



**PalliativeCare**  
WESTERN AUSTRALIA



# Financial Report 2019/20

**PALLIATIVE CARE WA INC.**

**ABN: 13 107 780 017**

**SPECIAL PURPOSE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2020**

**PALLIATIVE CARE WA INC.**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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**PALLIATIVE CARE WA INC.**  
**AUDITOR'S INDEPENDENCE DECLARATION**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**Auditor's independence declaration to the Executive Committee  
of Palliative Care WA Inc.**

In relation to my audit of the financial report of Palliative Care WA Inc. for the year ended 30 June 2020, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting bodies.



Andre Mensink  
Certified Practising Accountant  
Membership Number #9497323

Perth

Dated

01/10/2020

**PALLIATIVE CARE WA INC.**

**INDEPENDENT AUDITOR'S REPORT**

**Scope**

I have audited the attached Special Purpose Financial Report of the Palliative Care WA Inc. for the year ended 30 June 2020. The Executive Committee of Palliative Care WA Inc are responsible for the preparation of the financial report and the information contained therein, and gives a fair view in accordance with the accounting policies described in Note 1 to the financial statements, the Associations Incorporation Act 2015 and for such internal control as the Executive Committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's responsibility**

My audit has been conducted in accordance with Australian Auditing Standards. My 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. These procedures have been undertaken to form my opinion as to whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies adopted by the Executive Committee.

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

**Independence**

In conducting my audit, I have complied with the independence requirements of the Australian professional accounting bodies.

**Audit Opinion**

In my opinion the financial report presents fairly, in all material respects, the financial position of Palliative Care WA Inc. as at 30 June 2020 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the financial reporting requirements of Associations Incorporation Act 2015.



Andre Mensink  
Certified Practising Accountant  
Membership Number #9497323

Perth

Dated 01/10/2020

**PALLIATIVE CARE WA INC.**

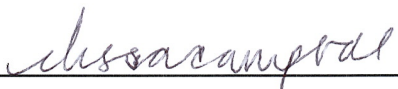
**STATEMENT BY THE EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 30 JUNE 2020**

In the opinion of the Executive Committee of Palliative Care WA Inc.:

The financial report presents a true and fair view of the financial position of Palliative Care WA Inc. as at 30 June 2020, and its performance for the year ended on that date, in accordance with the accounting policies described in Note 1 to these financial statements.

The operations of Palliative Care WA Inc. have been carried out in accordance with its Rules of Association.

At the date of this statement, there are reasonable grounds to believe that Palliative Care WA Inc. will be able to pay its debts as when they fall due.

  
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Name ELISSA CAMPBELL

Position PRESIDENT.

Perth

Date 01/10/2020

**PALLIATIVE CARE WA INC.**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Membership Fees	48,273	46,591
Government Grants	206,397	134,859
Government Grants - Palliative Caring Booklet	17,167	-
Government Grants - Support Line	34,079	-
Lotterywest Grant IT Upgrade	-	2,208
Lotterywest Grant ACP Campaign	111,884	111,952
Lotterywest Grant Evaluation ACP Workshops	19,920	-
Sponsorship	8,750	93,749
Contributions to ACP Campaign	40,000	38,173
Bequest	30,000	20,000
Donations	11,197	26,360
Donations - Fund Raising Event	-	954
Workshop Presentation Fees	2,237	2,268
Meeting Attendance Fees	4,800	-
Interest Received	846	2,062
Reimbursement of Expenses	1,048	1,266
Grant from Palliative Care Australia	5,000	5,000
Palliative Care Australia - Conference Contribution	9,929	-
Palliative Care Australia - Use of Palliative Caring Booklet	40,000	-
Carers WA Service Fee	25,000	-
Event Coordination	-	1,500
Event Registrations	-	34,649
Sale of Palliative Caring Booklets	900	-
Sundry Income	68	227
<b>Total Income</b>	<b><u>617,495</u></b>	<b><u>521,818</u></b>
<b>EXPENDITURE</b>		
Accounting & Audit Fees	508	327
Government Fees/charges	-	32
Advertising	8,869	2,736
Archive & Storage	53	53
Computer Expenses and Support	3,520	3,033
Depreciation	3,695	3,211
Donation	-	1,136
Gifts	214	289
Merchandise	25	-
Insurance	7,006	5,602
Merchant Fees	1,229	1,786
Postage & Freight	7,356	974
Telephone	550	379
VoIP Lines	581	-
Meeting Expenses	744	900
General Stationery& Photocopying	4,704	6,724
Printing	17,359	7,771
Presentation Folders	1,025	1,570
Signage	376	-
Staff Training	-	1,632
Superannuation	27,709	18,912
Wages & Salaries	295,198	205,977
Annual Leave Provision	5,233	1,144

