

Annual Report

2014–2015



Creating communities
of people who care.



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About People Who Care

People Who Care was established in 1980 as a not-for-profit agency and is now one of Western Australia's most diverse volunteer-based community service providers.

Our Mission

To inspire caring people to contribute to community health and wellbeing.

Our Vision

Creating communities of people who care.

Our Values

We are committed to the following values:

- Caring – We are an organisation addressing disadvantage in our community.
- Integrity – We strive to conduct ourselves honestly and diligently – both as an organisation and individually.

- Innovation – To address the changing needs of the community, we will bring innovation and a forward thinking approach to our business.
- Volunteerism – We are motivated by the spirit of caring and giving time to improve the health and wellbeing of our community.
- Excellence – In everything we say and do, we will reflect how we value our volunteers, staff and the community equally with respect, dignity and compassion.

Chairperson's Report

I am delighted to provide you with an overview of our Board activities and organisational results for our 35th year of operations.

To celebrate our 35th year, a Gala Dinner will be held in October to coincide with the Annual General Meeting where we will pay tribute to our forebears and thank our volunteers, members and staff for their contributions to our service.

This year can be encapsulated as one of renewal of our raison d'être, where we will be celebrating our 35 year history of helping people in need and the spirit of volunteerism. It coincides with the renewed Strategic Plan 2015 to 2018 where we have set our objectives on increasing our services to support unmet need for the community's most disadvantaged.

Our reach into the community with charity and community capacity building will be a feature of our Foundation's service footprint and what we will seek to be recognised for. As a community agency, we will act as a conduit of goodwill through acts of charity by volunteer ambassadors who build community wellbeing. Our social enterprise operations expanded its footprint in the north with the opening of a new Op Shop and we were delighted in the results and the opportunity to offer a person with a disability to become employed. A true social return outcome. The donations from our benefactors again enabled us to return many acts of charity under the 'Power A Pensioner' program.

People Who Care's Home and Community Care program will continue its activities for the aged and people with disabilities although we remain alert to the future changes in the funding model and are well prepared for responding to how our clients receive their services in terms of quality, design and value for money. The opportunity to expand our HACC south west Aboriginal services this year has enabled us to bring our popular Marmun Yorga Elders Gathering Group (MYEGG) to the south west which has been very well received by the community.

The year of 2014-2015 brought a 20% increase in our annual funding limit under the HACC Program which we have responded to favourably within a very short time frame.

The 2014-2015 year saw three Board Members leave the organisation which I would like to make special mention. On behalf of the Board, I would like to thank Lori Cook who was elected to the Board in 2013 and was an outstanding contributor to the service during her tenure. Lori has stood down to enjoy time with her husband and grandchildren in her retirement. I would also like to thank Shane Hamilton who secured a full time position as Chief Executive Officer of Aboriginal Housing in NSW. Our best wishes to Shane for his new position. Cecilia Broderick also left the Board of Management and I would like to thank her for her enormous contribution over the duration of her association with People Who Care and wish her all our best wishes in her new endeavours.

I would like to take this opportunity to extend my thanks to the staff, volunteers and members of this organisation who have each contributed to the success of our journey with their care, professionalism, enthusiasm and hard work throughout the year. I wish to acknowledge the leadership shown by our Chief Executive Officer, Ali White in driving our Vision and Purpose into all we do.

Finally, I thank my fellow Board members for their support and commitment to our organisation, its mission and its vision. Their work is not often seen but each Board member commits a lot of time to read and understand the papers presented and to make informed decisions in the best interest of People Who Care.

I trust you will enjoy reading this Annual Report and look forward to our next year as we meet new challenges and opportunities.



Andrew Allsop
Chairperson

Our Board of Management

People Who Care's Board of Management has overall responsibility to set the strategic organisational objectives aligned with the Mission. The Board works closely with the Chief Executive Officer to develop a set of plans to achieve the business objectives and supports the team to implement the plans. Evaluation of the plans by the Board and Chief Executive Officer occurs on a monthly basis with adjustments as required.



Andrew Allsop
Chairperson

Andrew is currently Support Manager of Psychosocial

and Spiritual Services for Silver Chain's Community Specialist Palliative Care Service. He has 25 years experience as a social worker in community care and palliative care in Perth. He has established and managed services across all aged care and community care services sectors.



Eileen Murphy
Secretary

Eileen has been a volunteer with People Who Care since

2004, mainly in the Leisure Centre and with the Community Visitors Scheme and has many years of management experience in community care, home care and disability services.



Oscar Aamodt
Treasurer

Oscar is a member of the Governance Institute of Australia

and has more than 35 years experience in the administration, financing and management of mining and exploration publicly listed companies in Australia and overseas. He has held a number of public company directorships in Australian mining companies and exploration companies as well as having held the position Chief Financial Officer, Company Secretary and Chief Operating Officer of a large mining company with operations in Australia and Africa.



John Previti

A Chartered Accountant, John has been a director at Ruthven Gangemi & Associates for

over six years and is responsible for the day to day operations of the business.



George Yotopoulos

George is semi-retired and brings a wealth of business experience to

the board. He has a passion for food and is a leading dairy judge at the Royal Show each year.



Daniel Edwards

Daniel is a volunteer with People Who Care in Mandurah. He has a

passion for social media and digital marketing and over the past few years has used his skills to promote People Who Care.

Board of Management Meeting Attendance Record 2014-2015

The Board of management agreed to meet a minimum of 11 times during 2014-2015. The actual number of meetings held was 12.

Member Name	Role	Date of Appointment	Attendance for the year
Current Board Members			
Andrew Allsop	Chairperson (11/12/14 – present)	25/09/2014	8 out of 9
Oscar Aamodt	Treasurer (26/02/15 – present)	25/09/2014	8 out of 9
Eileen Murphy	Secretary	13/10/2006	12 out of 12
John Previti	Treasurer (01/07/14 – 26/02/15)	30/05/2010	8 out of 12
George Yotopoulos	Board Member	25/02/2010	11 out of 12
Daniel Edwards	Board Member	26/09/2013	11 out of 12
Board Members who left during 2014-2015			
Rhys Mitchell	Board Member (01/07/14 – Resigned 25/09/14)	30/07/2009	1 out of 3
Shane Hamilton	Board Member (01/07/14 – Resigned 05/11/14)	27/03/2014	2 out of 4
Cecilia Broderick	Chairperson (01/07/14 – Resigned 28/11/14)	14/10/2004	4 out of 5
Lorraine Cook	Board Member (01/07/14 – Resigned 07/06/15)	26/09/2013	9 out of 10



The subcommittees of the Board of Management include:

Finance Subcommittee

The role of the finance subcommittee is to share the workload of the Treasurer in managing and monitoring the organisation's finances.

Chaired by the Treasurer, it provides an opportunity for detailed discussion and consideration of financial matters, with regular reporting to the full Board of Management.

The responsibilities include:

- Ensuring all tasks associated with financial management are not performed by one person enabling more democratic control of the organisations finances.
- To allow more detailed financial discussion to occur where recommendations to the Board of Management can be proposed arising from the discussions.
- Providing a training ground for new Board Members of the finance committee.
- Providing continuity where the term of the Treasurer is at an end.
- Exploring new and diverse funding streams.
- Assessing financial risk.

Strategic Planning Subcommittee

The purpose of the Strategic Planning Subcommittee is to guide the strategic planning process by providing vision and direction. The subcommittee will capitalise on the leadership experience of the other Board of Management members.

The responsibilities include:

- leading the strategic plan development and implementation process.
- ensuring that the strategic initiatives, goals, and objectives drive the decision-making process and everyday operations.
- allocating resources based on established strategic priorities.
- ensuring that a collaborative 'top-down, bottom-up' planning process results in coherency among the ideas and strategies that develop.

Human Resource Subcommittee

The role of the Human Resource Subcommittee is to provide a governance framework for the consideration of strategic matters relating to the staff and volunteer organisational culture.

