



# Koomarri

ANNUAL REPORT  
2018-19



*Supporting people with disability*



All items in this section  
have been produced at  
Koomarri Upcycling  
Studio - supporting adults  
with disabilities.

Artists receive all  
profits when you purchase  
their creations!



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# Table of contents

Chairman report

---

CEO report

---

Who we are

---

A new strategic focus

---

Our people

---

Employment supports

---

Community supports and skills development

---

Supported accommodation

---

Forensic support service

---

Clinical support service

---

Communications and engagement

---

Financial statements

---



# Chairman report

**I AM PLEASED TO REPORT THAT THE 2018-19 FINANCIAL YEAR SAW KOOMARRI CONTINUE TO PERFORM STRONGLY, IN TERMS OF BOTH QUALITY SERVICE PROVISION AND FINANCIAL SUSTAINABILITY.**

Koomarri remains committed to delivering supports in our areas of expertise as the region's leading specialist intellectual disability provider. Helping people to find work, engage with the community and providing support in residential settings have been at the core of our activities since inception and this will continue into the future.



During the 2018-19 year, the organisation continued to respond to changes in the broader policy environment while delivering innovative, flexible supports across all service lines. Of major significance was the establishment of the Royal Commission into Abuse, Neglect and Exploitation of People with Disability. Koomarri welcomes all efforts to ensure the safety and inclusion of people with disability and looks forward to engaging with the work of the Commission.

It was also the final year of our current three-year strategic plan that focused on Koomarri's transition into the National Disability Insurance Scheme (NDIS). There is no doubt that the transition period has been challenging, however, a considered change management approach has meant that the organisation was able to respond successfully to the new environment.

The Board has endorsed a new three-year strategy that focuses on ensuring Koomarri continues to strengthen and grow while delivering evidence-based, high quality supports for people with disability and their families.

Koomarri's fiscal position remains strong and the year ahead will see the continued expansion of innovative service lines that focus on delivering customised supports. The work completed over the previous three-year period has resulted in Koomarri being in a strong position to explore opportunities that arise as a result of the current consumer-driven market. We will continue to engage with local community and business groups to identify innovative approaches to supporting people with disability and promote the value of inclusion and diversity.

There have been some changes to the Koomarri Board this year with the departure of several long-standing members. Len Early, Koomarri's former Treasurer, retired in late 2018 after 17 years on the Board. Margaret Reid and Lois Fordham also retired after 10 years and 14 years' service respectively. I would like to thank all our departing Board members for their support and contribution over many years.

I also record my thanks to our continuing Board members, Andrew McCrossin and Stephen Holmes for their continuing commitment and counsel, and am delighted to welcome Barry Jackson and Stephanie Males to the Koomarri family.

Koomarri has a highly professional and committed workforce. On behalf of the Board and all at Koomarri I thank our CEO Nadine Stephen for her continued leadership as well as her management team and of course all of Koomarri's staff for their focus on delivering quality supports.

Koomarri would not exist without our service users, their families and carers. Thank you all for your active participation and support in ensuring we deliver the highest quality service in Canberra and the surrounding region.

**James Service AM**  
Chairman

# CEO report

## THE 2018-19 YEAR HAS BEEN ANOTHER EXTREMELY BUSY, EXCITING AND CHALLENGING YEAR AND I AM PROUD TO REPORT THAT KOOMARRI CONTINUES TO GROW AND FLOURISH.

A major focus throughout the year was our engagement with the new National Quality and Safeguards Commission. The Commission is responsible for registering and regulating NDIS providers and monitoring the use of restrictive practices. This represents a significant step forward for the disability sector as it is the first time we have had a national approach to quality and safety.

In addition, we have continued to deliver quality services to the people we support and their families. Our reputation for delivering person-centred services remains strong within the sector as well as the broader community. Some of our achievements during the year include:

- Establishment of a new specialist service line, Clinical Support Services, in response to demand and the introduction of the National Quality and Safeguards Commission
- Career Discovery High School Pilot project conducted to find work experience for years nine and ten students
- Re-negotiation of six major employment contracts with Commonwealth and ACT Government agencies
- Packaged promotional items for the Transport Canberra Light Rail launch event
- Partnered with Melrose High School to create an op shop for students to purchase second hand clothing
- Hosted a delegation from Japan to discuss the use of a risk management tool that measures the risk of a person with intellectual disability in offending
- Provided training for staff at Bimberi Youth Justice Centre on successfully working with young offenders with cognitive impairment
- Co-hosted a baseball game for people with disability with Diverse Baseball Canberra, the Canberra Cavalry and MIT Services
- Re-certification of our quality management systems under the ISO 9001:2015 standards and continued certification under the National Standards for Disability Services
- Certification under the new NDIS Practice Standards
- Participated in community forums discussing the expansion of Specialist Disability Accommodation initiatives

This list represents a snapshot of the variety of work delivered by our hardworking and committed staff. I am privileged to lead such a diverse workforce and thank each and every staff member for their contribution throughout the year. I would also like to thank our Board of Directors for their guidance and support.

Most importantly, I would like to thank our service users and their families for their ongoing support and I look forward to our continued partnership in the year ahead.

**Nadine Stephen**  
CEO





## Who we are

Koomarri is a leading disability service provider specialising in providing supports to people with intellectual disability in the ACT and surrounding region. Through the relationships we build with our service users and their families, Koomarri helps people to achieve their life goals and actively contribute to the local community through employment, residential and social supports.

