



# Annual Report

2017/2018





EPIS acknowledges the traditional owners of country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to elders both past and present.

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## Our Purpose

To make a positive difference to the lives of people in our communities

## Our Vision

To provide the best quality health and wellbeing services to our communities

## Our Mission

EPIS will develop a social enterprise to promote health and wellbeing with our clients, in our business, and for our communities

## Our Values

### RESPECT

We build support and trust.

### INTEGRITY

Honesty, Respect for culture, Strong moral principles.

### COMPASSION

Motivated by a desire to make a positive difference.

### COLLABORATION

We work openly and honestly together.

# Board Chair Message



I am privileged to write this message after completing my first full year as the Board Chair for EPIS. Over the years that I have been part of the Board, I have seen EPIS grow and change in leaps and bounds, and FY18 was certainly no exception to this.

I think everyone has accepted that each new year is going to be a challenge, just like the one before it. We continue to push boundaries and find new and exciting ways to deliver the best possible service to our clients, while maintaining the close knit family feel that is embraced in community focused organisations.

Rather than wait until the end of the calendar year, we closed out FY18 with a bang and held a Christmas in July party. It was overwhelming to see the joy and the passion shine out of each person, as every member of the EPIS family was recognised for the effort and the contribution they made to the year.

We celebrated extraordinary results: we delivered on every aspect of our four major funding partnerships; we grew our services as a contract partner; and our commercial business Red Desert Industries, made a profit which allows for further service improvements that are not possible through grant funding alone.

I want to personally thank the amazing EPIS team, as well as acknowledging every member of the Board who volunteers their time. Together, we ensure that our clients of today and of tomorrow can receive careful and quality care. After all, every person is significant.

**Megan Alchin**  
CHAIRPERSON



# Board of Management



Jade Maric  
BOARD MEMBER



Megan Alchin  
CHAIRPERSON



Maggie Lewis  
VICE CHAIR



Lynne Craigie  
BOARD MEMBER



Vicki Kershaw  
BOARD MEMBER



Kate Clarke  
SECRETARY



Christine Darling  
TREASURER





### Megan Alchin

Megan is the Superintendent A&I/Onsite Planning/ Training for BHP. Megan holds her Bachelor of Business and is undertaking a Graduate Diploma in Public Relations. She is involved in many community focused not for profit organisations here in Newman and brings her extensive community development expertise.



### Jade Maric

Jade is the Regional Manager of Cleanaway NSW. She has successfully worked her way into a management position in a male dominated industry and has a wealth of knowledge in software systems and business process. In her final semester of a Bachelor of Business degree, Jade is passionate about small communities and making a difference. She brings measured, strategic approach to the EPIS business.



### Lynne Craigie

Lynne has been the president of the Shire of East Pilbara for 10 years and a resident for 17 years. She has seen many changes in the town of Newman during this time. We are fortunate to have the experience and foresight Lynne brings to our board. She sits on many committees and Boards across the Pilbara and state. She is the first female president of the Western Australian Local Government Association (WALGA).



### Maggie Lewis

Maggie is the manager of the Newman Women's Shelter. She has lived in the East Pilbara all her adult life and has extensive experience in indigenous culture and affairs. Maggie has used her business acumen and drive to ensure the shelter is one of the most successful, financially viable centres in WA. She is passionate about local communities and making a difference and brings to our board a high level of cultural understanding and financial solutions.



### Kate Clarke

Kate has an extensive background in health and holds a Bachelor of Nursing, Graduate Diploma in Rural Leadership, Graduate Diploma in Social Science, Graduate Diploma Australian Institute of Company Directors and a Graduate Certificate in Business Administration. Kate resigned from her position at Puntukurnu Aboriginal Medical Services and EPIS Board in May 2018.



### Christine Darling

Christine is the commercial Manager of WA earthmoving and plant hire company EMJC. She has an extensive background in HR and business. She is well versed in financial accountabilities and has a wealth of practical information to assist the Board across many areas of organisational performance. Christine has worked in the Pilbara for a number of years.



### Vicki Kershaw

Vicki originally trained as a Dental Therapist and worked for 30 years in rural New Zealand providing oral health care for children and adolescents up to the age of 18 years. Vicki had several years leading the dental sector as the National president of both the New Zealand Dental Therapist Association and Te Ao Marama (The NZ Maori Dental Association). Vicki's experience in governance has been gained as a board member of Te Whare Punanga Korero the Taranaki tribal representatives sitting alongside the Taranaki District Health Board and as a Ministerial appointment to the Dental Council of New Zealand for six years. Our decision to shift from New Zealand to the Pilbara in July 2017 was made as we wanted to be part of our two grandsons lives while they are small and spending time with our daughter and son in law.



# Team EPIS

We recognise and acknowledge members of the EPIS family who are not pictured also to those who've come and gone.







## CEO Message



There is no time to be bored in the Aged Care and Disability sectors. The pace of change and the challenges before us has pushed EPIS to diversify and collaborate like never before.