The responsibilities include:

- Recruitment, selection, succession and performance evaluation of the Chief Executive Officer.
- Ensuring the organisations business enterprise strategies align with the desired organisational culture.
- Consideration of appropriate policy settings for Occupational Health and Safety, Terms and Conditions of employment or volunteer engagement, or the organisational structure to enable the most efficient workflow and reporting framework.

Fundraising and Marketing Subcommittee

The purpose of the Fundraising and Marketing Subcommittee is to approve strategies on how to communicate the organisation's message to potential donors and to generate interest in the causes it represents by using a range of methods to get the word out, some of which include press releases, radio announcements, billboards and direct mail campaigns.

The responsibilities include:

- Approving specific marketing and communication activities.
- Ensuring research occurs to evaluate estimated benefit over effort.
- Approving an action plan of fundraising and marketing activities.
- Overseeing brand management and development.



Treasurer's Report

I accepted the role of Treasurer in April this year and look forward to continuing my contribution as the organisation enters its' 35th year of operations.

John Previti, our Treasurer stood down from this role in March of this year to manage his increasing work commitments and to spend more time with his family, however, we are delighted he has remained on the Board and the Finance Committee.

On behalf of the Board, I would like to extend my thanks to John for his five years of service as Treasurer and for the wealth of knowledge and skills he has shared with all board members in assisting the Board and Executive to meet the financial operations and governance issues of the organisation. George Yotopoulos and Andrew Allsop are also members of the Finance Committee.

The financial position of People Who Care at the end of 2014-2015 is sound with an \$81,020 surplus for the year. A transfer of \$68,842 was made to the reserves with retained profits of \$12,178. The total equity position of People Who Care at the end of the same period is \$4,620,998.

Our total assets of \$5,526,372 lead us to state we have reasonable grounds to believe that People Who Care will be able to cover its total liabilities of \$905,374 and pay its debts as and when they fall due.

Revenues from Operating Activities

Table 1 provides a breakdown of revenue increases over a three year period with grant funding showing the biggest increase. The grant funding resulted in an increase of 17.9% in 2013, 5.7% in 2014 and 17.9% to 2015. In line with increased contracted hours and service delivery, client fees increased by 19.5% in 2015 compared with 1% to 2013, and by 6.3% in 2014.

Interest income remained stable in 2013 and 2014 with an increase of 65% to 2015. This arose from the Finance Committee recommendation to invest the cash reserves in term deposits. The interest income we received was \$51,975 which had the effect of interest earnings increasing from last financial year by \$24,078.

Expenditure Relating to Operations

Table 2 shows the operational expenditure. Program costs rose commensurate with the increased service volumes and in some areas service activity exceeded contracted volumes.

People Who Care's greatest area of increased expenditure was in employee costs to revenue. Salaries and superannuation costs experienced an increase of 34.4% from the 2013-14 year due to the appointment of new positions to meet service delivery and included two new corporate positions and a 12 month fixed term position to assist us to meet our new strategic objectives and service delivery.

2014-2015 Revenues from Operating Activities

Table 3 depicts our revenue sources from various operating activities. The Home and Community Care grant funding representing 88% of our operating revenue. People Who Care have identified diversified revenue streams as a key growth area in the next three years.

There is no doubt that changes to the Home and Community Care program proposed in mid 2018 will affect People Who Care's operating revenue, particularly the grants in advance model changing to an arrears payment arrangement.

Over the next twelve months, the Finance Committee will continue to work with the Board and leadership team to harness new opportunities to increase our fundraising and other revenue sources.

I would like to thank the Board, staff and volunteers for their significant contributions to People Who Care this last year.



Oscar Aamodt
Treasurer



Table 1: Revenues from Operating Activities



Table 2: Expenditure Relating to Operations

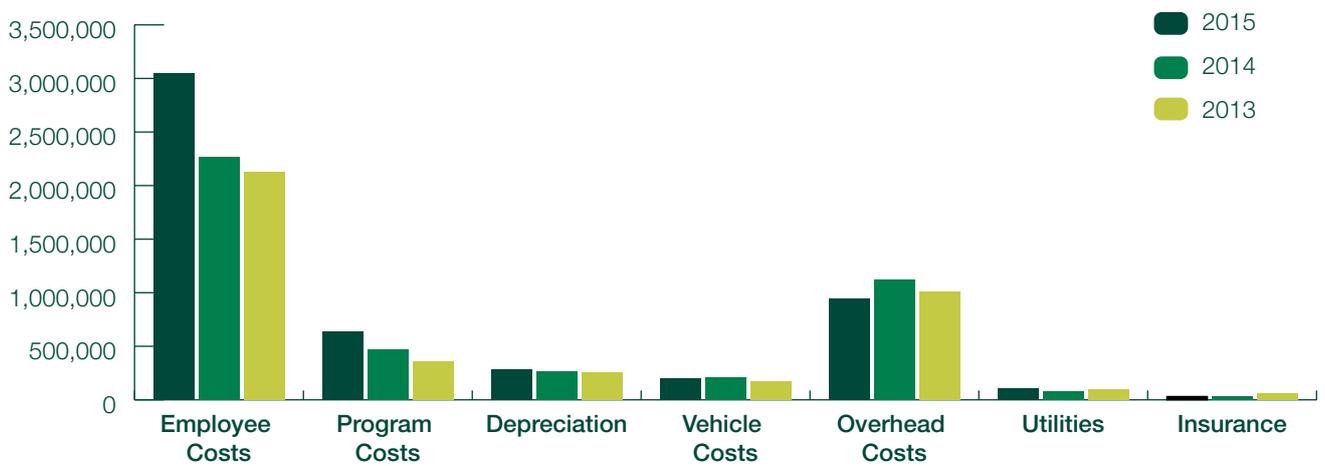
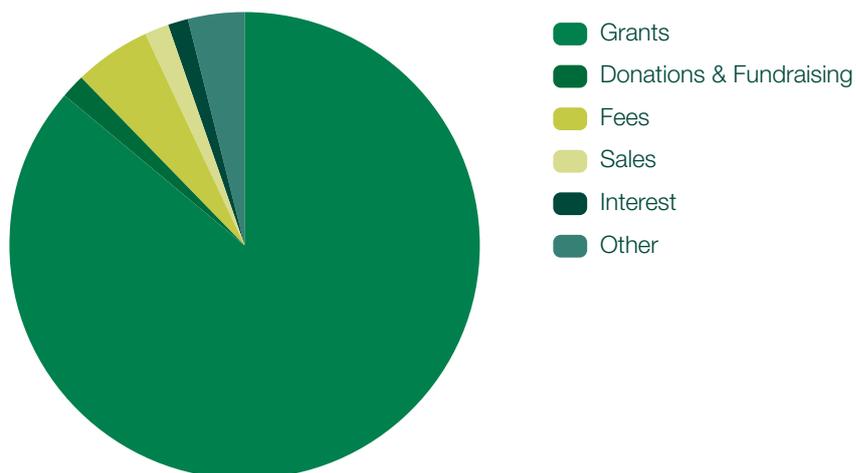


Table 3: 2014-2015 Revenues from Operating Activities



Chief Executive Officer's Report

Our year has been an eventful and inspiring one, encompassing significant structural change and the execution of our new Strategic Plan which will enable the commencement our new business strategy.

The emphasis of our efforts over the next three years will be on delivering the initiatives closely associated with our early origins as a volunteer community support agent helping those in need. We will continue to facilitate our aspirations in building self sustainable communities comprising of those who are able, assisting those in need.

In 2014, we set out to focus on creating social investment value for people in need where it will have the greatest impact to drive long-term value for our communities.

Our charitable activities and social enterprise endeavours will be at the forefront of what we do and what we aim to be recognised for. We have devoted much of this year to developing new partnerships with organisations who support the communities most disadvantaged and have continued to build on our own acts of charity and volunteerism by developing new programs and supports for people in need. Our corporate partnerships have gone from strength to strength and play a key role in our community development activities in inspiring volunteerism.

The completion of our Strategic Plan has defined the way forward and we have worked hard during our 2014-2015 year to prepare for our next three year journey.

A number of new key positions were appointed during the year to enable us to further our strategic objectives and significant structural changes were implemented to streamline the delivery of our Home and Community Care services.