PALLIATIVE CARE WA INC.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2020  
(continued)

	2020	2019
	\$	\$
<b>EXPENDITURE (CONTINUED)</b>		
Travel & Accommodation	3,423	3,514
Parking	1,091	480
Memberships & Subscription	500	492
Website Development & Maintenance	1,668	2,462
Conference Registration Fees	3,425	-
Consultancy Fees - IT	2,280	1,740
Evaluation of ACP Workshops	19,983	19,983
Awards and Prizes	-	3,000
Design and Photography	225	1,800
Design and Production	27,355	81,670
Review and Editing	780	-
Event Catering	3,238	14,775
Event Entertainment	-	800
Event Display & Equipment Costs	500	2,646
Event Master of Ceremonies/Facilitator	2,500	1,500
Event Registration & Display	130	626
Event Speakers/Presenters	550	6,300
Event Venue Hire	1,345	4,938
Filming Forum	-	1,550
Graphic Design	6,447	5,777
Survey - Pre and Post Campaign	3,525	4,025
Trophies/Certificates Awards	-	671
Miscellaneous Expenses	777	684
Support of The Last Word	3,078	-
Sundry Equipment	836	-
Media Advertising (Excluding TV)	68,589	-
TV Advertising	70,695	-
<b>Total Expenditure</b>	<b>608,894</b>	<b>423,621</b>
<b>Operating Surplus</b>	<b>8,601</b>	<b>98,197</b>
<b>Other Income</b>		
Australian Government - Cash Flow Boost Payments	47,658	-
<b>Total Other Income</b>	<b>47,658</b>	<b>-</b>
<b>Total Surplus</b>	<b>56,259</b>	<b>98,197</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR YEAR</b>	<b>56,259</b>	<b>98,197</b>

PALLIATIVE CARE WA INC.

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2020

	2020	2019
	\$	\$
<b>ASSETS</b>		
<b>Current Assets</b>		
Cheque Account	43,045	16,363
Business Telenet Saver Account	206,384	236,321
Debit Mastercard Account	1,543	1,453
Trade Debtors	107,309	13,350
Other Debtors	22,457	-
Deposits Paid	-	400
<b>TOTAL CURRENT ASSETS</b>	<b><u>380,738</u></b>	<b><u>267,887</u></b>
<b>Non-current Assets</b>		
Property, Plant and Equipment		
Equipment - At cost	7,503	6,523
Accumulated depreciation	(2,969)	(1,485)
Net carrying amount	<u>4,534</u>	<u>5,038</u>
Computers and Equipment - At cost	11,054	11,054
Accumulated depreciation	(4,527)	(2,316)
Net carrying amount	<u>6,527</u>	<u>8,738</u>
Total Property, Plant and Equipment	<u>11,061</u>	<u>13,776</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>11,061</u></b>	<b><u>13,776</u></b>
<b>TOTAL ASSETS</b>	<b><u>391,799</u></b>	<b><u>281,663</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Trade Creditors	2,648	2,255
GST Collected	9,756	13,212
GST Paid	(233)	(11,430)
PAYG Liability	-	6,642
Superannuation Payable	9,439	5,605
Annual Leave Accrual	16,914	11,680
Accrued Wages & Salaries	17,510	7,539
Accrued Expenses	-	1,038
Govt Grant Received in Advance	64,592	-
Lotterywest Grant IT Upgrade - Not Expended	15,098	15,098
Lotterywest Grant ACP Campaign - Not Expended	-	31,804
Membership Received in Advance	39,232	37,636
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>174,956</u></b>	<b><u>121,079</u></b>
<b>NET ASSETS</b>	<b><u>216,843</u></b>	<b><u>160,584</u></b>
<b>EQUITY</b>		
Retained Earnings	160,584	62,387
Operating Surplus for the year	<u>56,259</u>	<u>98,197</u>
<b>TOTAL EQUITY</b>	<b><u>216,843</u></b>	<b><u>160,584</u></b>

PALLIATIVE CARE WA INC.