Change has provided us with the extra spark to help us perform better and live in the joy of making a difference in the lives of those who use our services.

We have focused on adding complimentary services to our overall service delivery program. The development of stronger network partnerships across the broader community to understand and improve the social and emotional well-being of our Martu communities from a common platform has been a critical turning point.

EPIS have positively engaged with a range of government departments to ensure greater strength in providing better health outcomes for everyone within our service reach through a number of initiatives.

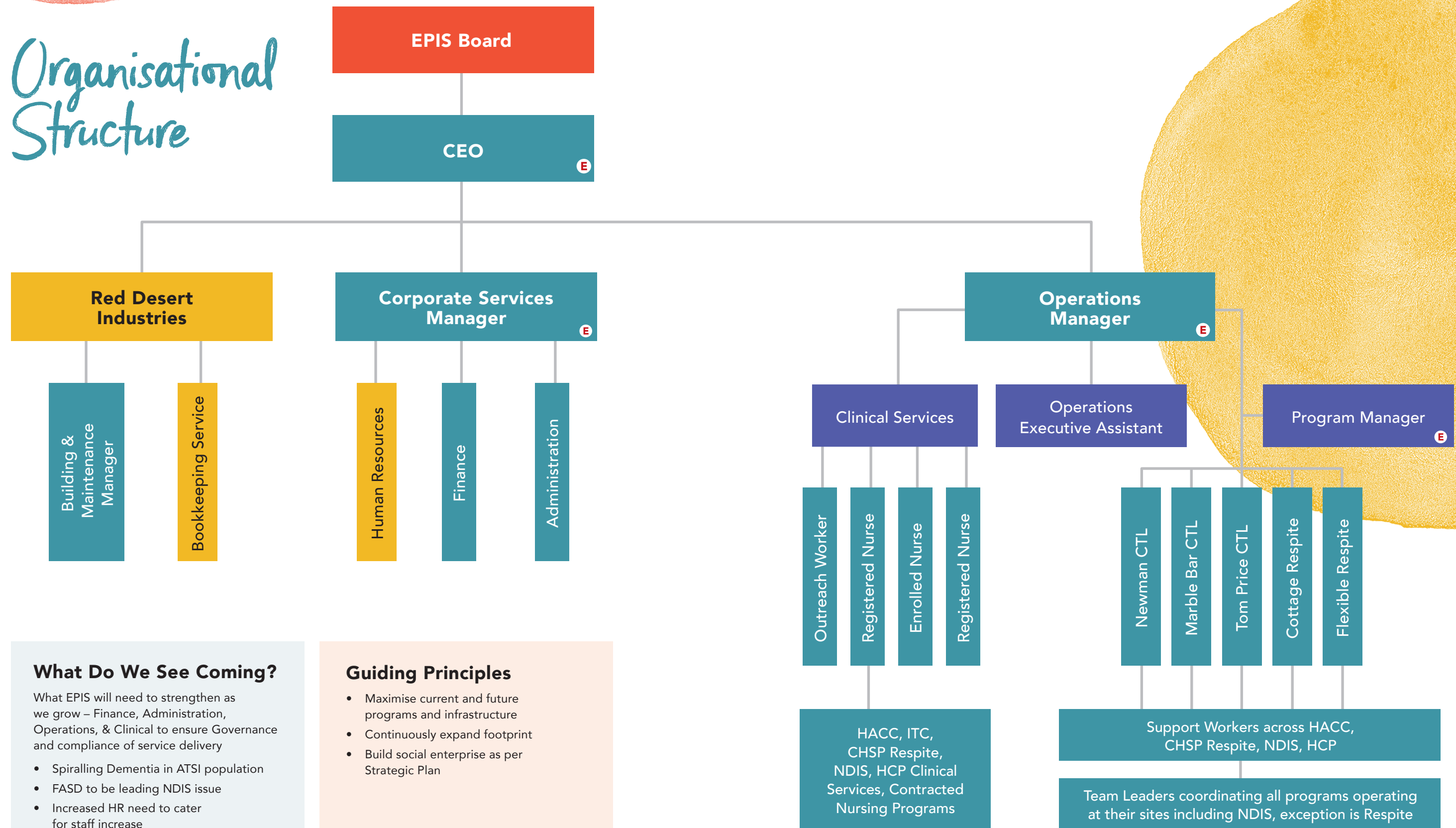
Our strategy plan is driving us into a new and exciting era. EPIS rebranded in March of this year, leaving behind the constraints of the East Pilbara and broadening our reach to ensure Every Person Is Significant (EPIS) regardless of location.

Rebranding has reinvigorated EPIS. Although the impact will be more significant next year, there is no doubt we are on the road to discovering other opportunities to positively impact and address some of the current social issues and injustices in our communities.