Volunteer Services has now moved under my direct stewardship to focus attention on the backbone of our organisation's mandate. Our focus is to galvanise our 360 strong volunteer workforce to inspire others in the community to adopt the spirit of volunteerism and achieve great strides in helping those in need.

Other activities completed during the year included the opening of our new **Op Shop and More** in Wangara, and with the capital grant from the WA HACC program we completed the refurbishments in the Kwinana operations to enable us to assist our clients to maintain or re-learn skills in a contemporary home environment and expand the delivery of our south west Aboriginal services.

The big news of the year was the receipt of over one million dollars in Home and Community Care growth funds in February this year. The challenges in meeting service delivery, particularly for the new service types were steep given the timing of the grant so close to end of June, however we were pleased with the end of year result despite these limitations.

Operationally, we are delighted to report an outstanding staff retention result (refer to charts in Operational Results), a 20% reduction in our insurance premiums through reduced work cover claims, the introduction of a formal volunteer reward and recognition program to increase attraction and retention of volunteers and we again enjoy success for meeting our service volumes across all the Home and Community Care services.

Our capacity building project to improve wellness outcomes for Aboriginal people has seen us meeting with providers and community members to develop a model of service design and access which encourages Aboriginal people to live well and independently in their community as long as possible. We hope to bring the model to



possible implementation in 2015. The support and participation of Aboriginal providers and community members has been wonderful and our progress would not have developed as well without the spirit of collaboration of all.

The successes of the year would not be possible without the team of new and existing leaders who committed themselves to successfully implementing the new service model and inspired their teams to success.

I want to thank every volunteer who gives of their time to our service in any way. I am constantly hearing from our clients how wonderful you are and without you, People Who Care would not be able to affect the lives of all of the people we support in such a positive way.

I am privileged to be a part of a team of talented and hardworking people.

Finally, I would like to express my thanks to our Board of Management who have inspired and supported me through challenges, successes and uncertainty with equal measure of support and confidence in my ability to fulfill my role. The Board has been integral in achieving the strategic plan and shaping our future and I look forward to the next steps in our exciting journey.

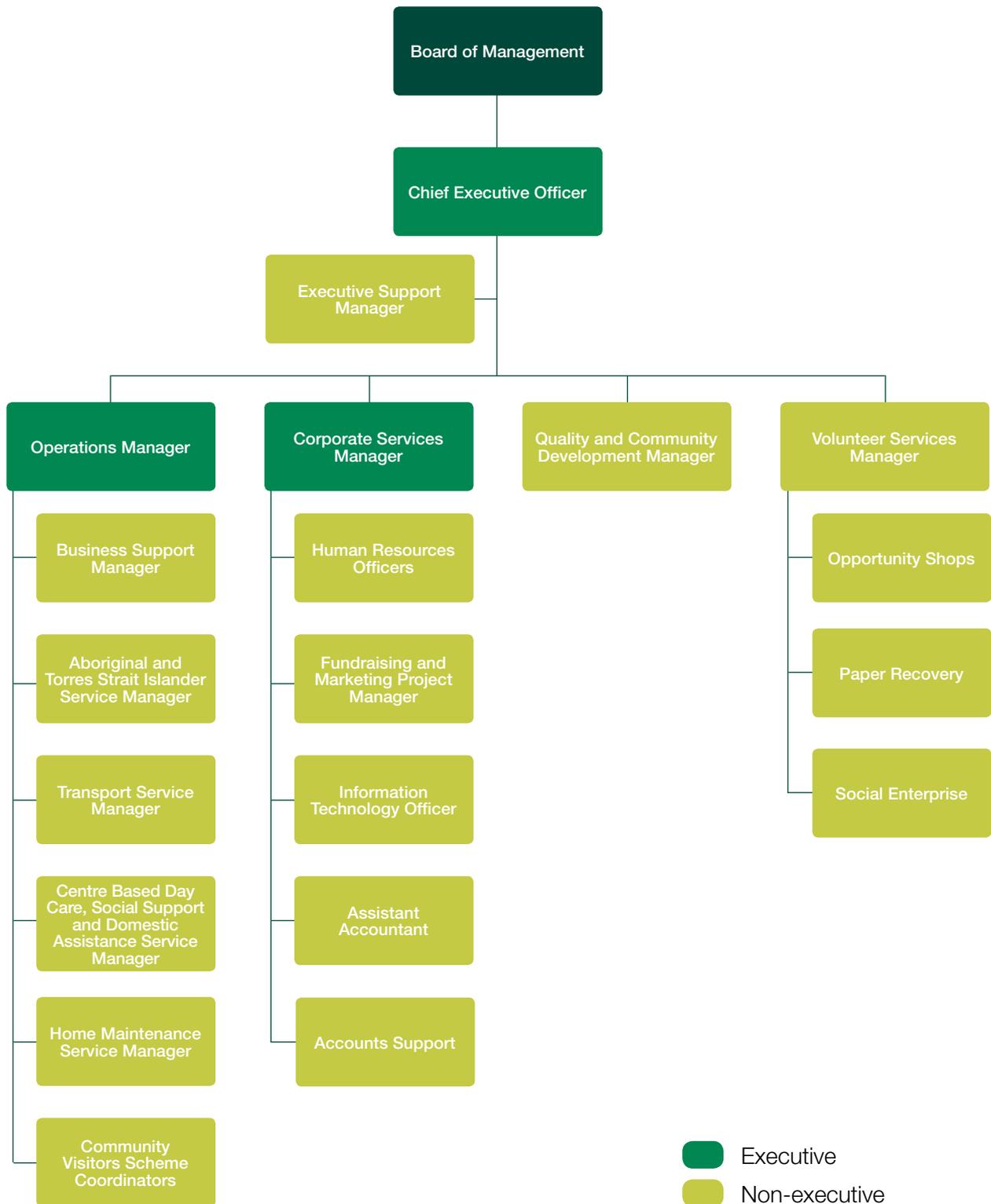
Ali White



Chief Executive Officer



Organisational Structure

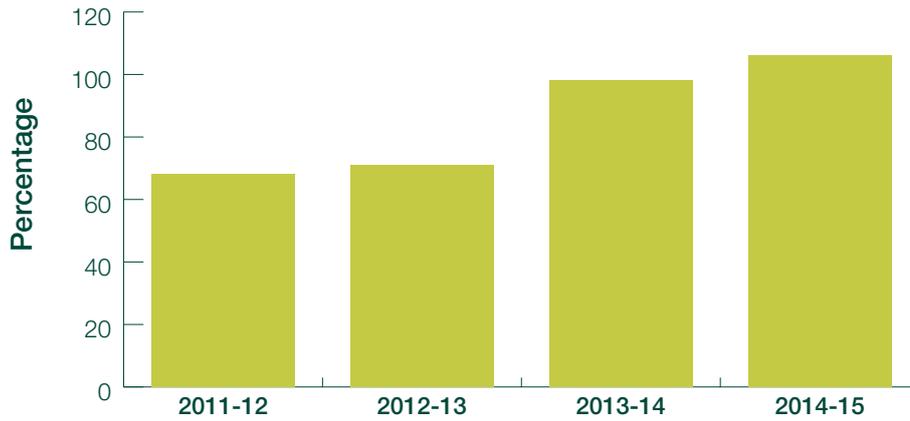


Executive
 Non-executive

Our Operational Results

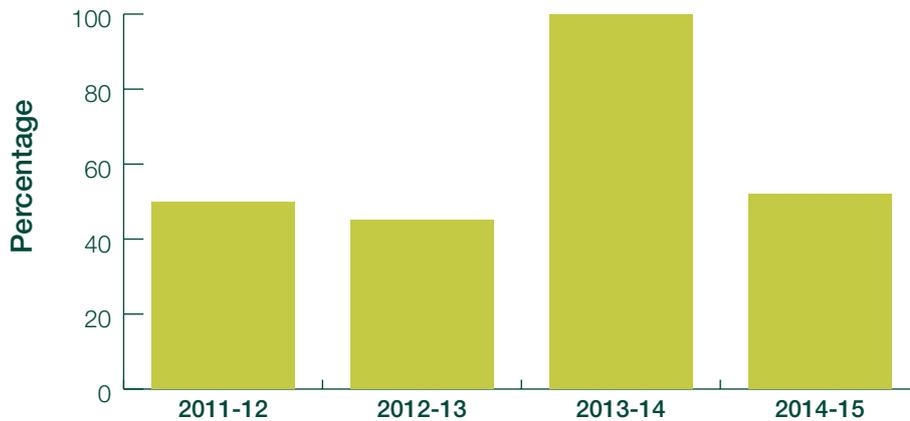
We have enjoyed a very successful year across our operations which we are pleased to present for your review.

