



Koomarri

ANNUAL REPORT
2017-18



Supporting people with disability





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Chairman report

ON BEHALF OF YOUR BOARD I AM PLEASED AND PRIVILEGED TO REPORT ON THE ACHIEVEMENTS OF KOOMARRI AS THE ORGANISATION CONTINUES TO GROW AND FLOURISH.

Koomarri has been operating in the ACT and southern NSW for 66 years and during that time has undergone significant periods of change. Throughout its history, Koomarri has continued to thrive in the face of major reforms and I am proud to report that the organisation has again adapted to a changed environment and is now operating with strength under the National Disability Insurance Scheme (NDIS).

Koomarri's core activities have always focused on supporting people with disability across three key areas of their lives; employment, community engagement and supported accommodation. Our commitment to these traditional functions remains strong and while the introduction of new and innovative service lines under each of these areas continues, our underlying mission remains unchanged.

The organisation's fiscal position remains strong and a continued focus on delivering flexible, customised services to the people we support and their families will ensure financial sustainability into the future. Koomarri is in a strong position to take advantage of innovative approaches to supporting people with a disability and will continue to explore opportunities that arise as a result of the new consumer-driven market.

The 2017-18 year also saw Koomarri's reputation as the leading specialist disability service provider in the ACT strengthen. The organisation remains actively engaged with other providers in the sector, government agencies and the local business community. These local connections will be a key focus in the coming months as Koomarri continues to grow and customise service lines and supports.

Koomarri's positive result would not have been possible without the expertise of my fellow Board members. I would like to sincerely thank my Board colleagues; Len Early, Lois Fordham, Margaret Reid, Andrew McCrossin and Stephen Holmes. I would also record the Board's thanks to departing Director Michael Brennan for his support and contribution.

The Board continues to enjoy the benefit of a highly professional and committed workforce. On behalf of my fellow Board members I thank the management team led so professionally by our CEO Nadine Stephen and all of Koomarri's staff for their continued focus on delivering quality supports for people with a disability in the ACT and region.

Koomarri would not be the dedicated, quality service provider it is today without the ongoing support of our service users, their families and carers. Thank you all for your continued support of Koomarri as we strive to deliver the best possible outcomes now and in the future.

James Service AM
Chairman

IT IS ALWAYS A REWARDING EXPERIENCE TO LOOK BACK AND CELEBRATE OUR YEAR'S WORK.

Working in such a fast-paced environment means there are not many opportunities to step back and acknowledge our achievements, so I am happy to be able to report on another successful year at Koomarri.

Koomarri has continued to provide quality services for the people we support and their families in an ever-tightening market. Our service lines have continued to grow and diversify in response to our service users' needs and we have maintained strong links to the ACT community through partnerships and grant opportunities.

Koomarri's reputation for delivering quality, person centred services remains strong within the disability sector and this is a result of the organisation's commitment to our underlying values and mission. We remain committed to supporting people to achieve their life goals, dreams and aspirations across a diverse range of services.

Some of our achievements during the year include:

- Re-certification of our quality management systems under the ISO 9001:2015 standards
- Continued certification under the National Standards for Disability Services
- Commenced operation of a new skills training and respite house – CC Cottage
- Launched a capacity building program, the 3 O'Clock Club, for teens at The Woden School
- Career Discovery Program launched using a customised employment approach
- Continued partnership with The Markets Wanniasa with all sale proceeds returning to artists in Koomarri's creative programs
- Supported over 20 service users in our high and complex case management team
- Our commercial businesses continued to provide services to government and private businesses across the city
- A new website and social media channels were launched
- Our supported accommodation services continued to operate across the ACT and we introduced a new respite facility
- Participation in consultations around the new quality and safeguards mechanisms



This list of achievements is not exhaustive but represents a snapshot of the scope and variety of the work delivered by our incredible staff. Each and every day, staff in all areas of the business are focused on providing quality services with the aim of improving the lives of the people we support and their families. I am proud to lead such a diverse, innovative workforce and thank all staff for their contribution throughout the year.

I would like to thank our Board of Directors for their continued support and guidance which has been a critical component in our success during a period of great change.

Finally, I would like to sincerely thank all the people we support for their generosity in allowing us to participate in their lives. On behalf of the entire Koomarri team I thank you for your commitment to us and I look forward to continuing our partnership with you in the future.

Nadine Stephen
CEO





Who we are

Koomarri has been supporting people with disability to achieve their life goals, dreams and aspirations for more than 65 years in the ACT and southern NSW.

We deliver services to 350 people and their families across a diverse range of business, employment, training, community and residential initiatives. Using evidence-based practice and taking a whole of life approach to our clients ensures we provide the best possible supports at every stage of a person's life journey.

Our vision and values underpin the work we do and guides our ability to create a positive future for our clients and their families.

OUR VISION

To support people to achieve their life goals, dreams and aspirations

OUR VALUES

- We believe in an inclusive society
- We love diversity
- We are always trying to improve
- We are flexible
- We are a family
- We care
- We are innovative
- We have fun



Our history

Koomarri was formed in 1952 largely due to the efforts of just two women, Mrs Gwen Moore and Mrs Muriel Pike.

Mrs Pike worked for the Department of Education and wanted to interview families of children with a disability to determine their education needs. Within six months an association with 60 members was formed and by 1955 the Koomarri School opened on the slopes of Black Mountain.

The School originally enrolled twelve students and from the beginning received donations of much needed equipment from the local community. The students also received regular speech and physiotherapy from trained specialists who gave their time and skills voluntarily.

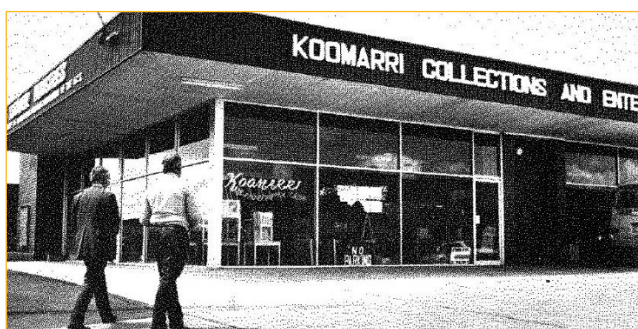
The name 'Koomarri' comes from an Aboriginal language and means 'Shield'. The philosophy behind this name is the belief that the shield families place around young people with a disability needs to be replaced with a shield of skills and knowledge to allow them to grow and become independent.

Koomarri has undergone many changes throughout the years but the underlying philosophy of supporting people to develop their skills and move into meaningful employment and independent living has always remained strong.

Some of the key events in our history are shown below.

- 1952** – The Handicapped Children's Association ACT is formed
- 1955** – The Koomarri School opens
- 1956** – Pre-school early intervention program opens
- 1957** – Koomarri House opens and becomes the first workshop in Australia to pay disabled workers
- 1959** – One of Koomarri's supported employees secures full-time employment in a Canberra firm
- 1965** – Services grow to include pre-school, school, accommodation, respite and employment
- 1973** – The Handicapped Citizen's Association of Canberra is established to better reflect the broader range of services provided to people of all ages
- 1986** – The Commonwealth Disability Services Act 1986 is passed
- 1987** – Undergoing another name change, the Koomarri Association is established to better reflect the shift in language and community perceptions of people with disability
- 1989** – Our Garden Maintenance team commences work
- 1992** – The Disability Discrimination Act 1992 is passed
- 2006** – The Koomarri Centre, Woden opens its doors
- 2007** – National Disability Service Standards released
- 2012** – Koomarri celebrates its Diamond Jubilee
- 2013** – The National Disability Insurance Scheme Act 2013 is passed

Today Koomarri has 157 staff and provides a diverse range of supports to more than 350 people and their families across the ACT and southern NSW.