**Deb Stockton**  
CEO



# Organisational Structure



## What Do We See Coming?

What EPIS will need to strengthen as we grow – Finance, Administration, Operations, & Clinical to ensure Governance and compliance of service delivery

- Spiralling Dementia in ATSI population
- FASD to be leading NDIS issue
- Increased HR need to cater for staff increase
- 2,000 additional HACC nursing hours
- 2,000 ITC clinical nursing hours
- Care Coordination Hours for NDIS clients

## Guiding Principles

- Maximise current and future programs and infrastructure
- Continuously expand footprint
- Build social enterprise as per Strategic Plan

### KEY

Current Positions

Future Growth Positions

<sup>E</sup> Executive Positions Team Member



# Thank you to our Partners

We Value Our Partners. Thank You!

**IGA Newman**

**ISS**

**Roy Hill Mine**

**Newman Women's Shelter,  
Maggie Lewis**

**Shire of East Pilbara**

**BHP**

**LotteryWest**

**ACSA**

**National Jobs Creation Program**

**Puntukurnu Aboriginal Medical Service**

**Thalanyji Aboriginal Corporation**

**Department of Communities**

**Pilbara Development Commission**

**Department of Health WA**

**Commonwealth Department of Health**

**Carers WA**

**Kanyirninpa Jukurrpa (KJ)**

**Mawarnkarra Health Service  
Aboriginal Corporation**

**Wirraka Maya Aboriginal Health Service**

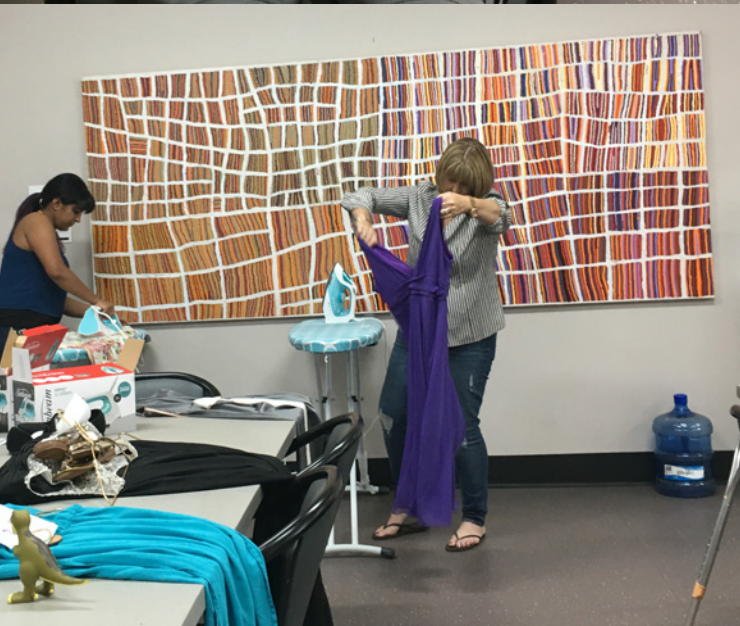
**Campbell Markham Consultants**

**LASA**

**Martumili Artists**









# Our Locations



Newman Day Centre



Onslow



Head office



Marble Bar



Tom Price



# Strategy 2017–2020

## OUR PURPOSE

To make a positive difference to the lives of people in our communities.

## OUR VISION

To provide the best quality health and wellbeing services to our communities.

## OUR MISSION

EPIS will develop a social enterprise to promote health and wellbeing with our clients, in our business, and for our communities.

### OUR VALUES

#### RESPECT

We build support and trust through a mutual understanding and expectation of shared respect.

#### COMPASSION

We respond to the needs of others and of each other; we are motivated by a desire to make a positive difference.

#### INTEGRITY

Our actions are grounded in an environment of honesty, respect for culture, and strong moral principles.

#### COLLABORATION

We work openly and honestly together to meet the needs of our clients, our community, and each other.

### OUR GOALS

#### PERSON CENTRED CARE

We make a difference to the lives of each of our clients by respecting each individual's capacity for independent living.

#### DEVELOPMENT OF PEOPLE AND CULTURE

We respond to the needs of others and of each other; we are motivated by a desire to make a positive difference.

#### CREATE A SUSTAINABLE SOCIAL ENTERPRISE

We make a difference through our social enterprise business model.

#### STRENGTH THROUGH COLLABORATION

We make a difference by engaging with like-minded people and organisations to further benefit our clients and communities.

### OUR OUTCOMES

BETTER HEALTH OUTCOMES

INDEPENDENCE

BETTER EXPERIENCES

EQUITABLE ACCESS

SUSTAINABLE ORGANISATION



## Aged Care

Our Aged Care teams have supported clients through the Commonwealth Home Support Program, Home Care Packages and Respite.

Whilst the Commonwealth Home Support Program remains block funded, Home Care Packages ensures clients are allocated individual budgets to flexibly fund their care needs.

Centre Based programs are offered in Tom Price, Marble Bar and Newman, with outreach services delivered in Warralong, Wakathuni and Bellary. Activities are designed to cater for the interests and abilities of older people, younger people with disability and are culturally appropriate and respectful for our Aboriginal client groups.