Annual service delivery % met against contract Centre-based Day Care



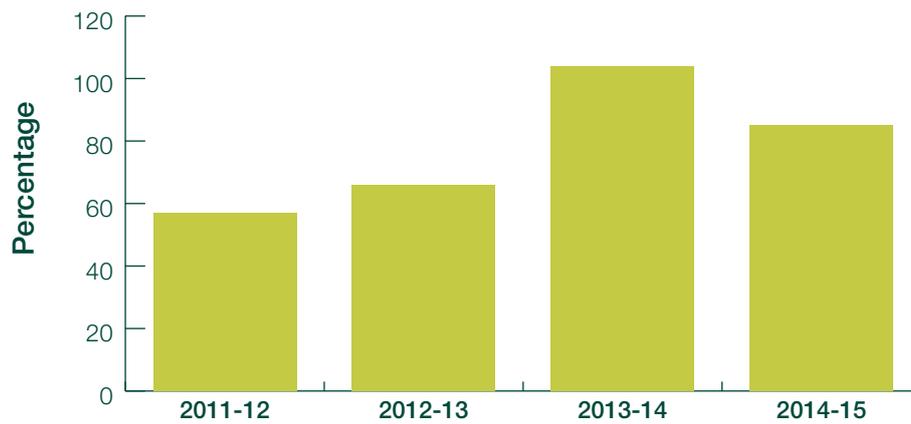
Center-based services continued to enjoy a high attraction.

Annual service delivery % met against contract Domestic Assistance



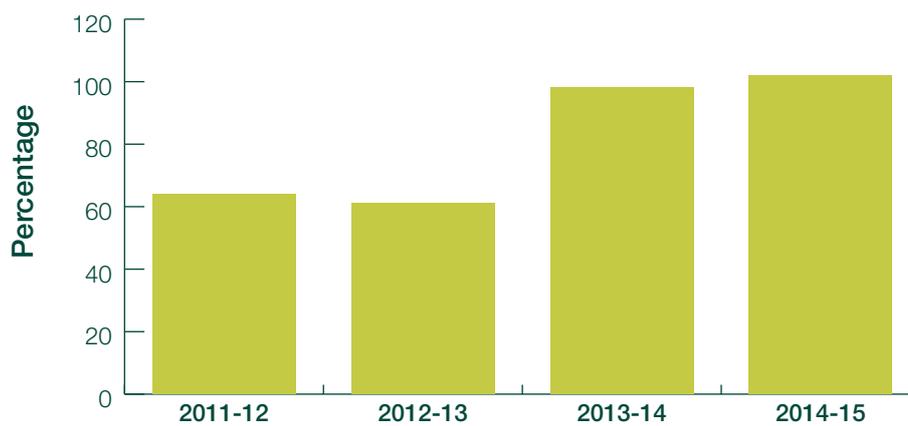
Domestic Assistance services in south west remained at contracted volumes. New service delivery in East and South West Aboriginal services operated from February 2015 and did not achieve contracted volumes by June 2015.

Annual service delivery % met against contract Home Maintenance

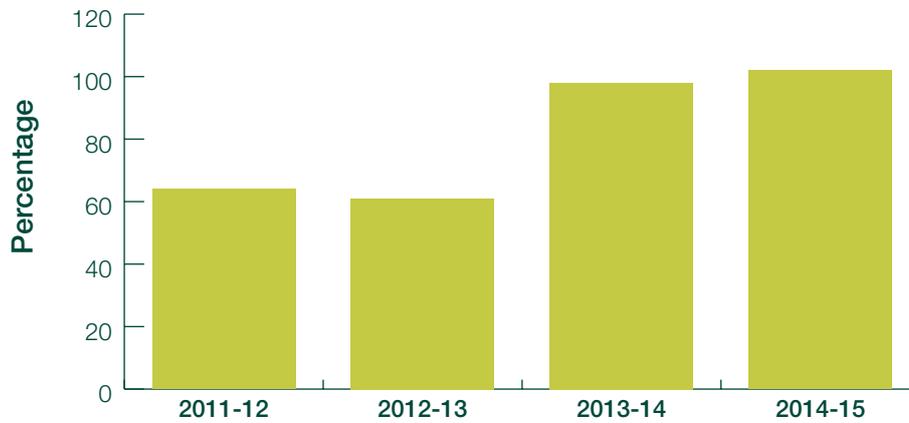


Home Maintenance North had unexpected allocation of 11,000 new hours (10,000 more hours than funding sought). Achieved 60% of service volumes in four months.

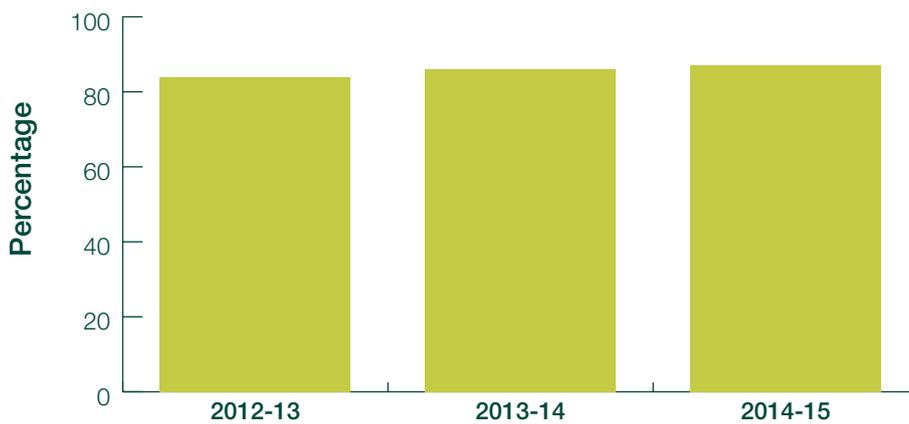
Annual service delivery % met against contract Social Support



Annual service delivery % met against contract Transport



Annual service delivery % met against contract Counselling, support information and advocacy

