

KOOMARRI ANNUAL REPORT 19-20



Supporting people with disability





DISCOVER your career
Koomarri uses a Customised Employment approach to find the right job for you
One that aligns with your unique skills and support needs



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2019-20 has been, to say the least, a challenging year, confronted with COVID-19 in March Koomarri and our whole team moved very quickly to make safe our offices, workplaces, people, service users, families and stakeholders. That involved a level of hardship, isolation and separation from what we all would consider normal daily life.

While Canberra can take a level of comfort in how well the pandemic has been managed here with great credit to health, welfare support and government workers across the whole Territory we have and will remain vigilant in all we do. The Board is justifiably proud of the whole Koomarri team and their tireless efforts in the most extraordinary of circumstances presented by COVID-19.

Having noted those points it has nevertheless been a dynamic year with significant change and I am pleased to report that Koomarri has risen to the challenge and continues to make a valuable and substantial contribution to our local community.

Koomarri has been operating in an ever changing environment since the introduction of the National Disability Insurance Scheme (NDIS), some six years ago. We have an established and effective agile business model which meant the organisation was well placed to respond quickly and appropriately to the global pandemic that has impacted all of our lives.

Our underlying commitment to the delivery of evidence-based, high quality services has remained at the forefront as we continue to provide support for Canberrans with an intellectual disability. Koomarri's responsive service delivery model provided the framework from which the organisation was able to transition service users to alternate supports as business lines were temporarily suspended due to social distancing requirements. This creativity and flexibility will help to drive innovation as we adapt to different methods of service delivery during the year ahead.

The organisation continues to focus on building strong, sustainable services that are able to meet needs both now and into the future. Despite the suspension of several business lines during the first half of 2020, Koomarri remains in a strong financial position. Our employment and residential services continue to grow and we remain committed to engaging with local business and community groups to explore emerging opportunities. Koomarri's clinical services provide critical oversight of our quality service delivery and this will remain a focus as we deliver supports in our areas of expertise as the region's largest specialist intellectual disability provider.

During the year, Koomarri was featured in an exhibition at the Canberra Museum and Gallery which focused on the history of activism in the ACT. The exhibition was a wonderful reminder of the importance of social movements and striving for inclusion and equality for all. Koomarri is proud to have been an integral part of improving the lives of people with an intellectual disability in Canberra and was honoured to participate in the exhibition.

Koomarri's continued success would not be possible without the expertise, passion and commitment of my fellow Board members. I would like to thank our Treasurer Andrew McCrossin, Stephen Holmes, Stephanie Males and Barry Jackson. I would also like to welcome Adina Cirson to the Koomarri family.

Koomarri has an amazing workforce that remains dedicated to improving the lives of the people we support. On behalf of the Board, I thank the management team led so professionally by our CEO Nadine Stephen and her executive team and all of Koomarri's staff for their focus and passion.

Koomarri would not exist without our service users, their families and carers. Thank you all for your continued support of Koomarri as we strive to deliver the highest quality service in Canberra and the surrounding region.

I look forward to another year of support from the local community and contributing to an inclusive, vibrant Canberra.

James Service AM
Chairman



I think we can all look back on the 2019-20 year and say that it was not what we were expecting. From bushfires to the COVID-19 pandemic, we have experienced many disruptions and had to respond to unforeseen circumstances. I am pleased to say, however, that Koomarri has weathered the storm and remains in a strong position.

Our core focus of delivering residential, community and employment supports remains unchanged and on a positive note, the pandemic has provided us with opportunities to explore different ways to deliver supports and different employment opportunities for our service users.

The residential team marked the beginning of a new chapter with the long-term residents of our Gardiner House moving into a beautiful, custom-built home. This was a huge task, made more complex by the fact that the move was undertaken during the pandemic. Our staff continued to deliver supports and even assisted one of the residents with home schooling during the period when schools were closed to students. It is wonderful to see all the residents settle into their new home.

Our community supports continued throughout the year with minor adjustments to accommodate social distancing requirements including the use of video supports where necessary. The employment team continues to go from strength to strength as we partner with organisations from large government agencies to small local businesses to provide job opportunities that are tailored to the individual.

The Clinical Services Team continues to provide quality oversight and guidance for all Koomarri supports. The Team also works closely with both the ACT Government and the NDIS Quality and Safeguards Commission to ensure our services operate effectively in the new regulatory framework.

I would like to take a moment to reflect on the difficult decision to close our Queanbeyan site. The many supported employees and service users who have attended supports there have been part of the Koomarri family for many decades and it was with great sadness that we had to take the step to close it down permanently. We have worked closely with all the individuals and families impacted by this decision and sourced alternative supports.

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, especially during such a difficult year, and I look forward to our continued partnership.

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



OUR STRATEGIC FOCUS

Our strategic plan focuses on delivering objectives that fall into six priority areas encompassing the work of the entire organisation.