The teams at each of our Centres work with our clients to ensure their care is exceptional and meets their needs.

**Cindy** has been part of the EPIS family for a very long time. She loves animals.





Felix is a long term EPIS client. He loves movies and going on respite trips.



## People with Disability

### WANDIS

(West Australian National Disability Insurance Scheme)

New to this sector, EPIS have supported 13 people under WANDIS this year using individual funding.

The transition from WANDIS to the NDIS is on track for December 30 of 2018.

This is a newly dedicated service for EPIS as we formerly catered for those with disabilities under the old Home and Community Care (HACC) contract. It is a slowly emerging service with capacity to grow and fill the gaps that exist in current service offerings across many of our communities.

Currently we have a number of clients transitioning from the Commonwealth Home Support Program to the NDIS service.

WA.  
NDIS

13  
PEOPLE



# Clinical Services

As our clients age, their clinical care needs are increasing and our clinical team has met the challenge this year, delivering a massive 2,605 hours of nursing under the Commonwealth Home Support Program.

Services include basic wound care, medication and medical reviews, medical specialist and allied health appointments, health care checks, nutrition and education.

Under the Integrated Team Care Program, a total of 1,201 Aboriginal Outreach Worker and 1,124.5 Care Coordination hours have been delivered.



Clinical Care  
**2,605 hrs**  
Care Coordinator  
**1,124.5 hrs**  
Outreach Work  
**1,201 hrs**





# Our People



EPIS currently employs 34 people. Occasionally we are fortunate to have volunteer groups visit the Pilbara who bring special joy to our people.

We celebrate a culturally diverse team, many coming from indigenous heritage and other world countries. Our people broaden our horizons in regard to the celebration of different traditions, food experiences, crafts and culture. Where else could we experience the benefits of bush medicine, the taste of bush tucker, the beauty of aboriginal art, wonderful curries from the Philippines and Tonga, braided hair styles from Papua New Guinea, and traditional Indian morsels?

**34**  
**PEOPLE**  
**EMPLOYED**

# Our Finance Team



We have concentrated on the development of our team and our systems this year.

Software and program training has expanded our abilities in payroll and financial systems. A new look at how we do things has assisted us to keep pace with the continual changes in the sector, along with the addition of new programs, commercial growth and activity in customer service for both internal and external customers.







**NATALIE** - Has worked for EPIS for 9 years in various roles, she has recently been promoted to Program Manager and brings with her a wealth of knowledge from all her previous roles within the organisation.



## Training

EPIS made a commitment at the beginning of this financial year to ensure every staff member has a training opportunity in their job role this year.

This has seen staff enrolled in a number of accredited courses such as the Certificate III in Individual Support (Disability & HACC), Diplomas in Leadership and Human Resources and Certificate III in Accounts Administration. In addition to these accredited courses, EPIS staff attended 2,450 hours



**2,450**  
HOURS  
of TRAINING

of training over the past year. Training, both formal and informal, creates opportunity for service improvement, assists in staff retention, builds capacity in people, and provides an identified career pathway. It is a great way to build teams and create learning and joy in Team EPIS.





# Workplace Safety

In this financial year, we have had no worker's compensation claims lodged.

This is an absolute credit to Team EPIS as they have worked so hard to ensure their own safety and the safety of their colleagues and clients. We look forward to maintaining this achievement in the years to follow.

0



**WORKER'S  
COMPENSATION  
CLAIMS LODGED**



**DAMIEN** - Is a valued employee here at EPIS. As a support worker he has been with EPIS for 8 years and is based at our Marble Bar Centre.



# Treasurer's Report



EPIS has continued to expand this year in both funded and commercial income sectors. We are in a solid financial position.

Our capital position is \$1,897,499.00.

The EPIS reserve position remains strong with a closing bank balance of \$748,872.00.

We have a steady cash inflow through a number of funding streams. The continuation of many of these funding streams as well as new funding streams are due to the successful management and diversification carried out by the team at EPIS led by our CEO.

It should also be recognised that many internal business improvements have been carefully project managed and implemented throughout the year which has positively impacted the financial control, management and process of both income and expenses as well as the way in which financial information is shared. This has certainly contributed to the financial success for the year.

EPIS will continue to invest in people, process and systems to ensure we manage continuing change in funding, income streams and expenditures. Our strategic direction to grow into a successful social enterprise remains our focus.

