



ANNUAL REPORT

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2015/16



CONTENTS



President Report 2016	04
CEO Report 2016	05
Community Playgroups	06
Aboriginal Programs	11
Regional Work	13
Events & Communications	14
Annual Membership Survey	15
Independent Audit Report /Financial Reports	17
Notes to and forming part of the Accounts	27





President Report 2016

It is always a pleasure to read our Annual Report and reflect upon the year that was. As you can see it has been another year of wonderful achievements for the team at Playgroup WA as we fulfil our enduring commitment to support young children, families and communities in their playgroup experience.

Playgroups of all varieties continue to be a central part of life for many thousands of WA children and families each year. Play is now unquestionably established as a key means for how children make sense of the world. We also understand how the qualities developed through play provide the foundations for school readiness and success.

Equally, playgroups provide critical family support networks and strengthen the capacity of the communities where they exist.

At a Board level our focus has been on driving our strategic objectives and we are pleased to see Playgroup WA continuing to be valued for leadership and expertise, evidenced by the work with existing and new partners across the State. We remain focused on the need to both increase and broaden participation in playgroups and applaud the progress made by David and the team in this regard. The stories contained within the pages of this report are our strategic objectives in action.

It has been a stable and consistent year, reflected at the Board level with no changes in Board membership. Tracey Dembo joined the Board in October 2015 and has added exceptional value both from her legal background and experience as a playgroup member.

I would like to take this opportunity to thank David and his team and my fellow Board members for the continued dedication and hard work. I know that we undertake our role with a great sense of responsibility and with a strong commitment, working to deliver the best for our members in all that we do.

A handwritten signature in black ink that reads "Leanne Gordon". The script is cursive and fluid.

Leanne Gordon

President



CEO Report 2016

After several years dominated by the twin challenges of implementing new programs and uncertainty over funding, 2015/16 has been a period of relative calm. The focus has been on better ways of working, better ways of capturing the benefits of playgroup and the ongoing importance of building the relationships that keep playgroups recognised for the critical role they have in supporting children, families and communities.

It is not often that a single day can be pointed to as a highlight of a year but to anyone who was involved or who attended the World's Biggest Playgroup celebration at Elizabeth Quay in March it was truly a day to remember. To coordinate and hold an event for over 15,000 people and all the participating agencies was testament to the relationships we have within the sector and our long event management experience. The day also reflected the ongoing willingness of staff to pitch in and fill a role, perhaps most obviously demonstrated by the Indigenous supported playgroup staff members who came down from the Wheatbelt. The day was simply magical.

As you read this report you will see that we have continued to explore new and more complex playgroup models and how successfully we have been able to engage with schools and Indigenous communities.

While it is great to see more agencies join us in recognising the opportunities that supported playgroups offer for vulnerable and disadvantaged families, we must continue to advocate for the unique and irreplaceable role of parent-led community-based playgroups. We want parents, caregivers and communities to be capable and confident in the contribution they make to their children, their peers and the society in which we all live.

To support community playgroups more effectively this year, we adopted a new, place-based model of having playgroup development officers dedicated to all playgroups in the metropolitan area as well as the South West and Great Southern. For other regional areas we have continued to travel and visit as much as we can.

This work is made possible by the ongoing support of a range of stakeholders at Local, State and Commonwealth level. We thank them for their ongoing faith in families and in playgroup. Most of all we thank the families that make playgroup possible.

David Zarb

CEO



"Playgroup is an excellent place to make new connections and friends when moving to an isolated regional town."

"Our playgroup, Tamariki Haututu is an opportunity for practising our cultural beliefs and values as well as our language through music and play. It is a good way for the children to have a connection to the culture (NZ Maori) while growing up in Australia."

"Playgroup opened me up to a wealth of knowledge, it helped my children's development, social development, support for me, friendship, and stress relief, I totally recommend it to anyone who has had a baby."

Community Playgroups

Community playgroups are run by families for families and are as diverse as the families who attend. They represent the largest number of playgroups across the State and are all unique with their own feel and personality. They can range from three families with one session a week, up to 200 family members and multiple sessions per week.

Feedback from our 12,000 community playgroup members tells us how much families value their playgroup. Playgroups are a place where they see their children learning through play and developing their social, emotional, cognitive and physical skills. They are also a place where they build lifetime friendships and gain important peer support from each other.