OUR PRIORITIES

1

QUALITY SERVICE DELIVERY

Our services will represent evidence-based better practice and be responsive to people's needs.

2

PEOPLE AND CULTURE

We will have a skilled, committed, agile workforce that delivers quality supports in a changing environment.

3

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.

4

FINANCIAL EFFECTIVENESS

We will be financially sustainable, grow and provide certainty of service provision.

5

ORGANISATIONAL EFFICIENCY

We will have effective operating models and efficient business systems that will increase our ability to deliver quality services.

6

LEGISLATIVE AND REGULATORY COMPLIANCE

We will maintain compliance with all legislative and regulatory requirements.

BOARD

Koomarri is governed by a Board of Directors who meet each month. The Board oversees its Finance and Audit Committee.

JAMES SERVICE AM – CHAIRMAN

James Service has been the Chairman of Koomarri for over 10 years. He is the Managing Director of JGS Property, an independently owned and operated property advisory business. James has also served as Chairman CIC Australia Limited, Chairman of the ACT Building and Construction Industry Training Fund Board, President Canberra Cancerians, Foundation Director Australian Foundation for Mental Health Research.

ANDREW MCCROSSIN – TREASURER

Andrew is Koomarri's Treasurer and Chairman of the Finance and Audit Committee. Andrew has extensive experience in leading financial management roles and is currently a Senior Technical Adviser at the Australian Taxation Office.

STEPHEN HOLMES

Stephen has more than 25 years' experience in the not-for-profit sector. His background includes providing finance and business services to commercial enterprises in the property development and construction industries, and healthcare manufacturing and distribution.

STEPHANIE MALES

Stephanie has over 20 years' experience working in professional services firms and she is currently the Tax & Legal and Financial Advisory Leader for PwC Canberra working across the Commonwealth Government, Private and Not-for-profit sectors.

BARRY JACKSON

Barry has extensive management experience over both the public and private sector. He is currently the Managing Director of Defence Housing Australia and prior to this was the Deputy Secretary, Service Delivery Operations for the Department of Human Services.

ADINA CIRSON

Adina is the ACT Executive Director of the Property Council of Australia and has extensive experience working in senior public policy and communications positions in Canberra for more than 17 years.

HUMAN RESOURCES, QUALITY AND COMPLIANCE

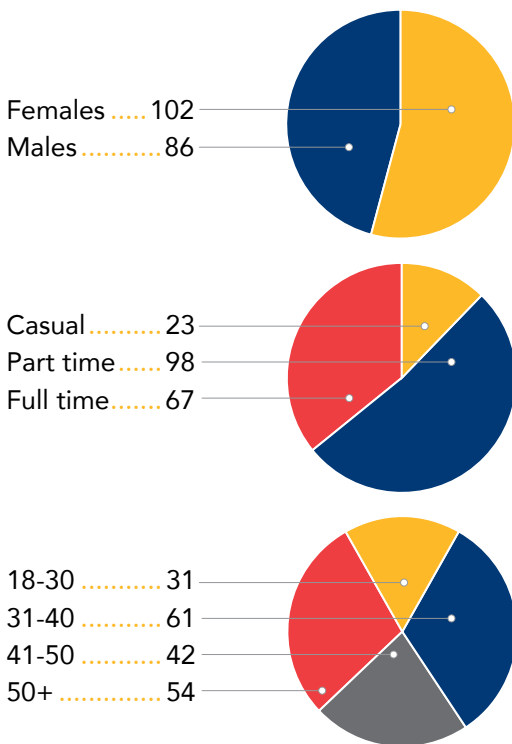
Our staff are simply amazing!

The 2019-20 year has been particularly difficult for everyone with the impacts of both the bushfires and COVID-19 but our staff have risen to every challenge that has been thrown their way. Throughout all of the interruptions and changes, our hardworking team has remained focused on delivering quality outcomes for our service users.

The HR team supports 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 to ensure we are providing flexible, innovative supports.

WORKFORCE

30 June 2020.....188
45 Exits | 38 Hires



AUDITS

Our Quality and Compliance area completed 7 internal audits across the organisation as part of our internal audit schedule.

Quality systems

Koomarri undergoes an annual external audit to maintain ISO 9001:2015 certification. This audit examines the capability and effectiveness of Koomarri's quality management systems including compliance with customer, statutory and regulatory requirements. The auditors also ensure we continue to meet our specified objectives and are satisfying the needs of our stakeholders.

The auditors consider our formal documentation including WHS manuals and forms including employee goals and assessments. Staff and service users are also interviewed to provide feedback on our performance. The audit outcome was delivered with all standards met and no non-conformities identified. Koomarri's next ISO surveillance audit will be scheduled for end of 2020.