Christine Darling  
TREASURER

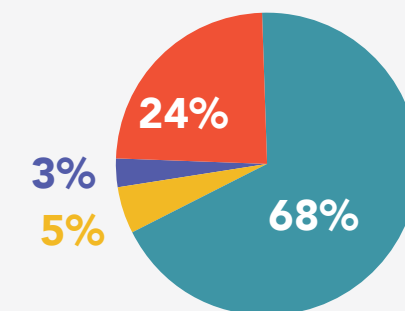
## Financial Summary

### What have we earned

Government Funding	\$3,106,460.00
Other Grants*	\$207,968.00
Home Care Packages	\$158,488.00
Other Income**	\$1,097,666.00
<b>Total Income</b>	<b>\$4,570,582.00</b>

\* Includes NJCP and CHSP Transition Funding

\*\* Includes Commercial Income, Insurance Recoveries, Client Fees, Donations, NDIS Income, Interest, Brokerage Agreements and Non Recurrent Funding

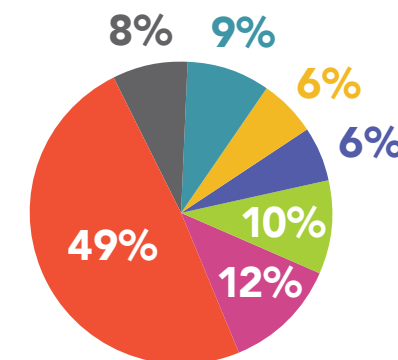


### What have we have spent

Administration Expenses	\$377,577.00
Client Service Expenses	\$259,334.00
Motor Vehicle Expenses	\$251,276.00
Property Expenses	\$438,629.00
Other Expenses*	\$535,518.00
Employee Expenses	\$2,154,892.00
Depreciation	\$347,934.00
<b>Total Expenditure</b>	<b>\$4,365,160.00</b>
<b>Net Profit**</b>	<b>\$205,422.00</b>

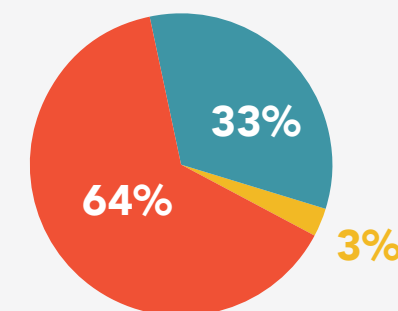
\* Includes Consultants, Contractors and Materials for Commercial projects, Staff Training, Insurance and other minimal expenses

\*\* One off Assett Reallocation of (\$344,057) took place this financial year



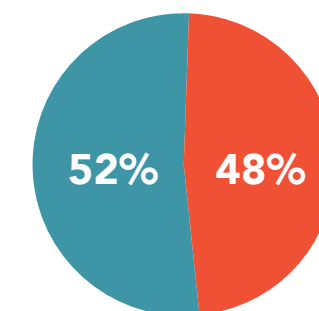
### What we own

Cash & Cash equivalents	\$748,872.00
Prepayments & Bonds	\$75,598.00
Property, Plant & Equipment	\$1,468,340.00
<b>Total Assets</b>	<b>\$2,292,810.00</b>



### What we owe

Trade and other payables	\$207,396.00
Employee liabilities	\$187,915.00
<b>Total Liabilities</b>	<b>\$395,311.00</b>
<b>Total Net Assets</b>	<b>\$1,897,499.00</b>





**EPIS Incorporated**  
ABN: 58 786 199 721

**Annual Financial Statements**  
**For the Year Ended 30 June 2018**

**EPIS Incorporated**

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**30 June 2018**

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**EPIS Incorporated**  
**Committee's report**  
**30 June 2018**

Your committee members present their report on EPIS Incorporated ('the Association') for the year between 1 July 2017 to 30 June 2018 and the auditors' report thereon.

**1. General information**

**Information on committee members**

The names of each person who has been a committee member during the period and to the date of this report are:

	Appointed	Ceased
Maggie Lewis	July 2016	-
Lynne Craigie	May 2012	-
Jade Maric	April 2016	-
Megan Alchin	August 2015	-
Kate Clarke	October 2016	May 2018
Christine Darling	October 2016	-
Vicki Kershaw	March 2018	-

**Principal activities**

The principal activities of the Association during the financial year were to provide basic services to frail, old and disabled persons and their carers.

No significant changes in the nature of the Association's activity occurred during the financial period.

**2. Operating results**

The deficit of the Association for the year amounted to \$128,635 (2017: profit of \$314,999). Excluding a one-off expense, the profit of the Association for the year amounted to \$196,894.

**3. Other items**

**Significant changes in state of affairs**

During the year, EPIS Incorporated stopped providing services in the Jigalong community. As a result, the day centre in Jigalong was closed and capitalised renovations and leasehold improvements to the buildings the Association was using in Jigalong were written off, having no cash impact.

There have been no other significant changes in the state of affairs of the Association during the year.

**Events after the reporting date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

**EPIS Incorporated**  
**Committee's report**  
**30 June 2018**

**3. Other items (continued)**

**Future developments and results**

Likely developments in the operations of the Association and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Association.

**Proceedings on behalf of Association**

No person has applied for leave of court to bring proceedings on behalf of the Association or intervene in any proceedings to which the Association is a party for the purpose of taking responsibility on behalf of the Association for all or any part of those proceedings. The Association was not a party to any such proceedings during the period.

