



**ANGLICAN COMMUNITY CARE INCORPORATED**

**ABN 53 440 436 445**

**GENERAL PURPOSE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2019**

**ANGLICAN COMMUNITY CARE INCORPORATED**

**ABN 53 440 436 445**

**GENERAL PURPOSE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2019**

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**ANGLICAN COMMUNITY CARE INCORPORATED**  
**For the year ended 30 June 2019**

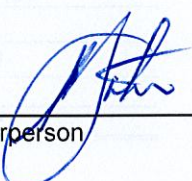
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**STATEMENT BY MEMBERS OF THE BOARD OF MANAGEMENT**

In the opinion of the Board the financial report:

- a) Presents a true and fair view of the financial position of Anglican Community Care Incorporated as at 30 June 2019 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting interpretations) of the Australian Accounting Standards Board.
- b) At the date of this statement, there are reasonable grounds to believe that Anglican Community Care Incorporated will be able to pay its debts as and when they fall due.

This statement is signed on behalf of the Board in Mt Gambier this 25 day of September 2019.

  
Chairperson

  
Treasurer

David Chant CA, FCPA  
Simon Smith CA, FCPA  
David Sullivan CA, CPA  
Jason Seidel CA  
Renaë Nicholson CA  
Tim Muhlhausler CA  
Aaron Coonan CA  
Luke Williams CA, CPA  
Daniel Moon CA



CHARTERED ACCOUNTANTS™  
AUSTRALIA • NEW ZEALAND

## Mount Gambier

233 Commercial Street West  
PO Box 246, Mount Gambier SA 5290  
P: (08) 8725 3068  
F: (08) 8724 9553  
E: admin@galpins.com.au

## Stirling

Unit 4, 3-5 Mount Barker Road  
PO Box 727, Stirling SA 5152  
P: (08) 8339 1255  
F: (08) 8339 1266  
E: stirling@galpins.com.au

## Norwood

3 Kensington Road, Norwood SA 5067  
PO Box 4067, Norwood South SA 5067  
P: (08) 8332 3433  
F: (08) 8332 3466  
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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## INDEPENDENT AUDITOR'S REPORT

### To the members of Anglican Community Care Incorporated

### Report on the Audit of the Financial Report

#### Audit Opinion

We have audited the accompanying financial report of Anglican Community Care Inc (the Association), which comprises the statement of financial position as at 30 June 2019 statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and the Directors declaration.

In our opinion, the accompanying financial report of the Association is in accordance with Division 60 of *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- I. giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
- II. complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of *Australian Charities and Not-for-profits Commission Regulations 2013*.

#### Basis for Audit Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Responsibility of the Directors for the Financial Report

The directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

#### Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**



**Luke Williams** CA, CPA Registered Company Auditor  
Partner

26 September 2019

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**For the year ended 30 June 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>Income</b>			
Revenues from fees and charges	3	253,279	261,029
Grants and contributions	4	18,181,948	16,872,185
Rent revenue	5	1,748	468,850
Interest revenue	6	91,082	103,426
Other income	8	238,593	405,782
<b>Total income</b>		<b>18,766,650</b>	<b>18,111,272</b>
<b>Expenses</b>			
Staff benefit expenses	9	13,384,927	12,969,798
Supplies and services	10	4,602,924	4,562,563
Depreciation and amortisation	11	140,046	85,892
Net loss from the disposal of non-current assets	7	8,769	5,687
Donated Community Housing Assets to Anglicare SA	26	-	12,030,779
Other expenses	12	3,680	615
<b>Total expenses</b>		<b>18,140,346</b>	<b>29,655,334</b>
<b>Net result</b>		<b>626,304</b>	<b>(11,544,062)</b>
<b>Total comprehensive result</b>		<b>626,304</b>	<b>(11,544,062)</b>

The above statement should be read in conjunction with the accompanying notes.