Playgroup WA supports our community playgroups by providing advice and resources to families to assist them to establish and operate their own playgroups. This support is partially funded through our family membership fees; funding from Playgroup Australia, under the Department of Social Services Family Support Program; and the Department of Local Government and Communities through its Sector Support Program.

While many community playgroups are not incorporated, Playgroup WA has 170 incorporated member playgroups. Over the last 12 months we have been busy working with the committees of these playgroups to prepare for the new Incorporations Act.

Our development officers have also been visiting and speaking with our community playgroups to connect with the groups and ensure they know what services we can provide and that we are here to help.





Intergenerational Activities Service

Playgroup WA's Intergenerational Activities Service is all about getting seniors and families with young children together to interact through play at playgroups and events. The program aims to bridge the gap between generations and foster understanding and respect.

This year we partnered with a variety of services to hold a number of diverse events including 'Bring a Grandparent to Playgroup Week', intergenerational play days at the Perth Zoo, Freshwater Bay and Wanneroo Museums; and gardening fun at community gardens.

In addition, Playgroup WA continued to facilitate an Intergenerational Playgroup in Rockingham. We also supported the establishment and continuation of 16 other intergenerational playgroups and are in the process of establishing further playgroups. Intergenerational playgroups operate in a range of settings including day centres, retirement villages and in residential care. At an intergenerational playgroup families participate in the management of the playgroup but there is the added dimension of the hosting senior's services staff. They tend to be small intimate playgroups and an opportunity for people without extended family to connect with older generations.

The service is funded by the WA Department of Local Government and Communities.

Road Aware Parents Smart Steps Program

Under the Smart Steps program, Playgroup WA promotes road safety messages around passenger, pedestrian and driveway safety using our suite of communications. We deliver regular safety tips and strategies to encourage parents and caregivers to model safe practices and to provide advice on how they can teach their children about road and pedestrian safety.

The Smart Steps program is funded through School Drug Education and Road Aware (SDERA). SDERA is a major sponsor of Playgroup WA's Annual Fun Day.

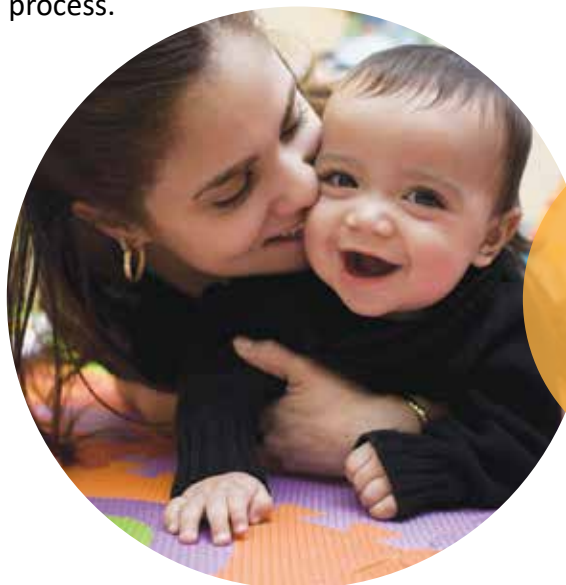
Supported Playgroup Program Area

Playgroup WA operates a number of programs based on the Supported Playgroup Model. Through these programs we provide facilitated playgroup sessions along with parenting support, workshops, information and referrals. The paid facilitators coordinate the playgroup planning and activities. Their role is also to ensure activities are developmentally appropriate and that families feel welcome and included.

PlayConnect Program - supporting children with autism and their families

PlayConnect Playgroups are for families with a child aged from 0-6 years who has Autism Spectrum Disorder (ASD) or displays ASD-like behaviours. They provide play opportunities that are flexible and tailored to the special needs of the children attending each group. They meet weekly for around two hours with a paid facilitator who works collaboratively with families to coordinate playgroup activities suitable to the individual needs of the children.

Families have the chance to draw upon the shared experiences and knowledge of others who have a child with ASD. As the program does not require a child to have a formal diagnosis, families can also learn from others who have already navigated their way through the often complex diagnosis process.



Importantly, PlayConnect playgroups offer a safe understanding environment for the children to learn to socialise with other children and often to make their first friendships.

The funding for the PlayConnect program is a component of the Federal Government's *Helping Children With Autism* initiative. Playgroup Australia coordinates the program across Australia in partnership with each State or Territory Playgroup Association. The program is delivered in Western Australia by Playgroup WA.

Currently we have groups operating in Balcatta, Mullaloo, Forrestfield and South Lakes.

