30 June 2016

### Board of Management

<b>Chairperson:</b>	Jonathan Smith	(Elected to position October 2015)
<b>Deputy Chairperson:</b>	Angela Loxton	(Elected to position October 2015)
<b>Secretary:</b>	(Position not filled/rotated among members)	
<b>Treasurer:</b>	Minji Kim	(from December 2015)
<b>Board Members:</b>	Julie Woodhouse	(from October 2014)
	Rob Wilton	(from October 2014)
	Hoosein Ismail	(from November 2015)
	Andre De Barr	(from October 2014)
	Frieda Orr	(from October 2015)
	Heliyana Perez	(from October 2013 – August 2015)
	Jacqui Joseph-Bowen	(from October 2014 – August 2015)

### Staff

<b>Executive Officer:</b>	Louise Lamont	(from February 2015)
<b>Office Manager:</b>	Lois Lloyd	(from September 1986)
<b>Finance Officer:</b>	Catherine Cirocco	(from February 2010 – May 2016)
	Kaye Doolan	(from June 2016)
<b>Counsellors:</b>	Andrea Halse	(from October 2014)
	Debra Bycroft	(from January 2016)
	Anna Antoine	(from January 2016)
	Jan Kinghorn	(from November 2013 – November 2015)
	Aileen Reid	(from August 2014 – December 2015)
	Jo Moore	(Retired July 2015)
<b>Volunteer:</b>	Emma Moriarty	(from March 2016)
	Fiona Eddison	(from August 2014 – March 2016)
	Peter Curry	(Pro-bono Legal Advisor from October 2013)





## Executive Officer's Report

### Louise Lamont

The period 2015-2016 continued to be busy as usual at ISA and a time of change.

#### The Re-branding

The rebranding process was a high priority for ISA, but also a challenging one in terms of moving on from an organisational name that had been in existence for close to 40 years. As reported previously an extensive consultation process in the earlier part of 2015 was undertaken and ISA agreed to rebrand the organisation's name to Phoenix Support & Advocacy Service Inc. and from that point on it was full steam ahead. Some 'red tape' hurdles were encountered with progressing the official transition to trade as Phoenix and this resulted in some long and unanticipated delays.

ISA submitted a logo design brief to an online organisation known as 99 Designs and we were thrilled to be selected for their competition, and particularly with 99 Designs putting up the prize money. This selection for the competition led to our brief being circulated around the world inviting global artists to design a logo for our organisation, and one that would capture the essence of the work we do and the people we serve. We were delighted with the overwhelming response however, in some respects this made the selection process more challenging as we had so many wonderful and creative designs to choose from.

Eventually after much deliberation ISA narrowed down the choice to 5 designs then shortlisted to 3 before the final decision was taken. From there we further negotiated with the competition design winner to include a few changes and then the final decision was agreeing on the colours. Choosing a new logo and the associated design colours is not an easy process to undertake 'by committee' however we eventually came to a consensus.

The new logo as displayed below represents a service that operates from the heart. The logo also shows the symbolic bird known as the Phoenix rising from the ashes with the rays of the sun casting light and bringing hope for a bright new day and road ahead. A new website for the organisation with the new brand name, look and colours will be developed later in the year.



## **The Challenges**

A small organisation such as ISA is always faced with ongoing sustainability and capacity issues and this challenge continued in the 2015-2016 financial year. As the newly appointed Executive Officer inheriting a significant budget deficit addressing this became a high priority. A number of strategies had to be introduced immediately to address the shortfall and it is pleasing to report these strategies had the desired effect.

The other challenge ISA faced was an increase in requests from Police and the Legal Profession for information. The ISA Board and I were very grateful to have the support of our pro-bono Legal Advisor Peter Curry who has given very generously of his time. Peter brings a wealth of knowledge and expertise to the various challenges that have presented, and then ensured the staff and I were provided with the information and training needed to further develop knowledge and skills for responding to these requests and ensuring ISA stayed within the law and complied with the legislation in place for protecting the privacy and confidentiality of the ISA client cohort.

This support from Peter allowed the ISA Board and staff to remain confident we were meeting our duty of care obligations appropriately and effectively. These ongoing additional demands on ISA time from Police and the Legal profession placed a strain on ISA resources and capacity therefore, Peter Curry's support was invaluable and certainly reduced the sense of pressure and concern these demands created for the staff and I.

