

SHARE & CARE COMMUNITY SERVICES GROUP INC

AUDIT OF CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2013

SHARE & CARE COMMUNITY SERVICES GROUP INC
CONSOLIDATED PROGRAMS
FOR THE YEAR ENDED 30 JUNE 2013

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SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2013

LISTING OF PROGRAMS INCLUDED

- Community Care Places
- Safe at Home Program
- Emergency Relief programs
- Case Management Co-Ordination
- Families Assistance
- Financial Counsellor
- Families & Domestic Violence Coordinated Response
- 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
- Homelessness Support Program
- Rural Primary Health Services

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

ANNUAL MANAGEMENT BOARD CERTIFICATION OF AUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2013

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

- The information reported in the accompanying Special Purpose Financial Statements 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 2012 to 30 June 2013 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.

Office Bearer Signature: 

Office Bearer Name: Trisha Ellis

Office Bearer Position: Vice Chair

Organisation Name: Share & Care Community Services Group

Date: 25/10/2013
PO Box 365
NORTHAM WA 6401
www.shareandcare.com.au

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

FOR THE YEAR ENDED 30 JUNE 2013

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 2013.

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

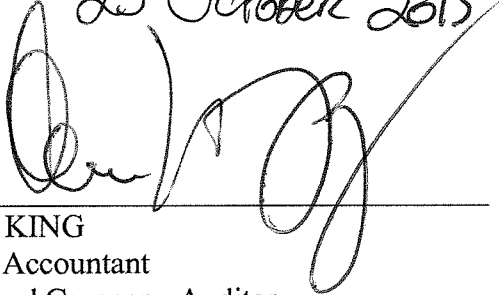
FOR THE YEAR ENDED 30 JUNE 2013

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 2013.

Date:

25 October 2013


ALAN D. KING
Chartered Accountant
& Registered Company Auditor

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013

		2013	2012
		\$	\$
CURRENT ASSETS			
Cash at Bank		1,915,081	1,809,487
Petty Cash		2,797	1,611
Trade Debtors		38,001	13,666
Prepayments		7,312	-
		-----	-----
TOTAL CURRENT ASSETS		1,963,191	1,824,764
		-----	-----
NON CURRENT ASSETS			
Plant & Equipment / Motor Vehicles	Note 2	790,054	1,038,028
Accumulated Depreciation	Note 2	(505,112)	(705,522)
		-----	-----
		284,942	332,506
		-----	-----
Land & Buildings	Note 2	851,130	829,312
Accumulated Depreciation	Note 2	(25,868)	(5,205)
		-----	-----
		825,262	824,107
		-----	-----
		-----	-----
TOTAL ASSETS		3,073,395	2,981,377
		=====	=====
CURRENT LIABILITIES			
Motor Vehicle Financing		62,072	130,865
Visa Card		1,006	-
Unexpended Grant		318,843	288,233
Trade Creditors		87,584	24,115
Taxation payable / (Refundable)		(12,736)	4,154
Payroll Entitlement provisions	Note 3	293,622	269,848
Program Funds in advance		32,468	49,869
NON CURRENT LIABILITIES			
Provision for Long Service Leave	Note 3	62,413	98,940
		-----	-----
TOTAL LIABILITIES		845,272	866,024
		-----	-----
NET ASSETS		2,228,123	2,115,353
		=====	=====
Represented By:-			
Opening Balance		1,426,603	1,352,402
Revaluation Reserve	Note 4	688,750	688,750
Surplus for year		461,862	372,632
Unexpended Grants/ program funds		(358,291)	(344,739)
Amounts capitalised		9,199	46,306
		-----	-----
ACCUMULATED FUNDS		2,228,123	2,115,353
		=====	=====