Perinatal Mental Health Programs

In the last year Playgroup WA has facilitated two supported playgroups for women at risk or experiencing Postnatal Depression (PND) and/or anxiety.

The playgroups provide a safe and supportive environment where mothers and their children can spend positive time together through play. Whilst the groups aim to enhance the mother/child relationship, they also provide a nurturing space for women to establish vital social connections to help reduce the sense of isolation that they can feel when experiencing PND. Participants are able to develop long-term friendships, locally based social networks and peer support.

The wellbeing of participants is also supported through the provision of information about other local supports and services.



One of the playgroups is funded by the Swan Alliance; made up of Mission Australia, Ngala and Anglicare as part of the Department for Social Services Communities for Children Program in the Midland region. This group meets in Bullsbrook and offers additional specialist support around mother/child attachment.

The other playgroup was funded by the Mental Health Commission through the Department of Health's Perinatal Mental Health Unit. The program ceased in December 2015 due to the end of the national initiative under which it was funded. Playgroup WA staff supported the families to transition to other playgroup options.

In addition, we continued to use our suite of publications to issue articles on Postnatal Depression (PND) and anxiety to raise community awareness about PND, the impact it can have on families and how playgroup can support women experiencing PND and anxiety.

Armadale Family Support Network Playgroup

Playgroup WA is working in a formal partnership with RUAH Mental Health to deliver a supported playgroup to families who need some extra support around mental health and wellbeing.

The playgroup is facilitated by a playgroup support worker and mental health worker and is not intended to be a therapeutic service. Through the playgroup model we aim to provide a safe and inclusive environment where mothers can feel comfortable sharing their stories and experiences of parenting with a mental health issue. The peer support gained at playgroup is a key outcome of the program.

"I guess it's a sense of normalcy about coming to playgroup. It's something normal to do – like sometimes I don't feel that normal ...but who does!"

"There's a level of understanding in this playgroup; I think more so than with people who don't experience these issues."

"They told me it is only a small group with women in the same sort of situation. And that made me think 'ah so there are women out there like me and mums out there like me'."

Multicultural Playgroup

Our multicultural playgroup in Malvern Springs, Ellenbrook, is truly a melting pot of different cultures and nationalities. Over the past year playgroup sessions have supported African, Chinese, Japanese, Croatian, Spanish, Greek, Arabic as well as Australian-born families. The playgroup is a welcome and inclusive place where families and children can meet other local families to play, socialise, share and learn about their local area. Recently the program has added an additional intergenerational dimension with regular visits from local seniors who come to enjoy spending time with the families and children.

Playgroup WA is funded to provide this service through the Swan Alliance - made up of Mission Australia, Ngala and Anglicare - as part of the Department for Social Services Communities for Children Program in the Midland region.

Enhanced Transition to School Project

A growing research base confirms that families play a vital role in nurturing and educating their children; particularly during the early childhood years. Children's relationships and experiences, in the years before they start formal schooling, lay the foundations for all future learning and development.

Playgroup is a regular place for parents and young children to meet, interact, play, share and have fun. It provides a key opportunity to support parents and children to learn and grow together.

The purpose of the Enhanced Transition to School (Playgroups and Schools) Project is to help children and families to be ready to attend and thrive when they go to school and for schools to be ready for children and families to transition to school. It has three broad aims:

1. strengthen relationships between playgroups and schools
2. support the establishment and consolidation of playgroups on or near school sites
3. enhance family confidence in their role as children's first teachers through enriched home learning environments.

The project is a partnership between Playgroup WA, the Department of Education, the Department of Local Government and Communities, the Association of Independent Schools, and the Catholic Education Office.

It was initiated as part of the National Partnership on Universal Access to Early Childhood Education and is funded by the Australian Government in partnership with the Western Australian Government through the Department of Education and Department of Local Government and Communities.

Fifty new community playgroups have been established on school sites and relationships between more than 30 schools and local community playgroups have been facilitated.

Now fully established, the project has had some significant achievements over the year including a suite of 26 sets of play activities for babies, toddlers, 3-5-year-olds and playgroup developed and published. Designed for families to use at home and playgroup the resources are designed to enhance the home learning environment.

The project has been extended to December 2019.





Aboriginal Programs

This year was a busy year, with significant growth in our work with Aboriginal families and communities. Through funding from Prime Minister and Cabinet under the Indigenous Advancement Strategy we established new Supported Playgroups in the Wheatbelt and Ngaanyatjarra Lands. The program aims to enhance child development; school readiness; and the capacity of parents to support their children's learning.

