

ORIGINAL

SHARE & CARE COMMUNITY SERVICES GROUP INC

AUDIT OF CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2012

SHARE & CARE COMMUNITY SERVICES GROUP INC
CONSOLIDATED PROGRAMS
FOR THE YEAR ENDED 30 JUNE 2012

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SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2012

LISTING OF PROGRAMS INCLUDED

- Community Care Places
- Safe at Home Program
- Emergency Relief programs
- Case Management Co-Ordination
- Families Assistance
- Financial Counsellor
- The Lodge
- Home & Community Care Program
- Mental Health Program
- Narrogin Outreach Counselling
- Narrogin Women's Refuge (Djoonkanka House)
- Share & Care General Account
- Emergency Accommodation Services
- Waminda Women's Refuge
- Childcare Support Worker (Waminda Childcare)
- Mental Health Respite Service
- NAHA Homelessness Support Program
- Rural Primary Health Services

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2012

AUDITORS' REPORT

To the Members of Share & Care Community Services Group Inc

Scope

We have audited the attached financial statements, being a special purpose financial report of the consolidated programs for the Members of Share & Care Community Services Inc for the year ended 30 June 2012.

We report to the members of Share & Care Community Services Group Inc that we have performed an audit of the consolidated financial statements of the attached list of programs as per page 1 for Share & Care Community Services Group Inc. Our audit is intended as a special purpose report to members and should therefore not be relied upon by any other parties or organisations.

The organisation's governing committee is responsible for the preparation and presentation of the financial statements and have determined that the accounting policies are consistent with the financial reporting requirements of the organisation and are appropriate to meet the needs of the members. We have performed an audit of the financial statements as required by the Standard Conditions of the Grant in order to express an opinion on the financial statements. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members and also no audit was performed on the internal control the organisation.

The financial statements have been prepared for distribution to the members. We disclaim any assumption of responsibility for any reliance on this report to which it relates to any person other than the members and funding agency, or for any purpose other than that for which is was prepared.

Our audit has been planned and performed in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial statements are free of material misstatement. Our procedure included an examination, on a test basis, of evidence supporting the income and expenditure items. These procedures have been undertaken to form an opinion whether in all material respects, the reports are presented fairly in accordance with accounting policies adopted by the community. These policies do not require the application of all accounting standards.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Qualification

1. The organisation can only continue as a Going Concern with the support of Grants from funding agencies.

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2012

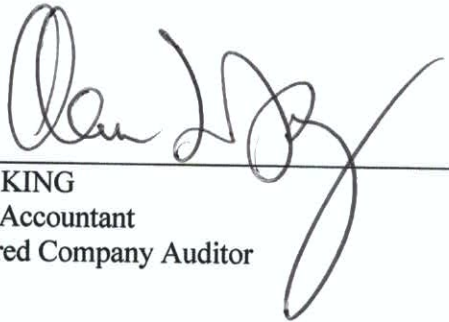
Audit Opinion

In our opinion, except for the above:-

- i) The financial report represents fairly the financial position and financial performance of Share & Care Community Services Group Inc consolidated programs (as per attached listing) as at 30 June 2012.

Date:

8 November 2012.



ALAN D. KING
Chartered Accountant
& Registered Company Auditor

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

ANNUAL MANAGEMENT BOARD CERTIFICATION OF AUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2012

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

- The information reported in the accompanying Statement of Financial Performance and Statement of Financial Position for Share and Care Community Services Group Inc - Consolidated has been prepared from proper accounts to present fairly the financial transactions for the period 01 July 2011 to 30 June 2012 and the payments in the Statement are in accordance with the various terms and conditions of the individual programs Service Agreement; and
- The Management Board and the Service Provider have complied with the obligations imposed by the constitution of the Service Provider and the terms and conditions of the Service Agreement.
- The Management Board confirm that the Special purpose financial report is suitable for the reporting requirements of the organisation.

Office Bearer Signature:



Office Bearer Name:

TRISHA ELLIS

Office Bearer Position:

Vice Chair

Organisation Name:

Share & Care Community Services Group

PO Box 365

NORTHAM WA 6401

Date:

www.shareandcare.com.au

23.10.2012

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2012

	2012	2011
	\$	\$
CURRENT ASSETS		
Cash at Bank	1,809,487	1,499,851
Petty Cash	1,611	299
Trade Debtors	13,666	13,181
	-----	-----
TOTAL CURRENT ASSETS	1,824,764	1,513,061
	-----	-----
NON CURRENT ASSETS		
Plant & Equipment / Motor Vehicles	1,038,028	748,769
Accumulated Depreciation	(705,522)	(546,868)
	-----	-----
	332,506	201,901
	-----	-----
Land & Buildings	829,312	759,312
Accumulated Depreciation	(5,205)	(118,184)
	-----	-----
	824,107	641,128
	-----	-----
	-----	-----
TOTAL ASSETS	2,981,377	2,356,090
	=====	=====
CURRENT LIABILITIES		
Motor Vehicle Financing	130,865	-
Bank Loan	-	409
Unexpended Grant	288,233	199,445
Trade Creditors	24,115	27,735
Taxation payable / (Refundable)	4,154	(18,220)
Payroll Entitlement provisions	269,848	234,734
Program Funds	49,869	-
NON CURRENT LIABILITIES		
Provision for Long Service Leave	98,940	59,585
	-----	-----
TOTAL LIABILITIES	866,024	503,688
	-----	-----
NET ASSETS	2,115,353	1,852,402
	=====	=====
Represented By:-		
Opening Balance	1,352,402	970,399
Revaluation Reserve	688,750	500,000
Surplus for year	372,632	535,131
Unexpended Grants/ program funds	(344,739)	(199,445)
Amounts capitalised	46,306	46,317
	-----	-----
ACCUMULATED FUNDS	2,115,353	1,852,402
	=====	=====

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012**

	2012	2011
	\$	\$
Income		
Client Fees / Client Contributions	174,501	117,824
Grant – Recurrent	3,272,512	2,944,991
Grant – One off	-	5,000
Grant – Non Recurrent	-	29,159
Interest	39,225	28,549
Grant b/fwd	231,827	233,992
Reimbursement & Other Income	25,935	44,792
Profit / (Loss) on sale of Assets	(851)	2,692
Vehicle Program Leases	207,234	-
	-----	-----
TOTAL INCOME	3,950,383	3,466,999
	-----	-----
Expenditure		
Accounting / Audit and professional	45,097	33,734
Advertising / Promotion	12,262	13,599
Accommodation		2,046
Bank Charges	1,903	2,194
Board Costs	9,062	8,807
Capital Expenditure – Capitalised	46,306	46,317
Capital - > \$500	11,083	16,458
Cleaning	2,912	1,570
Consulting	10,467	522
Computer / Internet	17,271	11,881
Consumables	12,694	26,140
Depreciation (including leased vehicles)	236,509	61,146
Donations	200	-
Electricity & Gas	20,754	18,859
Health & Safety	3,191	55
Insurance	71,314	72,094
MV Fuel / Mileage / expenses	150,950	160,208
Motor Vehicle Lease	80,484	104,218
MV – Interest payments	57,954	-
Water	4,274	4,115
Postage / Printing & Stationary / office	50,037	48,725
Purchases Services / program specific exp	298,168	305,553
Rent & Rates	12,784	15,372
Repairs & Maintenance	48,094	48,567
Salaries / Wages	2,065,975	1,654,441
Staff Meals & Accommodation/ Travel /Other	26,577	10,536

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012**

	2012	2011
Continued:		
Security	3,679	2,231
Subscriptions & Memberships	7,696	7,146
Sundry	21,360	16,139
Superannuation	190,468	150,978
Staff Training	25,785	34,366
Telephone	32,372	33,712
Toys & Equipment	70	959
Reimbursements / Old programs	-	19,180
	-----	-----
TOTAL EXPENDITURE	3,577,751	2,931,868
	-----	-----
Surplus / (Deficit) of Income & Expenditure	372,632	535,131
	-----	-----

Please note that included in the 2012 surplus is the amount of \$288,233 which has been transferred to Unexpended Grants.

In addition to this an amount of \$84,399 unspent Grant program funding for the 2012 financial year which has not been transferred to unexpended grants. This is due to the different reporting requirements of the funding bodies.

SHARE CARE COMMUNITY SERVICES GROUP INC

YEAR ENDED 30 JUNE 2012 WHOLE ORGANISATION CASH FLOW STATEMENT

	Y/E 30/06/2012 \$	Y/E 30/06/2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Grant Income & Other Income Received	3,704,290	3,173,270
Payments to suppliers and employees	(3,063,195)	(2,761,523)
Interest received	39,225	28,549
Net cash provided by operating activities	<u>680,320</u>	<u>440,296</u>
CASH FLOWS FROM INVESTING / FINANCING ACTIVITIES		
Purchase of property, plant and equipment / Vehicles	(369,102)	(44,962)
Net cash used in investing activities	<u>(369,102)</u>	<u>(44,962)</u>
Net increase in cash held	311,218	395,334
Cash at beginning of financial year	1,499,880	1,104,546
Cash at end of financial year	<u><u>1,811,098</u></u>	<u><u>1,499,880</u></u>

The accompanying notes form part of these financial statements.