## **The Board**

There were various comings and goings of Board members during 2015-2016 reporting period. ISA said farewell to Board Member Dr Jacqui Joseph-Bowen and Board Secretary Heliyana Perez at the beginning of the reporting period, while at the same time welcoming Frieda Orr and Hoosein Ismail as Board members and Minji Kim as Treasurer. ISA is very appreciative of the volunteer contributions of Board members and the wide range of knowledge, skills and experience they bring to their respective roles on the Board and to the work of ISA.

At the 2015 AGM Jonathan Smith was the newly elected Chair and Angela Loxton stepped down from her previous role as Chair to take up the position as elected Deputy Chair. At the time of the 2015 AGM the position of Secretary and Treasurer remained vacant. Changes to the ISA Constitution were also introduced and ratified at the 2015 AGM including the name change to Phoenix Support and Advocacy Service Inc.

## **The Staff**

The 2015-2016 reporting period saw a lot of staff movement. In July 2015, Senior Counsellor Josephina Moore decided it was time for her to retire. Jo had been working with ISA for 5 years and had made a significant contribution to the development of ISA practice and policy during those years. Towards the end of 2015 both Janice Kinghorn and Aileen Reid resigned from the counselling team. Jan took up a position closer to home and Aileen returned with her family to the UK. ISA clients expressed their appreciation for the professional counselling support they received from all 3 counsellors.

Andrea Halse remained the only counsellor from the original team and continued to provide the additional speciality of play therapy for ISA's younger clients. In February 2016, ISA was pleased to appoint and welcome counsellors Anna Antoine-Cooper and Debra Bycroft. Anna and Debra quickly integrated into the team and along with their clinical expertise brought new ideas to the ongoing development of clinical practice at ISA.

Contractors Caroline Tennyson provided staff with clinical supervision support and Alison Day provided case note audits and clinical observations along with clinical policy reviews. This support contributed to the ongoing professional development of the clinical staff and quality of service.

ISA's Accountant Catherine Cirocco provided ongoing financial support to staff and the Board from the beginning of 2010 until she resigned from ISA in May 2016. Kaye Doolan was appointed as Finance Officer in June 2016. ISA was also grateful to have the support of volunteers Fiona and Emma during the reporting period. Volunteer work has underpinned the work of ISA since its inception and contributes significantly to addressing the ongoing sustainability and capacity challenges. In the latter half of 2016 ISA will be preparing to acknowledge 30 years of service from Lois Lloyd as Office Manager.

ISA clients and the organisation have had the support of dedicated staff throughout the reporting period and the staff are committed to ensuring interactions with ISA are professional and supportive and of a high standard. The Board and I are most appreciative of this commitment from staff to ensure that ISA continues to be held in high regard.

### **The Partnerships, Promotions & Presentations**

In 2016 ISA partnered with Anglicare's Royal Commission Counselling and Support Service to hold an Educational Seminar "Counselling and the Law" on the 22<sup>nd</sup> June 2016. This was a highly successful event with 95 professionals from a range of backgrounds attending the event.

The Executive Officer and staff presented information about child sexual abuse and ISA support services and this information was provided to the following agencies:

- Curtin University
- Department for Child Protection & Family Services
- Altone Integrated Service Delivery Child Australia
- Nardine Women's Refuge
- Northern and Inner City Mental Health Services
- WA Association of Mental Health (WAAMH)
- Sexual Assault Resource Centre (SARC)

ISA continues to liaise with agencies such as:

- WA Primary Health Alliance
- Valuing Children Initiative
- Community Legal Centres
- Mental Health Commission
- Fremantle & Mirrabooka Family Support Networks
- Domestic Violence Women's Refuges
- WA Council of Social Services
- NFP's such as Anglicare, Communicare, Centrecare, Parkerville, Wanslea

ISA continued to be an active member of the Mirrabooka Family Support Network and was pleased to receive ongoing referrals from the network and partnering agencies.

ISA is also represented on the WACOSS Children's Policy Advisory Group and has contributed to various submissions and representations to Government.

In June 2016, the ISA Chair Jonathan Smith and I met with the Honourable Andrea Mitchell and her colleagues at Parliament House to highlight the services provided by ISA and to advocate for the ongoing support needs of ISA Clients.