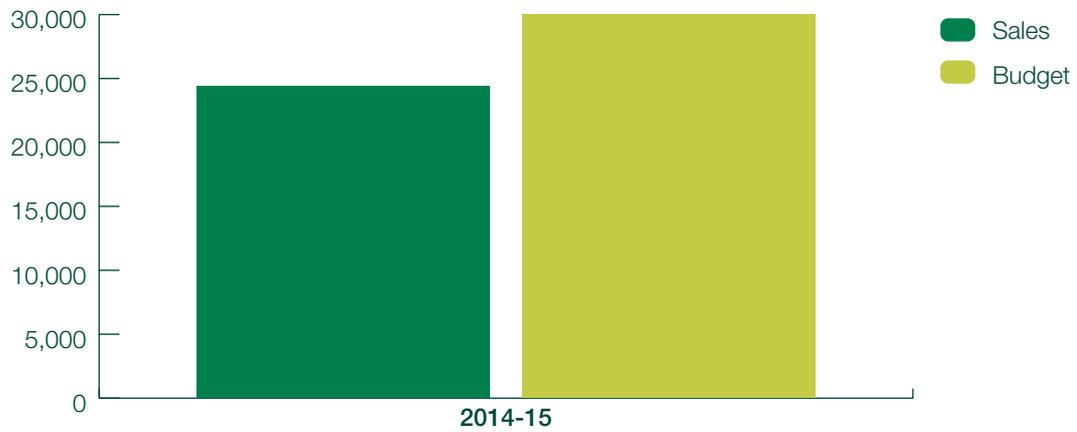


Guildford Op Shop Sales



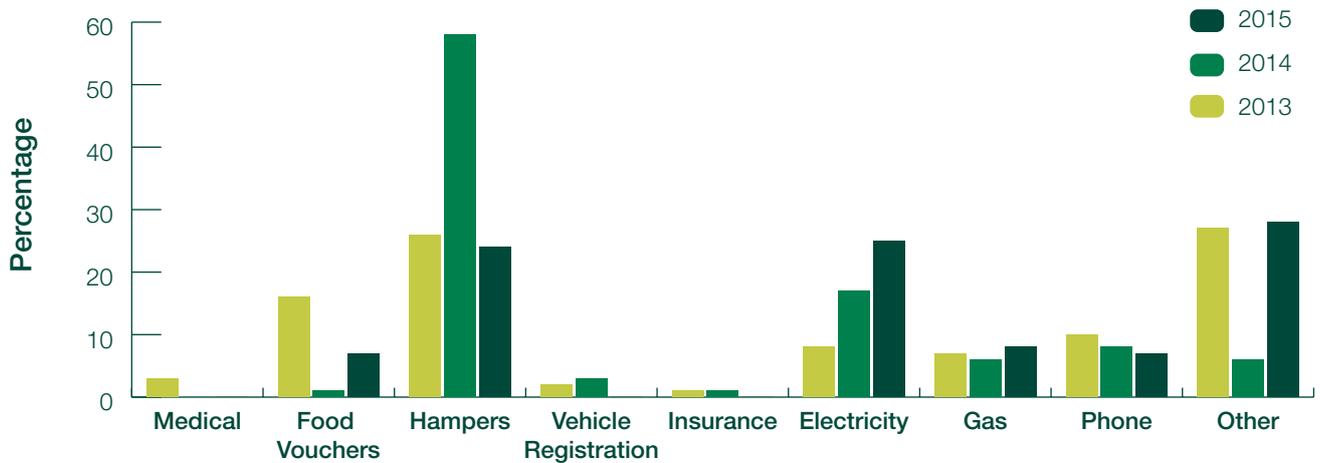
Guildford Op Shop exceeded budget this year.

Wangara Op Shop Sales

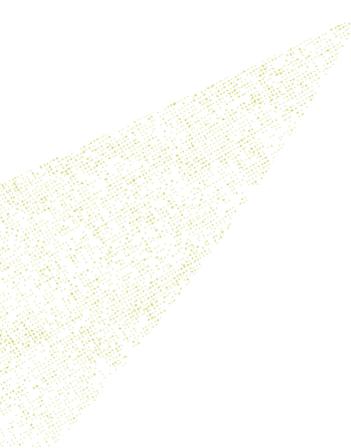


Wangara did not operate for a full financial year however did perform strongly given the full operating hours were not met due to volunteer availability.

Power a Pensioner Assistance



Power a Pensioner program's primary calls for assistance were in food hampers, household groceries and unexpected expenses such as hot water system repairs, car repairs and household maintenance.



Key Result Area Achievements

Workforce Planning

Workforce planning was a key feature of the activities we undertook this year which incorporated looking at improving retention, building a strong and supportive work culture and attracting the best people to our services.

Staff retention improved significantly in 2014-2015. With staff turnover at a record high of 78% in the 2012-2013 year, and 44% in 2013-2014 the staff turnover reduced to 22% this financial year.

These significant improvements are largely attributable to activities targeted at building a strong internal culture. The activities included valuing staff through training and awareness of our Vision and expectations of conduct, providing mandatory training on discrimination and bullying, and a refresher organisational induction.

New reward systems were introduced including merit pay increases and bonus for meeting 100% service delivery. Coaching for senior staff has been provided to provide a layer of external support to help staff express their challenges safely as they manage their teams through the change in structure. Increased training and exposure to industry related service forums has broadened the knowledge base of staff as we navigate a changing service environment.

Additional resourcing in Human Resources enabled us to support the new Service Managers in leading teams and the inclusion of volunteers into team meetings has strengthened the service approach and aligned the workforce with our organisational citizenship expectations.

Building on the changes, we will be undertaking a review of our employment contracts to ensure our industrial agreements are fair and contemporary and a remuneration review will assist us to analyse whether our pay and conditions are competitive with the sector.

Volunteer services has now moved to the direct report to the Chief Executive Officer where this year's activities will be concentrated on building a suite of volunteer benefits and opportunities to attract and retain our valued volunteers.

Some of the work has already commenced with a commitment to retain the above ATO rate for km reimbursement, the annual Gala Dinner thank you and acknowledgement of volunteer contributions as part of volunteer week.

Our end of year result confirms our approach to valuing our workforce is working and we continue to commit our efforts to our valued workforce members.

Work Flow Efficiencies

A number of projects this year helped us review our workflow and achieve cost and resource efficiencies. Evaluation of our fleet management, workforce communication, injury management and policies and procedures gave rise to standardisation of practice and a reduction in insurance premiums.

Our software and hardware systems demonstrate an improved performance with upgrades which have improved latency and significant reduction in network interruption.

Our website template is also undergoing a facelift and will provide a cleaner image with faster loading. Many hours of new promotional video have been created and will be uploaded with new images and the commencement of social media platform to engage our organisation with the public in a more meaningful and contemporary way.

The organisational restructure has moved the Op Shops from an overcrowded Operations service delivery and under Volunteer Services to enable us to better deploy our volunteer team into our retail area. Corporate Services will enjoy a greater resource in Human Resources, Fundraising and Marketing and an Assistant Accountant to enable the business activities to continue during peak reporting and auditing periods.

A reorganisation of the client files from our satellite sites has achieved efficiencies in resourcing administration and we are currently looking at the telephone infrastructure to enable growth and digital upgrades.

With an increased focus on achieving more efficiencies and reducing overheads we look forward to delivering services to clients at a competitive price and offering sustainable employment.

Workflow – Organisational Structure

The ink had barely dried before we started to see some really positive gains in our new structure. There has been great feedback from volunteers including a number of fantastic new ideas on particular aspects of service delivery.

Bringing our teams together provided a great forum of discussion on the resolution of hazards and seeking clarity on particular practices.

It is anticipated that the new workforce model will enable further gains in injury management and purchasing equipment through standardisation of practice and a shared organisational culture of caring and respect.

Diversification of Revenue

This year marks the commencement of our three year strategic plan where we will pursue six focus areas:

- Person Centred Service
- Our People/Our Culture
- Our Community Footprint
- Sustainability
- Governance
- Community & Charity

Our efforts will be on new enterprise in keeping with our origins as a community charity. Whilst the Home and Community Care program will continue to be operated as a key program supporting people to stay independent in their own communities, we will also be bringing our charitable services into the communities we serve. We will be exploring new opportunities to profile our community and charitable activities including partnerships with organisations who share a similar philosophical goal of supporting the communities most disadvantaged. Our new programs will focus on building sustainable and resilient community support hubs through partnerships, projects and volunteerism. Unique service design will strongly feature in our service model to complement an individual's circumstances.

The year of 2014-2015 saw People Who Care commit to some new partnerships with organisations who provide services to people who are financially disadvantaged, people with disabilities and Aboriginal service providers.

Our reach into new and sustainable activities in keeping with our purpose in 2015-2016 will be complemented by a community development role due to commence in late 2015 and a fundraising and marketing role.

Location

A review of our service locations has led us to make a call to action of how we operate. In recognizing a need to bring our services to the community rather than wait in our locations for services to find and choose us, we have explored a number of options to co-locate with service providers who share similar goals or offer complementary services. This year we completed the refurbishment of the Kwinana base we share with the Medina Aboriginal Cultural Group. The much needed refurbishments have provided an opportunity to operate the south west services in the upper part of the service boundary (Melville to Rockingham) and maintain the service delivery of the lower boundary (Mandurah to Murray) areas in Mandurah.

There are further opportunities to create satellite hubs in areas which we will explore to bring our presence into the communities we serve. A number of new opportunities have also presented themselves in the Midland area and in Cockburn.