Signed in accordance with a resolution of the Management Committee:

Member *Megan Alchin*

Member *Christine Darling-Clarke*

Dated: *23/10/18*



# EPIS Incorporated

## Statement of financial position As at 30 June 2018

	Note	2018 \$	2017 \$ Restated
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	748,872	920,995
Trade receivables		-	6,982
Other current assets	4	75,598	46,384
<b>Total current assets</b>		<b>824,470</b>	<b>974,361</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	1,468,340	1,411,410
Building work in progress		-	199,341
<b>Total non-current assets</b>		<b>1,468,340</b>	<b>1,610,751</b>
<b>Total assets</b>		<b>2,292,810</b>	<b>2,585,112</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	6	207,396	424,281
Accrued expenses	7	47,342	38,670
Employee provisions	8	136,575	93,016
<b>Total current liabilities</b>		<b>391,313</b>	<b>555,967</b>
<b>Non-current liabilities</b>			
Employee provisions	8	3,998	3,302
<b>Total non-current liabilities</b>		<b>3,998</b>	<b>3,302</b>
<b>Total liabilities</b>		<b>395,311</b>	<b>559,269</b>
<b>Net assets</b>		<b>1,897,499</b>	<b>2,025,843</b>
<b>Members funds</b>			
Retained earnings		1,897,499	2,025,843
<b>Total members funds</b>		<b>1,897,499</b>	<b>2,025,843</b>

The accompanying notes form part of these financial statements.

# EPIS Incorporated

## Statement of profit or loss For the year ended 30 June 2018

	Note	2018 \$	2017 \$ Restated
Revenue	9	3,371,368	2,927,569
Other income		1,189,841	663,637
Employee expenses		(2,154,892)	(1,709,740)
Depreciation and amortisation expense		(347,934)	(276,443)
Administration expense	10	(376,020)	(298,763)
Other expenses	11	(1,818,814)	(1,003,226)
<b>Operating (loss)/profit</b>		<b>(136,451)</b>	<b>303,034</b>
Finance income	12	9,373	13,437
Finance expense	12	(1,557)	(1,472)
<b>Net finance income</b>		<b>7,816</b>	<b>11,965</b>
<b>Net (loss)/profit</b>		<b>(128,635)</b>	<b>314,999</b>
Add-back of one-off expense		325,529	-
<b>Adjusted profit</b>		<b>196,894</b>	<b>314,999</b>

The accompanying notes form part of these financial statements.



**EPIS Incorporated**  
**Statement of cash flows**  
**For the year ended 30 June 2018**

	<i>Note</i>	<b>2018</b>	<b>2017</b>
<b>Cash flows from operating activities</b>		<b>\$</b>	<b>\$</b>
Receipts from funding bodies & customers		<b>3,378,350</b>	2,981,602
Payments to suppliers and employees		<b>(3,020,557)</b>	(2,190,002)
<b>Net cash from operating activities</b>		<b>357,793</b>	791,600
<b>Cash flows from investing activities</b>			
Interest received		<b>9,373</b>	13,437
Purchase of property, plant and equipment		<b>(580,489)</b>	(891,248)
Proceeds from disposal of property, plant and equipment		<b>40,909</b>	89,454
<b>Net cash used in investing activities</b>		<b>(530,207)</b>	(788,357)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(172,414)</b>	3,243
Cash and cash equivalents at beginning of year		<b>920,995</b>	917,752
<b>Cash and cash equivalents at end of year</b>	<b>3</b>	<b>748,581</b>	920,995

The accompanying notes form part of these financial statements.

**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2018**

EPIS Incorporated (the Association) is a not-for-profit association domiciled in Australia. The address of the Association's head office is 702 Les Tutt Drive, Newman, Western Australia, 6753.

**1. Basis of preparation**

**(a) Basis of accounting**

The Committee has prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared for distribution to the members and for the purpose of fulfilling the requirements of the Associations Incorporation Act 2015.

**(b) Basis of measurement**

The financial statements, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, and financial assets and financial liabilities.

**(c) Functional and presentation currency**

These financial statements are presented in Australian dollars, which is the Association's functional currency.

**(d) Comparative figures**

When required, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(e) Restatement of prior year figures**

Prior year figures have been restated as a result of new information confirmed after year end. This information relates to the amount of funding which the Association was able to carry forward into the year ended 30 June 2018 by its various funding bodies, which has resulted in adjustments to retained earnings as at 30 June 2017. The restatements are as follows;

<b>Account</b>	<b>Original Amount (\$)</b>	<b>Restated Amount (\$)</b>
Retained earnings	1,992,623	2,025,843
Grants in advance	298,024	264,804
Carried forward surplus	48,024	13,716

**(f) One-off expense**

A one-off expense has been added back in the statement of profit or loss to illustrate to members of the Association that the deficit for the year is attributable to this expense.

During the year, EPIS Incorporated stopped providing services in the Jigalong community. As a result, capitalised renovations and leasehold improvements to buildings the Association was using in Jigalong were written off, having no cash impact.