ISA is pleased to have continued to respond to Issues Papers from the Royal Commission into Institutionalised Child Sexual Abuse which contributed to the important work of the Commission while also ensuring ISA gave voice to the specific concerns of ISA clients and those in the community impacted by child sexual abuse.

### **The Lotterywest Grant**

In January 2016, a Grant Application was submitted to Lotterywest for a range of projects to support an overall Service Development Plan. ISA were successful in securing this grant.

These funds from Lotterywest were used to implement the following:

- The redesign and rebuilding of the ISA ACCESS database to make it more user friendly, more effective and to capture more data including that collected from the CORE screening and assessment and ongoing monitoring tool for measuring client outcomes.
- The embedding of Trauma Informed Practice in to our clinical policies and procedures. This included a review and the training of staff in the application of the associated Trauma Informed Guidelines.
- A Review and update of the ISA resource library for clients and clinical staff and the sourcing useful therapeutic aids to assist with counselling and therapy.
- The redesign of the ISA website as we transition to becoming Phoenix Support & Advocacy Service.
- The redesign of the Annual Report template for the next reporting period of 2016-2017 to ensure the report is contemporary and will introduce and promote the organisation's new name and look as Phoenix Support & Advocacy Service.
- The redesign and reprinting of all promotional materials, brochures, letterheads, client information packs and internal documentation with the new Phoenix logo and colours.
- A consultancy service development project with three phases. The first being a review of the purpose and values of ISA to see if they are still reflective of who we are and those we represent as we evolve in to becoming Phoenix Support & Advocacy Service. The second phase is the development of a business plan in line with the strategic plan that takes in to consideration the organisation's vision and the current capacity and resources. The third phase is for developing strategies for capacity building and a long-term sustainable future.



The Lotterywest grant also facilitated attendance by two staff members and one Board member at the Childhood Trauma Conference held in Melbourne in August 2016 and hosted by the Australian Childhood Foundation. The conference provided access to the expertise and research of 12 international leading neuroscientists and therapists working in the field of trauma. The information gathered from this conference was invaluable to informing the ongoing development of clinical practice at ISA.

ISA is committed to addressing the ongoing challenges as we transform into **Phoenix Support and Advocacy Services** and to continue to grow and evolve as a professional specialist service supporting those impacted by child sexual abuse. I take this opportunity to thank ISA staff, Board and volunteers for supporting this objective.

**Louise Lamont**  
**Executive Officer**

# Financial Reports for 2015 – 2016

## ISA Board - Treasurer's Report



It gives me great pleasure to present the audited Financial Reports for the financial year ended 30 June 2016.

As a small not-for-profit organisation, ISA has continued to demonstrate its role as a sector voice in the community for the survivors of child sexual abuse while strengthening its reputation as one of the leading providers of quality child sexual abuse counselling and support services.

This year, the organisation has overcome its greatest budget challenge and has achieved a tremendous result, significantly reducing its deficit by 87% from the previous financial year's result.

Staff salary and wages expenses continue to be the biggest expenditure, but this has also been reduced by 5% from the previous financial year. This is a huge effort from the Executive Officer and staff, and their commitment to smart resource planning and well controlled spending without compromising the quality of services being provided to our clients.

Overall, the organisation is in a stable financial position and is well placed to remain so into the future. Whilst we remain optimistic about the future, our dependence on a single source revenue, from the Department of Child Protection and Family Support (DCPFS), poses a degree of uncertainty to its going concern. This is even more so as there has not been a great increase in client fees and charges over the last two years which can be viewed as a sustainability indicator of organisational long term financial viability and growth.

The Board and the Executive Officer have initiated a number of strategic discussions to ensure the continuity of the organisation and wellbeing of our staff members. There will soon be the new organisational name launch and rebranding next year as well as its renewed vision and purpose. It will be another year of challenges and changes, but I have no doubt that we will thrive on and succeed.

***Minji Kim***  
***Treasurer***

## Auditors Certification of Statement of Receipts and Payments For the Year Ending 30 June 2016

### MOORE STEPHENS

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000

PO Box 5785, St Georges Terrace, WA 6831

T +61 (0)8 9225 5355  
F +61 (0)8 9225 6181

[www.moorestephenswa.com.au](http://www.moorestephenswa.com.au)

#### INDEPENDENT AUDIT REPORT TO THE MEMBERS OF INCEST SURVIVORS ASSOCIATION INC

##### Report on the Financial Statements

We have audited the attached special purpose financial statements of the Incest Survivors Association Inc for the year ended 30 June 2016.