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
Income		
Client Fees / Client Contributions	201,041	174,501
Grant – Recurrent	3,415,548	3,272,512
Grant – One off	5,000	-
Interest	34,407	39,225
Grant b/fwd	326,200	231,827
Reimbursement & Other Income	70,757	25,935
Profit / (Loss) on sale of Assets	4,327	(851)
Vehicle Program Leases	66,737	207,234
	-----	-----
TOTAL INCOME	4,124,017	3,950,383
	-----	-----
Expenditure		
Accounting / Audit and professional	40,607	45,097
Advertising / Promotion	10,952	12,262
Bank Charges	1,481	1,903
Board Costs	4,035	9,062
Capital Expenditure – Capitalised	9,199	46,306
Capital - > \$500	35,957	11,083
Cleaning	2,388	2,912
Consulting & Legal	10,800	10,467
Computer / Internet	11,999	17,271
Consumables	31,225	12,694
Depreciation (including leased vehicles)	138,209	236,509
Donations	100	200
Electricity & Gas	30,235	25,028
Health & Safety	2,971	3,191
Insurance	96,113	71,314
MV Fuel / Mileage / expenses	146,998	150,950
Motor Vehicle Lease & Interest	97,565	138,438
Postage / Printing & Stationary / office	51,740	50,037
Purchases Services / program specific exp	264,143	298,168
Rent & Rates	14,289	12,784
Repairs & Maintenance	52,884	48,094
Salaries / Wages	2,261,551	2,065,975
Staff Meals & Accommodation/ Travel /Other	13,022	26,577
Security	19,497	3,679
Subscriptions & Memberships	6,876	7,696
Sundry	10,330	21,360

SHARE & CARE COMMUNITY SERVICES GROUP INC

CONSOLIDATED PROGRAMS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
Continued:		
Superannuation	189,501	190,468
Staff Training	48,259	25,785
Telephone	32,648	32,372
Toys & Equipment	-	70
Return of Grant Funding	26,581	-
	-----	-----
TOTAL EXPENDITURE	3,662,155	3,577,751
	-----	-----
Surplus / (Deficit) of Income & Expenditure	461,862	372,632
	-----	-----

Please note that included in the 2013 surplus is the amount of \$318,843 which has been transferred to Unexpended Grants.

Also included in the 2013 Surplus is the amount of \$110,252 unspent Grant program funding for the 2013 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
CONSOLIDATED PROGRAMS
YEAR ENDED 30 JUNE 2013

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Association in meeting its funding obligations. The organisation has determined that the association is not a reporting entity and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) in the preparation and presentation of these statements.

The statements have been prepared in accordance with the following Accounting Standards and other mandatory professional reporting requirements:

AAS 4	Depreciation of Non-Current Assets
AAS 5	Materiality
AAS 8	Events Occurring After Balance Date

No other Accounting Standards or other mandatory professional reporting requirements have been intentionally applied.

Basis of Preparation

The statements are prepared on an accruals basis from the records of the association. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The accounting policies are consistent with the previous period, unless otherwise stated.

Depreciation

Fixed assets are depreciated using the prime cost basis of depreciation so as to write off the cost of the assets over their estimated useful lives.

Leave Provisions

The program accrues for annual leave and sick leave due to employees based on current rates of pay. At 30 June 2013 the following amounts were shown as a liability

The organisation accrues for Long Service Leave for employees at the commencement of employment to ensure adequate provision is made against the various funding body.

Included in the annual leave provision is an amount of leave loading calculated at 17.5%.

Sick leave is recorded in the financial statements at 100% of the estimated liability at balance sheet date.

Grants received

Recurrent grants are transferred to income accounts. There were no Capital Grants received for the 2013 financial year.

**SHARE & CARE COMMUNITY SERVICES GROUP INC
CONSOLIDATED PROGRAMS
YEAR ENDED 30 JUNE 2013**

NOTES TO THE FINANCIAL STATEMENTS

Note 2 – NON CURRENT ASSETS		2013	2012
NON CURRENT ASSETS			
Plant & Equipment / Motor Vehicles	Note 2	790,054	1,038,028
Accumulated Depreciation	Note 2	(505,112)	(705,522)
		-----	-----
		284,942	332,506
Land & Buildings	Note 2	851,130	829,312
Accumulated Depreciation	Note 2	(25,868)	(5,205)
		-----	-----
		825,262	824,107
Total		1,110,204	1,156,613
		-----	-----

During the year a review of Plant & Equipment / Motor Vehicles were carried out. Many obsolete assets which were previously fully depreciated were written off in 2013 which led to the above reduction in the cost value and the accumulated depreciation.

Additionally, Land & Buildings are included at their re-valued amount. A property appraisal was carried out in the 2012 financial year.

Note 3 – Leave Entitlements	2013	2012
Annual Leave	103,771	125,001
Sick Leave	145,600	139,676
Toil	6,282	5,171
Long Service Leave	102,382	98,940
	-----	-----
Total	358,035	368,788
	-----	-----

Note 4 – Revaluation Reserve

The Revaluation reserve is made up of the revaluations on the Land & Buildings held by Share & Care Community services Group Inc. The last revaluation on the Land & Buildings took place in the 2012 financial year.