There is also an expectation that the program will increase employment of local Aboriginal community members. Presently we have employed 12 local people which makes up 75% of the project team.

As in past years, Playgroup WA was involved in consulting work with Aboriginal organisations to support staff training and the development of resources. This year we worked with Gumala Aboriginal Corporation and South West Aboriginal Medical Service.

The biennial Aboriginal Play and Learning Forum was held in May and once again offered professional development to people working with Aboriginal families and young children.

Ngaanyatjarra Lands

The partnership between Playgroup WA and the Ngaanyatjarra Shire has continued to bring playgroup to families living in some of Western Australia's most remote communities. Despite the many challenges of working in remote areas the program has delivered playgroup sessions across the Lands at Warburton, Blackstone, Wingellina, and Kiwirrkurra.

Families often travel between communities and are encouraged to attend playgroup wherever they might be in the Lands. Over 100 families and children in the Lands have attended the playgroups throughout the year.

Playgroup WA staff travelled out to the Lands to provide support to the playgroup support workers and to meet with the families attending the playgroups. The families and staff are always appreciative of the new play activities we bring to share with them.

The Wheatbelt

In the Wheatbelt we have worked in partnership with local schools to establish and maintain playgroups across the Wheatbelt. We now have groups operating in Quairading, Pingelly, Goomalling, Dalwallinu and Wagin and over 40 children and families are participating. The playgroups represent a significant service to local Aboriginal families as they are unlikely to attend their local community playgroup and there are very few local alternatives available.



Over the year the program worked to build relationships between Aboriginal families participating in the program and the wider community to bring children and families together to meet other local families who will attend school with them. This is a positive step toward school readiness for all involved.

To date, families from the Pingelly Aboriginal Playgroup participated in three community events; including two activities organised through a partnership between the Early Years Group, the community playgroup and the school. In Quairading the families joined the community playgroup for a Scitech workshop and are planning further joint activities in the future.

Aboriginal Play and Learning Network and Forum

Playgroup WA has been a key agency supporting the WA Aboriginal Play and Learning Network for over eight years. The network has 110 members representing 28 different organisations including Aboriginal Corporations, health services, local government and local primary schools.

The network meets four times a year as a support for staff - in particular Aboriginal staff - who work with Aboriginal families and children 0 to 5 years of age. Meetings are held at different sites across the Perth metropolitan area to ensure members have opportunities to attend meetings and to allows organisations to showcase their services.

During the latter part of 2015 we began planning the biennial Aboriginal Play and Learning Forum in collaboration with staff from the State Library of WA Better Beginnings Program, the Department of Local Government and Communities Best Start program and Indigenous Parenting Factor.

The day was a great success with over 100 attendees from a range of services including Gumula Aboriginal Corporation, Koya Aboriginal Corporation, and Moorditj Keila. The day commenced with our key note speaker Jacqueline McGowan-Jones (then Director of Aboriginal Education Department of Education) followed by other presenters speaking on a range of topics relating to child development and play.



Regional Work

Once again the development team enjoyed getting out and about to visit playgroups and connect with members in the regions.

South West and Great Southern

Our South West office has operated out of Bunbury for the last five years and the Great Southern office in Albany is now in its second year.

With Karen Collins in Bunbury and Kylie Wood in Albany, Playgroup WA has been able to get to know the community playgroups better and to expand the support we provide.

Both Karen and Kylie spend most of their time on the road with a busy schedule of visits to playgroups across their respective regions. They spend time with playgroups speaking to members; modelling new play ideas; providing general support to committees where needed; and holding play days. They also join in community events and partner with other agencies to hold local events for playgroup families.

Regional Tours

This year's regional tours kicked off in July with a visit to the Goldfields where we sponsored the Kidsfest under 5 zone in Kalgoorlie. We also held joint play day and committee networking events with Kalgoorlie Central and Kathleen Day Playgroups. Making the most of our trip we then held a play day for Kambalda West Playgroup.

In September members of the team travelled around the Gascoyne visiting playgroups and holding play day events in Northampton, Denham, Useless Loop, Carnarvon and Exmouth.

We then headed south to the South East Coastal region in December to meet with committees

and hold play day events in Esperance, Hopetoun, Ravensthorpe, Condingup, Norseman, Salmon Gums.