Using evidence-based practice and taking a whole-of-life approach to our service users 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 guide 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

- Inclusion
- Diversity
- Flexibility
- Empathy
- Integrity
- Accountability
- Innovation
- Continuous improvement

We are innovative

We have fun

We believe in an inclusive society

We care

We love diversity

We are a family

We are always trying to improve

We are flexible



# A new strategic focus

**Strategic planning was a strong focus throughout 2018-19 following the conclusion of Koomarri's previous strategic plan.**

The establishment of a new plan provided an opportunity to reassess our priorities and objectives for the next three years. The new plan focuses on delivering objectives that fall into six priority areas encompassing the work of the entire organisation.

## OUR PRIORITIES

-  **Quality Service Delivery**  
Our services will represent evidence-based better practice and be responsive to people's needs.
-  **People and Culture**  
We will have a skilled, committed, agile workforce that delivers quality supports in a changing environment.
-  **Stakeholder and Community Engagement**  
We will increase our presence and strengthen our relationship with the local community and business as a leader in service provision.
-  **Financial Effectiveness**  
We will be financially sustainable, grow and provide certainty of service provision.
-  **Organisational Efficiency**  
We will have effective operating models and efficient business systems that will increase our ability to deliver quality services.
-  **Legislative and Regulatory Compliance**  
We will maintain compliance with all legislative and regulatory requirements.

# Our people

## BOARD

Koomarri is governed by a Board of Directors who meet each month. The Board oversees its Finance and Audit Committee, which also meets monthly to review the organisation's finances and risks.

Directors as at 30 June 2019 were:

- James Service AM – Chairman
- Andrew McCrossin – Treasurer
- Stephen Holmes
- Barry Jackson
- Stephanie Males

## STAFF

The experience and dedication of Koomarri's workforce plays a critical role in the organisation's success.

Koomarri has a hardworking, diverse team and all staff are committed to delivering quality outcomes for our service users.

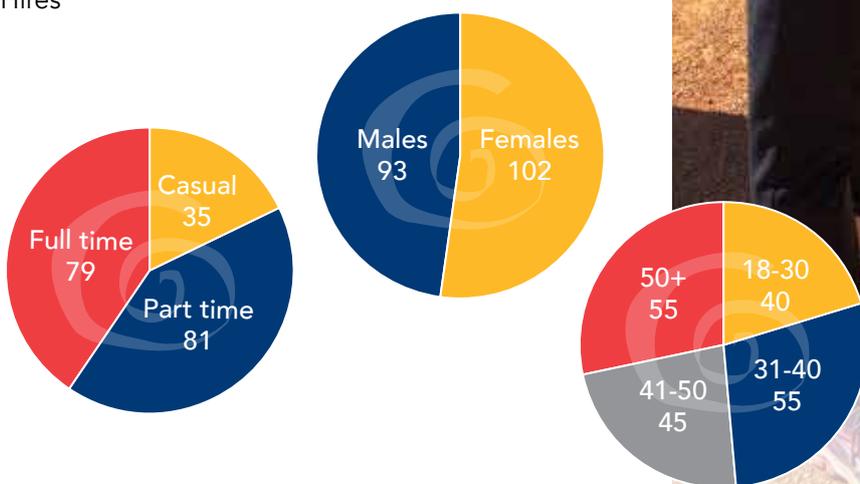
We support our staff by emphasising the importance of values and instilling a performance culture in all we do. Koomarri continues to review and transform our workforce in order to provide more flexible and individualised supports.

## WORKFORCE

30 June 2019 – 195 (up from 156 on 1 July 2018)

45 Exits

84 Hires



# Employment supports

**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

### HIGHLIGHTS

34 service users supported.

Co-hosted a series of engagement sessions with the Centre for Disability Employment Research and Practice to introduce the customised employment approach to families and other stakeholders.

Conducted the Career Discovery High School Project to find work experience for nine students with disability in years 9 and 10. The project was a great success with positive feedback received from all employers engaged through the project and the students reporting that they were now more confident of finding work when they leave school.

Our customised employment program continues to grow and achieve great outcomes for our service users. The program uses an evidence-based approach to finding jobs for people with disability that suit their unique skills, interests and talents.

The ultimate aim of the program is to find open employment in local businesses and uses a 'place then train' approach. This approach recognises that learning skills in an actual workplace is far more successful than trying to transfer skills taught in a classroom environment.

There is also a positive impact on businesses as Koomarri staff are on hand at all times to assist with identifying tasks and ensuring that staff have the knowledge they need to create an inclusive work environment.

### Woody's Story

When Woody first came to Koomarri, he had participated in a few work experiences but hadn't found the right fit yet. Through the Discovery process our Career Coaches interviewed Woody, his family, friends and former teachers to find out more about his unique skills and interests. We discovered that Woody is creative, social and a team player who likes to take tasks slowly but aims for quality every time.

When he was younger Woody had dreams of being a chef and had even completed a Certificate II in Hospitality, however he changed his mind about this career path as he thought the work was too fast-paced.