Our strategic alliances will inform our locations and how we can add value to the community in which we operate through volunteer recruitment, social enterprise and charitable activities.

People Who Care Volunteer Statistics

The age range of our volunteers is as follows (not including School student participation):

• 15-25 years	19	• 61-65 years	67
• 26-40 years	40	• 66-70 years	52
• 41-50 years	56	• 71-75 years	36
• 51-60 years	67	• 76+ years	11

Acknowledgements

We would like to thank

Our Corporate partners

- Ajilon
- Eli Lilly
- Carat Australia
- Rotaract
- The Big Help Mob
- Chevron
- United Way
- Volunteering WA
- Woodside

Our Young People Who Care Volunteer groups

- Chisholm College
- Eastern Hills High School
- Guildford Grammar
- Holy Cross College
- La Salle College
- Lumen Christi College
- Mandurah Catholic College
- Morley High School
- Scotch College
- Swan Christian College

Our Community and Business partnerships

- Aboriginal Workforce Development Centre
- AH Employment Solutions
- APM
- Baptistcare
- Branch Out Consultancy
- Central Institute of Technology
- Centrepoint Shopping Centre, Midland
- City of Swan
- Communicare
- Echo Community Newspaper Group
- Edith Cowan University
- Essential Personnel
- Fresh Start Injury Management
- Hays Recruiting
- Max Solutions
- Mission Providence

- Murdoch University
- Notre Dame University
- ORS Group
- Pace National
- PeopleSense
- Recovre
- St Mary's Church, Guildford
- Star Injury Management
- Swan Friendship Café
- Workwise Health

Our funding bodies

- The Department of Health
- Department of Social Services
- Lotterywest

Our generous benefactors, sponsors and supporters including

- The Good Guys, Midland
- Grill'd
- Theodore and Isabella Wearne Charitable Trust
- The Whitehall Corporation

Our Assessment, Training and Quality agents

- Community West
- Regional Assessment Service

Our suppliers and contractors

People Who Care Volunteer Statistics

Did you know the total hours provided by People Who Care volunteers for the 2014-2015 financial year was **71,987**.

The hours delivered per program

• Board	281	• Transport	15531
• CVS	1024	• ATSI CBDC	1050
• Op Shop	7501	• ATSI SS	98
• HM	12284	• CBDC	9022
• Social		• Choir	262
• Support	9841	• SW Paper	
• Admin	12191	• Recycling	2902

Financial Report

For the year end 30 June 2015

We look forward to sharing our future success stories with you and thank you for supporting People Who Care and sharing our journey.

We are pleased to provide you with our financial report for your review.

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Declaration by Board of Management

Statement of Profit or Loss and
Other Comprehensive Income

Statement of Financial Position

Statement of Cash Flows

Statement of Changes in Equity

Notes to the Financial Statements

Audit Report

DECLARATION BY RESPONSIBLE PERSONS

The responsible persons have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the Financial Statements.

In the opinion of the responsible persons:

- 1 The Financial Statements and Notes as set out on pages 3 to 14 gives a true and fair value of the Association's financial position as at 30 June 2015 and it's performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the Financial Statements and the Australian Charities and Not-for-profits Commission Act 2012.
- 2 In the responsible persons' opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

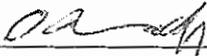
This statement is made in accordance with a resolution of the responsible persons and is signed for and on behalf of the responsible persons by:

Signature:  _____

Date: 27/08/2015

Name: Andrew Allsop

Position: Chairperson

Signature:  _____

Date: 27/8/15

Name: Oscar Aamodt

Position: Treasurer

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
Revenues from Operating Activities		
Grants	4,597,814	3,899,787
Donations & Fundraising	90,686	94,718
Fees	271,822	227,491
Sales	99,624	67,810
Interest	60,378	36,299
Other	207,142	246,857
Total	<u>5,327,466</u>	<u>4,572,963</u>
Expenditure Relating to Operations		
Employee Costs	3,046,020	2,266,310
Program Costs	641,343	467,601
Depreciation	280,493	267,097
Vehicle Costs	204,554	208,348
Overhead Costs	941,679	1,118,327
Utilities	110,739	81,625
Insurance	30,886	31,040
Total	<u>5,255,714</u>	<u>4,440,348</u>
Surplus before income tax expense	71,752	132,615
Income tax expense	-	-
Surplus from operations	<u>71,752</u>	<u>132,615</u>
Other Income		
HACC Non Recurrent Grant	88,629	7,829
Lotterywest Capital Grant	19,502	1,985
Gain on Disposal of Plant and Equipment	9,268	58,182
	<u>117,399</u>	<u>67,997</u>
Expenditure of HACC Non Recurrent Grant	88,628	7,829
Expenditure of Lotterywest Capital Grant	19,502	1,985
Net Other Income	<u>9,269</u>	<u>58,182</u>
TOTAL SURPLUS FOR THE YEAR	<u>81,021</u>	<u>190,797</u>
Total Comprehensive Income for the year	<u>81,021</u>	<u>190,797</u>
Current year surplus	81,021	190,797
Net Transfers to reserves	(68,842)	(183,752)
RETAINED PROFITS AT THE END OF THE YEAR	<u>12,179</u>	<u>7,045</u>

This statement should be read in conjunction with the notes to the financial statements.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2015

	Note	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalents	2	2,684,870	2,277,364
Trade and other receivables	3	84,516	34,460
TOTAL CURRENT ASSETS		<u>2,769,386</u>	<u>2,311,824</u>
NON-CURRENT ASSETS			
Property Plant & Equipment	4	<u>2,756,986</u>	<u>2,777,426</u>
TOTAL NON CURRENT ASSETS		<u>2,756,986</u>	<u>2,777,426</u>
TOTAL ASSETS		<u>5,526,372</u>	<u>5,089,250</u>
CURRENT LIABILITIES			
Trade and Other Payables	5	168,664	144,262
Income received in Advance	6	137,087	84,692
Provisions	7	570,524	462,250
TOTAL CURRENT LIABILITIES		<u>876,273</u>	<u>691,204</u>
NON - CURRENT LIABILITIES			
Provision for Long Service Leave		29,101	15,450
TOTAL NON - CURRENT LIABILITIES		<u>29,101</u>	<u>15,450</u>
TOTAL LIABILITIES		<u>905,374</u>	<u>706,654</u>
NET ASSETS		<u>4,620,998</u>	<u>4,382,596</u>
EQUITY			
Asset Revaluation Reserve	10	554,661	397,280
Asset Replacement Reserve	10	701,252	701,252
Gift Reserve	10	272,442	227,519
Building Reserve		23,918	
Retained earnings		3,068,724	3,056,545
TOTAL EQUITY		<u>4,620,998</u>	<u>4,382,596</u>

This statement should be read in conjunction with the notes to the financial statements.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
Cash Flows from Operating Activities			
Receipts from Customers		271,822	227,467
Receipts from Grants		4,953,180	3,896,025
Receipts from Donations & Fundraising		90,686	94,718
Receipts from Other Sources		306,766	314,667
Payments to Suppliers		(2,262,404)	(1,585,993)
Payment to Employees		(2,919,516)	(2,266,310)
Interest Received		60,378	36,299
Net Cash Flows from Operating Activities	9	<u>500,912</u>	<u>716,874</u>
Cash Flow from Investing Activities			
Purchase of Property Plant & Equipment		(141,992)	(316,540)
Proceeds from sale of property, plant and equipment		48,587	58,182
Net Cash Flows from Investing Activities		<u>(93,405)</u>	<u>(258,358)</u>
Net Increase for the Year			
		<u>407,507</u>	<u>458,515</u>
Cash at the Beginning of the Year		<u>2,277,363</u>	<u>1,818,848</u>
Cash at the End of the Year	9	<u>2,684,870</u>	<u>2,277,363</u>

This statement should be read in conjunction with the notes to the financial statements.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2015

	Retained Earnings	Asset Replacement Reserve	Asset Revaluation Reserve	Gift Reserve	Building Reserve	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2013	3,049,502	587,011	397,280	158,008	-	4,191,800
Surplus for the year	190,797	-	-	-	-	190,797
Transfer to Reserves	(183,752)	114,241	-	69,511	-	-
Balance at 30 June 2014	3,056,547	701,252	397,280	227,519	-	4,382,597
Balance at 1 July 2014	3,056,547	701,252	397,280	227,519	-	4,382,597
Surplus for the year	81,020	-	-	-	-	81,020
Transfer to Reserves	(68,842)		157,381	44,924	23,918	157,381
Balance at 30 June 2015	3,068,725	701,252	554,661	272,442	23,918	4,620,998

This statement should be read in conjunction with the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

1. Statement Of Significant Accounting Policies

This Special Purpose Financial report has been prepared for distribution to the members to fulfil the Responsible Person's Financial Reporting requirements under the Association's Constitution. The accounting policies used in the preparation of this report as described below are consistent with the Financial Reporting requirements under the Association's Constitution and with previous years, and are, in the opinion of the Responsible Persons, appropriate to meet the needs of members.

