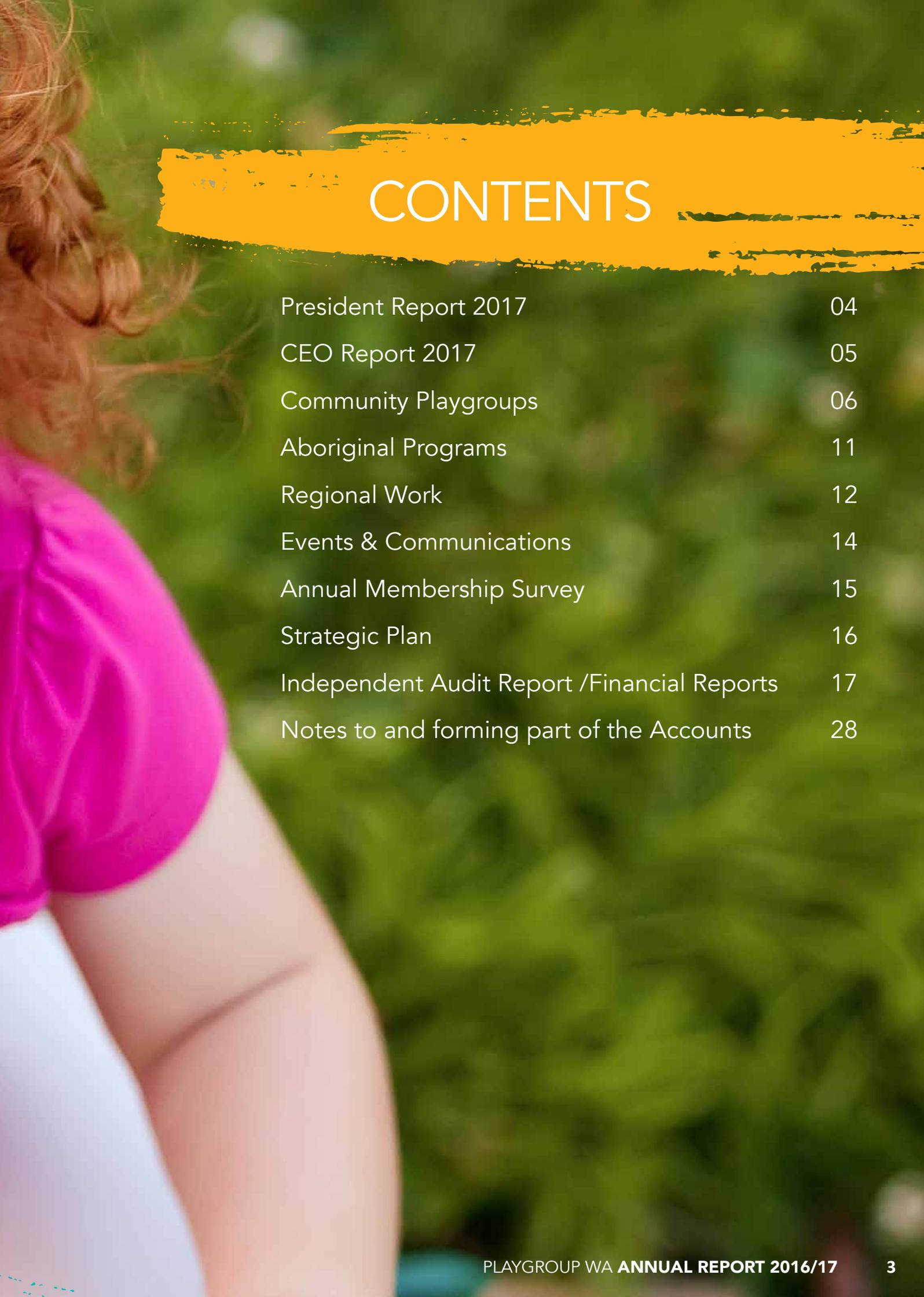




2016/17

ANNUAL REPORT





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President Report 2017

“The importance of play for a child’s development is irrefutable” Telethon Kids Institute.

There has never been a more important time for playgroups.

In Western Australia today, our children are playing less than those of previous generations and participation in community playgroups has continued to decline. Research by the Telethon Kids Institute shows that playgroup attendance is associated with better outcomes for children across a range of factors.

For the 12,000 plus member families who take part in community playgroups each week, there is no need to remind you of the many benefits in coming together with other parents and caregivers and your children to play together. You know the support you get from your peers; you see the growth in your children and you feel the benefits of living in a strong local community.

The work we do here at Playgroup WA is evident throughout the pages of this annual report. Everything we do is to support you, our members, to run your community playgroups, as well as to broaden access and participation across our state with a range of supported playgroups.

For the staff and board of Playgroup WA we remain steadfast to our purpose to enable all young children, families and communities to enjoy, learn and grow together through playgroup. It is complex, challenging and ever-changing as David outlines in his report. It is more important than ever and we will continue to do all that is within our power to make it a reality.