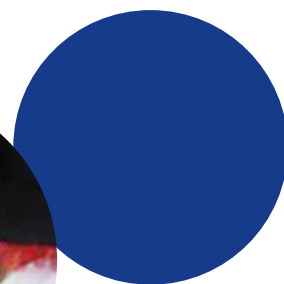
Playgroup WA was pleased to be a stall holder once more at the Wagin Woolarama, in March, where we had the chance to speak with families and playgroup members over the weekend. We also took the opportunity to visit the Williams playgroup while we were in the area.

Also in March, two of our development officers travelled to the East Pilbara to the Newman and Marble Bar playgroups. While we were in the region we also met with Principals at the local schools to talk about the benefits of linking in with their local playgroups.

April was a busy month with support visits to the playgroups in Brookton and Narrogin to assist them transition to the new Incorporations Act. The Goldfields Kidsfest was moved forward to April so we headed off to Kalgoorlie with our play ideas and activities to sponsor the under 5 zone at the festival. We were able to speak with local families and playgroup members throughout the weekend. In addition, we met with the playgroup committees in Kalgoorlie and Kambalda.

May took us further afield with a trip to the East Kimberley visiting Broome Playgroup, Kununurra Playgroup and Crazy Crocs Playgroup; also in Kununurra. Closer to home we also connected with our playgroups in the Peel region during Family Week with events in Greenfields, Lakelands, Falcon and South Yunderup.

In June we toured the Southern Wheatbelt meeting committees and playgroup families in Hyden, Corrigin and Lake Grace. We also made day trips to Chidlow and Gidgegannup to meet with local playgroup committees.



Events & Communications

Annual Fun Day

Playgroup WA's yearly member celebration, the Annual Fun Day, was held on 17 November 2015 at Centenary Park, Wilson in the City of Canning.

More than 2,500 Playgroup WA members participated in our green-themed activities and enjoyed the entertainment which included stilt walkers, baby animals and African drumming. As in previous years, SDERA partially funded the event.

World's Biggest Playgroup Day

More than 15,000 visitors enjoyed a nautical-themed World's Biggest Playgroup Day at Elizabeth Quay on 19 March 2016, with five hours of tireless entertainment including the stars of Play School! Playgroup WA hosted a range of activities in a designated Under 5 Zone which also included a prominent welcome tent.

A customized, treasure map navigated young and old through the variety of event attractions and stage shows. The free family event promoted the importance of playgroups in the community and was a great way to create awareness for Playgroup WA. We wish to again thank the Metropolitan Redevelopment Authority for partnering with us to host the family event and Lotterywest for assisting with funding for the event shade structures.

Partnerships

We would like to thank our partners for their continued support across the reporting period in helping to promote the playgroup message and assisting Playgroup WA by providing content for our publications and activities:

- ABC Baby Card
- Awesome Arts Festival
- Bubbler Family Deals
- Kinderling Radio
- Lilypad Photography
- Metropolitan Redevelopment Authority
- Ngala
- Perth Zoo
- Rottnest Express & Rottnest Island Authority
- Seashells Resort
- Scitech
- SDERA
- The Telethon Kids Institute
- WA Museum
- Whiteman Park

Member Communications

We continued to communicate to our members via monthly Enewsletters, eFlashes and Facebook posts.

In October 2015 we launched our mobile-friendly website and noticed an increase in traffic almost immediately. The new-look website hosts our Little Things Blog which is regularly updated with new posts from staff and playgroup bloggers.



Annual Membership Survey

The annual membership survey was returned by 1,008 participants across October and November 2015 and provided us with a tool to reflect on service delivery and satisfaction levels.

Key findings included:

65.67%

said they went to playgroup once a week

79%

said attending playgroup helped them build stronger social connections

82%

said building new friendships was a key benefit of attending playgroup

95%

agreed their child benefits from attending playgroup

65%

said they went to playgroup to spend special time with their child

"We are in a small rural community and consequently playgroup is important for both parents and the children."

"It's a great opportunity to play with my child and engage with other parents ... It's an opportunity for my child to play with toys that we don't own and to engage with other children in his age bracket."

"I work full time so this is quality 1 on 1 time with my child with no distractions, just having fun together. Over the year his confidence has blossomed and I think that weekly playgroup has been a major factor."

"Playgroup is our community and a place to feel welcome, appreciated and involved. Being part of the organisation and contributing to its development and role in our society has been even more special, and I am so glad to have been a part of such an inclusive, and accepting organisation, along with finding great friends for both myself and my children."

"Playgroup makes me feel like I am not alone with parenting issues – we are all in the same boat."