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>Current assets</b>			
Cash and cash equivalents	13	5,366,018	4,389,363
Receivables	14	15,691	177,088
Other current assets	15	313,628	302,874
<b>Total current assets</b>		<b>5,695,337</b>	<b>4,869,325</b>
<b>Non-current assets</b>			
Property, plant and equipment	16	550,753	393,014
Intangible assets	17	117,284	55,011
Other noncurrent assets	18	4,660	3,940
<b>Total non-current assets</b>		<b>672,697</b>	<b>451,965</b>
<b>Total assets</b>		<b>6,368,034</b>	<b>5,321,290</b>
<b>Current liabilities</b>			
Payables	19	693,331	618,348
Staff benefits	20	1,345,109	1,287,554
Other current liabilities	21	506,743	275,632
<b>Total current liabilities</b>		<b>2,545,183</b>	<b>2,181,534</b>
<b>Non-current liabilities</b>			
Staff benefits	20	335,891	279,100
<b>Total non-current liabilities</b>		<b>335,891</b>	<b>279,100</b>
<b>Total liabilities</b>		<b>2,881,074</b>	<b>2,460,634</b>
<b>Net assets</b>		<b>3,486,960</b>	<b>2,860,656</b>
<b>Equity</b>			
Other reserves		643,692	592,863
Retained earnings		2,843,268	2,267,793
<b>Total equity</b>		<b>3,486,960</b>	<b>2,860,656</b>
Commitments	22		
Contingencies	23		

The above statement should be read in conjunction with the accompanying notes.

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2019**

	Note	Other reserves \$	Retained earnings \$	Total \$
<b>Balance at 30 June 2017 (Anglican Community Care Incorporated Parent Only)</b>		<b>12,377,049</b>	<b>2,027,669</b>	<b>14,404,718</b>
<b>Net result for 2017-18</b>		-	<b>(11,544,062)</b>	<b>(11,544,062)</b>
Sale of Community Housing Assets to Anglicare SA	26	(11,901,778)	11,901,778	-
Transfer to / (from) reserves		117,592	(117,592)	-
<b>Total comprehensive result for 2017-18</b>		<b>(11,784,186)</b>	<b>240,124</b>	<b>(11,544,062)</b>
<b>Balance at 30 June 2018</b>		<b>592,863</b>	<b>2,267,793</b>	<b>2,860,656</b>
<b>Net result for 2018-19</b>		-	<b>626,304</b>	<b>626,304</b>
Transfer to / (from) reserves		50,828	(50,828)	-
<b>Total comprehensive result for 2018-19</b>		<b>50,828</b>	<b>575,476</b>	<b>626,304</b>
<b>Balance at 30 June 2019</b>		<b>643,692</b>	<b>2,843,268</b>	<b>3,486,960</b>

The above statement should be read in conjunction with the accompanying notes.



**ANGLICAN COMMUNITY CARE INCORPORATED**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>			
<b>Cash Inflows</b>			
Receipts from fees, charges and grants		20,473,828	19,678,425
GST recovered from the ATO		429,514	410,559
Interest received		91,082	95,899
<b>Cash generated from operations</b>		<b>20,994,424</b>	<b>20,184,883</b>
<b>Cash outflows</b>			
Payments to suppliers and employees		(18,001,324)	(18,399,092)
GST remitted to ATO		(1,834,817)	(1,692,945)
<b>Cash used in operations</b>		<b>(19,836,141)</b>	<b>(20,092,037)</b>
<b>Net cash provided by / (used in) operating activities</b>		<b>1,158,283</b>	<b>92,846</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from sale of property, plant and equipment		5,406	29,091
<b>Cash generated from investing activities</b>		<b>5,406</b>	<b>29,091</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(187,034)	(196,483)
Donated Community Housing Assets to Anglicare SA		-	(1,620,982)
<b>Cash used in investing activities</b>		<b>(187,034)</b>	<b>(1,817,465)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(181,628)</b>	<b>(1,788,374)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>976,655</b>	<b>(1,695,528)</b>
Cash and cash equivalents at the beginning of the period		4,389,363	6,084,891
<b>Cash and cash equivalents at the end of the period</b>	<b>13</b>	<b>5,366,018</b>	<b>4,389,363</b>

The above statement should be read in conjunction with the accompanying notes.