Koomarri School Officially Opened

A city reached its coming of age when it was prepared to devote its financial resources to the help of people who could not help themselves, Mr. V. R. Armstrong said at the official opening of Koomarri School on Saturday afternoon.

Starting your journey with Koomarri

The first, and perhaps most important, step on an individual's journey with Koomarri is participating in an intake meeting. This is a centralised function within the organisation and provides a 'no wrong door' approach for people wanting to access our services.

An intake meeting provides us with the opportunity to meet face to face with each person and their family or support network to discuss their goals and how Koomarri might be able to assist. Most importantly, it allows us to discuss the level of support needed and identify staff who are best suited to provide that support. Koomarri's person centred approach to service provision requires us to have a strong understanding of every individual and the intake function is the first step in establishing that relationship.

Along with meeting with and on boarding new participants, the intake function also acts as a key referral pathway for both individuals and other organisations. Koomarri receives a large number of referrals from other service providers and, in turn, provides linkages where our services do not match an individual's needs.

This can include linking individuals to crisis services and responding to urgent support placements. In some cases, it also involves acting as a secondary consultancy service providing expert advice on disability specific or service provision matters.

Over the course of the 2017-18 year a total of 66 people completed a formal intake meeting. This represents an increase over the previous period and has led to an expansion of services and staff across the organisation.



Developing skills for life



Our service delivery area has expanded significantly over the past twelve months with new service offerings and a new house that allows people to learn in a realistic, comfortable environment.

CC Cottage is located in Canberra's inner south and has provided our service users with the opportunity to learn how to cook, sew and socialise - all in a house in the suburbs. This additional space has allowed us to reshape the activities offered at our other premises in Queanbeyan, Belconnen and Woden. All the activities we deliver are focused on building capacity and using a strengths-based approach.

COOKING

Our cooking courses are extremely popular with limited vacancies available. Operating from CC Cottage, participants learn about healthy eating habits and basic meal preparation using simple, fresh ingredients. Each class prepares two course meals and the instruction includes kitchen and food safety. This is a fun, social class and includes everyone sitting down at the end to have a chat and enjoy the meal they have just prepared.

Classes are held each week on Tuesdays, Wednesdays and Thursdays.

SEWING

Participants in our sewing group learn the basics of machine and hand-sewing in a friendly environment. Projects are tailored to each individual and include planning, pattern selection and sourcing of material.

The classes are held on Wednesdays and operate from CC Cottage.

SOCIAL GROUP

Koomarri operates a social group that aims to build successful, supportive relationships in a safe environment. The group meets on Thursdays and has participated in a range of activities throughout the year including yoga, exercise, creative activities and relaxation techniques.

JEWELLERY MAKING

A new service offering in 2017-18 is our jewellery making course. The course allows participants to explore their creativity to make, and sell, custom jewellery pieces. Participants are able to use a range of different materials including beads, clay and wood. The jewellery making course is run from CC Cottage on Mondays.





SKILLS FOR LIFE

The Skills for Life program is a completely tailored, 1:1 course aimed at developing people's skills in a number of different areas including numeracy, money management and learning to travel independently. Staff provide regular feedback and opportunities to extend and develop new goals throughout the year.

1:1 COMMUNITY SUPPORTS

Our 1:1 community supports continue to support people to actively engage in local events and activities. The community support team provides the opportunity for our service users to participate in skill development, hobbies and community and centre based activities.

3 O'CLOCK CLUB

The 3 O'Clock Club is another new service offering that began at the start of 2018. It is a social and recreational program for young people with a disability and operates weekdays from 3pm-6pm at The Woden School. The program provides young people with the opportunity to make new friends, have fun and learn new skills. Activities offered include craft, sports, games and cooking.

CREATIVE AND ART

Our creative and art classes operate from our Queanbeyan, Belconnen and CC Cottage premises and Koomarri is proud to support some incredibly talented artists. The art classes predominantly focus on painting and drawing while the creative classes explore using materials such as textiles, glass, plastic, metal and wood.

We have continued our partnership with The Markets Wanniasa as this provides a source of revenue for the artists. The Markets are located at Wanniasa shops and they stock a range of handmade, local goods. Koomarri rents shelf space in the store to sell our artist's work with all proceeds returning directly to the artist. More than \$2,000 worth of Koomarri works have been sold through The Markets this year.

BEEHIVES

In a partnership with Eric Davies from Better Bee Hives our micro-business participants in Queanbeyan assisted with the assembly and finishing of beehives. Eric provided the following feedback on the successful partnership: "I have had the great pleasure of engaging with the 'Koomarri Team'. Our experience with them has been nothing short of fantastic and I am more than happy to recommend them for any project that you may have. With each of our tasks the 'Koomarri Team' achieved all of the goals set for them and all well within the desired timeframes and to the expected standards if not higher. I am very pleased to be in a supply agreement with Koomarri and openly recommend them to anyone who is able to think outside of the box to achieve a goal."

Discovering your career



Supporting people to find work that is personally meaningful and socially valued has been one of Koomarri's core functions since our inception.

People with a disability face many barriers when seeking employment and we provide assistance at all stages from the development of work skills to finding potential employers and then providing post-placement support for as long as it is needed.

Koomarri provides a diverse range of options from supported employment through to open employment positions and we work with each individual to determine which situation suits them best.

CUSTOMISED EMPLOYMENT

In 2017-18, Koomarri introduced a new employment service that is based on a customised employment approach. This approach has been utilised in the United States for many years and has a proven record of success in finding jobs for people with a disability that suit their skills, interests and talents. A group of Koomarri staff members received training in customised employment from the Centre for Disability Employment Research and Practice (CDERP) in November 2017 and continue to receive mentoring support and ongoing training.

Koomarri's Career Discovery Program launched in January 2018 and had an initial intake of 10 participants. The program has three main components.



Discovery

Through a series of informal interviews and share activities, Koomarri's Career Coaches discover a person's skills and interests. The outcome of the interviews is a clear picture of the person's ideal conditions of employment, skills and vocational themes to help target future job searches.

Classroom learning

In small group settings, participants focus on preparing for work experience with discussion of appropriate behaviours and further exploration of work skills.

Work experience

Work experience placements are developed with local businesses. Koomarri Career Coaches provide support throughout the placements and document skills development and help participants to prepare visual resumes for future work opportunities.

The ultimate aim of the program is to find people paid work in a local business.



BUSINESS CAPABILITY

Koomarri's Business Capability team provide supported employment opportunities for people in government and private business. These roles generally focus on office administration tasks and the team offers on the job training, advisory support and disability awareness training to the broader organisation. Establishing strong natural supports and mentoring roles in an office environment is key to successful, long-term employment outcomes and our team provide this additional assistance as part of our partnership role.

Koomarri's Business Capability team acknowledges and thanks our employment partners who all provide meaningful long term employment options to the people we support.