Discovering a person's interests is only the first part of the puzzle. To complete the picture, we also need to find the right employer and the right job situation. Taking what we knew about Woody, our job development team found a work placement in a local business, The Farside Café. The Farside Café staff were incredibly supportive and it wasn't long before Woody was offered a paid position as a Preparation Cook. He works in a small team and has the time and space to perform his tasks to the high quality he expects of himself.



## BUSINESS CAPABILITY

### HIGHLIGHTS

35 clients supported.

Nine agencies engaged.

Six contracts renegotiated.

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.

- Transport Canberra and City Services
- IP Australia
- Australian Public Service Commission
- Department of Defence
- Chief Minister's Office of ACT
- Department of Home Affairs
- Department of Human Services
- University of Canberra
- Australian Maritime Safety Authority
- The Treasury

## COMMERCIAL BUSINESSES

### HIGHLIGHTS

58 supported employees across four commercial enterprises.

307 tonnes of cloth processed by the Cut Cloth Team.

20,000 plants potted for sale at the Yarralumla Nursery along with providing assistance to weed 200,000 pots.

3184 sites serviced by our Garden Maintenance crews.

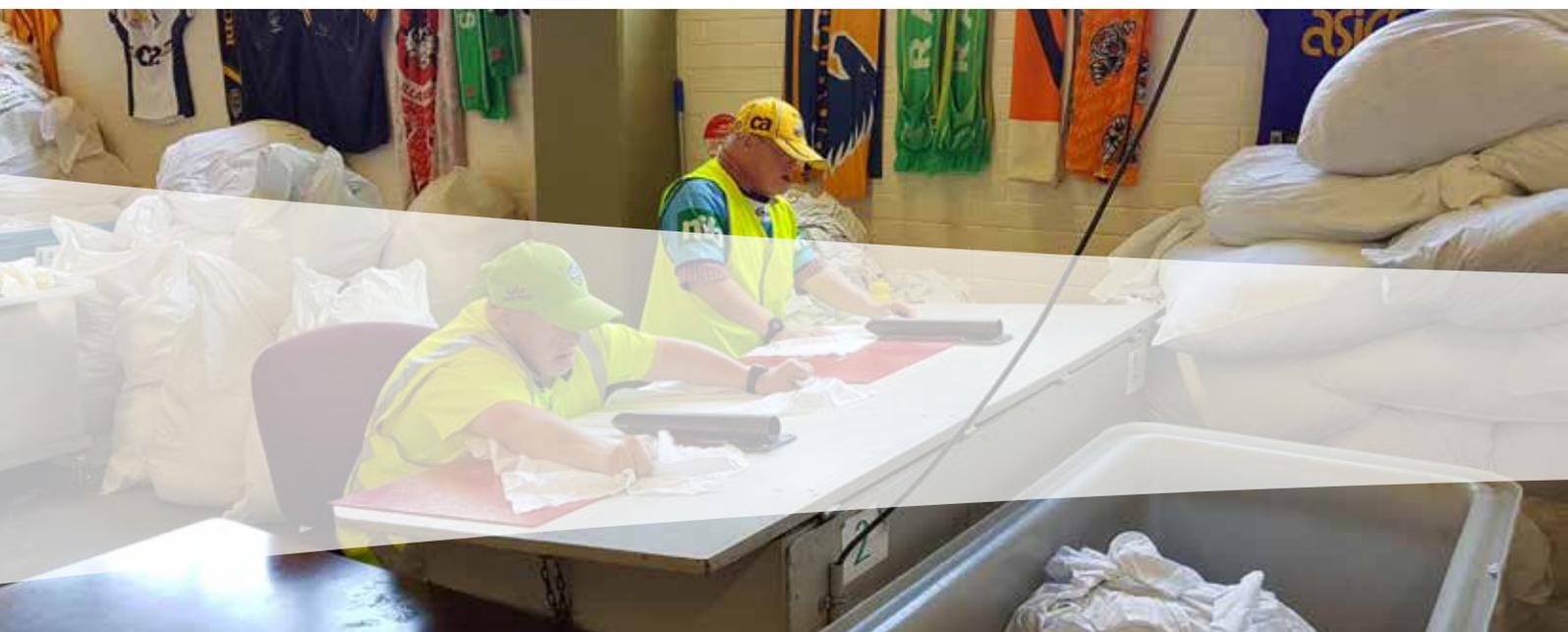
Packaged promotional items for the Transport Canberra Light Rail Launch Event in April 2019.

Partnered with Melrose High School to create an op shop for students to purchase second hand clothing sourced from Koomarri's collection bins.

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.

### 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, Programmed Facility Maintenance, several ACT Schools and multiple ACT Government agencies.



## YARRALUMLA NURSERY

In addition to the Garden Maintenance service, Koomarri also provides 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 is 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.

## CLEANING SERVICES

Our cleaning business delivers commercial cleaning services and rubbish removal across several sites. The cleaning crews provide high quality, professional cleaning services.

## 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.





# Community supports and skills development

## HIGHLIGHTS

Supporting 109 people in community supports and skills development.

More than \$1600 worth of upcycled materials sold at The Markets Wanniasa with proceeds returning to Koomarri artists.

Co-hosted a baseball game for people with disability with Diverse Baseball Canberra, the Canberra Cavalry and MIT Services. The game was a fantastic social event and we hope to continue the partnership and potentially develop a regular competition for people with disability in the future.

