



# ShelterWA

Annual Report  
2015/16



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# Shelter WA

*Shelter WA has operated in Western Australia since 1979 as a peak housing policy and research body for the community and to inform government policy direction.*

## Vision

*Accessible, affordable, appropriate and secure housing and the elimination of homelessness for all West Australians.*



## Chairperson's Report

It has been my pleasure to fulfil the role of Chairperson of Shelter for the past year and to witness the great work being done by the small and dedicated team of staff that we have. I am continually amazed by the way that they go "above and beyond" to ensure that the services we provide are valuable and the way we do our business is respectful.

At Shelter WA we understand that ending homelessness and addressing WA's housing affordability issues are problems that are bigger than individuals, organisations, governments and markets. These goals can only be achieved if a wide group of stakeholders build strong relationships and work together to make a difference. The current operating environment for Shelter WA, being characterised by a cooling economy and growing levels of disadvantage makes working together even more important.

During the year Shelter WA has worked closely with services and groups that represent the interests of many in our community. We have:

- Worked with Senior's organisations and groups to inform a Seniors Housing Strategy,
- Fostered learning and development through the delivery of a variety of training for community housing and other service providers,
- Co-hosted a mental health and housing event with Richmond Wellbeing and Ruah Community Services,
- Co-hosted a National Disability Insurance Scheme and housing forum, with National Disability Services
- Brought together the private sector, not-for-profit housing providers, and Government for an inter-sector breakfast focused on cross-sectoral collaboration
- Engaged with local governments to assess opportunities to provide and encourage affordable housing on underutilised land

In addition to this work we have also continued to advocate on bigger stages for improvements to the system of housing in Western Australia and nationally. We host and chair both the Affordable Housing Network and the Advisory Committee on Homelessness, to provide forums for the housing and homelessness sectors to work together to improve our housing system and the responses to homelessness.

We also partnered with National Shelter and Homelessness Australia to promote the Vote Home Campaign, calling for a national strategy to address housing affordability and for all political parties to commit to end homelessness by 2025.

Clearly we have much more to do to secure affordable housing for everyone in our community that needs it. The Board of Shelter WA looks forward to continuing to do this valuable work and to making a positive difference to the lives of all Western Australians.

In closing I want to acknowledge the efforts of my fellow Board members for their continuing commitment to our organisation and its aims. I particularly want to thank Cindy Dunham, Bernadett Bovari, Danielle van Kampen and Andrew Hall who step down from the Board at this year's Annual General Meeting after many years of good service. Shelter WA is stronger for their contribution. I would also like to thank Chantal Roberts, our Executive Officer, and the staff for their leadership in this important area.



**Mark Glasson**

## Executive Officer's Report

It has been a tremendously busy and exciting year for Shelter WA, and this has brought about growth for the Organisation's profile and recognition for the work we do from the community services sector, the general community and private industry. This recognition is evident in the number of mainstream media interviews Shelter WA is asked to undertake whenever there's breaking news about affordable housing or homelessness. It is also evident in the comments and feedback on our social media pages, which attract hundreds of followers and supporters.

This financial year, Shelter WA has again been successful in seeking additional work through successful tender bids in the homelessness and affordable housing space. This is consistent with our strategic directions relating to sustainability, stakeholder engagement and influencing services. Two bids were successful in August 2015, for services to the Peel Development Commission and the City of Joondalup. Both projects were completed in a timely manner, and most importantly will yield transitional supported accommodation in Peel for youth and families with children, and a homeless drop in centre in Joondalup/Wanneroo in due course.

August 2015 saw Shelter WA coordinate Homelessness Prevention Week (HPW) for the first time, with grant support from LotteryWest and the Department for Child Protection and Family Support. The theme - "Step Up to Prevent Homelessness" – was developed by Homelessness Australia, which coordinates HPW at the national level, in collaboration with each of its Councils. I would like to acknowledge and thank the wonderful work undertaken by volunteers during (HPW), whose time and effort greatly contributed to the success of the week in 2015.

I also acknowledge the tremendous amount of work undertaken by Shelter WA's highly committed Board. Thank you Mark Glasson, Bernadett Bovari, Cindy Dunham, Danielle van Kampen, Eileen Webb, Neil Hamilton, Andrew Hall, Elizabeth Lee, Kylie Groves and Kathleen Gregory for your generous guidance and contributions to Shelter WA's direction.