##### Management Responsibility for the Financial Statements

The Management Committee is responsible for the preparation and presentation of the financial statements and the information contained therein. The management committee have determined that the financial statements are appropriate to meet the needs of its members.

##### Auditor's Responsibility


We have conducted an independent audit of the financial statements in order to express an opinion on them to the Members of the Association. The management committee have determined that the financial statements contain appropriate disclosures to meet the needs of members. We express no opinion as to whether the disclosures are sufficient to meet the needs of members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with applicable Accounting Standards and Statutory requirements in Australia so as to present a view of the Association which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

##### Audit opinion

In our opinion, the attached financial statements of the Incest Survivors Association Inc, for the year ended 30 June 2016 comprising the Statement of Financial Position as at 30 June 2016, the Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cashflows for the year then ended and the notes to the financial statements are based on proper accounts and present fairly, in accordance with the accounting policies described in Note 1 of the financial statements, the financial position of the Association at 30 June 2016 and the results of operations and cashflows for the year then ended.

  
Moore Stephens  
Chartered Accountants  
PERTH WA

  
Neil Pace  
Partner  
Registered Company Auditor

Dated this 29<sup>th</sup> day of September 2016.

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# INCEST SURVIVORS' ASSOCIATION (INC)

## Certification of the Financial Statements

For the period ended 30<sup>th</sup> June 2016

Incest Survivor's Association Inc. (ISA) Financial Report 2016

### CERTIFICATIONS

#### CERTIFICATION OF THE FINANCIAL STATEMENTS

The accompanying financial statements of ISA have been prepared in compliance with the relevant provisions of the *Australian Accounting Standards* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2016 and the financial position as at 30 June 2016.

At the date of signing, we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



**Jonathan Smith**  
**Chairman of Board**



**Minji Kim**  
**Board Treasurer**

Dated this 29th day of September 2016



# INCEST SURVIVORS' ASSOCIATION (INC)

## Balance Sheet

For the period ended 30<sup>th</sup> June 2016

### STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2016

	Note	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current Assets</b>	4		
Cash and cash equivalents	4a)	124,479	74,803
Receivables	4b)	2,629	1,807
Prepayments	4c)	-	12,179
<b>Total Current Assets</b>		<b>127,108</b>	<b>88,789</b>
<b>Non-Current Assets</b>			
Receivables		-	-
Property, plant and equipment	5a)	790,765	803,759
<b>Total Non-Current Assets</b>		<b>790,765</b>	<b>803,759</b>
<b>Total Assets</b>		<b>917,873</b>	<b>892,548</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	6a)	41,618	-
Borrowings		-	-
Provisions	6b)	24,188	31,444
Other liabilities		-	-
<b>Total Current Liabilities</b>		<b>65,806</b>	<b>31,444</b>
<b>Non-Current Liabilities</b>			
Borrowings		-	-
Provisions	7a)	8,939	11,810
<b>Total Non-Current Liabilities</b>		<b>8,939</b>	<b>11,810</b>
<b>Total Liabilities</b>		<b>74,745</b>	<b>43,254</b>
<b>Net Assets</b>		<b>843,128</b>	<b>849,295</b>
<b>EQUITY</b>			
Reserves		849,295	897,694
Retained earnings		(6,167)	(48,399)
<b>Total Equity</b>		<b>843,128</b>	<b>849,295</b>

The Statement of Financial Position should be read in conjunction with the accompanying notes.



# INCEST SURVIVORS' ASSOCIATION (INC)

## Statement of Profit and Loss

For the period ended 30<sup>th</sup> June 2016

STATEMENT OF PROFIT AND LOSS			
for the year ended 30 June 2016			
	Note	2016 \$	2015 \$
<b>Revenue from Continuing Operations</b>	<b>2</b>		
Government funding	2b)	366,097	359,271
Client fees and charges	2b)	16,291	15,649
Donations		150	225
Interest income		1,479	3,172
Membership fees		1,050	1,127
Other income	2b)	839	1,582
<b>Total Revenue from Continuing Operations</b>	<b>2b)</b>	<b>385,905</b>	<b>381,026</b>
<b>Expenses from Continuing Operations</b>	<b>3</b>		
Employee related expenses	3b)i)	314,882	331,947
Recruitment costs		-	12,803
Depreciation and amortisation		15,652	13,808
Repairs and maintenance	3b)ii)	4,353	4,394
Administration Expenses	3b)iii)	14,717	18,328
Impairment of assets		-	-
Information Technology		8,321	13,326
Insurance expense	3b)iv)	22,257	19,178
Audit Fees		1,500	500
Rent - other		4,885	8,354
Bad debts		60	-
Client related expenses - other	3b)v)	5,445	6,787
<b>Total Expenses from Continuing Operations</b>		<b>392,072</b>	<b>429,425</b>
<b>Net result for the Year</b>		<b>(6,167)</b>	<b>(48,399)</b>