Playgroup WA (Inc)

ABN: 14 415 755 273

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2016

Playgroup WA (Inc)


ABN: 14 415 755 273

Auditor's Independence Declaration

For the Year Ended 30 June 2016

Auditor's independence declaration to the Board of Playgroup WA (Inc)

In relation to our audit of the financial report of Playgroup 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 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:

16 September 2016

Playgroup WA (Inc)

ABN: 14 415 755 273

Independent Auditor's Report

For the Year Ended 30 June 2016

To the members of Playgroup WA (Inc)

We have audited the accompanying general purpose financial report of Playgroup 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.

Board's responsibility for the financial report

The Board of Playgroup WA (Inc) are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Act (WA) 1987 and for such internal control as the Board 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, 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.

Playgroup WA (Inc)

ABN: 14 415 755 273

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 of Playgroup WA (Inc) has been prepared in accordance with the reporting requirements of Associations Incorporation WA Act 1987 including:

- (i) giving a true and fair view of the association's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements.



Alastair Abbott CA

Registered Company Auditor No. 486826

Australian Audit Group Pty Ltd

Level 2, 459 Hay Street, PERTH, WA, 6000

Date: 16 September 2016

Playgroup WA (Inc)

ABN: 14 415 755 273

Report of the Board

For the Year Ended 30 June 2016

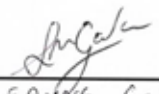
The Board presents the report on Playgroup WA (Inc) for the financial year ended 30 June 2016.

The Board have been in office since the start of the financial year to the date of this report unless otherwise stated.


The net (loss) of Playgroup WA (Inc) for the financial year ended 30 June 2016 amounted to (\$59,070).

The principal activity of the association during the financial year was to support all young children, families and communities to enjoy, learn and grow through playgroup.

During the period, Playgroup WA (Inc) applied the accounting policies described in note 1 to these financial statements.



Name: LEANNE GORDON
Position: PRESIDENT
Date: 16 / 9 / 16



Name: Julie Kirby
Position: Treasurer
Date: 16.9.16

Playgroup WA (Inc)

ABN: 14 415 755 273


Statement by the Board


For the Year Ended 30 June 2016

In the opinion of the Board of Playgroup WA (Inc):

- The financial report presents a true and fair view of the financial position of Playgroup 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.
- The operations of Playgroup WA (Inc) have been carried out in accordance with its constitution.
- At the date of this statement, there are reasonable grounds to believe that Playgroup WA (Inc) will be able to pay its debts as and when they fall due.

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


Name: LEANNE GORDON
Position: PRESIDENT
Date: 16/9/16


Name: Julie Kirby
Position: Treasurer
Date: 16.9.16

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2016

	Notes	2016 \$	2015 \$
Grants	2	2,086,956	1,661,888
Client contributions	3	293,912	318,403
Investment income	4	18,936	41,905
Other		35,196	31,043
Total revenue from operating activities		2,435,000	2,053,239
Employment		(1,865,237)	(1,622,295)
Program	5	(346,784)	(246,628)
Administration	6	(192,899)	(193,473)
Property	7	(40,789)	(48,976)
Promotional expense	8	(100,232)	(103,876)
Depreciation		(45,380)	(34,395)
Total expenses from operating activities		(2,591,321)	(2,249,643)
Capital grants		97,251	-
Deficit from operating activities		(59,070)	(196,404)
Other comprehensive income		-	-
Total comprehensive income for the year		(59,070)	(196,404)

The accompanying notes form part of these financial statements.
This report should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Financial Position

As at 30 June 2016

	Notes	2016 \$	2015 \$
Current assets			
Cash and cash equivalents	9	968,004	1,293,623
Receivables	10	40,477	43,477
Investments	11	229,797	226,716
Total current assets		<u>1,238,278</u>	<u>1,563,816</u>
Non-current assets			
Website and database improvements	12	79,076	27,228
Land and buildings		1,600,000	1,600,000
Total non-current assets		<u>1,679,076</u>	<u>1,627,228</u>
Total assets		<u>2,917,354</u>	<u>3,191,044</u>
Current liabilities			
Payables	13	789,448	992,731
Total current liabilities		<u>789,448</u>	<u>992,731</u>
Non-current liabilities			
Non-current provisions	14	17,657	28,994
Total non-current liabilities		<u>17,657</u>	<u>28,994</u>
Total liabilities		<u>807,105</u>	<u>1,021,725</u>
Net assets		<u>2,110,249</u>	<u>2,169,319</u>
Equity			
Retained earnings		520,636	579,706
Reserves	15	1,589,613	1,589,613
Total equity		<u>2,110,249</u>	<u>2,169,319</u>