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

	Accumulated Funds \$	Total \$
<b>Balance at 30 June 2018</b>	<b>62,387</b>	<b>62,387</b>
Net surplus for the year	<u>98,197</u>	<u>98,197</u>
Total comprehensive income for the year	<u>98,197</u>	<u>98,197</u>
<b>Balance at 30 June 2019</b>	<b>160,584</b>	<b>160,584</b>
Net surplus for the year	<u>56,259</u>	<u>56,259</u>
Total comprehensive income for the year	<u>56,259</u>	<u>56,259</u>
<b>Balance at 30 June 2020</b>	<b><u>216,843</u></b>	<b><u>216,843</u></b>

**PALLIATIVE CARE WA INC.**

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

	<b>Note</b>	<b>2020</b>	<b>2019</b>
		<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>			
Receipts from Membership Fees (Inclusive of GST)		48,189	43,303
Grant Received (Inclusive of GST)		382,060	262,530
Receipts from Donations, Bequests and Fundraising		41,197	47,314
ACP Campaign - Contributions (Inclusive of GST)		44,000	41,990
Revenue from Events, Sponsorship and Other Income (Inclusive of GST)		102,499	146,312
Interest Received		846	2,062
Payments to Suppliers and Employees (Inclusive of GST)		(604,721)	(431,213)
Goods and Services Tax Paid		<u>(16,255)</u>	<u>(33,897)</u>
Net Cash from (used) in Operating Activities	<b>2</b>	<u><b>(2,185)</b></u>	<u><b>78,401</b></u>
<b>Cash Flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment		<u>(980)</u>	<u>(1,971)</u>
Net Cash Used in Investing Activities		<u><b>(980)</b></u>	<u><b>(1,971)</b></u>
<b>Cash Flows from Financing Activities</b>			
Net Cash from (used) in Financing Activities		<u>-</u>	<u>-</u>
Net increase (decrease) in Cash and Cash Equivalents		(3,165)	76,430
Cash and Cash Equivalents at the Beginning of the Financial Year		<u>254,137</u>	<u>177,707</u>
<b>Cash and Cash Equivalents at the End of the Financial Year</b>		<u><b>250,972</b></u>	<u><b>254,137</b></u>

**PALLIATIVE CARE WA INC.**

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

**1 Statement of Significant Accounting Policies**

This special purpose financial report was prepared for distribution to the members of Palliative Care WA Inc. to fulfil the Executive Committee's financial reporting requirements under Palliative Care WA Inc.'s Rules of Association and Associations Incorporation Act 2015.

The accounting policies used in the preparation of this report, are consistent with the financial reporting requirements of Palliative Care WA Inc.'s Rules of Association and with the previous years and are, in the opinion of the Executive Committee, appropriate to meet the needs of its members.

The financial report has been prepared on an accrual basis and based on historic costs and does not take into account changing money values or, except where specifically stated, current valuation of non-current assets.

**(a) Income Tax**

The Association is exempt from income tax under the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

**(b) Provisions**

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

**(c) Revenue and Other Income**

Grant revenue is recognised in the Statement of Income & Expenditure when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity 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 entity 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 as it accrues using the effective interest rate method, which for floating rate financial assets is the inherent in the instrument.

Dividend revenue is recognised when the right to receive a dividend has been established.

Membership fees are recognised as income in the year to which the membership relates.

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

PALLIATIVE CARE WA INC.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020  
(continued)

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

Property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated using the straight-line method to allocate their cost over their estimated useful lives. The estimated useful life of property, plant and equipment is 5 years.

**(e) Goods and Services Tax**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, GST is recognised as part of the cost of acquisition of the asset or as part of expenses.

Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to the Australian Taxation Office (ATO) included as a current asset or liability in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**2 Reconciliation of Cash Flows from Operating Activities**

	2020 \$	2019 \$
Net result from ordinary activities	<u>56,259</u>	<u>98,197</u>
Adjustments for:		
Depreciation of Property, Plant and Equipment	<u>3,695</u>	<u>3,211</u>
<b>Changes in operating assets and liabilities</b>		
(Increase) in Trade Debtors	(93,959)	(7,511)
Decrease in Prepayments	-	19,984
Decrease in Deposits Paid	400	325
(Increase) in Other Debtors	(22,457)	-
Increase/(Decrease) in Trade Creditors and Other Payables	8,900	(22,676)
Increase in Memberships Paid in Advance	1,596	636
Increase/(Decrease) in Grants Received in Advance	32,788	(15,355)
(Decrease) in Sponsorship Rec'd in Advance	-	(1,250)
(Decrease) in Other Current Liabilities	-	(350)
Increase in Accrued Expenses	10,593	3,190
	<u>(62,139)</u>	<u>(23,007)</u>
<b>Net Cash from (used) Operating Activities</b>	<u>(2,185)</u>	<u>78,401</u>