The Responsible persons have determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act Western Australia, the Australian Charities and Not-for-Profit Commission Act 2012 and the following Australian Accounting Standards:

AASB: 101	Presentation of Financial Statements
AASB: 107	Cash Flow Statements
AASB: 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB: 110	Events Occurring After Reporting Date
AASB: 1004	Contributions
AASB: 1048	Interpretations and Applications of Standards
AASB: 1054	Australian Additional Disclosures

No other applicable Accounting Standards, or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets. In accordance with HACC rules asset items costing less than \$1,000 are treated as an expense.

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements.

Significant accounting judgements, estimates and assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Significant accounting judgements

The Association has entered into leases of premises and office equipment. Management has determined that all of the risks and rewards of ownership of these premises and equipment remain with the lessor and has therefore classified the leases as operating leases.

Significant accounting estimates and assumptions

The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period are:

Make good provisions

Provisions for future costs to return certain leased premises to their original condition are based on the Association's past experience with similar premises and estimates of likely restoration costs determined by the Association's property manager. These estimates may vary from the actual costs incurred as a result of conditions existing at the date the premises are vacated.

Deferred income

A liability is raised for deferred income when grants are received with conditions attached that specify services which must be delivered or conditions that must be fulfilled.

As and when services and conditions are met the corresponding grant income is recognised.

Provisions for employee benefits

Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service. The amount of these provisions would change should any of these factors change in the next 12 months.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Employee Entitlements

Provision is made for the liability for employee entitlements accrued and arising from services rendered by employees to balance date. Employee entitlements, together with entitlements arising from wages and salaries, long service leave, sick leave and annual leave have been measured at their nominal amounts.

Both liabilities are measured at the amounts expected to be paid when the liabilities are settled.

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to anticipated future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

Property, Plant and Equipment

Lotterywest have lodged a caveat over the property at 48 James Street, Guildford Western Australia following the making of a \$400,000 grant to People Who Care Inc. in pursuance of the Building Grant Agreement dated 9/3/2009. If certain conditions are not met the grant may be repayable according to the number of days remaining in the term divided by the total number of days in the term which ends in ten years from 9/3/2009. The amount at 30/6/2015 is \$147,645 (Last year \$187,623).

The above caveat has additional requirements as per the Deed of Trust between Lotterywest and People Who Care entitled 'The Schedule', where Lotterywest has 5/8ths undivided shares on the property and People Who Care has 3/8ths undivided shares on the property. These rights in relation to the property by Lotterywest only becomes valid if the conditions for use are not met and also at the point of sale. People Who Care has an indefinite right to use the property according to the conditions of the Deed of Trust.

Land and buildings are shown at cost or valuation, less subsequent depreciation for buildings. All other property, plant and equipment is measured at cost less, where applicable, accumulated depreciation.

Depreciation is provided using the straight line value method at rates that provide for the writing down from cost, after allowing for estimated residual values, over the anticipated period of each asset's working remaining service potential as follows:

- Buildings	40 years
- Machinery	10 - 15 years
- Vehicles	3 - 5 years
- Furniture, Fittings and Equipment	3 - 8 years

Fair value is determined by reference to market-based evidence, which is the amount for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date. Fair values are confirmed by independent valuations which are obtained with sufficient regularity to ensure that the carrying amounts do not differ materially from the assets' fair values at the reporting date.

Land and buildings are treated as a class of assets. When the carrying amount of this class of assets is increased as a result of a revaluation, the increase is credited directly to the revaluation reserve, except where it reverses a revaluation decrement previously recognised in the statement of profit or loss and other comprehensive income, in which case it is credited to that statement. When the carrying amount of land and buildings is decreased as a result of a revaluation, the decrease is recognised in the statement of comprehensive income, except where a credit balance exists in the revaluation reserve, in which case it is debited to that reserve.

Derecognition and disposal

An item of property, plant and equipment is derecognised upon disposal when the item is no longer used in the operations of the association or when it has no sale value. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Any part of the asset revaluation reserve attributable to the asset disposed of or derecognised is transferred to general funds at the date of disposal.

Leased assets and liabilities

All leases the organisation enters into are operating leases. Operating lease payments are recognised as an expense in the income statement on a straight-line basis over the lease term.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Taxation

Income tax

People Who Care is a charitable institution for the purposes of Australian taxation legislation and is therefore exempt from Income Tax. This exemption has been confirmed by the Australian Taxation Office.

Deductible gift status

The organisation holds deductible gift recipient status.

Fringe Benefit tax

People Who Care is a Public Benevolent Institution, as such it is also exempt from Fringe Benefits Tax on fringe benefits paid to employees up to a maximum of \$30,000 grossed up in a fringe benefits tax year.

Goods and Services Tax

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, in which case it is recognised as part of the cost of acquisition of an asset or as part of an item of expense.

Receivables and payables are recognised inclusive of GST.

The net amount of GST recoverable from or payable to the Australian Taxation Office is included as part of receivables or payables.

Events after the reporting period

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

Revenue

Grants

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the association obtains control of the grant, 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.

Fees

Fees charged for services provided are recognised when the service is provided.

Sale of goods

Revenue from sales of goods comprises revenue earned from the sale of goods purchased for resale and gifts donated for resale. Sales revenue is recognised when the control of goods passes to the customers.

Asset sales

The gain or loss on disposal of all non-current assets is determined as the difference between the carrying amount of the asset at the time of the disposal and the net proceeds on disposal.

In-kind donations

No amounts are included in the financial statements for services provided by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the percentage of income and ability to pay.

Fundraising costs are those incurred in seeking voluntary contributions by donation and do not include costs of disseminating information relating to the activities carried on by the company.

Overhead costs are those costs directly incurred in supporting the objectives of the organisation and include management carried out by central administration.

Management and administration costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less. For the purposes of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Trade and other receivables

Trade receivables comprise of amounts due from sales of merchandise and grants, are recognised and carried at original invoice amount.

Trade creditors and other payables

Trade payables and other payables represent liabilities for goods and services provided to the company prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days. The carrying amount of the creditors and payables is deemed to reflect fair value.