The accompanying notes form part of these financial statements.
This report should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Cash Flows

For the Year Ended 30 June 2016

	Notes	2016 \$	2015 \$
Cash flows from operating activities			
Receipts from operations		2,117,394	2,528,785
Payments to suppliers and employees		<u>(2,455,707)</u>	<u>(2,113,015)</u>
Net cash generated by/ (used in) operating activities	16	<u>(338,313)</u>	<u>415,770</u>
Cash flows from investing activities			
Acquisition of property, plant and equipment		(97,232)	-
Interest received		<u>15,756</u>	<u>27,763</u>
Net cash generated by/ (used in) investing activities		<u>(81,476)</u>	<u>27,763</u>
Cash flows from financing activities			
Receipts from capital grants		<u>97,251</u>	<u>-</u>
Net cash generated by financing activities		<u>97,251</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		<u>(322,538)</u>	<u>443,533</u>
Cash and cash equivalents at the beginning of the financial year		<u>1,520,339</u>	<u>1,076,806</u>
Cash and cash equivalents at the end of the financial year		<u>1,197,801</u>	<u>1,520,339</u>

The accompanying notes form part of these financial statements.
This report should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Changes in Equity

For the Year Ended 30 June 2016

	Retained earnings	Capital Reserve	Asset Revaluation Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2014	776,110	633,018	956,595	2,365,723
Total comprehensive income for the 2015 year	(196,404)	-	-	(196,404)
Balance at 30 June 2015	579,706	633,018	956,595	2,169,319
Total comprehensive income for the 2016 year	(59,070)	-	-	(59,070)
Balance at 30 June 2016	520,636	633,018	956,595	2,110,249

The accompanying notes form part of these financial statements.
This report should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies

Basis of Preparation

Playgroup WA Inc. has elected to adopt the Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010–2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Associations Incorporation WA Act 1987.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, 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, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

a) Income Tax

The association is exempt from income tax under the mutuality principle in the Income Tax Assessment Act.

b) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

During the 2014 financial year, land and buildings were revalued by an external valuer. The values per the valuation have been included in the statement of financial position, with the adjustment amount recorded through other comprehensive income.

c) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

d) Employee Provisions

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees.

e) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f) Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

g) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Playgroup WA recognise the imputation credits that arise from the receipt of dividends throughout the financial year and dividends that are receivables at the reporting date.

h) 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.

Membership income is recognised when received at bank.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

i) 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 assets and liabilities statement.

j) Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

k) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

	2016 \$	2015 \$
2 Grants		
Department of Social Services	-	516,882
Department of Local Government and Communities	817,896	516,387
Department of Prime Minister and Cabinet	520,107	257,182
Playgroup Australia Ltd	577,188	166,027
Ngala Community Services, Swan Alliance	55,334	85,071
The Smith Family	-	54,582
Mental Health Commission	18,609	23,695
Catholic Education Office of WA	12,497	16,407
RUAH Mental Health	24,459	12,502
City of Meville	-	8,153
Community Enterprises Australia Limited	-	5,000
Fee for Service	36,845	-
Lotterywest WB16EQ	12,474	-
Auspicing for PG's	11,547	-
	<u>2,086,956</u>	<u>1,661,888</u>
3 Client contributions		
Memberships	288,037	318,403
Workshops	5,875	-
	<u>293,912</u>	<u>318,403</u>
4 Investment income		
Interest	15,756	27,763
Earnings on investments	3,180	14,142
	<u>18,936</u>	<u>41,905</u>
5 Program		
Workshop and program materials and consumables	74,504	66,937
Workshop and program expenses	18,268	23,321
Australian Baby Card	19,350	21,600
Venue hire	6,824	11,837
Auspicing for PG expenses	11,547	-
Subcontracts	216,291	122,933
	<u>346,784</u>	<u>246,628</u>