Finally, I also acknowledge and sincerely thank Shelter WA's staff team, for their hard work and dedication to the goals and purpose of Shelter WA, including Shae Garwood, Robert Gough, Louise Pratt, Jennifer Rumbles, Stephen Hall, Corinne Mercer and Sei Hwee Lee. Apart from the high quality and magnitude of work outputs from a team the size of ours, the staff have all shown a commitment to working exceptionally together and demonstrating a spirit of team cohesion and camaraderie that makes Shelter WA the harmonious workplace it is. During the year, we said goodbye to Corinne, who had been Shelter WA's Administration & Finance Officer for 12 years, and Jennifer Rumbles who left to have a baby, the gorgeous Hamish. Louise and Shae left the organisation at the beginning of July 2016, to pursue other interests. Thank you for your contributions to the team and the work of Shelter WA.



**Chantal Roberts**

## 2015-2016 Highlights

### A leading voice on housing policy advice to government



#### Influencing Public Policy

Shelter WA provides policy advice through submissions, meetings with politicians and advisors, and engaging in public debates about housing and homelessness issues. Shelter WA works in collaboration with housing and homelessness advocacy organisations around the country to strengthen its voice on issues of significance. For example, this year Shelter WA prepared a submission on behalf of the National Shelter Council, to the Council on Federal Financial Relations Affordable Housing Working Group recommending financing models to improve housing affordability.

We also provided submissions to WA Treasury, the Department of Local Government and Communities, the Department of Commerce, WA Planning Commission, Inquiry into Home Ownership, and the Metropolitan Redevelopment Authority.

Shelter WA's systemic advocacy achieved clear results in 2015/2016, with the Housing Authority launching a Private Rental Pilot, as recommended by Shelter WA in two previous pre-budget submissions to Treasury. We also assisted to secure strong consumer protections for long stay residents in caravan parks through our engagement and participation in the Department of Commerce's review into the *Residential Park (Long Stay Tenants) Act 2006*.

### Leadership and coordination as the social and affordable housing peak body

#### Strengthening a Collective Voice

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*Shelter WA is a strong advocate for the disadvantaged and homeless in our community. Without their leadership and perseverance this situation would be a lot worse.*

*-Stakeholder Survey Comment*

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The Affordable Housing Network and Advisory Committee on Homelessness, both hosted and chaired by Shelter WA, provide a forum for the housing and homelessness sectors to work together to improve our housing system, and the responses to homelessness. This year, the Advisory Committee on Homelessness coordinated discussions on a homelessness charter/protocol, and boarders and lodgers reform. The Committee also supported Shelter WA in its Homelessness Week 2016 activities. The Affordable

Housing Network provided a platform for community housing policy development, and was valuable in linking the sector in with Housing Authority's activities, including the Social Housing Investment Program (SHIP), rent setting and tenancy management issues. This Network will be critical in the future, as it will inform discussions with the Housing Authority hosted Housing Advisory Round Table (HART).

## Fostering Learning and Development

Shelter WA coordinated events throughout the year to provide opportunities for the housing and homelessness sectors to gain new skills and learn from each other. A few examples from this year included:

- Professional development training to the community housing sector on *Rental Income Management*, and *Tenancy Management*
- tenancy breakfasts for community housing providers and tenant advocates
- training provided in conjunction with WACOSS, Tenancy WA and the Community Housing Industry Association
- linking mental health and housing with Richmond Wellbeing and Ruah
- National Disability Insurance Scheme and Housing Forum, with National Disability Services

These events informed the housing and homelessness sectors of new and emerging policy issues, provided training to build the capacity of the housing and homelessness sectors and developed opportunities for people to strengthen networks across sectors.

## Informing Policy Debates

Shelter WA facilitates informed, public debate on housing issues to ensure our State and Federal housing policies secure positive outcomes for the community. For example, on 4 February 2016, over 80 attendees from homelessness services, community housing providers, representatives of local, State and Commonwealth government, and concerned individuals gathered together to discuss the roles and responsibilities of State and Commonwealth Governments, in anticipation of an impending Reform of the Federation.

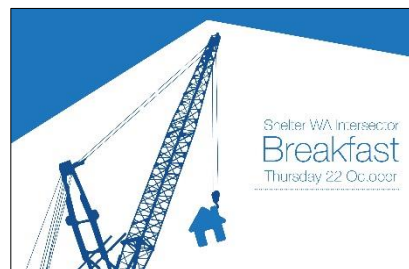
Shelter WA and WACOSS hosted the event in order to share information about the reform of the federation process and discuss ways that the community sector can participate in Federal housing and homelessness policy development. Guest speaker, Hon Cheryl Edwardes, spoke about the Expert Advisory Panel to the Prime Minister on Review of the Federation and the opportunities and risks the Reform of the Federation presents.