The Statement of Profit and Loss should be read in conjunction with the accompanying notes.

# INCEST SURVIVORS' ASSOCIATION (INC)

## Statement of Receipts and Payments

### For Department for Child Protection

### Funded Services Only

For the period ended 30<sup>th</sup> June 2016

	2016 \$
<b>Income</b>	
DCP programme funds	366,097
<b>Total Income</b>	<b>366,097</b>
<b>Expenses</b>	
Audit Fees	1,500
Bank Charges	1,094
Board Expenses	1,259
Computer/Internet Expenses	8,321
Insurance general credit charge	785
Insurances - Personal Accident	491
Insurance-Management Liability	1,871
Insurance - Workers Comp.	10,337
Insurance - Business Pack	2,395
Insurance - Medical Malpr (PI)	3,011
Insurance-Voluntary Workers	625
Insurance - Motor Vehicle	1,135
Insurance-FairWork Coveradvice	1,607
Police Clearance/WWC Check	169
Memberships/Subscriptions	118
Motor Vehicle Expenses	1,827
Parking & Travel Costs	66
Office Amenities & General Exp	4,123
Postage	142
Printing	100
Provision for Annual Leave	3,408
Provision Long Service Leave	(2,871)
Rent-Rockingham Office	4,885
Building & Garden Maintenance	2,095
Security	432
Superannuation	25,806
Clinical Supervision	5,445
Contractors	11,901
Telephone	4,491
Professional Development	3,502
Utilities	3,388
Wages	272,847
Bad debts	60
<b>Total Expenses</b>	<b>376,366</b>
<b>Operating Profit/(Loss)</b>	<b>(10,269)</b>

*Neil/ave*  
29/9/16

# INCEST SURVIVORS' ASSOCIATION (INC)

## Notes to and forming part of the Accounts

### For the period ended 30<sup>th</sup> June 2016

#### Notes to the Financial Statements for the year ended 30 June 2016

##### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements have been prepared on the basis that the Association is a non-reporting entity because there are no users dependent on a general purpose financial report.

The principal address of Incest Survivors' Association (INC) is 404 Walcott St, Coolbinia WA 6050.

##### (a) Basis of preparation

This financial statements has been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), and the requirements of the Department of Child Protection and Family Support where applicable.

The financial statements have been prepared on an accruals basis and are based on historical costs. The Association has not adopted a revaluation of selected non-current assets and at fair value basis of accounting has not been applied.

The financial report is presented in Australian dollars and all values are rounded to the nearest dollar(\$).

##### (b) Not-for-profit status

For the purpose of the application of Australian Accounting Standards and Interpretations, the Association is considered to be a not-for-profit entity.

##### 2 REVENUE

##### a) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, service allowances, rebates and amounts collected on behalf of third parties.

The Association recognises revenue when the amount of revenue can be reliably measured, it is probable that the future economic benefits will flow to the Association and specific criteria have been met.

##### Client charges and fees

Client fees are recognised as revenue when the Association has provided the service(s) to the clients.

##### Government grants

Grants from government are recognised as revenue when the Association obtains control over the asset comprising the contributions. If conditions are attached to a grant which must be satisfied before the Association is eligible to receive contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year end a liability is recognised until the service is delivered.

##### Interest income

Interest income is recognised on an accrual basis using the effective interest method.