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

	2016 \$	2015 \$
6 Administration		
General Insurance	63,337	58,054
Council levy	-	16,380
Telephone and internet	47,552	24,734
Printing, postage and stationery	39,064	37,442
Audit fees	9,150	6,500
Consultancy	-	8,928
Computer and office equipment repairs and maintenance	11,451	24,273
Subscriptions and memberships	2,981	4,392
AGM and Board expenses	10,207	7,382
Bank charges	1,344	2,856
Other	5,557	2,532
Software licencing	2,256	-
	<u>192,899</u>	<u>193,473</u>
7 Property		
Rates and taxes	8,595	7,656
Electricity	8,180	7,359
Rented premises	8,235	7,732
Cleaning	5,833	6,569
Strata fees	5,022	6,278
Repairs and maintenance - building	3,551	3,093
Other	1,373	10,289
	<u>40,789</u>	<u>48,976</u>
8 Promotional expense		
Publication costs	14,114	17,751
Promotional materials	45,080	17,402
Promotional events	38,266	46,361
Promotional advertising	2,772	22,362
	<u>100,232</u>	<u>103,876</u>
9 Cash and cash equivalents		
Cash at bank	964,276	1,291,205
Cash on hand	3,728	2,418
	<u>968,004</u>	<u>1,293,623</u>
10 Receivables		
Trade receivables	6,460	4,968
Prepayments	30,007	28,877
Other receivables	4,010	9,632
	<u>40,477</u>	<u>43,477</u>
11 Investments		
Perpetual Cash Management Fund	114,583	112,982
Asgard Capital Management	115,214	113,734
	<u>229,797</u>	<u>226,716</u>

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

	2016 \$	2015 \$
12 Website and database improvements		
Website and database improvements	175,813	78,585
Less depreciation - website and database improvements	(96,737)	(51,357)
	<u>79,076</u>	<u>27,228</u>
13 Payables		
Creditors	145,672	29,806
Employee benefits	267,075	262,963
Unspent grants	331,998	637,980
Other payables	44,703	61,982
	<u>789,448</u>	<u>992,731</u>
14 Non-current provisions		
Long service leave provision	17,657	28,994
	<u>17,657</u>	<u>28,994</u>
15 Reserves		
Capital reserve	633,018	633,018
Asset revaluation reserve	956,595	956,595
	<u>1,589,613</u>	<u>1,589,613</u>

Capital reserve

The capital reserve is an internally restricted reserve for the purpose of holding a reasonable amount of funds available for capital expenditure on office relocation or refurbishment as required.

Asset revaluation reserve

This is a non cash asset revaluation reserve of land and buildings at 1 -3 Woodville Lane, NORTH PERTH, WA 6006.

16 Reconciliation to cash flows from operations		
Net deficit for the year	(59,070)	(196,404)
Non-operating cash flows in net profit (loss)		
Depreciation and amortisation	45,380	34,395
Interest received	(15,756)	(27,763)
Capital grants	(97,251)	-
Change in assets and liabilities		
(Increase)/decrease in receivables	3,000	25,709
Increase/(decrease) in payables	(203,279)	574,064
Increase/(decrease) in provisions	(11,337)	5,769
Net cash provided by/(used in) operating activities	<u>(338,313)</u>	<u>415,770</u>

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

17 Related party information

a) Members of the Board

The members of the Board who served for the whole of the financial year, unless otherwise indicated, are as follows:

Leanne Gordon	President
Elizabeth Cavalli	Member
Emma Tamplin	Member
Nicole Kerr	Member
Tracey Dembo	Member (appointed October 2015)
Christie-Lee Davies	Member (resigned September 2015)
Mel Guppy	Member
Mel Roberts,	Member
Julie Kirby	Member

b) Remuneration of the Board

The members of the Board do not receive nor are entitled to any remuneration or superannuation contribution, apart from those directors mentioned above.

c) Related party transactions

There were no related party transactions requiring disclosure during the financial year.

18 Auditor's Remuneration

In the course of the year ending 30 June 2016, the Auditor received the following remuneration (excluding GST):

	2016	2015
	\$	\$
Audit fees	7,500	7,500
	<u>7,500</u>	<u>7,500</u>

These notes should be read in conjunction with the attached audit report.

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2016

19 Segment information

Playgroup WA (Inc) operates predominantly in one business and geographic segment, being in to support all young children, families and communities to enjoy, learn and grow through playgroup.

20 Events after reporting date

There have been no events since 30 June 2016 that have had a material effect on the financial statements.

21 Playgroup WA (Inc) details

The principal place of business of Playgroup WA (Inc) is:

1 -3 Woodville Lane, NORTH PERTH, WA 6006

The registered office of business of Playgroup WA (Inc) is:

1 -3 Woodville Lane, NORTH PERTH, WA 6006

These notes should be read in conjunction with the attached audit report.

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Playgroup WA

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