Koomarri's community supports and skills development section provides support for people to connect with and be actively engaged in the local community. We offer 1:1 supports along with group-based short courses, all with the aim of building people's capacity and independence. Our group-based activities are held at our premises in Belconnen, Queanbeyan, Woden and Narrabundah.

## COOKING

Our cooking courses are extremely popular with limited vacancies available. 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 together.

## 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.

## 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.

## 3 O'CLOCK CLUB

The 3 O'Clock Club 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.

## INFORMATION TECHNOLOGY

Koomarri offers beginner, intermediate and advanced courses in Information Technology to help people develop 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.

## 1:1 COMMUNITY SUPPORTS

Our 1:1 community supports encourage people to actively engage in local events and activities. The community support team provides the opportunity for our service users to participate in skills development, hobbies and community and centre-based programs. We also provide tailored activities including money management and learning to travel independently.

## CREATIVE AND ART

Our creative and art classes operate from our Queanbeyan, Belconnen and Narrabundah 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.

# Supported accommodation

## HIGHLIGHTS

21 service users supported.

Nine houses operating across the ACT.

Participated in community forums hosted by the Summer Foundation discussing the expansion of Specialist Disability Accommodation (SDA) initiatives under the NDIS.

Koomarri has operated supported accommodation services in the ACT since the 1960s. We work collaboratively with residents, their families and/or guardians in providing a home that encourages and enables independence through person-centred supports.

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.

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 both the NDIS Practice Standards and the National Disability Services Standards. As part of our supported accommodation service staff also facilitate social and recreational engagement in a range of activities including cultural and community events.



# Forensic support service

## HIGHLIGHTS

28 clients supported.

A delegation from Tokyo, Japan came to Koomarri on the invitation of our consultant psychologist, Professor Douglas Boer (University of Canberra) to learn more about a risk management tool that Prof Boer co-authored. The ARMIDILO-S measures the risk of an individual with an intellectual disability in offending. The delegation members were interested in potentially adopting the use of the tool and wanted to speak with an organisation that uses it in relation to a service user. Koomarri's Manager of Forensic Services discussed the practicalities of its use with the delegation.

Koomarri provided training for staff at the Bimberi Youth Justice Centre on successfully working with young offenders with cognitive impairment. The training focused on awareness of different kinds of cognitive impairment, a discussion of disability and the criminal justice system and strategies to recognise and assist young people with a disability.

## HIGHLIGHTS

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

The Forensic Team supports service users in a range of ways including lifestyle and skills guidance, assistance with employment support and community activities. The team also assists 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 clinical oversight from Koomarri's Senior Practitioner.



# Clinical support service

## HIGHLIGHTS

Newly established Clinical Support Service as a specialist area of Koomarri.

Training in recognising, reducing and reporting restrictive practices delivered for over 300 staff at a disability service provider based in Tasmania.

Three internal audits delivered.

Six positive behaviour plans under development.

Representation on expert panels convened by the ACT Office of the Senior Practitioner.



Koomarri's Clinical Support Service is a small specialist area of Koomarri that was formed in conjunction with the introduction of the National Quality and Safeguards Commission, and in response to some significant changes in legislation around how we support people with behaviours of concern.

Whilst Koomarri has maintained a Senior Practitioner role for more than four years, the demand for clinical services has increased and in response this small service area has been established to provide services both internally within Koomarri and to individuals and organisations externally.

The service is for people with a primary diagnosis of intellectual disability, autism, acquired brain injury and other cognitive disabilities. Co-occurring mental health disorders, substance misuse disorders and complex psychosocial presentations are also eligible for the service.

The key focus areas are:

- Development of positive behaviour support assessment and plans
- Individual assessments, including individual risk assessments, sensory profile assessments, adaptive behaviour assessment and specialised assessments around relationships and sexuality/sexualised behaviour
- Secondary consultancy and training, including information sessions for staff on clinical topics, consultations on behaviour support, or file and information audits

Koomarri's Senior Practitioner heads the Clinical Support Service. In addition, the Senior Practitioner continues to advise the Chief Executive Officer 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.



# Communications and engagement

## HIGHLIGHTS

Family Information Sessions held to provide service users and families the opportunity to discuss any issues of concern.

Hosted a Charity Race Day at Thoroughbred Park with more than 200 attendees to raise funds for Koomarri services and programs.

Continued participation in Workforce Impact Collective projects.

Experienced growth in inquiries for Koomarri services with the number of formal intakes completed increasing to 103 for the reporting period.

Held an All Staff Day where attendees heard from government and sector representatives.



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.

Open and transparent communication with our service users and families remains our first priority. Feedback from the people we support drives innovation and refinement of the services and supports we deliver and this information is gathered via a range of formal and informal channels.

Koomarri continues to stay highly engaged within the ACT disability sector as the NDIS evolves and policy changes are introduced. Senior staff represent the organisation on local and national committees along with attending various forums and events to seek guidance and collaborate with other providers in the ACT and NSW.

## DISABILITY ROYAL COMMISSION

The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability was established on 5 April 2019. The Commissioners have been appointed and a number of initial consultation workshops have taken place around the country.

Koomarri welcomes the Royal Commission and all efforts to improve the safety and care of people with disability.