**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2018**

**2. Significant accounting policies**

The Association has consistently applied the following accounting policies presented in these financial statements.

**(a) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

**Land and buildings**

Land and buildings are measured on the cost basis.

**Plant and equipment**

Plant and equipment are measured on the cost basis.

**(b) Depreciation**

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the assets useful life to the Association commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives for the current and comparative years are as follows:

• buildings and buildings improvements	5-50 years
• plant and equipment	5-20 years
• motor vehicles	5-10 years
• leasehold improvements	5-10 years

**(c) Employee benefits**

*i) Short-term benefits*

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus if the Association has a present legal or constructive obligation to pay this amount as a result of past services provided by the employee and the obligation can be estimated reliably.

*ii) Long-term benefits*

The Association's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit has been measured at the amounts expected to be paid when the liability is settled.

**(d) Revenue and other income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

Unexpended grants are accounted for as liabilities until the monies are expended or returned to the funding body.

**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2018**

**2. Significant accounting policies (continued)**

**(e) Finance income**

The Association's finance income Includes:

- interest income;

Interest income is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

**(f) Goods and services tax (GST)**

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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position. Cash flows are included in the statement of cash flows on 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.

**(g) Critical accounting estimates and judgements**

The Committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances. These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates

**(h) Impairment**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed in the income statement.



**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2018**

**3. Cash and cash equivalents**

	2018	2017
	\$	\$
Cash on hand	1,306	1,213
Cash at bank	671,363	806,372
Cash at bank reserve accounts	76,203	113,410
<b>Cash at bank and on hand</b>	<b>748,872</b>	<b>920,995</b>

**4. Other current assets**

	2018	2017
	\$	\$
Prepayments	60,454	36,540
Bonds	15,144	9,844
<b>Total other current assets</b>	<b>75,598</b>	<b>46,384</b>

**5. Property, plant and equipment**

	2018	2017
	\$	\$
<b>Buildings and fixtures</b>		
At cost	776,847	757,788
Accumulated depreciation	(19,270)	(107,932)
<b>Total buildings and fixtures</b>	<b>757,577</b>	<b>649,856</b>
<b>Plant and equipment</b>		
At cost	488,659	388,475
Accumulated depreciation	(278,076)	(241,488)
<b>Total plant and equipment</b>	<b>210,583</b>	<b>146,987</b>
<b>Motor vehicles</b>		
At cost	695,023	768,141
Accumulated depreciation	(397,994)	(382,970)
<b>Total motor vehicles</b>	<b>297,029</b>	<b>385,171</b>
<b>Lease improvements</b>		
At cost	314,079	314,079
Accumulated depreciation	(110,928)	(84,683)
<b>Total leasehold improvements</b>	<b>203,151</b>	<b>229,396</b>
<b>Total property, plant and equipment</b>	<b>1,468,340</b>	<b>1,411,410</b>

**EPIS Incorporated**  
**Notes to the financial statements**  
**For the year ended 30 June 2018**

**6. Trade and other payables**

	2018	2017
	\$	\$
Trade payables	37,367	75,105
Grants in advance	-	264,804
GST payable	8,224	43,481
Other payables	161,805	40,891
<b>Total trade and other payables</b>	<b>207,396</b>	<b>424,281</b>

**7. Accrued Expenses**

	2018	2017
	\$	\$
Wage and superannuation	47,342	38,670
<b>Total accrued expenses</b>	<b>47,342</b>	<b>38,670</b>

**8. Employee Provisions**

	2018	2017
	\$	\$
<b>Current</b>		
Provision for annual leave	131,527	87,319
Provision for long service leave	5,048	7,044
Provision for fringe benefits tax	-	(1,347)
	<b>136,575</b>	<b>93,016</b>
<b>Non-Current</b>		
Provision for long service leave	3,998	3,302
	<b>3,998</b>	<b>3,302</b>

**9. Revenue**

	2018	2017
	\$	\$
Grants - HACC	1,882,658	1,674,280
Grants - Respite funding	1,223,802	599,559
Grants - Capital	56,940	-
Other grants	207,968	653,730
<b>Total revenue</b>	<b>3,371,368</b>	<b>2,927,569</b>



## EPIS Incorporated

### Notes to the financial statements

For the year ended 30 June 2018

#### 10. Administration expenses

	2018	2017
	\$	\$
Accounting and audit	106,358	106,419
Computer	40,106	36,626
Fees	25,796	9,955
Meeting	6,482	38,821
Office	85,757	69,787
Travel	111,521	37,155
<b>Total administration expenses</b>	<b>376,020</b>	<b>298,763</b>