## Effecting positive changes to the housing and homelessness sectors

### Bringing together the private sector, not-for-profit housing providers, and Government

With the Property Council of Australia (WA), Shelter WA hosted an Intersector Breakfast on 22 October 2015, which was attended by 86 developers, architects, government representatives, community services and housing providers. The event was opened by the Hon Colin Holt MLC, Minister for Housing; Racing and Gaming and panellists included:

- Gail McGowan, Director General of the Western Australian Department of Planning;
- Lino Iacomella, Deputy Executive Director of the Property Council of Australia (WA Division);
- Kathleen Gregory, CEO of Foundation Housing; and
- Scott Cameron, General Manager, Project Coordination at Finbar Group Limited.



## Engaging stakeholders in policy development

This year, Shelter WA worked with the Housing Authority to conduct a series of consultations with seniors' organisations, community services, housing and industry stakeholders and senior housing consumers to inform the development of a *Seniors Housing Strategy*, which will form part of the *WA State Affordable Housing Strategy*. The objective of the Strategy is to enable older Western Australians on low to moderate incomes to access and sustain available, affordable and appropriate housing, post-retirement age, so they can age well in the community of their choice.



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*I attend Shelter workshops and contribute as a pensioner in a private rental. [I am] very pleased to note that my comments are listened to, and respected.*

*- Stakeholder Survey Comment*

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Shelter WA, Council of the Ageing (COTA WA), Aged and Community Services WA (ACSWA) and the Housing Authority held a conversation café with 68 organisational stakeholders in April 2016. Shelter and COTA also heard from seniors, including public housing residents, in Mandurah, Mirrabooka, Albany, Northam and Bunbury about their housing needs and preferences. Information gathered through the consultations will help ensure the Seniors Housing Strategy incorporates the knowledge and expertise of the seniors housing sector and seniors themselves.

## Private Rental Pilot Co-Design

Shelter WA supported WACOSS and the Housing Authority in a co-design process with the community services sector to deliver a Subsidised Private Rental Pilot to assist eligible public housing applicants and tenants to access and sustain tenancies in the private rental market. The Pilot aims to maximise government investment by leasing private rentals to suitable public housing tenants and wait-list applicants in areas with high rental vacancy rates. In addition to participating in workshops with community service providers, Shelter WA conducted focus groups of public housing tenants and people on the waitlist to gather information to inform the design of the Pilot. The Pilot was developed as a result of Shelter WA's recommendations to develop such a scheme, in its pre-budget submission, for the past two years.

## Strong Media Presence

Shelter WA uses social and mainstream media to communicate key messages to raise the profile of the sector and encourage greater awareness of housing and homelessness issues.

Shelter WA achieved extensive coverage in the media this year with 260 mentions in the mainstream media and 230 new followers on Twitter emerging from

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*I think Shelter WA is doing a fantastic job of maintaining relationships with stakeholders and raising the profile of issues regarding affordable housing within the media. I always appreciate your emails and am an avid follower of your twitter feed.*

*-Stakeholder Survey Comment*

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516 Twitter posts, gaining 123,210 impressions along with 4,069 profile visits. Shelter WA also produced 87 posts on LinkedIn and 245 posts on Facebook and gained 368 Facebook likes during the reporting period.

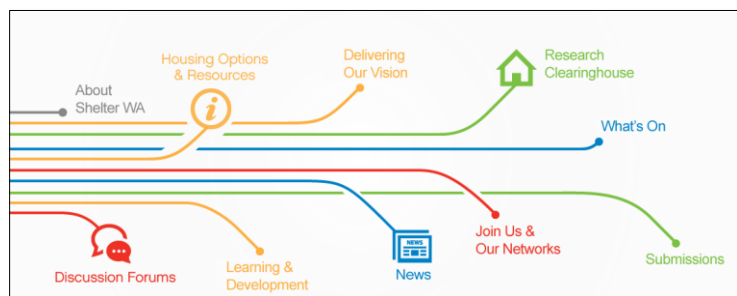


We partnered with National Shelter and Homelessness Australia to promote the Vote Home Campaign, calling for a national strategy to address housing affordability and for all political parties to commit to end homelessness by 2025.

As a result of the campaign, 35,000 signatures to a Change.Org petition, expressing their interests in housing issues and encouraged politicians to disclose their housing policies.

### Online Resources

We provide extensive information online for the housing and homelessness sectors and housing consumers. In 2015/2016, the WA Housing Hub received 1,075 visitors each month, demonstrating Shelter WA's online resources have become valuable assets to the sector and wider community.



Shelter WA launched a new website in May 2016, merging the WA Housing Hub with our mainstream Shelter WA site.

### Operating from a robust governance and management base

Shelter WA has a committed and active Board, bringing together a broad range of skills and experience from the community services sector, community housing, private industry and academia.