## PARTNERS

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

- ACT Chief Minister's Department
- ACT Community Services Directorate
- ACT Health
- Australian Public Service Commission
- Australian Maritime Safety Authority
- Benmax
- Black Mountain School
- Bunnings
- Canberra Institute of Technology
- Centre for Disability Employment Research and Practice
- Cushman & Wakefield
- Dawson Heating and Cooling
- Department of Defence
- Department of Human Services
- Department of Home Affairs
- Department of Social Services
- Hellenic Club
- Ignite
- inStyle Estate Agents Canberra
- IP Australia
- Luxe Goulburn
- McGrath Woden
- MCM Projects
- Melrose High School
- National Library of Australia
- Officeworks
- Professor Douglas Boer
- Programmed Facility Maintenance
- Prosser Foundation
- SlicedTech
- Snow Foundation
- Spotless
- Supaglass
- Telstra
- The Markets Wanniasa
- The Smith Family
- The Treasury
- TIMG
- Toyota
- Transport Canberra and City Services
- University of Canberra
- University of Sydney – Centre for Developmental Disability Studies
- Victoria Oakden
- Wanniasa High School
- Woden School





# **Koomarri Limited**

**ABN 38 599 467 782**

## **Financial Report - 30 June 2019**



**KOOMARRI LIMITED**  
**ABN 38 599 467 782**

**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2019.

**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 (part year)  
Mr Andrew McCrossin  
Ms Lois Fordham (part year)  
Ms Margaret Reid (part year)  
Mr Stephen Holmes  
Ms Stephanie Males (part year)  
Mr Barry Jackson (part year)

**Short-term and long-term objectives**

The company's short term objectives are the redesign of Koomarri's service delivery and to increase business revenue through delivering a range of different employment models and clinical support services.

The company's long-term objectives are to remain viable and competitive in the context of a National Disability Insurance Scheme; and, to deliver evidence based better practice services and supports 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 maintaining 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.

**KOOMARRI LIMITED**  
**ABN 38 599 467 782**

**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**Operating Result**

The surplus from ordinary activities after income tax amounted to \$112,939 (2018: deficit \$4,801).

**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 2019, the total amount that members of the company are liable to contribute if the company is wound up is \$260 (2018: \$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: Managing Director JGS Property Group, Chairman Eyre Kingston Pty Ltd, Chairman Peet Flagstone City, Chairman Googong Township, Chairman of the ACT Building and Construction Industry Training Fund Authority, Director The Ricky Stuart Foundation, 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<sup>1</sup>  
Title: Vice Chairman and Treasurer (part year)  
Qualifications: BA (Hon), BEc (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<sup>2</sup>  
Title: Director  
Qualifications: BA, GAICD, 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.

<sup>1</sup> Len Early tendered his resignation from the Board effective 27 November 2018.

<sup>2</sup> Lois Fordham tendered her resignation from the Board effective 26 March 2019.

**KOOMARRI LIMITED**  
**ABN 38 599 467 782**

**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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

Name: Ms Margaret Reid<sup>3</sup>  
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

Name: Ms Stephanie Males<sup>4</sup>  
Title: Director (part year)  
Qualifications: BComm, MComm Law, Registered Tax Agent, MAICD  
Experience and expertise: Partner PWC.

Name: Mr Barry Jackson<sup>5</sup>  
Title: Director (part year)  
Qualifications: Quantity Surveyor (NZ)  
Experience and expertise: Managing Director Defence Housing Australia, Vice-Chair 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 2019, and the number of meetings attended by each director were:

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<sup>3</sup> Margaret Reid tendered her resignation from the Board effective 26 November 2018.

<sup>4</sup> Stephanie Males joined the Board effective 31 January 2019.

<sup>5</sup> Barry Jackson joined the Board effective 26 February 2019.

**KOOMARRI LIMITED**  
**ABN 38 599 467 782**

**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	Directors' Meetings	
	Number of meetings eligible to attend	Number attended
Mr James Service	8	8
Mr Len Early	4	3
Ms Lois Fordham	5	3
Mr Andrew McCrossin	8	8
Ms Margaret Reid	4	3
Mr Stephen Holmes	8	8
Ms Stephanie Males	4	4
Mr Barry Jackson	4	4

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 \$10,255 (2018: \$8,677) 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

19 September 2019  
Canberra



## **Contents**

Statement of comprehensive income	7
Statement of financial position	8
Statement of changes in equity	9
Statement of cash flows	10
Notes to the financial statements	11
Directors' declaration	21
Independent auditor's report to the members of Koomarri Limited	22

## **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 19 September 2019. 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 2019**

	Note	2019 \$	2018 \$
Revenue from ordinary activities		14,858,204	12,001,819
Other income		1,341,405	1,514,726
<b>Revenue from ordinary activities</b>	<b>3</b>	<b>16,199,609</b>	<b>13,516,545</b>
Bank charges		(2,290)	(2,989)
Brokerage costs		(920,367)	(1,104,306)
Cost of goods sold		(41,753)	(56,562)
Depreciation expense		(261,772)	(270,005)
Employee benefits expense		(12,994,564)	(10,453,871)
Insurance expense		(350,291)	(339,725)
Interest expense		(731)	(15,917)
Legal and audit fee		(91,000)	(49,144)
Motor vehicle expenses		(218,152)	(221,516)
Rental expenses		(70,128)	(57,820)
Other expenses		(1,135,622)	(949,491)
<b>Total expenses</b>		<b>(16,086,670)</b>	<b>(13,521,346)</b>
<b>(Deficit) / Surplus before income tax expense</b>		<b>112,939</b>	<b>(4,801)</b>
Income tax expense		-	-
<b>(Deficit) / Surplus after income tax expense for the year attributable to the members of Koomarri Limited</b>	<b>10</b>	<b>112,939</b>	<b>(4,801)</b>
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year attributable to the members of Koomarri Limited</b>		<b>112,939</b>	<b>(4,801)</b>