- Territory and Municipal Services (TAMS)
- IP Australia
- Australian Public Service Commission
- Department of Defence
- Chief Minister's Office of ACT
- Department of Immigration
- Cushman & Wakefield
- Department of Human Services
- The ACT Training Fund Authority
- University of Canberra
- Australian Maritime Safety Authority
- Australian Financial Security Authority
- The Treasury

COMMERCIAL BUSINESSES

Koomarri's Commercial Businesses provide work experience and career progression in a competitive commercial environment. Our businesses are tailored to provide career pathways and enable people with a disability to work in meaningful employment, providing an environment that nurtures a person's individual talents, skills and attributes.

Garden Maintenance

Koomarri's garden maintenance teams have built on decades of experience to offer a wide range of services including mowing, landscaping, weed control and revegetation. The teams operate from depots in Ainslie and Scullin and have a number of contracts for businesses including Telstra, Spotless, DUO, several ACT Schools and multiple ACT Government agencies.

Each garden maintenance team is led by an experience horticulturalist and comprise people with intellectual disability who are passionate about providing a quality service.



Yarralumla Nursery

In addition to the Garden Maintenance service, Koomarri also continues to provide horticultural services to the Yarralumla Nursery through the preparation of seedlings and plants for sale on the wholesale market. The team is involved in every step of the process and are supported by experienced horticulturalists.

Our partnership with the nursery has lasted more than 35 years and has provided meaningful employment for many of our service users during this time.



Cleaning Services

Our cleaning business delivers commercial cleaning services and rubbish removal across several sites. The cleaning crews provide a range of high quality, professional cleaning services including office cleaning, end of tenancy and house cleaning.

All teams are fully equipped and services are tailored to each client's needs.

Cut Cloth

This business recycles and cuts cloth received in Koomarri's collection bins to produce high quality cleaning rags. The team manages the entire process from collecting the donations to sorting, cutting and packaging. The finished product is sold to private businesses across the city including painters, mechanics, cafes and restaurants.

Koomarri's collection bins are located at various suburban shopping centres around Canberra. We welcome all donations of clothing, accessories such as handbags and jewellery, shoes and bedding including sheets, doona covers and blankets.

SKILLS DEVELOPMENT

As an extra offering, our clients can also participate in beginner, intermediate and advanced courses in Information Technology (IT) to help develop their skills for work. The courses provide the foundation to allow students to learn the very basics of how a computer works, and to apply their abilities by learning keyboard and simple programs that are available on any computer.

The courses are run at our Phillip and Belconnen premises and while students participate in a group environment, the course work is tailored to each individual.

Supported accommodation



Koomarri has operated supported accommodation services in the ACT since the 1960s. We currently operate eight houses across the city.

We work collaboratively with residents, their families and/or guardians in providing a home that encourages and enables independence through person-centred supports. In consultation with families, we engage staff to provide support including personal care and skills development under an active support framework. All Koomarri staff operate under the National Disability Services Standards.

All service users in our supported accommodation services are provided with opportunities for community engagement activities and skills development. We maintain strong relationships with other providers across the city and welcome collaboration.

As part of our supported accommodation service staff also facilitate social and recreational engagement in a range of activities including cultural and community events.

During the 2017-18 year we facilitated several holidays for residents which included trips to Wollongong and Narooma.

RESPITE

Our new house, CC Cottage, has not only allowed us to expand the service delivery area but also provides a short-term respite and training function. When not in use as a respite home, CC Cottage can be utilised to develop service users' skills in general household chores and assist in building confidence for transitioning to supported independent living.



Support for high and complex needs

Koomarri's Forensic Disability Service supports people with a disability who have high and complex needs.

This is a specialist service that provides assistance for people who require support from multiple services. Our skilled team combines experience and expertise in the disability, mental health, justice and alcohol and other drug sectors.

In the 2017-18 year the Forensics team supported 20 service users in a range of ways including lifestyle and skills guidance, assistance with employment support and community activities. The team also assisted people in implementing treatment strategies and engaging in activities aimed at improving quality of life and reducing the risk of re-engaging in behaviours of concern.

Koomarri's model of support in this area is based on the Good Lives Model and underpinned by internationally recognised risk assessment and monitoring tools. The team is provided with clinical supervision by a Clinical Psychologist and has operational and clinical oversight from Koomarri's Senior Practitioner.

The Forensics team works in partnership with the Centre of Applied Psychology - University of Canberra, The Centre for Disability Studies - University of Sydney and Griffith University Social Work faculties and the Office of the Senior Practitioner, Department of Health and Human Services (DHHS), Victoria.

The team also provides clinical training placements for Masters Level Clinical Psychology and Social Work university students, and is involved in internationally recognised research and academic journal submissions. The team is regularly invited to participate in conferences, key forums and symposiums to showcase their work.

SENIOR PRACTITIONER

Koomarri's Senior Practitioner advises the Chief Executive Officer and Board of Directors about the provision of specialist disability services and how services can be improved within Koomarri.

The role has delegated functions in relation to restrictive interventions and the analysis and investigation into the support Koomarri provides including:

- developing guidelines and standards
- providing education and information
- providing information as to the rights of persons with a disability
- conducting research, program evaluation and observations of practice within Koomarri services

The Senior Practitioner is also responsible for the development of positive behaviour plans and ensuring all Koomarri services are compliant with relevant quality and safeguarding requirements.

QUALITY AND SAFEGUARDS

During the 2017-18 year, Koomarri staff participated in a number of forums discussing the newly established NDIS Quality and Safeguards Commission. Koomarri strongly supports the Commission and its mission to improve the quality and safety of NDIS supports and services.

We also took part in consultations with the ACT Government's Community Services Directorate about the establishment of the ACT Office of the Senior Practitioner. Koomarri welcomes the opportunity to work closely with this office in future years.

NDIS support

Koomarri supports the NDIS and its principles of choice and control for participants. Our staff focus on delivering a quality service to every individual we support and throughout the 2017-18 year we assisted many service users with pre and post-plan management.

Our teams provide detailed reports on progress and goal setting to assist during NDIS planning meetings. When requested we also accompany our service users to planning meetings with NDIA and Local Area Coordinator staff to assist with information provision.

Koomarri has dedicated support coordination staff in our Service Delivery and Forensics teams that ensure participants are able to fully utilise their plans and provide linkages to other providers and services. We also provide plan management services to a number of service users to assist with the financial management of their plans.

Koomarri continues to participate in a range of NDIS engagement activities including local sector forums, national committee representation and providing advice to other service providers as they transition into the scheme.



Engaging with the community



Koomarri has been operating in the ACT and southern NSW region for more than 65 years. We pride ourselves on being a grassroots organisation that has deep connections with the local community.

During the 2017-18 year, we have continued to engage with our community through a variety of different channels and initiatives.

SERVICE USERS AND FAMILIES

Koomarri's service users and their families, friends and carers remain our first priority for engagement. In 2017-18 the organisation expanded its communications function and this resulted in the development of several new channels for engagement. Koomarri's website was redeveloped and launched in early 2018 along with Facebook and Twitter social media channels. A newsletter was released to provide regular updates on Koomarri's services and new initiatives.

Our Family Communications Meetings continued to be held each quarter. These meetings provide an opportunity for service users and their families to meet with management and discuss any issues of concern.

A Service User Survey was distributed in November 2017 to gauge people's satisfaction levels with Koomarri's services and to receive feedback and ideas for new activities. The majority of our service users reported that they were either happy or very happy with our services and the survey will be distributed annually to enable the tracking of long-term trends.