**1 General information**

Anglican Community Care Incorporated is incorporated and domiciled in Australia.

**2 Summary of significant accounting policies**

**2.1 Basis of preparation**

Anglican Community Care Incorporated applies Australian Accounting Standards - Reduced Disclosure Requirements (RDR) 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* and other applicable Australian Accounting Standards - 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 Incorporations Act 1985* in South Australia and the Australian Charities and Not-for-profits Commission (ACNC). Anglican Community Care Incorporated is a not-for-profit entity for the financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board 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 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.

**2.2 Comparative information**

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements has required a change.

Where presentation and classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable. The restated comparative amounts do not replace the original financial statements for the preceding period.

**2.3 Rounding**

All amounts in the financial statements are rounded to the nearest dollar.

**2.4 Taxation**

The Entity is not subject to income tax. The Entity is liable for fringe benefits tax (FBT) and goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the ATO. If GST is not payable to, or recoverable from the ATO, the commitments and contingencies are disclosed on a gross basis.

**2.5 Income and expenses**

AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*, which will commence from 1 July 2019, affect the timing with which revenues, particularly special purpose grants, are recognised. Amounts received in relation to contracts with sufficiently specific performance obligations will in future only be recognised as these obligations are fulfilled. It is expected that the implementation of these new standards will have minimal impact on the current recognition of income and liabilities.

Income and expenses are recognised in the Entity's Statement of Comprehensive Income when and only when it is probable that the flow of economic benefits to or from the Entity will occur and can be reliably measured.

Income and expenses have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction.

**Fees and charges**

Revenues from fees and charges are derived from the provision of goods and services to other agencies and to the public. This revenue is recognised upon delivery of the service to the clients or by reference to the stage of completion.

**Contributions received / paid**

Contributions are recognised as an asset and income when the Entity obtains control of the contributions or obtains the right to receive the contributions.

For contributions payable, the contribution will be recognised as a liability and expense when the Entity has a present obligation to pay the contribution.

**2.6 Current and non-current classification**

Assets and liabilities are characterised as either current or non-current in nature. The Entity has a clearly identifiable operating cycle of twelve months. Therefore, assets and liabilities that will be realised as part of the normal operating cycle will be classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

**2.7 Cash and cash equivalents**

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand, other short-term deposits and a non-interest loan facility. Cash and cash equivalents in the Statement of Cash Flows consist of cash and cash equivalents as defined above, net of bank overdrafts.

Cash is measured at nominal value.

**2.8 Receivables and other assets**

Receivables and other assets include amounts receivable from goods and services, prepayments and other accruals.

Receivables arise in the normal course of selling goods and services to other agencies and to the public. Receivables are generally receivable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other debtors arise outside the normal course of selling goods and services to other agencies and to the public.

Collectability of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the Entity will not be able to collect the debts.

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**2.9 Property, plant and equipment**

AASB 16 *Leases*, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for non-material amounts - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability.

AASB 16 will have a material impact on the Statement of Financial Position. The impact of this change and the results as 1 July 2019 are set out below:

IPP&E right-of-use asset	increase \$602,261
Financial liabilities / borrowings	increase \$636,486
Net impact on equity	decrease \$34,225

AASB 16 will also impact the Statement of Comprehensive Income in 2019-20.

The impact is largely a reclassification between supplies and services expenses and depreciation and interest expenses as set out below:

Depreciation and amortisation	increase \$242,389
Borrowing costs / interest	increase \$24,007
Supplies and services	decrease \$262,820
Net impact on net result	decrease \$3,576

**Other Property Plant and Equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset.

**2.10 Depreciation**

The depreciable amount of all fixed assets, including property, is depreciated on a straight-line basis over the asset's useful life to the Entity commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Property	10-20%
Plant and equipment	5-10%
Motor vehicles	10%-50%

**2.11 Impairment of non-financial assets**

At the end of each reporting period, the Entity assesses whether there is any indication that an asset may be 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 asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss. Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with AASB 116.