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 2019**

	Note	2019 \$	2018 \$
<b>Current assets</b>			
Cash and cash equivalents	4	2,436,653	1,281,501
Trade and other receivables	5	1,616,742	2,144,066
Prepayments		28,965	21,998
<b>Total current assets</b>		<b><u>4,082,360</u></b>	<b><u>3,447,565</u></b>
<b>Non-current assets</b>			
Property, plant and equipment	6	4,954,730	4,749,682
Intangible assets	7	561,034	651,395
<b>Total non-current assets</b>		<b><u>5,515,764</u></b>	<b><u>5,401,077</u></b>
<b>Total assets</b>		<b><u>9,598,124</u></b>	<b><u>8,848,642</u></b>
<b>Current liabilities</b>			
Trade and other payables	8	982,691	717,691
Employee benefits	9	1,099,336	829,467
Unexpended grants		210,819	102,296
Finance Lease		4,566	11,415
<b>Total current liabilities</b>		<b><u>2,297,412</u></b>	<b><u>1,660,869</u></b>
<b>Net assets</b>		<b><u>7,300,712</u></b>	<b><u>7,187,773</u></b>
<b>Equity</b>			
Retained earnings	10	4,508,136	4,395,197
Revaluation reserve		2,792,576	2,792,576
<b>Total equity</b>		<b><u>7,300,712</u></b>	<b><u>7,187,773</u></b>

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 2019**

	Retained Earnings \$	Revaluation Reserve \$	Total Equity \$
<b>Balance at 1 July 2018</b>	4,399,998	2,792,576	7,192,574
Deficit after income tax expense for the year	(4,801)	-	(4,801)
Total comprehensive income for the year	(4,801)	-	(4,801)
<b>Balance at 30 June 2018</b>	<u>4,395,197</u>	<u>2,792,576</u>	<u>7,187,773</u>
Surplus after income tax expense for the year	112,939	-	112,939
Total comprehensive income for the year	112,939	-	112,939
<b>Balance at 30 June 2019</b>	<u><u>4,508,136</u></u>	<u><u>2,792,576</u></u>	<u><u>7,300,712</u></u>

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 2019**

	Note	2019 \$	2018 \$
<b>Cash flows from operating activities</b>			
Receipts from members and customers (inclusive of GST)		16,765,318	11,796,705
Payments to suppliers and employees (inclusive of GST)		<u>(16,904,320)</u>	<u>(14,765,582)</u>
		(139,002)	(2,968,877)
NDIS Back claim		-	498,082
Interest received		2,130	6,677
Grants		204,914	280,026
Other income		<u>1,442,577</u>	<u>1,658,854</u>
<b>Net cash from (used in) operating activities</b>		<u><b>1,510,619</b></u>	<u><b>(525,238)</b></u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(372,707)	(180,883)
Gain on sale of property, plant and equipment		27,841	-
Payments for intangibles		<u>(3,752)</u>	<u>(95,069)</u>
<b>Net cash used in investing activities</b>		<u><b>(348,618)</b></u>	<u><b>(275,952)</b></u>
<b>Cash flows from financing activities</b>			
Repayment of financial lease		<u>(6,849)</u>	<u>(33,055)</u>
<b>Net cash used in financing activities</b>		<u><b>(6,849)</b></u>	<u><b>(33,055)</b></u>
Net (decrease) / increase in cash and cash equivalents		1,155,152	(834,245)
Cash and cash equivalents at the beginning of the financial year		<u>1,281,501</u>	<u>2,115,746</u>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>4</b>	<u><b>2,436,653</b></u>	<u><b>1,281,501</b></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 2019

**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.

**New or amended Accounting Standards and Interpretations adopted**

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

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the company.

The following Accounting Standards and Interpretations are most relevant to the company:

*AASB 9 Financial Instruments*

The company has adopted AASB 9 from 1 July 2018. The standard introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows which arise on specified dates and that are solely principal and interest. A debt investment shall be measured at fair value through other comprehensive income if it is held within a business model whose objective is to both hold assets in order to collect contractual cash flows which arise on specified dates that are solely principal and interest as well as selling the asset on the basis of its fair value. All other financial assets are classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading or contingent consideration recognised in a business combination) in other comprehensive income ('OCI'). Despite these requirements, a financial asset may be irrevocably designated as measured at fair value through profit or loss to reduce the effect of, or eliminate, an accounting mismatch. For financial liabilities designated at fair value through profit or loss, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in OCI (unless it would create an accounting mismatch). New simpler hedge accounting requirements are intended to more closely align the accounting treatment with the risk management activities of the entity. New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. Impairment is measured using a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. For receivables, a simplified approach to measuring expected credit losses using a lifetime expected loss allowance is available.

*Impact of adoption*

AASB 9 was adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained profits as at 1 July 2018.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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 Australian Accounting Standards Board ('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) Historical cost convention*

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

*(ii) 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.