Shelter WA is guided by its 2014-2017 Strategic Plan, which provides a strong vision for Shelter WA to influence change at both the service and policy levels and engage stakeholders, while building upon its previous successes to meet a changing Western Australian housing system. Priority areas of the 2014-2017 Strategic Plan include research of emerging housing issues, influence on the development of housing services, provision of information and education, advocating at a systemic level on behalf of disadvantaged housing consumers, and working to influence change in the housing market in Western Australia.

## Ensuring the sustainability and viability of Shelter WA

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*[I am] happy to be a member to support Shelter WA, appreciate the bigger picture work that we can feed into and is done on our behalf as we often don't have the capacity to do the work in its entirety ourselves.*

*-Stakeholder Survey Comment*

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Shelter WA's members are the force behind the organisation, providing input into Shelter WA's policy priorities, engaging in robust discussions about issues relating to affordable housing and homelessness, and participating in forums, advisory committees and events hosted by Shelter WA.

Shelter WA's core funding through a contract with the Housing Authority to provide Policy Advice, Stakeholder Engagement and Influencing Services. Shelter also received generous support from Lotterywest and the Department for Child Protection and Family Support for Homelessness Week in 2015, and from Beyond Bank for website development.

In 2015/2016, Shelter WA secured consultancies with local governments, State Government agencies and a regional development commission to deliver high quality, targeted services to improve housing and homelessness outcomes in the State.

- Secure Housing and Employment Strategy, Peel Development Commission
- Survey of Caravan Park Residents and Managers to understand the views and preferences of park residents.
- Preventing and Addressing Homelessness in the City of Joondalup

Consultancies, contracts, grants and membership fees provide a diverse funding base for Shelter WA's work.

## Shelter WA Board



Mark Glasson

*Chairperson*



Cindy Dunham

*Vice-Chair*



Danielle van  
Kampen

*Secretary*



Bernadett  
Bovari

*Treasurer*



Andrew Hall



Neil Hamilton



Kathleen  
Gregory



Kylie Groves



Elizabeth Lee



Eileen Webb

## Shelter WA Staff



**Chantal Roberts**  
*Executive Officer*



**Shae Garwood**  
*Former Senior  
Research and Policy  
Officer*



**Louise Pratt**  
*Former Manager  
Communication and  
Engagement*



**Stephen Hall**  
*Manager  
Communication and  
Engagement*



**Jennifer Rumbles**  
*Former Senior Policy  
and Media Officer*



**Robert Gough**  
*Policy Officer*



**Corinne Mercer**  
*Former Finance  
Officer*



**Sei Hwee Lee**  
*Administration  
Officer*

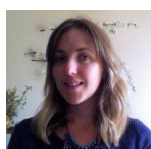
The following locum staff were employed during the financial year:



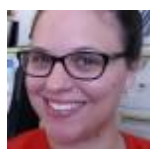
**David D'Orazio**  
*Locum Project  
Officer*



**Gayle O'Leary**  
*Locum Project  
Officer*



**Rachel Inglis**  
*Locum Media Officer*



**Amy Suart**  
*Events and Project  
Officer*

## Shelter WA Members

### Organisational Members

55 Central Inc.



Accordwest



Activ Foundation



Albany Youth Support Association



Alliance Housing



Amaroo Village



Anglicare WA



Australian Red Cross



Avon Youth Community and Family Services



Centacare Kimberley Association Inc



Centrecare Inc



Chrysalis Support Services Inc



Co-operation Housing



Federation of Housing Collectives



Foundation Housing



Freemasons WA

Marnja Jarndu Women's Refuge



MercyCare



Midway Community Care



Mission Australia



Multicultural Services Centre of WA Inc



Outcare Inc



Pathways Southwest Inc

Nardine Wimmin's Refuge



Patricia Giles Centre Inc

Richmond Wellbeing Inc



Rise Network Inc



Ruah Community Services



Salvo Housing/The Salvation Army Balga

SCALES Community Legal Centre



South West Refuge Inc



Southern Aboriginal Corporation



Southern Cross Housing Ltd



St Bartholomew's House



St Patrick's Community Support Centre Inc



St Vincent de Paul Society WA



Stellar Living



Swan Emergency Accommodation



Tenancy WA



UnitingCare West

Victoria Park Youth Accommodation Inc



Women's Council of WA



Zonta House Refuge Association

## Associate Members

City of Perth  
Finbar Group Ltd

Ken Travers MLC  
Quantum Housing Group

## Individual Members

Lyneve Amooore  
Kevin Bettridge  
Bernadett Bovari  
Debra Corkill  
Stephen Dawson  
Christiane de Mesa  
Cindy Dunham  
Lynne Evans  
Paul Flatau  
Robert Fong  
Janine Freeman  
Kylie Groves  
Andrew Hall  
Elizabeth Lee

Angela Lemon  
Scott Ludlam  
Lynn MacLaren  
Diana MacTiernan  
Simone McGurk  
Gayle O'Leary  
Linda Reynolds  
Barry Rowe  
Jonathon Shapiera  
Diana Smith  
Tom van der Veen  
Danielle Van Kampen  
Eileen Webb

## Treasurer's Report

I am pleased to present the Financial Statements of Shelter WA Inc. for the financial year ended on 30 June 2016.