NDIS Practice Standards

Under the NDIS Quality and Safeguards Commission, registered providers are required to undergo an audit against the new NDIS Practice Standards. The Stage One audit, which included submitting evidence supporting our compliance with the standards, was completed on 17 April 2019. The Stage Two audit, which included site visits and interviews, was completed on 13- 15 May 2019 alongside the ISO external audit. The audit outcome was delivered with all standards met and no non-conformities identified. The NDIS Practice Standards mid-term audit will be scheduled for end of 2020.

National Standards for Disability Services (NSDS)

Koomarri undergoes an annual external audit to maintain NSDS certification for Australian Disability Enterprises (ADE) arrangements. The surveillance audit was conducted as a remote audit on 31 March 2020. At the time of the audit, there were only two supported employees funded under ADE arrangement by Department of Social Services. This audit included interview of management team and staff via Zoom and a review of documentation that was shared during the meetings and upon request via email. The audit confirmed that Koomarri has continued to maintain an effective management system that meets requirements of the NSDS standards.

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. We provide 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

Our customised employment program uses an evidence-based approach to finding jobs for people with disability that suit their unique skills, interests and talents. This is one of our most popular employment offerings and demand remains high among both school leavers and people who have been working for many years but are looking to expand their skills and try something different.

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

Local businesses have been very supportive of this program as it has enabled them to create a more inclusive work environment with active support from Koomarri staff who are on hand at all times.

The COVID-19 pandemic had a big impact on this program as many of our small business partners were forced to close down or reduce their services for several months. For those participants whose jobs or work experience placements were cancelled, Koomarri offered alternative supports with a view to continuing work skills development wherever possible. In positive signs, many businesses have already re-engaged with the program and we anticipate this to continue as the city returns to normal over the coming months.

ANOPA'S STORY

One of Koomarri's strengths is our ability to find new ways to support people and a little thing like a global pandemic isn't enough to throw us off our game. Prior to the lockdown, the wonderful Anopa (pictured above) was completing work experience at Canberra City Care. As with many of our service users, when the lockdown hit, Anopa lost his position as the business had to temporarily close.

Even though he wasn't in a workplace, Anopa still wanted to improve his skills, particularly with money management. Chloe in the employment team discovered that Anopa has a flare for the dramatics. When she put on some Italian music while figuring out maths questions about pizza, Anopa would put on a fantastic Italian accent. So rolling with the knowledge that Anopa's engagement increases when he is using practical skills and interacting with people, Chloe developed a hands-on cafe out at Belconnen.

The cafe comes complete with cash register, menu and scripts to help Anopa when serving customers. The menu items and amounts change so that Anopa needs to calculate change and he also takes turns being the customer and the cashier.

As businesses come back online and our work experience placements open up again, it's great to know that our employment service users won't have lost a step during the closures and will be ready to get right back to work!



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.

The impact of COVID-19 on this area of the business was mixed. Some teams were stood down temporarily as departments moved to remote working while some, including our Defence teams, continued working throughout. We would like to thank all of our employment partners for their proactive communications and focus on ensuring the health and safety of our employees was the highest priority.

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



MITCH'S STORY

I have worked at DHS for 2 years, and I am the newest member of the team. I like being around other people and working together to get a job done. I like to socialise with other people on my floor and everybody knows me by name. I really like binding booklets, scanning documents, and putting the recycling in the red bin. I also love folding letters that will be mailed across the country.

I like working at DHS because my dad used to work here. He worked on the second floor. My job makes me feel important and needed. I am a very energetic person which helps me get my job done quickly. Right now I am learning how to bind booklets.

Learning new jobs and making people smile keeps me motivated.

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.

The different businesses and the services they offer are outlined below. COVID-19 had a substantial impact on our commercial businesses. In early March, the Cut Cloth collection bins were removed from their locations at shopping centres around the city. The risk of infection was considered to be high and as a result the employees at Cut Cloth had their hours reduced. It is likely that the collection bins will be relocated to different sites when the infection risk reduces and we are currently in talks with the ACT Government regarding the new sites and dates for recommencement of this business.

The Yarralumla Nursery staff were also stood down for several months, however, following risk assessments these staff have now returned to work.

It has been a particularly difficult year for our Garden Maintenance teams who were impacted by the bushfires in early 2020 due to poor air quality. We experienced a number of days where it was deemed unsafe to work outside and the teams were unable to perform their tasks. Once the air cleared, the pandemic hit. While we continued to operate throughout the pandemic, the work was performed by a very small number of employees. Maintaining social distancing measures is difficult in this area as the teams travel to worksites in our trucks. As the social distancing requirements ease this area will return to full operation.

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.





GARDEN MAINTENANCE TEAMS KEEPING CANBERRA BEAUTIFUL

Our Garden maintenance teams work hard all year round to keep Canberra looking beautiful and one of our projects was highlighted in late 2019 as an example of the great work we deliver.

Koomarri was contracted by the Suburban Land Agency to provide grounds clean up and maintenance services to a number of sites in Tuggeranong's new Southquay Greenway Estate.