*(iii) Comparative figures*

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

**Revenue recognition**

The company recognises revenue as follows:

*Revenue from contracts with customers*

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

*(i) Sales revenue*

Service revenue is recognised when the company satisfies the performance obligation by transferring a promised good or service to a customer. For the sale of goods, transfer is made when the customer obtains control of that asset.

*(ii) Grants*

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*(iii) Donations and bequests*

Donations are recognised at the time the pledge is made

*(iv) Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*(v) Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**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.

**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 and other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**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 2019

**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 increases 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 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.

**Employee Benefits**

*(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 2019

**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.

**Estimation of accrued income**

The company has recognised accrued income on existing and future contracts based on the services provided to its clients. The estimates are based on a conservative approach to recognise the amounts to be claimed through the NDIS portal. These estimates reflect the discounted values of the claims taking into consideration the historical success rates and improved billings analysis. The accrued income reflects the limited capability of the NDIS portal and related processes, and management assessment of the cash that will be collected for fiscal year 2020 for income earned in fiscal year 2019.

**KOOMARRI LIMITED**  
**ABN 38 599 467 782**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
<b>NOTE 3. REVENUE</b>		
<i>Revenue from continuing operations</i>		
Commercial sales	1,662,207	1,587,768
Government grants	96,391	306,573
Funding – NDIS	13,099,606	10,107,478
	<u>14,858,204</u>	<u>12,001,819</u>
<i>Other revenue</i>		
Gain on disposal of property, plant and equipment	27,841	-
Interest Income	2,130	6,677
Donations	65,855	8,516
Other income	1,245,579	1,499,533
	<u>1,341,405</u>	<u>1,514,726</u>
	<u>16,199,609</u>	<u>13,516,545</u>
 <i>Government grants</i>		
Government grants of \$96,391 (2018: \$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.		
 <b>NOTE 4. CASH AND CASH EQUIVALENTS</b>		
Cash on hand	900	900
Cash at bank	2,435,753	1,280,601
	<u>2,436,653</u>	<u>1,281,501</u>
 <b>NOTE 5. TRADE AND OTHER RECEIVABLES</b>		
Trade receivables	478,319	606,747
Other receivables	1,138,423	1,537,319
	<u>1,616,742</u>	<u>2,144,066</u>
 <b>NOTE 6. PROPERTY, PLANT AND EQUIPMENT</b>		
Buildings - at fair value	4,900,704	4,665,000
Less: Accumulated depreciation	(235,155)	(116,625)
	<u>4,665,549</u>	<u>4,548,375</u>
 Plant and equipment - at cost	 1,086,501	 1,009,148
Less: Accumulated depreciation	(850,240)	(811,220)
	<u>236,261</u>	<u>197,928</u>
 Motor vehicles - at cost	 434,732	 465,523
Less: Accumulated depreciation	(381,812)	(462,144)
	<u>52,920</u>	<u>3,379</u>
 Total Property, plant and equipment	 <u>4,954,730</u>	 <u>4,749,682</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019

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 2019 and 2018 as there was no significant change from 2017.

	2019 \$	2018 \$
<b>NOTE 7. INTANGIBLE ASSETS</b>		
Cost	820,278	816,526
Less: Accumulation amortisation	<u>(259,244)</u>	<u>(165,131)</u>
	<u><b>561,034</b></u>	<u><b>651,395</b></u>

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

Opening balance	651,395	639,312
Additions	3,752	95,069
Disposals	-	(6,204)
Less: Amortisation expense	<u>(94,113)</u>	<u>(76,782)</u>
	<u><b>561,034</b></u>	<u><b>651,395</b></u>

NOTE 8. TRADE AND OTHER PAYABLES

Trade payables	972,321	709,700
GST payable	<u>10,370</u>	<u>7,991</u>
	<u><b>982,691</b></u>	<u><b>717,691</b></u>

NOTE 9. EMPLOYEE BENEFITS

**CURRENT**

Employee benefits – annual leave	938,068	668,523
Employee benefits – long service leave	<u>161,268</u>	<u>160,944</u>
	<u><b>1,099,336</b></u>	<u><b>829,467</b></u>

**NON-CURRENT**

Employee benefits – long service leave	<u>-</u>	<u>-</u>
	<u><b>1,099,336</b></u>	<u><b>829,467</b></u>

**KOOMARRI LIMITED**  
**ABN 38 599 467 782**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
<b>NOTE 10. OTHER RESERVES AND RETAINED EARNINGS</b>		
Movements in retained earnings were as follows:		
Opening Balance	4,395,197	4,399,998
Net profit for the year	112,939	(4,801)
	<u>4,508,136</u>	<u>4,395,197</u>

**NOTE 11. COMMITMENTS**

*Operating lease commitments*

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

Within one year	75,300	133,707
Later than one year but no later than five years	88,944	113,259
	<u>164,244</u>	<u>246,966</u>

The operating leases are properties and car leases.

The property lease is for the Ainslie, Scullin and Narrabundah properties. The Ainslie property was renewed in 2013 for a 5 year term, with rent payable monthly in advance. After the expiration of the agreement, there was no renewal instead a month-to-month lease was being made. The Scullin property commenced in 2017 on a 5 year term with rent payable monthly in advance. Narrabundah property commenced in 2017 on a 2 year term.