Where it is not possible to estimate the recoverable amount of an individual asset, the Entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for intangible assets with indefinite lives.

**2.12 Intangibles**

An intangible asset is an identifiable non-monetary asset without physical substance.

Computer software

Software costs are capitalised only when the Entity identifies that the project will deliver future economic benefits and these benefits can be measured reliably. Software is considered as having a finite useful life and is amortised on a systematic basis over the useful life so as to match the economic benefits received to the periods in which the benefits are received. Amortisation begins when the software becomes operational.

Class intangible asse	Amortisation rate
Software	10%-20%

Intangible assets under development

Intangible Assets under development are capitalised only when the Entity identifies the project will generate probable future economic benefit and the cost of generating the intangible asset can be reliably measured. The intangible assets is deemed to have no useful life until the development has been completed and the the asset becomes operational. Amortisation begins when the asset becomes operational.

**2.13 Payables**

Payables include creditors, accrued expenses and staff on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to normal operations of the Entity.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been processed / received.

All payables are measured at their nominal amount, are unsecured and are normally settled within 30 days from the date of the invoice or date the invoice is first received.

Staff on-costs include superannuation contributions with respect to outstanding liabilities for salaries and wages, long service leave and annual leave.

The Entity makes contributions to several superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at balance date relates to any contributions due but not yet paid to superannuation schemes.

**2.14 Staff benefits**

These benefits accrue for staff as a result of services provided up to the reporting date that remain unpaid. Long-term staff benefits are measured at present value and short-term staff benefits are measured at nominal amounts.

Accrued salaries and wages

The liability for accrued salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

Sick leave

A provision has not been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by staff is estimated to be less than the annual entitlement of sick leave.

Annual leave

The annual leave liability is expected to be payable within twelve months and is measured at the undiscounted amount expected to be paid. In the unusual event where annual leave is payable later than twelve months, the liability will be measured at present value.

Long service leave

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

**2.15 Provisions**

Provisions are recognised when the Entity 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 using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**3 Revenues from fees and charges**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Fee for service	182,159	181,257
Venue hire	71,120	79,772
<b>Total fees and charges</b>	<b>253,279</b>	<b>261,029</b>

**4 Grants and contributions**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Operating</b>		
Federal Government	3,265,031	2,935,343
State Government	13,919,517	12,981,932
Other	702,181	779,698
	<b>17,886,729</b>	<b>16,696,973</b>
<b>Capital</b>		
Federal Government	-	103,846
	<b>-</b>	<b>103,846</b>
<b>One-off</b>		
Federal Government	25,650	33,143
State Government	60,146	2,535
Local Government	-	14,000
Other	209,423	21,688
	<b>295,219</b>	<b>71,366</b>
<b>Total grants and contributions</b>	<b>18,181,948</b>	<b>16,872,185</b>

**5 Rent revenue**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Long Term Property Rents	-	465,629
Other Property Rents	1,748	3,221
<b>Total rent revenue</b>	<b>1,748</b>	<b>468,850</b>

**6 Interest revenue**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Interest on deposits	91,082	103,426
<b>Total interest received</b>	<b>91,082</b>	<b>103,426</b>

**7 Net gain / (loss) from disposal of non-current assets and other assets**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Plant and equipment</b>		
Proceeds from disposal	5,406	29,091
Less net book value of assets disposed	-	(34,778)
<b>Total net gain / (loss) from disposal of assets</b>	<b>5,406</b>	<b>(5,687)</b>

**8 Other income**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Donation and fundraising Income	102,206	199,661
Rebates, refunds and credits	68,322	78,443
Insurance / workcover claims	23,421	957
Client contributions	18,791	45,555
Sundry	25,853	81,166
<b>Total other income</b>	<b>238,593</b>	<b>405,782</b>