#### 11. Other expenses

	2018	2017
	\$	\$
		Restated
Advertising	6,267	8,405
Carried forward surplus	(13,716)	13,716
Client service fees	259,334	189,121
Consulting and contracting	201,176	95,585
Insurance	107,942	75,128
Loss on sale of assets	334,057	-
Materials	95,422	146,961
Motor vehicle expenses	251,276	214,994
Property expenses	411,229	169,974
Rent	27,400	18,017
Staff training	125,417	51,523
Other expenses	13,010	19,802
<b>Total other expenses</b>	<b>1,818,814</b>	<b>1,003,226</b>

#### 12. Financial income

	2018	2017
	\$	\$
Interest income	9,373	13,437
<b>Finance income</b>	<b>9,373</b>	<b>13,437</b>
Bank charges	(2,303)	(1,472)
Interest expense	746	-
<b>Finance expenses</b>	<b>(1,557)</b>	<b>(1,472)</b>
<b>Net finance income</b>	<b>7,816</b>	<b>11,965</b>

## EPIS Incorporated

### True and fair certification by members of the Committee


For the year ended 30 June 2018

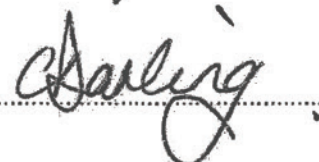
1. In the opinion of the Members of the Committee of EPIS Incorporated ('the Association'):

- the Association is not publicly accountable nor a reporting entity;
- the financial statements and notes are in accordance with the Associations Incorporation Act 2015, including:
  - giving a true and fair view of the Association's financial position as at 30 June 2018 and of its performance for the financial year ended on that date in accordance with the basis of preparation described in Notes 1 to 2; and
- there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Management Committee:

Dated on 30<sup>th</sup> day of SEPTEMBER 2018.

Member  **MEGAN ALCHIN CHAIRPERSON**

Member  **CHRISTINE DARLING TREASURER**



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EPIS INCORPORATED

21 September 2018

EPIS Inc.  
702 Les Tutt Drive  
NEWMAN WA 6753

### AUDITOR'S INDEPENDENCE DECLARATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been:

a) no contraventions of any applicable code of professional conduct in relation to the audit.

### PROPEL ACCOUNTANTS & ADVISORS PTY LTD



LEON STIELOW  
CHARTERED ACCOUNTANT  
AUDITOR

ASIC REGISTERED AUDITOR N# 270930

Dated this 21<sup>st</sup> day of September 2018

Perth, Western Australia

### Report on the Financial Report

We have audited the accompanying financial report of EPIS Incorporated which comprises the statement of financial position as at 30 June 2018, the statement of 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 entities' declaration.

### Responsible Entities' Responsibility for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *WA Associations Incorporation Act 2015*, *Australian Accounting Standards* and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and for such internal control as the responsible entities determine is necessary to enable the preparation of the 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 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 about 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 entities' preparation of the financial report that gives a true and fair view in order to design audit

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

### Independence

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

### Inherent Uncertainty Regarding Going Concern

Without qualification to the opinion expressed below, attention is drawn to the following matter. The financial report is prepared on the basis of the Association being a going concern. This is dependent upon continued funding from government agencies.



## Opinion

In our opinion the financial report of EPIS Incorporated 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 2018 and of its financial performance and cash flows for the year ended on that date;
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2012*;
- (c) the Governing Committee and the Association have complied with the obligations imposed by the *WA Associations Incorporation Act 2015* and the regulations and the Rules of the Association; and
- (d) the financial report is based on proper accounts and records and is in agreement with those accounts and records.

## Compliance with WA & Commonwealth of Australia Grant Funding Conditions

In accordance with the terms and conditions of the funding agreements between the Association and WA & Commonwealth of Australia grant funding providers, and subject to the scope limitation above;

In our opinion:

- (i) The Grant Income and Expenditure Statements give a true and fair view of the Associations' financial transactions for the year ended 30 June 2018 in accordance with the applicable Australian accounting standards and other mandatory professional reporting requirements; and is based on proper accounts and records.
- (ii) All assets with a purchase or construction cost exceeding \$5,000 (GST inclusive), acquired with Australian Government Funds have been insured with an insurer recognised by the Australian Prudential Regulation Authority or regulated by a State/Territory Auditor-General;
- (iii) The Association is maintaining an Asset Register of assets acquired with grant funds where the purchase or construction cost of the asset exceeds \$10,000 (GST inclusive);
- (iv) The assets or services purchased with grant monies were purchased in fair and open competition and in accordance with the approved procurement methods for the acquisition of assets or services as set out in the Supplementary Terms and Conditions.
- (v) The Association is maintaining appropriate bank accounts as set out in the Supplementary Terms and Conditions and during the financial year all transactions in each of these accounts was found to be related to the grant the account was established for.

PROPEL ACCOUNTANTS & ADVISORS PTY LTD



LEON STIELOW  
CHARTERED ACCOUNTANT  
AUDITOR

ASIC REGISTERED AUDITOR N# 270930

Dated this 21<sup>st</sup> day of September 2018  
Perth, Western Australia.











Every person is significant at EPIS including  
you. Thank you for your commitment  
in helping us realise our vision.



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