##### Other contributions revenue

Donations collected, including cash and goods for resale, are recognised as revenue when the Association gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Contributions of assets are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

##### b) Revenue from operations

	2016	2015
	\$	\$
<b>Government funding</b>		
- Department of Child Protection & Family Support	366,097	359,271
<b>Client fees &amp; charges</b>		
- Counselling fees	15,469	15,449
- Therapy group fees	-	200
- Presentation & reports	822	-
<b>Donations</b>	150	225
<b>Interest income</b>	1,479	3,172
<b>Membership fees</b>	1,050	1,127
<b>Other income</b>		
- Profit on sale of asset(s)	839	-
- Presentation & reports		1,582
<b>Total revenue</b>	<b>385,905</b>	<b>381,026</b>



# INCEST SURVIVORS' ASSOCIATION (INC)

## Notes to and forming part of the Accounts

### For the period ended 30<sup>th</sup> June 2016

#### Notes to the Financial Statements for the year ended 30 June 2016

#### 3 EXPENSES

##### a) Operating expenses recognition

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

##### b) Expenses from operations

	2016	2015
	\$	\$
<b>i) Employee related expenses</b>		
- Wages individual counselling	114,965	162,408
- Wages cleaning	2,871	2,468
- Wages administration	154,754	134,275
- Wages travel	259	63
- Superannuation	25,806	28,350
- Provision for annual leave	3,408	1,873
- Provision for long service leave	2,871	421
- Contractors	11,901	-
- Professional development	3,502	1,986
- Police clearance/ wwc check	169	27
- Memberships/ subscriptions	118	75
<b>Total employee related expenses</b>	<b>314,882</b>	<b>331,947</b>
<b>ii) Repairs and maintenance</b>		
- Motor vehicle expense	1,827	637
- Building and garden maintenance	2,095	3,105
- Security	432	652
<b>Total repairs and maintenance expenses</b>	<b>4,353</b>	<b>4,394</b>
<b>iii) Administration expenses</b>		
- Bank charges	1,094	907
- Board expenses	1,259	1,546
- Parking and travel costs	66	128
- Office amenities & general expenses	4,123	5,882
- Postage	142	265
- Printing	100	598
- Telephone	4,491	5,308
- Utilities	3,388	3,211
- Equipment < \$5,000	-	483
- Settlement/ administration fees	54	-
<b>Total administration expenses</b>	<b>14,717</b>	<b>18,328</b>
<b>iv) Insurance expenses</b>		
- General credit charge	785	-
- Personal accident	491	-
- Management liability	1,871	1,589
- Workers compensation	10,337	11,907
- Business pack	2,395	2,039
- Medical Malpr (PI)	3,011	2,581
- Voluntary workers	625	751
- Motor Vehicle	1,135	310
- Fairwork Cover Advice	1,607	-
<b>Total insurance expenses</b>	<b>22,257</b>	<b>19,178</b>
<b>v) Client related expenses other</b>		
- Clinical supervision	5,445	5,721
- Therapy resources		1,066
<b>Total client related expenses other</b>	<b>5,445</b>	<b>6,787</b>

# INCEST SURVIVORS' ASSOCIATION (INC)

## Notes to and forming part of the Accounts

### For the period ended 30<sup>th</sup> June 2016

#### Notes to the Financial Statements for the year ended 30 June 2016

#### 4 Current Assets

##### a) Cash and cash equivalents

- Cheque accounts	4,745	2,509
- On line savings account	127,557	70,783
- Debit card	1,397	932
- Undeposited funds	20	329
- Cash on hand	50	50
- Petty cash	200	200
<b>Total cash and cash equivalents</b>	<b>124,479</b>	<b>74,803</b>

The online savings account bears interest at an average rate of 1.3% per annum.

##### b) Receivables

- Trade debtors	180	625
- GST receivable	2,449	1,182
<b>Total receivables</b>	<b>2,629</b>	<b>1,807</b>

Current accounts receivable are recognised at nominal amounts receivable as they are due for settlement no more than 30 days from the date of recognition. Non-current accounts receivable are recognised at fair value.

Collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written-off as bad debts. A provision for impaired receivables is raised when there is objective evidence that the Association may not be able to collect the debt.

Revenue, expenses and assets are recognised net of the amount of GST except receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

##### c) Prepayments Insurance

	2016	2015
	\$	\$
Management liability	-	1,069
Workers compensation	-	6,779
Business pack	-	1,376
Medical Mlpr	-	1,721
Voluntary workers	-	625
Motor vehicle	-	609
<b>Total prepayments</b>	<b>-</b>	<b>12,179</b>

#### 5 Non-current assets

##### a) Property, plant and equipment

All non-current assets having a limited useful life are depreciated or amortised over their estimated useful lives, in a manner which reflects the consumption of their future economic benefits.