SECTOR ENGAGEMENT

Koomarri continues to stay highly engaged within the ACT disability sector as service providers, advocacy groups and individuals navigate the new environment introduced by the NDIS. Senior staff regularly attend forums and other networking events to stay up to date with changes and to provide feedback. When Feros Care was announced as the Local Area Coordinator for the ACT, Koomarri invited a Feros representative to address our Family Communications Meetings and this was a great introduction to the important role they play in the new system.

We also remain engaged with our national peak body, National Disability Services (NDS), through representation on committees and providing contributions to submissions and other policy documents. Koomarri facilitated the NDS Ticket to Work network in the ACT in 2017-18. The network aims to assist school leavers to find employment through a collaborative approach. The ACT network comprises service providers, parent advocates and school representatives.

Koomarri also participated in the ACT Workforce Impact Collective and will remain actively engaged in this area as the disability workforce continues to grow and change under the NDIS.

Finally, we remain committed to a collaborative approach with other service providers in the ACT and NSW. Koomarri has very strong relationships with other providers and staff regularly attend formal and informal events where we are able to develop and grow our collaboration.



COMMUNITY ENGAGEMENT

Koomarri continues to engage with the broader ACT community through a variety of events and opportunities. Staff attended seven expos throughout the 2017-18 year with a range of attendees including schools and training providers.

Our CEO, Nadine Stephen, was invited to present at the Woden Rotary Club on our employment services and how we engage with volunteer organisations. The Director of Human Resources, Ralph Fortmann, was invited to participate in a panel discussion as part of the Australian Government Department of Education's celebrations of the International Day of People with Disability.

A number of local and federal politicians met with our CEO to discuss Koomarri's work and the impact of the NDIS. Ongoing engagement with politicians from all parties is important in our efforts to understand and influence policy development.

Koomarri continues to partner with a range of businesses and government agencies and we would like to thank them all sincerely for their ongoing support:

- ADHC
- ACT Chief Minister's Department
- ACT Health
- Australian Public Service Commission
- ACT Property Group
- Australian Maritime Safety Authority
- Australian Financial Services Authority
- Bunnings
- Canberra Institute of Technology
- Centre for Disability Employment Research and Practice
- ACT Community Services Directorate
- Cushman & Wakefield
- Department of Defence
- Department of Human Services
- Department of Immigration and Border Protection
- Department of Social Services
- DUO
- Fuji Xerox
- Hellenic Club
- IP Australia
- MCM Projects
- National Library of Australia
- NOUS
- Officeworks
- Professor Douglas Boer
- Sliced Tech
- Snow Foundation
- Spotless
- Telstra
- The Treasury
- Toyota
- University of Canberra
- University of Sydney – Centre for Developmental Disability Studies
- Victoria Oakden



The Koomarri family



The underlying strength of an organisation can be found in its workforce. Koomarri has an incredibly hardworking, diverse team and all staff are committed to delivering quality outcomes for our service users.

Major change can be difficult for organisations to manage and it does require commitment and understanding from staff. During the transition to the NDIS, Koomarri's business processes underwent significant change and, while not always easy, staff have been able to adapt to a new way of delivering services. The flexibility and dedication of our workforce is a major factor in our continued success. A brief description of each area of the business and the services they deliver is provided below.

HUMAN RESOURCES

All new staff are on boarded by our Human Resources team who provide starter packs, induction and Work Health and Safety training. The team is also responsible for fielding complaints and feedback and leads the quality and compliance section of the organisation. Koomarri has a strong compliance function and we undergo multiple audits each year to certify the quality of our services.

SERVICE DELIVERY

The Service Delivery team lead the skills development area, provide 1:1 community supports and Support Coordination services. A dedicated administration team was also formed in 2018 and provides support for the entire organisation in the development and management of service agreements.

FORENSICS

Support for people with high and complex needs is delivered by our Forensics team. The team includes support workers, team leaders and social workers and all have experience across the disability, mental health, justice and alcohol and other drug sectors.

EMPLOYMENT SERVICES

The Employment Services team deliver Koomarri's customised employment and Business Capability programs. Staff provide on the job training and support for individuals along with awareness training for businesses who wish to improve their capacity to employ people with a disability.

COMMERCIAL BUSINESS

Koomarri's commercial businesses are managed from the Belconnen premises with depots in Ainslie and Scullin. Staff provide support for both teams and individuals as they operate these businesses in a commercial environment. The commercial teams work in multiple locations across the city.

RESIDENTIAL

The Residential team delivers all supported accommodation services for the eight houses Koomarri operates across the ACT. Staff provide a range of supports including personal care, skills development and community engagement.

BUSINESS DEVELOPMENT

Sourcing grant funding and developing new service lines is the responsibility of the Business Development function. Working across all areas of the business, this section identifies key opportunities for expansion and develops a business case around implementation and long-term sustainability.

COMMUNICATIONS AND MARKETING

The Communications and Marketing area manages Koomarri's internal and external communication channels including the website, social media and newsletters. The function also takes the lead on representing Koomarri at expos and external events that promote our brand.

FINANCE

The Finance team provides financial support for the organisation including NDIS service bookings, claims, payments and payroll services. The team is also responsible for the provision of IT services for all staff and manages Koomarri's fleet. During the year a new payroll system has been implemented along with a number of upgrades to IT equipment.

EXECUTIVE SUPPORT

The Executive Support team provides administrative assistance to Koomarri's CEO and senior management team. The team also includes the reception function that provides a single point of contact for all phone queries to the organisation.

KOOMARRI
Supporting people with disability

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Koomarri supports people to achieve their life goals, dreams and aspirations.

We are a respected not for profit organisation, having operated for over 63 years in the ACT and NSW, and specialise in providing services and support for people with intellectual disability and acquired brain injury.

[Learn how we can help >](#)

Our Services

We provide support, coordination and connection, accommodation, employment, training, community and fund management support.

- Support to find and keep a job
- Support to develop skills for work
- Support to engage in local community life
- Support at home
- Support to connect, plan and manage your funding

Koomarri Limited

ABN 38 599 467 782

Financial Report - 30 June 2018

KOOMARRI LIMITED
ABN 38 599 467 782

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2018.

Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Mr James Service
Mr Len Early
Mr Andrew McCrossin
Ms Lois Fordham
Ms Margaret Reid
Mr Stephen Holmes

Short-term and long-term objectives

The company's short term objectives are the redesign of Koomarri's service delivery and business enterprises model; and increase business revenue through creating a range of different employment models.

The company's long-term objectives are to remain viable and competitive in the context of a National Disability Insurance Scheme; and, increase the suite of services it is able to offer in response to individual need.

Strategy for achieving the objectives

To achieve its stated objective, the company strives to establish and foster effective relationships with a range of stakeholders including community services providers, government entities, sponsors, businesses, individuals with disability and their families. By actively encouraging and facilitating stakeholder relationships, the company will be able to achieve its short term objectives of supporting people with disability to participate in the community and workforce with increased choice about types of supports and work and workplaces; and long term objectives of remaining viable and competitive in changing operating context.

The company is committed to maintain existing programs and developing new programs which support and encourage community inclusion for people with disability; and develop and inspire staff and stakeholders to improve services and supports for people with disability.

In doing so, the company will be able to achieve its short term objective of building revenue while at the same time increasing the number of opportunities for people with disability to access meaningful supports; and long term objectives of maintaining a strong and viable organisation which can support more clients with more services.