Deferred income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted and presented as non-current.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
2. Cash and Cash Equivalents		
Cheque account	447,373	77,398
Cash Management A/c	119,182	118,845
Gift Fund	307,639	247,519
Maxi- Direct Account	102,481	180,371
Business Cash Reserve	144,875	141,966
Business One Donations(Internet)	10,745	10,715
Term Deposit	1,551,975	1,500,000
Petty Cash-Admin & Floats	600	550
Total Cash assets	<u>2,684,870</u>	<u>2,277,363</u>
<p>Within the cash assets is a reserved amount, which includes the cash reserves for employee leave and asset replacement funding. The appropriate portion of these funds were provided from Department of Health (Home & Community Care) funding. Cash at bank earns interest based on daily deposit rates. Short term deposits are made for varying periods up to three months depending on the company's cash requirements. These deposits earn interest at market rates.</p>		
3. Trade and Other Receivables		
Sundry Debtors incl GST	2,603	14,050
Deposits Paid	24,527	14,152
Prepayments	57,386	6,258
Total Receivables	<u>84,516</u>	<u>34,460</u>
4. Property, Plant and Equipment		
Land at Valuation	<u>950,000</u>	<u>950,000</u>
Valued by Garmony Property Consultants 25 February 2015 (Last year valued at 15 April 2011)		
Building at Valuation plus additions Valued by Garmony Property Consultants 25 February 2015 (Last year valued at 15 April 2011)	743,715	676,902
Less: Building Accumulated Depreciation	-	(68,133)
Building Improvement at Cost	2,621	6,408
Less: Building Improvement Accumulated Depreciation	-	(3,127)
Second Floor Project	403,665	479,881
Less: Second Floor Accumulated Depreciation	-	(59,136)
Total Buildings	<u>1,150,000</u>	<u>1,032,795</u>
Motor Vehicles at Cost	1,313,924	1,331,553
Less: Motor Vehicles Accumulated Depreciation	(751,198)	(669,485)
Total Motor Vehicles	<u>562,726</u>	<u>662,068</u>
Furniture & Fixtures at Cost	173,238	157,872
Less: Furniture & Fixtures Accumulated Depreciation	(145,904)	(121,658)
Total Furniture & Fixtures	<u>27,334</u>	<u>36,214</u>
Computer Equipment at Cost	206,177	198,687
Less: Computer Equip Accumulated Depreciation	(139,251)	(102,339)
Total Computer Equipment	<u>66,926</u>	<u>96,349</u>
Total Property, Plant and Equipment	<u>2,756,986</u>	<u>2,777,425</u>

This statement should be read in conjunction with the notes to the financial statements.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

2015

Movements in carrying amounts

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current year.

	Land, Buildings & Improvements	Vehicles	Furniture & Fittings	Computer Equipment	Total \$
Balance at 1/7/2014	1,982,795	662,068	36,214	96,349	2,777,426
Additions	-	119,137	15,366	7,490	141,993
Disposals	-	(39,319)	-	-	(39,319)
Depreciation	(40,175)	(179,160)	(24,246)	(36,913)	(280,494)
Revaluation	157,380	-	-	-	157,380
Carrying amount at 30/6/2015	2,100,000	562,726	27,334	66,926	2,756,986

2014

Movements in carrying amounts

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current year.

	Land, Buildings & Improvements	Vehicles	Furniture & Fittings	Computer Equipment	Total \$
Balance at 1/7/2013	2,010,747	666,194	43,486	7,557	2,727,984
Additions	13,191	193,141	12,627	97,581	316,540
Disposals	-	-	-	-	-
Depreciation	(41,143)	(197,266)	(19,899)	(8,789)	(267,097)
Carrying amount at 30/6/2014	1,982,795	662,068	36,214	96,349	2,777,426

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
5. Trade and other payables		
Trade Creditors	47,391	91,953
Accrued Expenses	6,000	10,000
Payroll Liabilities	145,680	52,559
GST payable	(30,407)	(10,250)
Total Payables	168,664	144,262
6. Income received in Advance		
Non-recurrent funding	80,958	4,672
Lotterywest Capital Grant	37,020	56,523
PWC Power a Pensioner Unspent	19,109	23,498
Total Income in Advance	137,087	84,692
7. Provisions		
Provision for Employee Benefits	184,578	156,501
Provision for Building Maint	164,654	271,483
Provision for Underservicing	194,841	-
Provision - labour costs	26,451	34,264
Total Provisions	570,524	462,248
8. Grants for Non Recurrent Expenditure		
(a) Grants Cash Receipts		
Dept of Health HACC	166,636	12,501
Lotterywest	-	58,508
	166,636	71,009
<p>The impact of accounting standards is to include revenues of a capital nature as revenue in the profit or loss when received whereas the related expenditure is recognised as an asset in the statement of financial position when incurred. This can significantly increase the reported surplus or deficit in a financial year.</p>		
9. Cash Flows Information		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to related items in the statement of financial position as follows:		
Cash on hand	600	550
Cash at bank	2,684,270	2,276,814
	2,684,870	2,277,364
(b) Reconciliation of Surplus from Ordinary Activities to		
Net Cash from Operating Activities		
Surplus from ordinary activities	81,020	190,796
Non-cash flows in surplus from		
Adjusted Depreciation	280,493	267,097
Gain/Loss on disposal of assets	(9,268)	(58,181)
Changes in Assets and Liabilities		
(Increase)/decrease in receivables	(50,055)	11,751
Increase/(decrease) in payables	76,795	123,526
Increase/(decrease) in provisions	121,927	181,885
Net Cash provided by operating activities	500,912	716,874

This statement should be read in conjunction with the notes to the financial statements.

PEOPLE WHO CARE INC.
ABN: 49 795 985 744

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

10. Reserves

The Responsible Persons resolved to create an Asset Replacement Reserve to identify funds for that purpose. For this financial year transfers to Asset Replacement Reserves are:
Nil

The Responsible Persons resolved to create a Gift Reserve to identify funds for that purpose. These funds are for the provision of the expansion of services and to benefit the needy in the community as per our mission and vision.

A total of \$272,442 is in the gift reserve which comes from donations of \$44,924 from this financial year and \$227,519 from previous financial years.

Revaluations

Following initial recognition at cost, land and buildings are carried at re-valued amounts, which is the fair value at the date of the revaluation less any accumulated impairment losses. Fair value is reported less any costs that would be necessary to sell the assets.

Fair value is determined by reference to market based evidence, which is the amount for which the assets could be exchanged between a willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date.

The effective date of the revaluation was 28 February 2015.

Upon disposal, any revaluation reserve relating to the particular asset being sold is reclassified to retained earnings.

11. Related Party Disclosures

Recipient	Position	Amount Paid	Detail
Lori Cook	Board Member	\$ 927	Volunteer travel allowance
Eileen Murphy	Board Secretary	\$ 2,025	Volunteer travel allowance
George Yotopoulos	Board Member	\$ 2,258	Volunteer travel allowance

12. Auditors Remuneration

The audit comprises the statement of financial position and the statement of comprehensive income, statement of changes in equity, the statement of cash flows and corresponding notes for the year ended 30th June 2015.

Total Remuneration for Audit is \$14,500 (2014: \$15205)

13. Contingencies

There are no known contingencies at reporting date. (2014: Nil)

14. Subsequent Events

No matter or circumstances have arisen subsequent to the reporting date that has significantly affected or may significantly affect the Association's operations, results or state of affairs in future financial years.



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INDEPENDENT AUDITOR'S REPORT

To the members of People Who Care Inc.

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report People Who Care Inc, which comprises the statement of financial position as at 30 June 2015, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible persons' declaration.

Responsible Persons' Responsibility for the Financial Report

The responsible persons of the registered entity 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 the needs of the members or other appropriate terms. The responsible persons' responsibility also includes such internal control as the responsible persons determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the responsible persons' preparation of the financial report that gives a true and fair view 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 registered entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the responsible persons, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Basis for Qualified Opinion

Cash donations and fundraising are a significant source of fundraising revenue for People Who Care Inc. The association has determined that it is impracticable to establish control over the collection of cash donations and fundraising prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations and fundraising had to be restricted to the amounts recorded in the financial records amounting to \$90,686 (2014 \$67,810). We therefore are unable to express an opinion whether cash donations and fundraisings income People Who Care Inc recorded are complete.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report of People Who Care Inc., has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2015 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the *Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Accounting

Without modifying our opinion, 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 responsible persons' financial reporting responsibilities under the *ACNC Act*. As a result, the financial report may not be suitable for another purpose.

BDO Audit (WA) Pty Ltd

Dean Just

Director

Perth, 27 August 2015



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DECLARATION OF INDEPENDENCE BY DEAN JUST TO THE BOARD OF MANAGEMENT OF PEOPLE WHO CARE INC.

As lead auditor of People Who Care Inc for the year ended 30 June 2015, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink, appearing to read 'Dean Just', is written in a cursive style.

Dean Just
Director

BDO Audit (WA) Pty Ltd
Perth, 27 August 2015

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