**NOTE 12. CONTINGENCIES**

The company had no contingent liabilities as at 30 June 2019 and 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:

Key management personnel compensation	<u>802,937</u>	<u>514,284</u>
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019

**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.

*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 and 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 2019, the number of members was 26 (2018: 26).

**NOTE 16. EVENTS AFTER THE REPORTING PERIOD**

No matter or circumstance has arisen since 30 June 2019 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 2019 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

19 September 2019  
Canberra

**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 2019, 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 Commission Act 2012 (ACNC Act 2012)*, including:

- (i) giving a true and fair view of the Company'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.

**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 2019 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.

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**

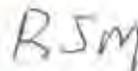
The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *ACNC Act 2012* and for such internal control as the directors determine is necessary to 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.

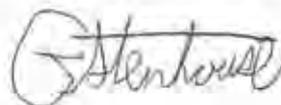
#### **Auditor's Responsibilities for the Audit of the Financial Report**

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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

A handwritten signature in blue ink that reads "RSM".

**RSM Australia Partners**

A handwritten signature in blue ink that reads "GED Stenhouse".

**GED STENHOUSE**  
Partner

Canberra, ACT  
Dated: 19 September 2019



*Proudly packaged by*

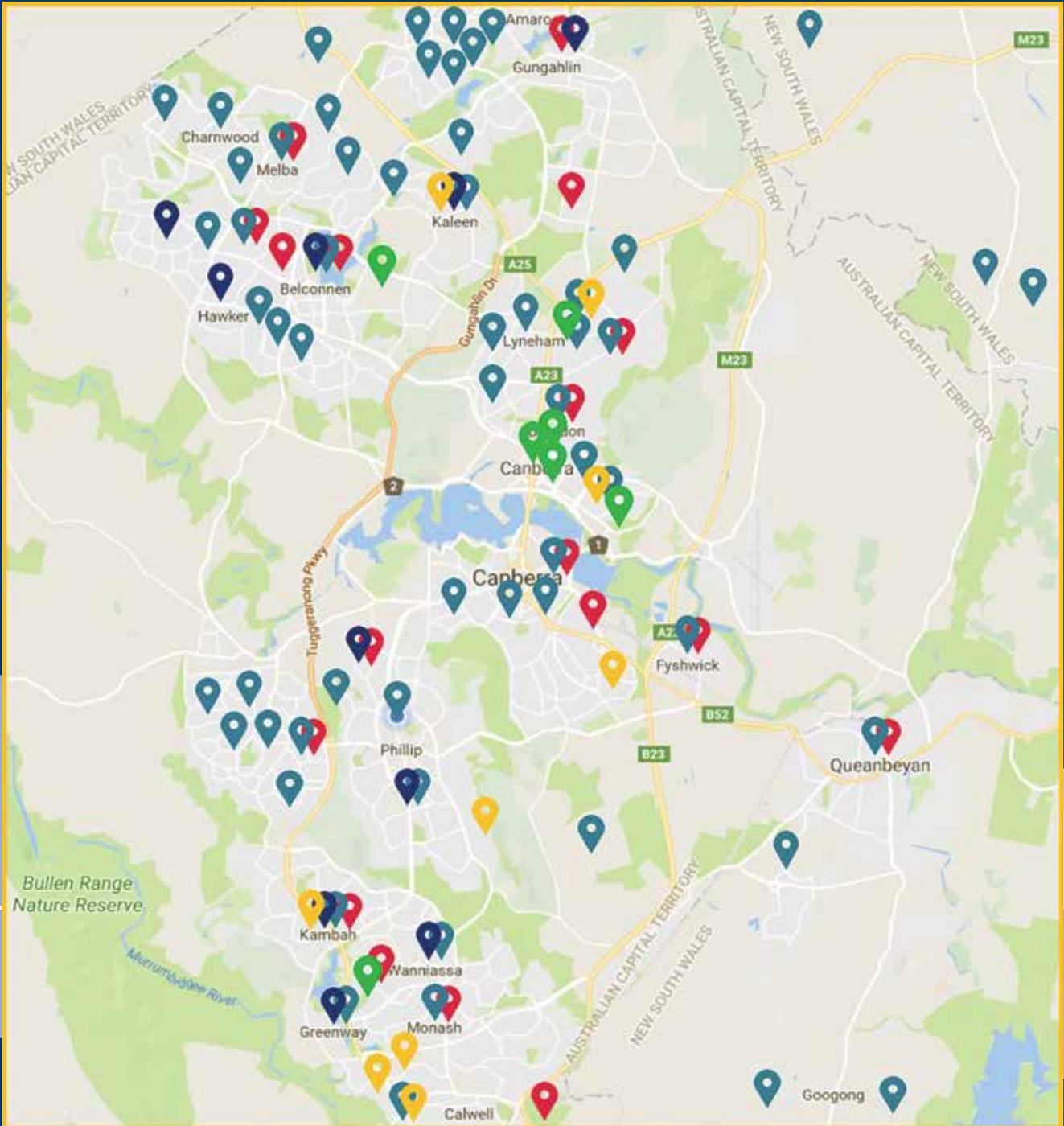


**KOOMARRI**  
*Supporting people with disability*



# Our footprint

This is where we work in the ACT and NSW region



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