The 24-hectare site located on both sides of the Tuggeranong Pond was in dire need of attention with overgrown landscape and illegally dumped rubbish making the site inaccessible. The extensive works included the removal of overgrown native and exotic vegetation, noxious weeds, trees, grass and felling of dead trees including removal of illegally dumped rubbish and sharps.

This project was a great opportunity for the Koomarri team to showcase the quality of our work. Our garden maintenance crews have been working in the Canberra community for many years now and it was great working with the Suburban Land Agency to bring this area of Tuggeranong back to life.

Future works include the shared use path on the western side to soon link the eastern shores of the pond via a new shared use bridge over the pond. The recreational path network will also be extended in and around the peninsular at the south eastern end of the estate providing the public safe access to public open space.

COMMUNITY SUPPORTS AND SKILLS DEVELOPMENT

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.

In June 2020, Koomarri made the very difficult decision to close our Queanbeyan site. The Queanbeyan site had been operating for many decades and we had a number of long-term supported employees and service users who have worked and attended supports there. It is a significant loss, however, the building was no longer fit for purpose and required significant renovations and as a result of the business impact of the COVID-19 pandemic, it was not possible to carry out this work. We worked closely with all the individuals impacted by this closure and offered alternative supports.

During the pandemic, our group-based short courses were all temporarily suspended and many service users opted to receive 1:1 supports as an alternative. The groups will recommence with reduced numbers in order to comply with social distancing requirements, however, it is anticipated that the numbers will increase as the requirements ease.

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 women's 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.

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 Belconnen site 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.

CATHARINE'S STORY

My name is Catharine, I was born in Young NSW, I am the youngest child of 6 children. I have 4 brothers and 1 sister, 16 nieces and nephews and 18 great nieces and nephews and 1 great, great nephew.

I have been employed with Koomarri since 2nd December 1999.

I have had so many opportunities to work in all areas within Koomarri and I have really enjoyed it and I have made many friends and it has helped me to gain great job skills.

I work at Campbell Park Offices I attend to the office administrative duties. I am a team member of the Defence Administrative Assistance Program (DAAP). I travel to work independently by public transport on Mondays, Thursdays and Fridays. I really love and enjoy my job because I feel valued, I am good at doing many office duties and I like that I am always learning new job skills. I like working with all my colleagues and supervisors too. I have many friends at work, everyone is caring, supportive, and friendly, I like assisting the defence staff with many varied administrative tasks and I like try to do my best and when I need assistance and support I have my Supervisors who assist me and support me. I celebrated my 50th birthday at work with all my friends and colleagues and it was wonderful!!

My main sport that I love since living in Canberra has been sailing. I started years ago with Sailability, which led me to attend 3 Special Olympics. I am very proud of my achievements especially when I received in 2019, two gold medals in Sailing in Adelaide at the National Special Olympics and I went to the Summer Special Olympics in Abu Dhabi and won a silver medal.

I have a busy weekly schedule and I get to do many activities that I really enjoy which include going out for dinner and then to bowling with my friends on Fridays', outing with my housemates, attending the Cuppa Club (2nd Monday) and Open Prayer (4th Monday). I usually have lunch with my sister every fortnight. I like to keep fit and healthy, enjoy going swimming and during summer months I love going to Sailability at Canberra Yacht Club.



SUPPORTED ACCOMMODATION

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.

We currently support 26 people across 11 houses in Canberra.

Koomarri's residential services were impacted by the bushfires in late December and January 2020. The Orroral Valley fire threatened the southern edge of Canberra and several of our houses were on high alert for evacuation. Thankfully, the fire didn't directly impact residential areas of the city, however, it was a difficult time for staff, service users and families.

COVID-19 was also challenging, however, to date we have had no reported cases in staff, service users or families. In consultation with residents and families, we reduced visits to our houses to essential visitors only to ensure the safety and wellbeing of all. Supports increased during the pandemic as a result of residents having their employment and/or day activities cancelled. As restrictions begin to ease, it is anticipated that residents will begin to resume a more normal routine.

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 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.



THE DAVIS HOUSE STORY

Our new, purpose-built house being developed for the ladies and gentlemen of our Gardiner House has been completed. This was a huge undertaking, particularly as the move took place while the COVID-19 restrictions were in place.

The Gardiner House residents have been part of the Koomarri family for many years and it is wonderful to see such a lovely outcome for them. Prior to Gardiner House opening in April 2000, the Davis family had been actively involved in the disability sector. Mrs Davis was instrumental in advocating for the return of people with a disability, all of whom were initially sent to institutions in NSW, as the ACT had no accommodation facilities. Mrs Davis and her group successfully received agreement from the government to have her son Bruce and others return to the ACT and they were accommodated in Ward 10B at the hospital until housing in the community was provided.