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**9 Staff benefits**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Salary and wages	11,424,829	11,122,991
Workers compensation insurance	386,074	363,985
Superannuation expense	1,149,649	1,138,369
Movement in employee benefits provisions	424,375	344,453
<b>Total staff benefit expenses</b>	<b>13,384,927</b>	<b>12,969,798</b>

**10 Supplies and services**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Administration expenses	-	-
Board expenses	11,716	8,899
Client costs	736,301	689,293
Computer services	325,158	306,621
Consultants fees	851,190	701,133
Fees and licenses	7,409	13,654
Finance costs	5,321	6,827
Fundraising expenses	14,232	22,586
Insurance	103,208	125,995
Marketing and advertising expenses	75,061	74,631
Meeting expenses	136,882	125,843
Minor equipment costs	62,117	49,675
Motor vehicle expenses	529,596	603,270
Printing / stationery / postage	55,946	61,956
Property expenses	792,297	1,028,128
Rates and taxes	26,136	143,699
Staff training	377,365	231,099
Subscriptions	40,947	40,210
Telephone	211,344	111,633
Utilities	128,516	112,597
Waste disposal	92,032	83,354
<b>Total supplies and services</b>	<b>4,582,774</b>	<b>4,541,103</b>
Auditor fees - auditing financial reports	20,150	21,460
<b>Total audit fees</b>	<b>20,150</b>	<b>21,460</b>
<b>Total supplies and services</b>	<b>4,602,924</b>	<b>4,562,563</b>

**11 Depreciation**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Property	4,703	5,479
Plant and equipment	117,840	67,834
Motor vehicles	2,876	3,109
Intangibles	14,627	9,470
<b>Total depreciation and amortisation</b>	<b>140,046</b>	<b>85,892</b>

**12 Other expenses**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Debt Write offs	1,314	-
Donations and grants	1,000	454
Sundry expenses	1,366	161
<b>Total other expenses</b>	<b>3,680</b>	<b>615</b>

**13 Cash and cash equivalents**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Cash at bank and in hand	1,329,491	1,456,688
Short-term deposits	4,036,527	2,932,675
<b>Total cash and cash equivalents</b>	<b>5,366,018</b>	<b>4,389,363</b>

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**14 Receivables**

	2019 \$	2018 \$
Trade receivables	15,691	177,088
<b>Total receivables</b>	<b>15,691</b>	<b>177,088</b>

**15 Other current assets**

	2019 \$	2018 \$
Prepayments	149,384	138,800
Accrued interest	18,859	14,402
Other accrued revenue	145,385	149,672
<b>Total other current assets</b>	<b>313,628</b>	<b>302,874</b>

**16 Property, plant and equipment**

	2019 \$	2018 \$
<b>Property</b>		
Other Property Improvements		
At cost	232,430	239,913
Accumulated depreciation	(212,199)	(209,546)
	20,231	30,367
<b>Plant and equipment</b>		
At cost	1,000,613	710,585
Accumulated depreciation	(504,468)	(393,192)
	496,145	317,393
<b>Motor vehicles</b>		
At cost	130,934	164,705
Accumulated depreciation	(96,557)	(119,451)
	34,377	45,254
<b>Total property, plant and equipment</b>	<b>550,752</b>	<b>393,014</b>

**Reconciliation of property, plant and equipment**

	Total Property \$	Plant and equipment \$	Motor vehicles \$	TOTAL \$
Balance as at 1 July 2017	10,475,846	211,444	83,141	10,770,431
Additions	-	173,783	-	173,783
Disposals	(10,440,000)	-	(34,778)	(10,474,778)
Depreciation	(5,479)	(67,834)	(3,109)	(76,422)
<b>Balance as at 30 June 2018</b>	<b>30,367</b>	<b>317,393</b>	<b>45,254</b>	<b>393,014</b>
Additions	-	297,332	-	297,332
Disposals	(5,434)	(740)	(8,000)	(14,175)
Depreciation	(4,702)	(117,839)	(2,877)	(125,419)
<b>Balance as at 30 June 2019</b>	<b>20,231</b>	<b>496,145</b>	<b>34,377</b>	<b>550,753</b>