The company sets clear and consistent standards and expectations for staff to ensure best practice is applied to all services. These actions contribute to both the short and long term objective and ensure its ongoing status as a leader in disability services.

Principal activities

The principal activity of the company during the financial year was the derivation of income by achieving and maintaining employment within the community and inclusive support assisting people with independence, skills and development in achieving their dreams, goals and aspirations.

There was no significant change in the nature of the activity of the company during the financial year.

Operating Result

The deficit from ordinary activities after income tax amounted to \$4,801 (2017:surplus of \$404,251 restated).

Contributions on Winding up

The company is a not-for-profit entity and is limited by guarantee. No dividend has been paid or declared. In accordance with the constitution, the company is limited by guarantee to the extent of \$10 per member, and accordingly no dividends have been recommended or paid since the start of the financial period. At 30 June 2018, the total amount that members of the company are liable to contribute if the company is wound up is \$260 (2017: \$260).

Significant changes in the state of affairs

There were no significant changes in the state of affairs that occurred during the financial year.

Matters subsequent to the end of the financial year

In the interval between the end of the financial year and the date of this report, there has arisen no item, transaction or event of a material and unusual nature likely, in the opinion of the directors, to affect significantly the operations, the results of those operations, or the state of affairs in future financial years.

Likely developments and expected results of operations

There were no likely developments in the company's operations that were not finalised at the date of this report.

Environmental regulations

The company is not subject to any significant environmental regulations.

Information on directors

Name: Mr James Service AM
Title: Chairman
Qualifications: MAICD
Experience and expertise: Group Managing Director JGS Property Group, Chairman Eyre Kingston, Chairman Peet Flagstone City, Chairman Googong Township, Director MTAA Superannuation Fund Flagstone Creek and Spring Mountain, Chairman of the ACT Building and Construction Industry Training Fund Board, Member Goodwin Aged Care Services Estate Development Committee, Past President Canberra Cancerians and Foundation Director Australian Foundation for Mental Health Research.

Name: Mr Len Early
Title: Vice Chairman and Treasurer
Qualifications: BA (Hon), B Ec (Hon).
Experience and expertise: Chairman of Koomarri Finance and Audit Committee, past Chair, the Department of Finance, Commonwealth Financial Statements and Department of Communications Audit Committee.

Name: Ms Lois Fordham
Title: Director
Qualifications: BA, Grad AICD, Grad Dip HR (AHRI) FAIM, FAICD.
Experience and expertise: Present – Goodwin Aged Care Services Ltd, Women's Legal Service. Past – The Street Theatre, SCOPE for Artist Pty Ltd, K; Canberra Convention Bureau, Blusox Pty Ltd, Ashfield Infants Home, Cerebral Palsy League of Qld, NOW Pty Ltd, SportZCo Pty Ltd and DSTC Pty Ltd.

Name: Mr Andrew McCrossin
Title: Director
Qualifications: BEc, LL.M, FCA, CTA.
Experience and expertise: Senior Technical Adviser, Australian Taxation Office (ATO), past - Executive Director at Ernst & Young (EY).

Name: Ms Margaret Reid
Title: Director
Qualifications: BA LLB.
Experience and expertise: Other Directorships held both past and present – Backa Holdings Ltd (Private Company).

Name: Mr Stephen Holmes
Title: Director
Qualifications: BComm, FCA, GAICD
Experience and expertise: Chief Operating Officer at Goodwin Aged Care Services Ltd,

Company secretary

The company secretary is Ms Nadine Stephen. Ms Stephen was appointed to the position of company secretary in August 2016.

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2018, and the number of meetings attended by each director were:

	Directors' Meetings	
	Number of meetings eligible to attend	Number attended
Mr James Service	7	7
Mr Len Early	7	6
Ms Lois Fordham	7	1
Mr Andrew McCrossin	7	7
Ms Margaret Reid	7	5
Mr Stephen Holmes	7	6

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Insurance of officers

During the financial year, the company paid a premium of \$8,677 (2017: \$7,619) to insure the directors and secretaries of the company.

The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers of the company, and any other payments arising from liabilities incurred by the officers in connection with such proceedings. This does not include such liabilities that arise from conduct involving a willful breach of duty by the officers or the improper use by the officers of their position or of information to gain advantage for themselves or someone else or to cause detriment to the company. If it is not possible to apportion the premium between amounts relating to the insurance against legal costs and those relating to other liabilities.

Indemnity of auditors

The company has not indemnified or agreed to indemnify an auditor of the company during or since the end of the financial year.

Proceedings on behalf of the company

No proceedings have been brought or intervened in on behalf of the company with leave of the Court.

Auditor's independence declaration

A copy of the auditor's independence declaration as required is set out on the following page.

This report is made in accordance with a resolution of directors.

On behalf of the directors



Mr. James Service

Chairman

25th September 2018

Canberra

RSM Australia Partners

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Koomarri Limited for the year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commissions Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

RSM Australia Partners

Canberra, ACT
Dated: 26 September 2018

GED STENHOUSE
Partner

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KOOMARRI LIMITED
ABN 38 599 467 782

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General information

The financial statements cover Koomarri Limited as an individual entity. The financial statements are presented in Australian dollars, which is Koomarri Limited's functional and presentation currency.

Koomarri Limited is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office:

Koomarri Limited
25 Launceston Street
Philip ACT 2606

The financial statements were authorised for issue, in accordance with a resolution of directors, on 25 September 2018. The directors have the power to amend and reissue the financial statements.

KOOMARRI LIMITED
ABN 38 599 467 782

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
Note	\$	Restated \$
Revenue from ordinary activities	12,001,819	11,444,658
Other income	1,514,726	802,827
Revenue from ordinary activities	13,516,545	12,247,485
Bank charges	(2,989)	(2,857)
Brokerage costs	(1,104,306)	(518,030)
Cost of goods sold	(56,562)	(56,674)
Depreciation expense	(270,005)	(322,295)
Employee benefits expense	(10,453,871)	(9,321,137)
Insurance expense	(339,725)	(353,033)
Interest expense	(15,917)	(3,313)
Legal and audit fee	(49,144)	(26,809)
Motor vehicle expenses	(221,516)	(231,672)
Rental expenses	(57,820)	(30,924)
Other expenses	(949,492)	(976,490)
Total expenses	(13,521,346)	(11,843,234)
(Deficit) / Surplus before income tax expense	(4,801)	404,251
Income tax expense	-	-
(Deficit) / Surplus after income tax expense for the year attributable to the members of Koomarri Limited	(4,801)	404,251
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year attributable to the members of Koomarri Limited	(4,801)	404,251

The above statement of profit and loss and other comprehensive income should be read in conjunction with the accompanying notes.