Her son Bruce moved into Gardiner House in April 2000. Bruce's sister Robyn and her husband have been involved in many aspects of the Gardiner House including maintaining the yard. They remain committed despite Bruce's passing in October 2019. In acknowledgment of their long-term and ongoing commitment to the people who have lived at Gardiner House, who all consider each other as a family, the new house will be known as DAVIS HOUSE.

A special thanks to Gavin Bennett for all of his assistance in the relocation.

Koomarri wishes all the residents the very best for a great future in their new home.

CLINICAL SUPPORT SERVICE

Koomarri's Clinical Support Service is a specialist area of Koomarri that was formed in response to some significant changes in legislation around how we support people with behaviours of concern. Koomarri has maintained a Senior Practitioner role for more than five years and during this period the demand for clinical services has increased and this service area has been established to provide services both internally within Koomarri and to individuals and organisations externally.

The day-to-day activities of the Clinical Support Service were not impacted by the COVID-19 pandemic as these services were able to be delivered via telehealth and videoconferencing solutions. However, the volume of requests for support increased as many of Koomarri's service users experienced difficulties adapting to new routines.

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.

The Senior Practitioner sits on a number of restrictive practice and positive behaviour support approval panels and currently Co-Chairs and ACT Positive Behaviour Support Panel. Koomarri has strong relationships with the ACT Government including the Community Services Directorate through the Office for Disability's Integrated Service Response Program and the Education Directorate.





COMMUNICATIONS AND ENGAGEMENT

Koomarri has been operating in the ACT and southern NSW region for many decades. 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 continues to evolve 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.

Koomarri was featured in a History of Activism exhibition at the Canberra Museum and Gallery. The exhibition highlighted our role in advocating for, and improving the lives of, people with an intellectual disability in Canberra since 1952.

We also participated in several events to mark the International Day of People with Disability (I-Day) in early December. This included a ceremony celebrating the contribution of our administrative team at the Department of Human Services (now known as Services Australia).



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
- ACT Housing
- Australian Public Service Commission
- Australian Maritime Safety Authority
- Black Mountain School
- Bunnings
- Canberra Institute of Technology
- Centre for Disability Employment Research and Practice
- Department of Defence
- Department of Home Affairs
- Department of Social Services
- Dickson Pool
- Havelock Housing
- Hellenic Club
- Ignite
- inStyle Estate Agents Canberra
- IP Australia
- McGrath Woden
- MCM Projects
- National Library of Australia
- Officeworks
- Professor Douglas Boer
- Programmed Facility Maintenance
- Services Australia
- SlicedTech
- Suburban Land Agency
- 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
- Woden School





Koomarri Limited

ABN 38 599 467 782

Financial Report - 30 June 2020

KOOMARRI LIMITED
ABN 38 599 467 782

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2020.

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 Andrew McCrossin
Mr Stephen Holmes
Ms Stephanie Males
Mr Barry Jackson
Ms Adina Cirson (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, clinical supports and increased accommodation options.

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 objectives, 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 a 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 and accommodation 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 2020

Operating Result

The surplus from ordinary activities before the gain on the valuation of land and buildings amounted to \$1,487,744 (2019: surplus \$112,939).

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 2020, the total amount that members of the company are liable to contribute if the company is wound up is \$260 (2019: \$260).

Significant changes in the state of affairs

The COVID-19 restrictions profoundly impacted the business. The operations in some of the service lines were substantially reduced or suspended. The negative impact of this downturn was successfully neutralized by rigorous cash flow planning and government subsidies, e.g., Jobkeeper and cash boost assistance.

As COVID-19 restrictions start to ease the operations are expected to gradually return to normal in the financial year 2020-21.

There were no other 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 Pty Ltd, Chairman Googong Township Pty Ltd, Member Goodwin Aged Care Services Estate Development Committee, Director The Ricky Stuart Foundation, Chairman Australian Foundation for Mental Health Research Past President Canberra Cancerians.

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

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

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2020

Name: Ms Stephanie Males
Title: Director
Qualifications: BComm, MComm Law, Registered Tax Agent, CTA, MAICD
Experience and expertise: Partner PWC.

Name: Mr Barry Jackson
Title: Director
Qualifications: Quantity Surveyor (NZ)
Experience and expertise: Managing Director Defence Housing Australia, Vice-Chair Goodwin Aged Care Services Ltd.

Name: Ms Adina Cirson¹
Title: Director
Qualifications: BComm
Experience and expertise: ACT Executive Director of the Property Council of Australia.

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') held during the year ended 30 June 2020, and the number of meetings attended by each director were:

	Directors' Meetings	
	Number of meetings eligible to attend	Number attended
Mr James Service	10	10
Mr Andrew McCrossin	10	10
Mr Stephen Holmes	10	10
Ms Stephanie Males	10	9
Mr Barry Jackson	10	7
Ms Adina Cirson	8	5

Held: represents the number of meetings held during the time the director held office.