During the financial year, I reviewed the monthly profit and loss statements and balance sheets to ensure smooth process for the preparation and review of the Financial Statements for the year. My monthly review comprised of analytical review and inquiries from management.

The Financial Statements for the year ended 30 June 2016 have been audited by Australian Audit, who specialise in auditing small to medium sized organisations, including non for profits. Our auditors issued an unqualified audit opinion, confirming that the Financial Statements give a true and fair view of the financial position of Shelter WA Inc. as at 30 June 2016, and of the financial performance of the organisation for the year then ended.

While reviewing the Financial Statements, you will notice that we have restated our comparative numbers from the beginning of the earliest comparative period, being 1 July 2014. The restating of the numbers was necessary because Shelter WA's management and myself made the decision to change our accounting policy with respect to the recognition of salaries. The organisation elected to make adjustments where the salary payment date is in a different period to the date worked by the staff. Prior to this change, salaries were recorded as an expense only when paid. I believe the new accounting policy will reflect the financial position of the organisation at the end of each reporting period more accurately. For further information around this change and the retrospective financial impact, please refer to section 1.3 of the Financial Statements.

Shelter WA ended the 2015/16 financial year with a net profit of \$150k, resulting in its net asset position increasing from \$117k at 30 June 2015 to \$267k at 30 June 2016. The financial management and accounting of Shelter WA continues to be sound.



**Bernadett Bovari**

## Financial Report and Audit

**SHELTER WA INC.  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

## **SHELTER WA INC.**

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## SHELTER WA INC.

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### BOARD OF MANAGEMENT'S DECLARATION FOR THE YEAR ENDED 30 JUNE 2016

The Board of Management of Shelter WA Inc. have determined that the organisation is not a reporting entity. The Board of Management of Shelter WA Inc. have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

The Board declare that in the Board's opinion:

- a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable;
- b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*;
- c) the financial report presents a true and fair view of the financial position of Shelter WA Inc. as at 30 June 2016, and its performance for the year ended on that date, in accordance with the accounting policies described in Note 1 to these financial statements; and
- d) the operations of Shelter WA Inc. have been carried out in accordance with its constitution.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.



Mark Glasson  
Chairperson



Bernadett Bovari  
Treasurer

Board of Management's declaration

Dated this 20th day of September 2016

**Shelter WA Inc**

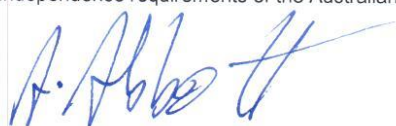
ABN: 43 436 576 540

**Auditor's Independence Declaration**

For the Year Ended 30 June 2016

**Auditor's independence declaration to the Board of Directors of Shelter WA Inc**

In relation to our audit of the financial report of Shelter WA Inc for the period ended 30 June 2016, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Australian professional accounting bodies.



**Alastair Abbott CA**

Registered Company Auditor No. 486826

Australian Audit Group Pty Ltd

Level 2, 459 Hay Street, PERTH, WA 6000

Date: 20 September 2016

# AUSTRALIAN AUDIT

DIRECTORS:  
ROBERT CAMPBELL CPA, RCA, MAICD, MSW  
ANDREW SULLIVAN B Bus, FCPA  
ALASTAIR ABBOTT CA, MAICD, M FORENSIC ACCOUNTING

## Shelter WA Inc

ABN: 43 436 576 540

### Independent Auditor's Report

For the Year Ended 30 June 2016

#### To the members of Shelter WA Inc

We have audited the accompanying special purpose financial report of Shelter WA Inc, which comprises the Statement of Financial Position as at 30 June 2016 and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 30 June 2016, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Board of Directors.

#### Board of Directors' responsibility for the financial report

The Board of Directors of Shelter WA Inc are responsible for the preparation of the financial report that gives a true and fair view in accordance with the accounting policies described in Note 1 to the financial statements and the Associations Incorporation Act (WA) 1987 the ACNC Act 2012 and for such internal control as the Board of Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

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 entity's 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, 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.

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**Shelter WA Inc**  
ABN: 43 436 576 540

**Independent Auditor's Report**  
For the Year Ended 30 June 2016

**Independence**

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

**Opinion**

In our opinion the financial report presents fairly, in all material respects, the financial position of Shelter WA Inc as of 30 June 2016 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

**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 Board of Directors' financial reporting responsibilities under the constitution of Shelter WA Inc. As a result, the financial report may not be suitable for another purpose.