KOOMARRI LIMITED
ABN 38 599 467 782

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

	Note	2018 \$	2017 Restated \$
Current assets			
Cash and cash equivalents	4	1,281,501	2,115,746
Trade and other receivables	5	2,144,066	1,623,891
Prepayments		21,998	60,635
Total current assets		<u>3,447,565</u>	<u>3,800,272</u>
Non-current assets			
Property, plant and equipment	6	4,749,682	4,762,022
Intangible assets	7	651,395	639,312
Total non-current assets		<u>5,401,077</u>	<u>5,401,334</u>
Total assets		<u>8,848,642</u>	<u>9,201,606</u>
Current liabilities			
Trade and other payables	8	717,692	1,057,197
Employee benefits	9	829,467	773,338
Unexpended grants		102,296	128,843
Finance Lease		11,415	38,239
Total current liabilities		<u>1,660,870</u>	<u>1,997,617</u>
Non-current liabilities			
Finance Lease		-	11,415
Employee benefits	9	-	-
Total non-current liabilities		<u>-</u>	<u>11,415</u>
Total liabilities		<u>1,660,870</u>	<u>2,009,032</u>
Net assets		<u>7,187,773</u>	<u>7,192,574</u>
Equity			
Retained earnings	10	4,395,197	4,399,998
Revaluation reserve		2,792,576	2,792,576
Total equity		<u>7,187,773</u>	<u>7,192,574</u>

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

KOOMARRI LIMITED
ABN 38 599 467 782

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018

	Retained Earnings Restated \$	Revaluation Reserve \$	Total Equity Restated \$
Balance at 1 July 2017	3,777,552	1,924,420	5,701,972
Restated Surplus after income tax expense for the year	404,251	-	404,251
Adjustment opening balance for 2016 backclaims	218,195	-	218,195
Increase in revaluation reserve	-	868,156	868,156
Total comprehensive income for the year	622,446	868,156	1,490,602
Balance at 30 June 2017 Restated	4,399,998	2,792,576	7,192,574
(Deficit) / Surplus after income tax expense for the year	(4,801)	-	(4,801)
Total comprehensive income for the year	(4,801)	-	(4,801)
Balance at 30 June 2018	4,395,197	2,792,576	7,187,773

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

KOOMARRI LIMITED
ABN 38 599 467 782

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
Note	\$	Restated \$
Cash flows from operating activities		
Receipts from members and customers (inclusive of GST)	11,796,705	1,302,861
Payments to suppliers and employees (inclusive of GST)	<u>(14,765,582)</u>	<u>(11,468,036)</u>
	(2,968,877)	(10,165,175)
NDIS Back claim	498,082	-
Interest received	6,677	8,664
Grants	280,026	9,741,856
Other income	<u>1,658,854</u>	<u>872,757</u>
Net cash (used in) from operating activities	<u>(525,238)</u>	<u>458,102</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(180,883)	(3,770)
Payments for intangibles	<u>(95,069)</u>	<u>(18,869)</u>
Net cash used in investing activities	<u>(275,952)</u>	<u>(22,639)</u>
Cash flows from financing activities		
Repayment of financial lease	<u>(33,055)</u>	<u>(58,800)</u>
Net cash used in financing activities	<u>(33,055)</u>	<u>(58,800)</u>
Net (decrease) / increase in cash and cash equivalents	(834,245)	376,663
Cash and cash equivalents at the beginning of the financial year	<u>2,115,746</u>	<u>1,739,083</u>
Cash and cash equivalents at the end of the financial year	4 <u>1,281,501</u>	<u>2,115,746</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the entity Koomarri Limited.

Basis for preparation

These are general purpose financial statements that have been prepared for the purposes of complying with the Australian Accounting Standards - Reduced Disclosure Requirements and interpretations issued by the AASB, *Australian Charities and Not-for-profits Commission Act 2012*. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of Koomarri Limited. Koomarri Limited is a not-for-profit entity for the purpose of preparing the financial statements.

(i) Compliance with Australian Accounting Standards - Reduced Disclosure Requirements

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards – Reduced Disclosure Requirements as issued by the Australian Accounting Standards Board ('AASB').

(ii) New and amended standards adopted by the company

The company has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

(iii) Historical cost convention

These financial statements have been prepared under the historical cost convention.

(iv) Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

(v) Comparative figures

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

In 2018 financial year, Koomarri identified NDIS Supported Independent Living (SIL) claims that related to 2016 and 2017 financial years that Koomarri had not previously claimed.

On 1 July 2017 the NDIA introduced a new method for determining the level of SIL funding to be received by NDIS clients, that led to major delays in the renewal of plans, plan gaps, delays in processing change of circumstances, and the service provider's ability to claim SIL funding.

Engagement with NDIA revealed that Koomarri had a number of SIL clients where the NDIS funding allocated in previous years had not been claimed. As a result, Koomarri had undertaken a review of historic NDIS claims in the SIL area and identified NDIS revenue of \$279,887 for 2017 and \$218,195 relating to 2016 financial year, totalling \$498,082 in NDIS backclaims.

The comparatives presented in these financial statements have been restated to reflect the effect of these adjustments.

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

The below table shows the affected line items of the financial statements:

	Actual in 2017 \$	Back claim correction	Restated Actual 2017 \$
Statement of Comprehensive income			
Revenue	11,967,598	279,887	12,247,485
Total comprehensive income for the year attributable to the members of Koomarri Limited	124,364	279,887	404,251
Statement of Financial Position			
ASSETS			
Trade and other receivables	1,125,809	498,082	1,623,891
Total current assets	3,302,189	498,082	3,800,272
Total assets	8,703,524	498,082	9,201,606
Net assets	6,694,492	498,082	7,192,574
EQUITY			
Retained earnings	3,901,916	498,082	4,399,998
Revaluation reserve	2,792,576	-	2,792,576
	6,694,492	498,082	7,192,574
Statement of Changes in Equity			
Surplus after income tax for the year	124,364	279,887	404,251
Adjustment to opening balance for 2016 backclaims	-	218,195	218,195
Total comprehensive income for the year	124,364	498,082	622,446
Balance at 1 July 2017	6,694,492	498,082	7,192,574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties.

(i) Sales revenue

Service revenue is recognised when the related services have been performed. For the sale of goods, revenue is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

(ii) Grants

Grant revenue is recognised in the statement of comprehensive income when the company obtains control of the grant and is probable that the economic benefits gained from the grant will flow to the company and the amount of the grant can be measured reliably.

When grant revenue is received whereby the company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The company receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, which a corresponding amount of income recognised in the statement of comprehensive income.

(iii) Donations and bequests

Donations and bequests are recognised as revenue when received unless they are designed for a specific purpose, where they are carried forward as prepaid income on the balance sheet.

(iv) Interest

Interest revenue is recognised when received.

Income tax

As the company is a charitable institution in terms of subsection 50.5 of the *Income Tax Assessment Act 1997*, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of assets

Assets are tested for impairment at the end of each reporting period. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value-in-use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets (cash-generating unites). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Trade and other receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Trade receivables are generally due for settlement within 30 days. They are presented as current assets unless collection is not expected for more than 12 months after the reporting date.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of trade

receivables) is used when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

The amount of the impairment loss is recognised in profit or loss within other expenses. When a trade receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

Property, plant and equipment

Land and buildings are shown at fair value, based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. All other property, plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Increases in the carrying amounts arising on revaluations of land and buildings are recognised in other comprehensive income and accumulated in reserves in equity. To the extent that the increase reverses a decrease previously recognised in profit or loss, the increase is first recognised in profit or loss. Decreases that reverse previous increases of the same asset are first recognised in other comprehensive income to the extent of the remaining surplus attributable to the asset; all of decreases are charged to profit or loss.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term. The depreciation rates used for each class of depreciation asset are as follows:

<i>Class of fixed asset</i>	<i>Depreciation Rate</i>
Plant and equipment	12 – 33%
Motor vehicles	20%
Buildings	2.5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Gains and losses on disposals are determined by comparing proceeds with carrying amounts. These are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to the asset are transferred to retained earnings.