Insurance of officers

During the financial year, the company paid a premium of \$10,488 (2019: \$10,255) 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. It is not possible to apportion the premium between amounts relating to the insurance against legal costs and those relating to other liabilities.

¹ Adina Cirson joined the Board effective 23 September 2019.

KOOMARRI LIMITED
ABN 38 599 467 782

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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 October 2020
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 2020, 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 Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

RSM Australia Partners

GED STENHOUSE
Partner

Canberra, ACT

Dated: 19 October 2020

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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 26 October 2020. 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 2020

	Note	2020 \$	2019 \$
Revenue from ordinary activities		15,838,108	14,858,204
Other income		3,214,422	1,341,405
Total revenue	3	19,052,530	16,199,609
Bank charges		673	(2,290)
Brokerage costs		(666,480)	(920,367)
Contractor expenses		(301,270)	-
Cost of goods sold		(26,473)	(41,753)
Depreciation and amortisation expense		(353,471)	(261,772)
Employee benefits expenses		(14,465,830)	(12,994,564)
Insurance expenses		(596,797)	(350,291)
Interest expense		(10,763)	(731)
Legal and audit fee		(28,999)	(91,000)
Motor vehicle expenses		(159,561)	(218,152)
Rental expenses		(47,863)	(70,128)
Other expenses		(907,952)	(1,135,622)
Total expenses		(17,564,786)	(16,086,670)
Surplus before income tax expense		1,487,744	112,939
Income tax expense		-	-
Surplus after income tax expense for the year		1,487,744	112,939
Gain on the revaluation of land and buildings	6	581,101	-
Other comprehensive income for the year, net of tax		581,101	-
Total comprehensive income for the year		2,068,845	112,939

The above statement of 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 2020

		2020	2019
	Note	\$	\$
Current assets			
Cash and cash equivalents	4	4,733,350	2,436,653
Trade and other receivables	5	1,432,410	1,616,742
Prepayments		81,096	28,965
Total current assets		6,246,856	4,082,360
Non-current assets			
Property, plant and equipment	6	5,490,914	4,954,730
Intangible assets	7	470,672	561,034
Right-of-use assets	8	88,988	-
Total non-current assets		6,050,574	5,515,764
Total assets		12,297,430	9,598,124
Current liabilities			
Trade and other payables	9	585,340	982,691
Lease liabilities	10	104,797	4,566
Employee benefits	11	1,096,584	1,099,336
Unexpended grants		-	210,819
NDIS advance payment		1,054,290	-
Total current liabilities		2,841,011	2,297,412
Non-current liabilities			
Lease liabilities	10	86,862	-
Total non-current liabilities		86,862	-
Total liabilities		2,927,873	2,297,412
Net assets		9,369,557	7,300,712
Equity			
Retained earnings		5,995,880	4,508,136
Revaluation reserve		3,373,677	2,792,576
Total equity		9,369,557	7,300,712

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 2020

	Retained Earnings \$	Revaluation Reserve \$	Total Equity \$
Balance at 1 July 2018	4,395,197	2,792,576	7,187,773
Deficit after income tax expense for the year	112,939	-	112,939
Total comprehensive income for the year	112,939	-	112,939
Balance at 30 June 2019	4,508,136	2,792,576	7,300,712
Surplus after income tax expense for the year	1,487,744	-	1,487,744
Other comprehensive income for the year	-	581,101	581,101
Total comprehensive income for the year	1,487,744	581,101	1,487,744
Balance at 30 June 2020	5,995,880	3,373,677	9,369,557

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 2020

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from members and customers		20,463,649	18,207,895
Payments to suppliers and employees		<u>(19,996,604)</u>	<u>(16,904,320)</u>
		467,045	1,303,575
Interest received		10,437	2,130
Interest paid on lease liabilities		(10,763)	-
Grants and other government assistance		<u>1,948,956</u>	<u>204,914</u>
Net cash from operating activities		<u>2,415,675</u>	<u>1,510,619</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(29,704)	(372,707)
Proceeds from sale of property, plant and equipment		1,110	27,841
Payments for intangibles		-	(3,752)
Net cash used in investing activities		<u>(28,594)</u>	<u>(348,618)</u>
Cash flows from financing activities			
Repayment of lease liabilities		<u>(90,384)</u>	<u>(6,849)</u>
Net cash used in financing activities		<u>(90,384)</u>	<u>(6,849)</u>
Net increase in cash and cash equivalents		2,296,697	1,155,152
Cash and cash equivalents at the beginning of the financial year		<u>2,436,653</u>	<u>1,281,501</u>
Cash and cash equivalents at the end of the financial year	4	<u>4,733,350</u>	<u>2,436,653</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 2020

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 15 Revenue from Contracts with Customers

The company has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

AASB 16 Leases

The company has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

AASB 1058 Income of Not-for-Profit Entities

The company has adopted AASB 1058 from 1 July 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Impact of adoption

AASB 15, AASB 16 and AASB 1058 were adopted using the modified retrospective approach and as such comparatives have not been restated. The adoption of AASB15 and AASB 1058 did not have any material impact on the financial performance or position of the company in either the current or prior financial reporting periods.