Depreciation is calculated on a combination of straight-line basis and the diminishing value basis from the time the asset becomes available for use. Estimated useful lives are as follows:

• Land and buildings	50 years
• Computing equipment	4 years
• Fixtures and fittings	10 years
• Furniture and equipment	5 years
• Motor vehicles	8 years

Lotterywest holds an equitable mortgage over the property at 404 Walcott Street Coolbinia in order to secure its required conditions of use pursuant to a Building Grant Agreement dated 6 January 2012. The Building Grant Agreement expires on 19 December 2026 upon which time Lotterywest will relinquish its mortgage over the property

The Association expends all furniture and equipment with a cost of \$5,000 or less in the year of purchase.

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in profit or loss within other income or other expenses.



# INCEST SURVIVORS' ASSOCIATION (INC)

## Notes to and forming part of the Accounts

### For the period ended 30<sup>th</sup> June 2016

#### Notes to the Financial Statements for the year ended 30 June 2016

	2016	2015
	\$	\$
<b>Land and buildings</b>		
At cost	710,000	710,000
Accumulated depreciation	(30,876)	(23,547)
	679,124	686,453
<b>Building improvements</b>		
At cost	75,694	75,694
Accumulated depreciation	(5,877)	(4,452)
	69,817	71,242
<b>Computer equipment</b>		
At cost	19,064	19,064
Accumulated depreciation	(18,288)	(17,458)
	776	1,606
<b>Fixtures and fittings</b>		
At cost	23,141	23,141
Accumulated depreciation	(9,041)	(6,767)
	14,100	16,374
<b>Furniture and equipment</b>		
At cost	43,549	43,549
Accumulated depreciation	(42,070)	(41,700)
	1,479	1,849
<b>Motor vehicle</b>		
At cost	27,272	27,273
Accumulated depreciation	(1,803)	(1,037)
	25,469	26,236
<b>Total property, plant and equipment</b>	<b>790,765</b>	<b>803,759</b>

#### 6 Current liabilities

##### a) Trade and other payables

Payables, including accruals (expenses incurred but not yet billed), are recognised when the Association becomes obliged to make future payments as a result of a purchase of assets or services received. Payables are generally settled within a 30 day term.

	2016	2015
	\$	\$
Trade creditors	1,124	-
Lottery West grant received in advance	40,494	-
<b>Total trade and other payables</b>	<b>41,618</b>	<b>-</b>

Lottery West grant is recognised as a liability at year end to the extent that conditions remain unsatisfied, the grant may be required to be repaid if certain conditions are not met.

##### b) Provisions

	2016	2015
	\$	\$
Provision for annual leave	20,691	17,284
Provision of superannuation including salary sacrifice	(2,274)	2,959
Provision for PAYGW tax	4,772	11,201
Provision for Audit fees	1,000	-
<b>Total provisions</b>	<b>24,188</b>	<b>31,444</b>

# INCEST SURVIVORS' ASSOCIATION (INC)

## Notes to and forming part of the Accounts

### For the period ended 30<sup>th</sup> June 2016

#### Notes to the Financial Statements for the year ended 30 June 2016

##### Annual leave

This benefit is recognised at the reporting date in respect of employees' service up to that date and is measured at the amounts expected to be paid when the liabilities are settled, including anniversary increments and anticipated salary increases. Annual leave that is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The provision for annual leave is classified as a current liability as the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

##### Accrued or prepaid salaries

Accrued salaries represent the amount due to staff but unpaid at the end of the financial period, as the end of the last pay period for that financial year does not always coincide with the end of the financial period. The Association considers that the nominal carrying amount approximates net fair value.

If the payroll is paid on a date prior to the end of the financial year, the amount prepaid which overlaps the year end is treated as a current asset.

#### 7 Non-current liabilities

##### a) Provisions

	2016	2015
	\$	\$
Provision for long service leave	8,939	11,810

##### Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period.

#### 8 Comparative figures

Comparative figures have been, where appropriate, reclassified so as to be comparable with the figures presented in the current financial year.



**404 Walcott St, Coolbinia WA 6050**

**Telephone: 08 9443 1910**  
**08 9227 8745**

**Fax: 08 9227 1510**

**Email: [info@isa.asn.au](mailto:info@isa.asn.au)**

**Web: [www.isa.asn.au](http://www.isa.asn.au)**