**Alastair Abbott CA**  
Registered Company Auditor No. 486826  
Australian Audit Group Pty Ltd  
Level 2, 459 Hay Street, PERTH, WA 6000

Date: 20 September 2016

## SHELTER WA INC.

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2016

	2016 \$	Restated 2015 \$
<b>Income</b>		
Housing Authority	684,822	550,738
Homelessness Week grants	49,866	12,251
Homelessness Week – other income	5,811	-
Bank interest	10,899	7,472
Membership fees	12,410	2,482
Project management	119,310	232
Stakeholder engagement events	10,554	-
Training workshop	5,524	-
Homelessness workshop	-	2,000
Donations	72	50
Reimbursements and refunds	4,594	2,754
Others	75	25
<b>Total income</b>	<b>903,937</b>	<b>578,004</b>
<b>Expenses</b>		
Donations/Sponsorship	70	5,608
General office expenses	9,241	7,343
Staff expenses	1,334	401
Audit	6,000	1,840
IT expenses	7,576	6,121
Advertising	1,310	510
Marketing	1,906	1,981
Shelter WA forums/seminars	16,092	2,043
Training workshop	554	-
Project consultancy	9,599	-
Depreciation	8,931	2,603
Property, plant and equipment expensed	1,817	12,933
General insurance	2,857	2,376
Shelter WA Board	930	6,455
Membership of organisations	5,689	5,372
Conferences/Events	5,106	8,230
Publications	115	632
Rent	18,699	14,057
Employment expenses	534,781	422,428
<b>Projects</b>		
Housing Hub	-	5,394
Homelessness workshop	-	2,000
Homelessness Week	53,402	13,244
Research projects	72,580	-
<b>Total expenses</b>	<b>758,589</b>	<b>521,571</b>

## SHELTER WA INC.

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)

	2016 \$	Restated 2015 \$
<b>Surplus for the year before capital grant</b>	<b>145,348</b>	<b>56,433</b>
Capital grant: IT and furniture	-	13,314
Capital grant: Website development	4,991	-
<b>Surplus for the year</b>	<b>150,339</b>	<b>69,747</b>
<b>Other comprehensive income</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>150,339</b>	<b>69,747</b>

## SHELTER WA INC.

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Note	2016 \$	Restated 2015 \$	Restated 2014 \$
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	2	384,308	425,539	195,509
Trade receivables		-	825	650
Other assets	3	24,291	4,881	-
<b>Total current assets</b>		<b>408,599</b>	<b>431,245</b>	<b>196,159</b>
<b>Non-current assets</b>				
Property, plant and equipment	4	19,982	23,528	-
<b>Total non-current assets</b>		<b>19,982</b>	<b>23,528</b>	<b>-</b>
<b>Total assets</b>		<b>428,581</b>	<b>454,773</b>	<b>196,159</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade payables		2,432	-	-
Accrued expenses		20,602	13,690	4,593
Income in advance		44,602	224,269	78,486
GST payable		4,948	18,423	16,264
FBT payable		863	484	424
Payroll liabilities	5	80,388	61,091	36,469
<b>Total current liabilities</b>		<b>153,835</b>	<b>317,957</b>	<b>136,236</b>
<b>Non-current liabilities</b>				
Payroll liabilities	5	7,767	20,176	13,030
<b>Total non-current liabilities</b>		<b>7,767</b>	<b>20,176</b>	<b>13,030</b>
<b>Total liabilities</b>		<b>161,602</b>	<b>338,133</b>	<b>149,266</b>
<b>Net assets</b>		<b>266,979</b>	<b>116,640</b>	<b>46,893</b>
<b>Equity</b>				
Retained earnings		266,979	116,640	46,893
<b>Total equity</b>		<b>266,979</b>	<b>116,640</b>	<b>46,893</b>

## SHELTER WA INC.

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016

	<b>Retained earnings</b>	<b>Total equity</b>
	<b>\$</b>	<b>\$</b>
Balance at 1 July 2014 (restated)	46,893	46,893
Total comprehensive income for the year	69,747	69,747
Balance at 30 June 2015 (restated)	116,640	116,640
Total comprehensive income for the year	150,339	150,339
Balance at 30 June 2016	266,979	266,979