Intangible assets

Costs incurred in developing systems and costs incurred in acquiring software that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of materials and service and direct patrol and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight-line basis over periods generally ranging from 3 to 10 years.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset. A distinction is made between finance leases, which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to the ownership of leased assets, and operating leases, under which the lessor effectively retains substantially all such risks and benefits.

Finance leases are capitalised. A lease asset and liability are established at the fair value of the leased assets, or if lower, the present value of minimum lease payments. Lease payments are allocated between the principal component of the lease liability and the finance costs, so as to achieve a constant rate of interest on the remaining balance of the liability. Leased assets acquired under a finance lease are depreciated over the asset's

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the consolidated entity will obtain ownership at the end of the lease term.

Operating lease payments, net of any incentives received from the lessor, are charged to profit or loss on a straight-line basis over the term of the lease.

In 2017, the company changed the accounting treatment for one of its leases from operating lease to finance lease based on management's reassessment of the terms of the lease contract.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

(i) Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employee's service up to the end of the reporting period and are measured

at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

(ii) Other long-term employee benefit obligations

The liability for long service leave which is not expected to be settled within 12 months after the end of the period in which the employees render the related service 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 end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

NOTE 2. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results.

The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in Note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	Restated \$
NOTE 3. REVENUE		
<i>Revenue from continuing operations</i>		
Commercial sales	1,587,768	1,526,853
Government grants	306,573	1,336,843
Funding – NDIS	10,107,478	8,580,962
	12,001,819	11,444,658
<i>Other revenue</i>		
Net gain on disposal of property, plant and equipment	-	44
Interest Income	6,677	8,664
Donations	8,516	7,738
Other income	1,499,533	786,381
	1,514,726	802,827
	13,516,545	12,247,485

Government grants

Government grants of \$306 573 were recognised as revenue during the financial year. There are no unfulfilled conditions other contingencies attaching to these grants. The company did not benefit directly from any other forms of government assistance.

	2018	2017
	\$	Restated \$
NOTE 4. CASH AND CASH EQUIVALENTS		
Cash on hand	900	700
Cash at bank	1,280,601	2,115,046
	1,281,501	2,115,746

NOTE 5. TRADE AND OTHER RECEIVABLES

Trade receivables	606,747	822,308
Other receivables	1,537,319	801,583
	2,144,066	1,623,891

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

Buildings - at fair value	4,665,000	4,665,000
Less: Accumulated depreciation	(116,625)	-
	4,548,375	4,665,000
Plant and equipment - at cost	1,009,148	828,265
Less: Accumulated depreciation	(811,220)	(761,640)
	197,928	66,625
Motor vehicles - at cost	465,523	465,523
Less: Accumulated depreciation	(462,144)	(435,126)
	3,379	30,397
Total Property, plant and equipment	4,749,682	4,762,022

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Asset Revaluations

The buildings were independently valued as at 30 June 2017 by Savills Valuations Pty Ltd. Different methods of valuation were used for the different properties. Where appropriate the value was based on the depreciated replacement cost of the improvements excluding land value or using a capitalisation, market yield, approach. Title to the land is held by way of a "leasehold" at the three sites. The critical assumptions adopted in determining the valuation included that the properties are a specialised operational asset and have limited marketability due to unique features. As a result of the valuation, the company recognised an increase in revaluation reserve of \$868,156 in other comprehensive income for the financial year 2017. No revaluation was performed in 2018 as there was no significant change from prior year.

NOTE 7. INTANGIBLE ASSETS

Cost	816,526	730,032
Less: Accumulation amortisation	(165,131)	(90,720)
	651,395	639,312

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

Opening balance	639,312	698,973
Additions	95,069	18,869
Disposals	(6,204)	
Less: Amortisation expense	(76,782)	(78,530)
	651,395	639,312

NOTE 8. TRADE AND OTHER PAYABLES

Trade payables	709,701	1,010,558
GST payable	7,991	46,639
	717,692	1,057,197

NOTE 9. EMPLOYEE BENEFITS

CURRENT

Employee benefits – annual leave	668,523	525,663
Employee benefits – long service leave	160,944	247,675
	829,467	773,338

NON-CURRENT

Employee benefits – long service leave	-	-
	-	-
	829,467	773,338

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 10. OTHER RESERVES AND RETAINED EARNINGS

Movements in retained earnings were as follows:

Opening Balance	4,399,998	3,995,747
Net profit for the year	(4,801)	404,251
	<u>4,395,197</u>	<u>4,399,998</u>

NOTE 11. COMMITMENTS

Operating Lease commitments

Non-cancellable operating lease payments contracted for but not recognised in the financial statements:

	2018	2017 Restated
	\$	\$
Within one year	133,707	133,131
Later than one year but no later than five years	113,259	89,246
	<u>246,966</u>	<u>222,377</u>

The operating lease are for 2 properties and 19 car leases.

The property lease is for the Ainslie and Scullin property. The Ainslie property was renewed in 2013, it is a 5 year lease with rent payable monthly in advance. The Scullin property commenced in 2017 on a 5 year term with rent payable monthly in advance.

NOTE 12. CONTINGENCIES

The company had no contingent liabilities as at 30 June 2018.

NOTE 13. KEY MANAGEMENT PERSONNEL DISCLOSURES

Key Management Personnel

The aggregate compensation made to directors and other members of key management personnel of the company is set out below:

	2018	2017 Restated
	\$	\$
Key management personnel compensation	<u>514,284</u>	<u>478,636</u>

NOTE 14. RELATED PARTY TRANSACTIONS

There were no transactions between related parties during the reporting period. No members of the Board of Directors received any benefits.

Key management personnel

Disclosures relating to key management personnel are set out in note 13.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 14. RELATED PARTY TRANSACTIONS (CONTINUED)

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

NOTE 15. MEMBERS' GUARANTEE

The company is incorporated under the Corporation Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2018, the number of members was 26 (2017: 26).

NOTE 16. EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2018 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial year.

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS' DECLARATION

In the directors' opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards – Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commissions Act 2012 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2018 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors.

On behalf of the directors



Mr. James Service
Chairman

DATE: 25 September 2018
Canberra

RSM Australia Partners

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

KOOMARRI LIMITED

Opinion

We have audited the financial report of Koomarri Limited (the Company), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- (i) giving a true and fair view of the Company's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements.

Basis for 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 Company in accordance with the auditor independence requirements of the *ACNC Act 2012* and 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. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *ACNC Act 2012*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2018 but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

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In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company 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 *ACNC Act 2012* 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 ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities 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 the 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.