Upon initial application of AASB 16, the following amounts were recognised as at 1 July 2019:

Right-of-use Asset including make good assets (Note 8)	\$147,417
Lease Liabilities (Note 10)	\$147,417

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.

Historical cost convention

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

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

Grants

Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Donations

Donations are recognised at the time the pledge is made.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, services 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset. Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities. The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

The entity's leases relate primarily to motor vehicles. Incremental borrowing rate used by the entity at the date of initial application is 5.12%

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Employee Benefits

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 liabilities for annual leave and long service leave are recognised in the provision for employee benefits.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

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.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the company based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the company operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

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 2021 for income earned in fiscal year 2020.

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 3. REVENUE		
<i>Revenue from continuing operations</i>		
Commercial sales	1,796,992	1,662,207
Government grants	96,665	96,391
Funding – NDIS	13,944,451	13,099,606
	<u>15,838,108</u>	<u>14,858,204</u>
<i>Other revenue</i>		
Net gain on disposal of property, plant and equipment	1,110	27,841
Interest Income	10,437	2,130
Donations	26,243	65,855
Government assistance	2,063,110	-
Other income	1,113,522	1,245,579
	<u>3,214,422</u>	<u>1,341,405</u>
	<u>19,052,530</u>	<u>16,199,609</u>

Government grants

Government grants of \$96,665 (2019: \$93,391) were recognised as revenue during the financial year. There are no unfulfilled conditions or other contingencies attaching to these grants.

Government assistance

The company received government assistance through the JobKeeper and Cash Flow Boost because of the COVID-19 pandemic.

NOTE 4. CASH AND CASH EQUIVALENTS

Cash on hand	900	900
Cash at bank	4,732,450	2,435,753
	<u>4,733,350</u>	<u>2,436,653</u>

NOTE 5. TRADE AND OTHER RECEIVABLES

Trade receivables	413,243	478,319
Provision for doubtful debts	(125,637)	-
Accrued income	1,142,204	1,135,823
Other receivables	2,600	2,600
	<u>1,432,410</u>	<u>1,616,742</u>

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - at fair value	5,140,002	4,900,704
Less: Accumulated depreciation	-	(235,155)
	5,140,002	4,665,549
Plant and equipment - at cost	1,230,133	1,086,501
Less: Accumulated depreciation	(920,209)	(850,240)
	309,924	236,261
Motor vehicles - at cost	434,732	434,732
Less: Accumulated depreciation	(393,744)	(381,812)
	40,988	52,920
Total Property, plant and equipment	5,490,914	4,954,730

Asset Revaluations

A valuation of land and buildings was undertaken by an independent valuer as at 30 June 2020, with consideration given to the uncertain conditions that COVID-19 has caused. Whilst the valuer has advised that there is market uncertainty as at reporting date, this is not measurable due to the inability to observe and reconcile the impact on market prices.

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 \$581,101 in other comprehensive income.

Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land and buildings	Plant and equipment	Motor vehicles	Total
	\$	\$	\$	\$
Balance at the beginning of the year	4,665,549	236,261	52,920	4,954,730
Additions	16,132	143,632	-	159,764
Revaluation	581,101	-	-	581,101
Disposal	-	-	-	-
Depreciation expense	(122,780)	(69,969)	(11,932)	(204,681)
Carrying amount at the end of year	5,140,002	309,924	40,988	5,490,914

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 7. INTANGIBLE ASSETS		
Computer software at cost	820,278	820,278
Less: Accumulation amortisation	<u>(349,606)</u>	<u>(259,244)</u>
	<u>470,672</u>	<u>561,034</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	561,034	651,395
Additions	-	3,752
Disposals	-	-
Amortisation expense	<u>(90,362)</u>	<u>(94,113)</u>
	<u>470,672</u>	<u>561,034</u>

NOTE 8. RIGHT-OF-USE ASSETS

Motor vehicles - right-of-use assets at cost	147,417	-
Less: Accumulation amortisation	<u>(58,429)</u>	<u>-</u>
	<u>88,988</u>	<u>-</u>

NOTE 9. TRADE AND OTHER PAYABLES

Trade payables	64,010	214,927
GST payable	12,216	10,370
Other payables	<u>509,114</u>	<u>757,394</u>
	<u>585,340</u>	<u>982,691</u>

NOTE 10. LEASE LIABILITIES

Current	104,797	4,566
Non-current	<u>86,862</u>	<u>-</u>
	<u>191,659</u>	<u>4,566</u>

NOTE 11. EMPLOYEE BENEFITS

CURRENT

Employee benefits – annual leave	960,192	938,068
Employee benefits – long service leave	<u>136,392</u>	<u>161,268</u>
	<u>1,096,584</u>	<u>1,099,336</u>

NOTE 12. CONTINGENCIES

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$

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>802,182</u>	<u>802,937</u>
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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 2020, the number of members was 26 (2019: 26).