## SHELTER WA INC.

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
<b>Operating activities</b>			
Funding and grants received		560,012	722,086
Other revenue		139,765	2,487
Payments to suppliers and employees		(746,522)	(475,884)
Interest received		10,899	7,472
<b>Net cash (used in)/generated by operating activities</b>	6	<b>(35,846)</b>	<b>256,161</b>
<b>Investing activities</b>			
Payments for property, plant and equipment		(5,385)	(26,131)
<b>Net cash used in investing activities</b>		<b>(5,385)</b>	<b>(26,131)</b>
Net (decrease)/increase in cash and cash equivalents		(41,231)	230,030
Cash and cash equivalents at the beginning of the year		425,539	195,509
<b>Cash and cash equivalents at the end of the year</b>	2	<b>384,308</b>	<b>425,539</b>

## SHELTER WA INC.

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### Notes to the financial statements

#### Note 1 – Statement of significant accounting policies

##### 1.1 Basis of accounting

These financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the organisation pursuant to the constitution of the organisation, the requirements of the Associations Incorporations Act (WA) 1987 and the requirements of the ACNC Act 2012. The Board of Management of Shelter WA has determined that the organisation is not a reporting entity.

The statements have been prepared in accordance with the requirements of the following applicable accounting standards:

AASB 101	Presentation of Financial Statements
AASB 107	Statement of Cash Flows
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110	Events after the Reporting Period
AASB 118	Revenue
AASB 119	Employee Benefits
AASB 1048	Interpretation of Standards
AASB 1054	Australian Additional Disclosures
SAC 1	Statement of Accounting Concepts “Definition of the Reporting Entity”

No other applicable accounting standards or mandatory professional reporting requirements have been applied.

The financial report was prepared on a modified accrual basis of accounting, including the historical cost convention and the going concern assumption. The accounting policies adopted are consistent with those of the previous year.

##### a) Going concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal activities of the organisation. The ability of the organisation to continue as a going concern will be dependent upon the continued receipt of contract funding from the Housing Authority of Western Australia. Shelter WA's current contract with the Housing Authority is for three years, ending on 30 September 2017, with a further two year option to renew.

## SHELTER WA INC.

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### Notes to the financial statements (continued)

#### **b) Property, plant and equipment**

Plant and equipment are included at cost. All fixed assets are depreciated over their estimated useful lives commencing from the time the asset is held ready for use.

#### **c) Superannuation**

Staff superannuation has been paid in accordance with the requirements of the Superannuation Guarantee Charge legislation and is paid to complying funds.

#### **d) Funding/Grants in advance**

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended and appear in the Statement of Financial Position as a liability – income in advance.

#### **e) Employee benefits**

Provision is made for liability for employee benefits arising from services rendered by employees to balance sheet date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at their nominal amount. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash flows to be made for those benefits. Contributions made to employees' accumulation superannuation funds, are charged as expenses when incurred

#### **f) Presentation currency**

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest Australian dollar.

#### **g) Income tax**

No provision for income tax has been raised as the organisation is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

## SHELTER WA INC.

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### Notes to the financial statements (continued)

#### 1.2 Standards issued not yet effective

An assessment of Accounting Standards issued by the AASB that are not yet mandatorily applicable and their potential impact on the organisation when adopted in future periods is discussed as below:

AASB 15: Revenue from Contracts with Customers (applicable to annual reporting periods beginning on or after 1 January 2018, as deferred by AASB 2015-8: Amendments to Australian Accounting Standards – Effective Date of AASB 15).

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- 1) identify the contract(s) with a customer;
- 2) identify the performance obligations in the contract(s);
- 3) determine the transaction price;
- 4) allocate the transaction price to the performance obligations in the contract(s); and
- 5) recognise revenue when (or as) the performance obligations are satisfied.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (subject to certain practical expedients in AASB 15); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. There are also enhanced disclosure requirements regarding revenue.

The Board do not expect the adoption of AASB 15 to have an impact on the organisation's financial statements.

AASB 16: Leases (applicable to annual reporting periods beginning on or after 1 January 2019)

When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: Leases and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

## SHELTER WA INC.

### Notes to the financial statements (continued)

The main changes introduced by the new Standard include:

- recognition of a right-to-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets);
- depreciation of right-to-use assets in line with AASB 116: Property, Plant and Equipment in profit or loss and unwinding of the liability in principal and interest components;
- variable lease payments that depend on an index or a rate are included in the initial measurement of the lease liability using the index or rate at the commencement date;
- by applying a practical expedient, a lessee is permitted to elect not to separate non-lease components and instead account for all components as a lease; and
- additional disclosure requirements.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108 or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application.

Although the Board anticipate that the adoption of AASB 16 will impact the organisation's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

#### 1.3 Changes in accounting policies

During the year, the organisation changed its accounting policy with respect to the recognition of wages and salaries. The organisation has now elected to make adjustments where the wages payment date is in a different period to the date worked by the staff. Prior to this change, wages and salaries were recorded as an expense only when paid. The Board believes the new policy will provide more relevant information and reflect more accurately the financial position of the organisation at the end of each reporting period.