**17 Intangibles**

	2019 \$	2018 \$
<b>Software</b>		
Carrying amount at beginning of the period	44,156	30,925
Additions	76,901	22,701
Amortisation	(14,627)	(9,470)
<b>Carrying amount at the end of the period</b>	<b>106,431</b>	<b>44,156</b>
<b>Intangible Assets Under Development</b>		
Carrying amount at beginning of the period	10,855	10,855
Carrying amount at the end of the period	10,855	10,855
<b>Total intangibles</b>	<b>117,286</b>	<b>55,011</b>

**18 Other noncurrent assets**

	2019 \$	2018 \$
Bonds paid	4,660	3,940
<b>Total other noncurrent assets</b>	<b>4,660</b>	<b>3,940</b>

**ANGLICAN COMMUNITY CARE INCORPORATED**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2019

**19 Payables**

	2019	2018
	\$	\$
Trade creditors	485,639	265,121
Other accrued expenses	21,352	174,759
Revenue in advance	87	-
Employee on-costs	186,253	178,468
<b>Total payables</b>	<b>693,331</b>	<b>618,348</b>

**20 Staff benefits**

	2019	2018
	\$	\$
<b>Current</b>		
Annual leave	615,524	513,124
Long service leave	483,528	535,353
Accrued salaries and wages	246,057	239,077
<b>Total current staff benefits</b>	<b>1,345,109</b>	<b>1,287,554</b>
<b>Non-current</b>		
Long service leave	335,891	279,100
<b>Total non-current staff benefits</b>	<b>335,891</b>	<b>279,100</b>

**21 Other liabilities**

	2019	2018
	\$	\$
Government grants received in advance	506,743	275,632
<b>Total other liabilities</b>	<b>506,743</b>	<b>275,632</b>

**22 Commitments**

	2019	2018
	\$	\$
<b>Operating leases</b>		
Within one year	691,842	765,767
Later than one year but not longer than five years	439,931	293,366
Later than five years	-	-
<b>Total operating lease commitments</b>	<b>1,131,773</b>	<b>1,059,133</b>

The Entity has entered into commercial leases of land and buildings and office equipment as well as Motor Vehicles.

These leases have an average life of between two and ten years with two to five year renewal options included in some of the property rental contracts.

There are no restrictions placed upon the lessee upon entering into these leases. Future minimum rentals payable under non-cancellable operating leases have not been provided for in the financial statements.

**23 Contingencies**

As at 30 June 2019 there are no known contingent assets or liabilities.

**24 Remuneration of board members**

The Board Members act in an honorary capacity and receive no compensation for their services.

During the year travel expenses incurred by the Board Members, in fulfilling their role, totalling \$2,549 (2018 \$2,318) were reimbursed.

**25 Key Management Personnel Compensation**

The total remuneration paid to key management personnel of Anglican Community Care Incorporated during the year as follows;

	2019	2018
	\$	\$
<b>Key Management Personnel Compensation</b>	<b>415,419</b>	<b>795,966</b>

Key Management Personnel of Anglican Community Care Incorporated consists of the CEO and the Executive Leadership Team. Due to Organisation Structure change this reduced from 5 Executive Leadership Team members to 3.

**26 Structural changes**

On the 1 November 2017, ac.care sold their Community Housing Stock to Anglicare SA for no financial consideration. This resulted in a transfer of assets of \$12,109,915, liabilities of \$77,136 and a total loss of \$12,032,779. Total cash transferred was \$1,620,982.

This event had a significant impact on the operations of the Anglican Community Care Incorporated. When comparing both the financial position and statement of comprehensive income, consideration should be given to this event.