NOTE 16. EVENTS AFTER THE REPORTING PERIOD

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.

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 Commission 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 2020 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 October 2020
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 2020, 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 2020 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 2020 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

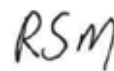
The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *ACNC Act 2012* and for such internal control as the directors determine is necessary to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

A handwritten signature in black ink that reads 'RSM'.

RSM Australia Partners

A handwritten signature in black ink that reads 'GED Stenhouse'.

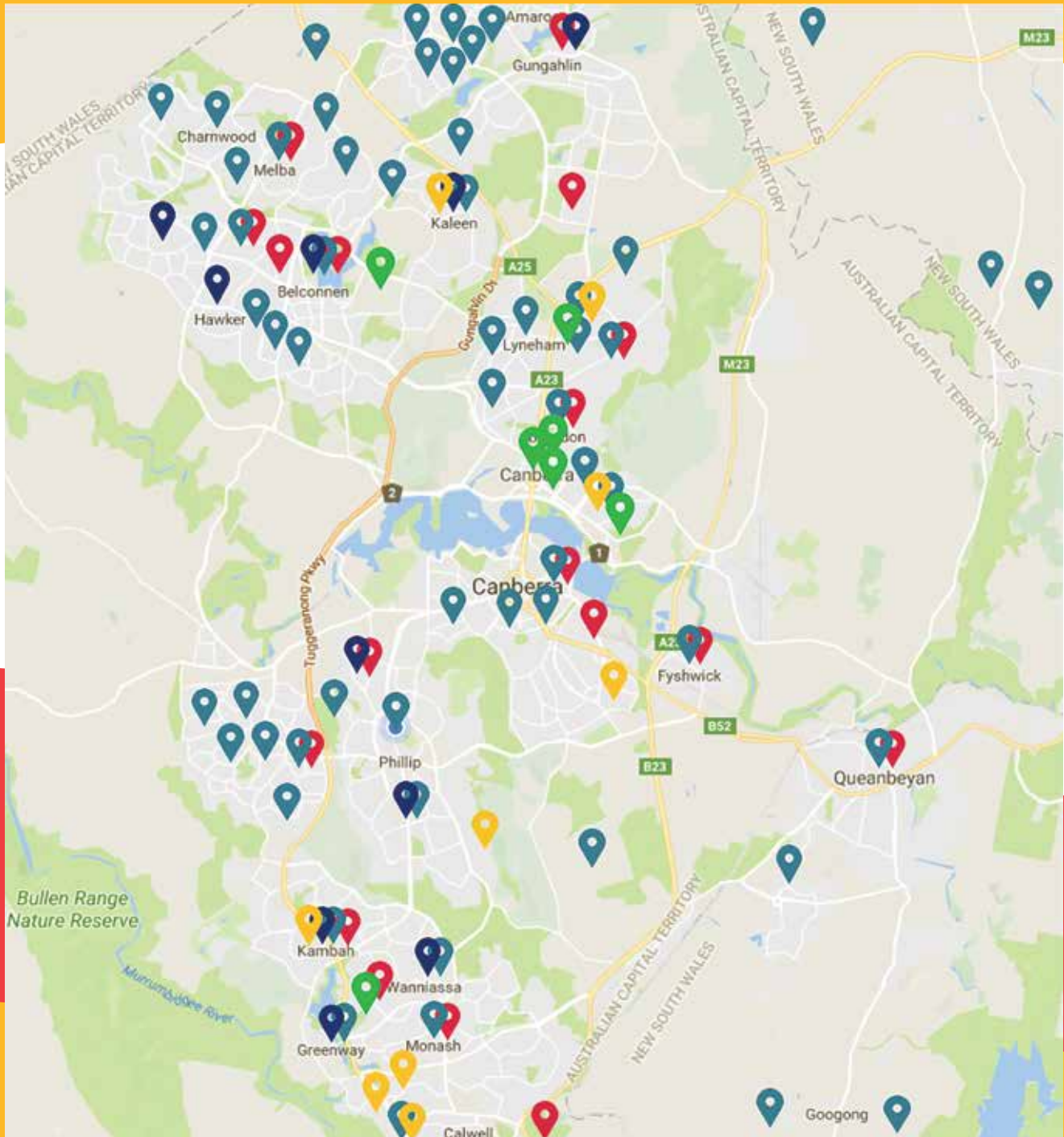
GED STENHOUSE
Partner

Canberra, ACT

Dated: 19 October 2020

OUR FOOTPRINT

This is where we work in the ACT and NSW region



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