The aggregate effect of the change in accounting policy on the annual financial statements is as follows:

	<b>Previously reported</b>	<b>Restated</b>	<b>Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2015</b>			
Total comprehensive income	76,135	69,747	(6,388)
Total assets	454,773	454,773	-
Total liabilities	327,152	338,133	(10,981)
Total equity	127,621	116,640	10,981

## SHELTER WA INC.

### Notes to the financial statements (continued)

	Previously reported \$	Restated \$	Variance \$
<b>2014</b>			
Total comprehensive income	20,902	18,948	1,954
Total assets	196,159	196,159	-
Total liabilities	144,673	149,266	(4,593)
Total equity	51,486	46,893	4,593

As the organisation has retrospectively applied a change in an accounting policy and made a retrospective restatement of items in the financial statements, an additional statement of financial position as at the beginning of the earliest comparative period, being 1 July 2014, has been disclosed within the financial statements.

#### **Note 2 – Cash and cash equivalents**

Cash and cash equivalents consist of the following:

	2016 \$	2015 \$
Cash at bank	322,718	385,409
Cash on hand	150	130
Short term deposits	61,440	40,000
<b>Total cash and cash equivalents</b>	<b>384,308</b>	<b>425,539</b>

#### **Note 3 – Other assets**

	2016 \$	2015 \$
Prepayments	23,285	4,881
Accrued income	1,006	-
<b>Total other assets</b>	<b>24,291</b>	<b>4,881</b>

## SHELTER WA INC.

### Notes to the financial statements (continued)

#### Note 4 – Property, plant and equipment

	IT assets \$	Website development \$	Total \$
<b>Cost</b>			
Balance at 1 July 2014	-	-	-
Additions	10,931	15,200	26,131
<b>Balance at 30 June 2015</b>	<b>10,931</b>	<b>15,200</b>	<b>26,131</b>
Additions	1,294	4,091	5,385
<b>Balance at 30 June 2016</b>	<b>12,225</b>	<b>19,291</b>	<b>31,516</b>
<b>Accumulated depreciation</b>			
Balance at 1 July 2014	-	-	-
Depreciation	228	2,375	2,603
<b>Balance at 30 June 2015</b>	<b>-</b>	<b>2,375</b>	<b>2,603</b>
Depreciation	2,975	5,956	8,931
<b>Balance at 30 June 2016</b>	<b>3,203</b>	<b>8,331</b>	<b>11,534</b>
<b>Carrying amounts</b>			
<b>Balance at 30 June 2015</b>	<b>10,703</b>	<b>12,825</b>	<b>23,528</b>
<b>Balance at 30 June 2016</b>	<b>9,022</b>	<b>10,960</b>	<b>19,982</b>

#### Note 5 – Payroll liabilities

	2016 \$	2015 \$
<b>Current liabilities</b>		
Provision – annual leave	35,437	34,514
Provision – long service leave	31,851	13,517
Other payroll liabilities	13,100	13,060
<b>Total current payroll liabilities</b>	<b>80,388</b>	<b>61,091</b>
<b>Non-current liabilities</b>		
Provision – long service leave	7,767	20,176

## SHELTER WA INC.

### Notes to the financial statements (continued)

#### **Note 6 – Reconciliation of surplus for the year to net cash (used in)/generated by operating activities**

	2016	Restated 2015
	\$	\$
Surplus for the year	150,339	69,747
Depreciation	8,931	2,603
Decrease/(increase) in trade receivables	825	(175)
Increase in other assets	(19,410)	(4,881)
(Decrease)/increase in income in advance	(179,667)	145,783
Increase in payroll liabilities	6,888	31,768
(Decrease)/increase in other payables	(3,752)	11,316
<b>Net cash (used in)/generated by operating activities</b>	<b>(35,846)</b>	<b>256,161</b>

#### **Note 7 – General information**

The members of the Board of Management who served throughout the financial year and at the date of this report are:

Mark Glasson (Chairperson)	Andrew Hall (Member)
Cindy Dunham (Vice-Chair)	Kylie Groves (Member)
Danielle van Kampen (Secretary)	Kathleen Gregory (Member)
Bernadett Bovari (Treasurer)	Elizabeth Lee (Member)
Neil Hamilton (Member)	Eileen Webb (Member)

The principal activity of Shelter WA Inc. (Shelter WA) is directed towards the elimination of homelessness and housing related poverty and ensuring every person in Western Australia has access to secure, adequate and appropriate housing within their capacity to pay in the public, private or community housing sectors.

The registered office and principal place of business of the organisation is:

Shelter WA  
Claisebrook Lotteries House  
33 Moore Street  
EAST PERTH WA 6004