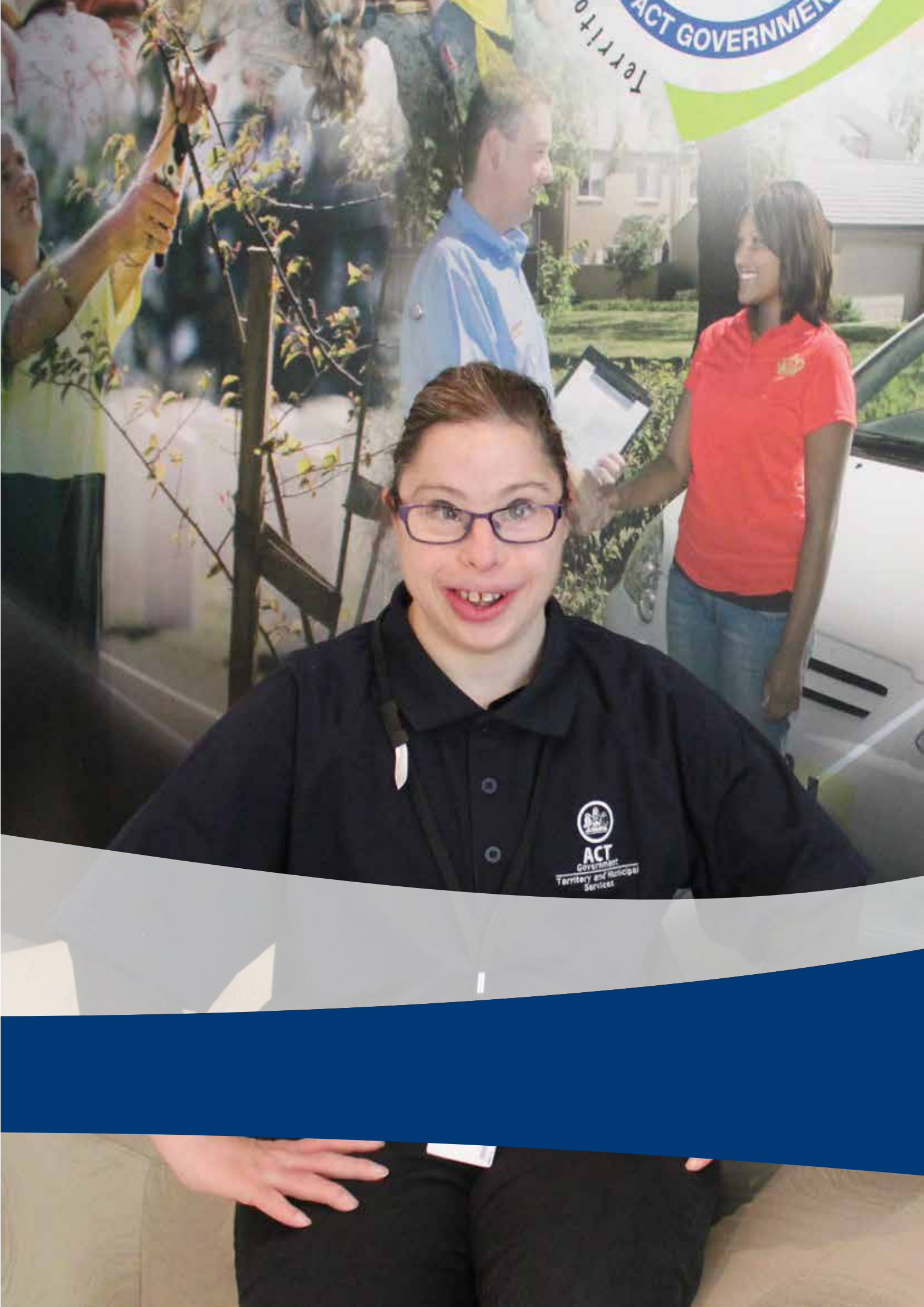
A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

RSM Australia Partners

A handwritten signature in black ink, appearing to read 'G Stenhouse', written over a horizontal line.

GED STENHOUSE
Partner

Canberra, ACT
Dated: 26 September 2018

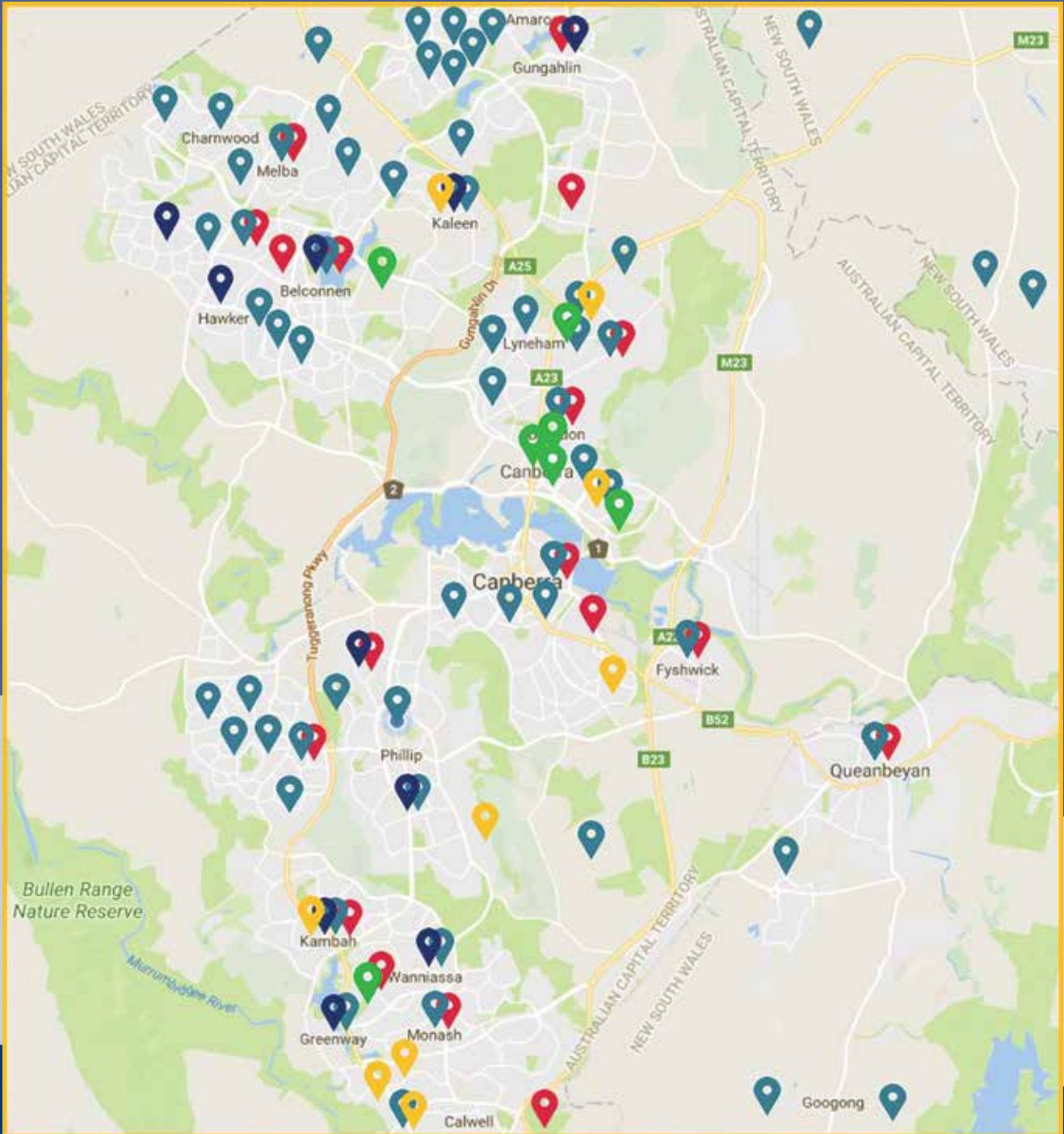


Territory ACT GOVERNMENT

ACT
Government
Territory and Municipal
Services

Our footprint

This is where we work in the ACT and NSW region



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