I would like to take this opportunity, on behalf of the Board, to give heartfelt thanks to David and the team for another wonderful year. It never ceases to amaze me at what a group of dedicated and talented people can achieve. Thanks also to our Board members for readily giving their time and expertise.

And finally to all of our playgroup families, thank you, for giving us the reason to be.

Leanne Gordon

President



CEO Report 2017

Being the tenth annual report to which I have now had the privilege of contributing it's a good time to reflect a bit further back than last year. Over the past decade we have seen an increasing number of government and non-government agencies grow in their appreciation of playgroups.

Playgroups now form part of the core suite of services at most of the 21 Child and Parent Centres funded by State Education, as well as being the key strategy in the early years for engaging Aboriginal Families via the Kindilink programme operating in 37 schools. Our partnership with WA Education is also seeing community playgroups becoming regular features of school communities. We have also seen many more Aboriginal communities, particularly remote communities getting access to playgroup.

The past ten years has also seen more playgroup research and evidence that children and families that go to playgroup do better on a range of outcomes. Ongoing child development research can now pinpoint the importance of attachment and positive relationships. We also know about the importance of the home learning environment and parental engagement with education more than ever.

That is all very positive, yet we see less people participating in community playgroups than we did ten years ago. We see venues becoming harder to find, maintain and afford as financial pressures on local governments highlight the diversity of their attitudes to playgroups. We see parents pressed for time, short on confidence, high in anxiety and with an always growing list of options and advice as to what they should be doing with their young children.

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

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

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

David Zarb

CEO



Community Playgroups

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

Feedback from our 11,000 plus community playgroup members tells us the value of playgroups to families. Playgroups are a place where families can enjoy seeing their children learning through play and developing their social, emotional, cognitive and physical skills. Playgroups are also a place where children and families can build lifetime friendships and gain important peer support.

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

This year we worked with the committees of incorporated playgroups to assist them with the new Incorporations Act. Whilst many community playgroups are not incorporated, Playgroup WA has 170 incorporated member playgroups making it a very busy year.

Our Development Officers have also been visiting community playgroups to connect with the groups and ensure they know what service we can provide and that we are here to help.



Testimonials

"We think our little playgroup is amazing! It's in a great location within school grounds which makes it easier for kindy transition. My child & I have formed many new friendships from being a part of playgroup."

"Living in a rural area means that playgroup provides an opportunity for us to get out and socialise with others and build friendships and connections throughout our community."

"Playgroup means for me: Building our "village" together."

Intergenerational Activities Service

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

To deliver this service we once again partnered with a range of services, including local government authorities, to hold events such as 'Bring a Grandparent to Playgroup Week', intergenerational playdays at the Perth Zoo, Freshwater Bay and Wanneroo Museums; and gardening fun at community gardens.

In addition, Playgroup WA facilitates one Intergenerational Playgroup every six months in different sites. After six months we transition the playgroups to a community playgroup model and move on to find new sites to establish more intergenerational playgroups.

Playgroup WA also supported the establishment and continuation of 20 other intergenerational playgroups and we are in the process of establishing further playgroups. Intergenerational playgroups operate in a range of settings including day centres, retirement villages and in residential care. At an intergenerational playgroup, families participate in the management of the playgroup but there is the added dimension of the hosting seniors' services staff. They tend to be small intimate playgroups and are an opportunity for people without extended family to connect with older generations.





Road Aware Parents Smart Steps Program

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

The Smart Steps program is funded through School Drug Education and Road Aware (SDERA). SDERA was a major sponsor of Playgroup WA's 2016 Annual Fun Day.

Enhanced Transition to School Project

The Enhanced Transition to School Project is a partnership between Playgroup WA and the schools sector across the State. It includes Playgroup WA, the Department of Education, the Department of Communities, the Association of Independent Schools, and the Catholic Education Office.

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

Over the life of the project 72 new community playgroups have been established on school sites and the team has facilitated new relationships between 59 schools and local community playgroups. We have spent this year promoting and distributing our suite of 38 sets of play activities for babies, toddlers, 3-5-year-olds and playgroup. These are designed for families to use at home and playgroup with the aim of enhancing the home learning environment.

Supported Playgroup Program Area

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

"Playgroup is our social, fun, educational outing and we love it!"





PlayConnect Program - Supporting children with autism and their families

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

Families have the chance to draw upon the shared experiences and knowledge of others who have a child with ASD. As the program does not require a child to have a formal diagnosis, families can also learn from others who have already navigated their way through the often complex diagnosis process. Importantly, PlayConnect playgroups offer a safe understanding environment for the children to learn to socialise with other children and often to make their first friendships.

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

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

Perinatal Mental Health Programs

This year Playgroup WA delivered two programs for women at risk or experiencing Perinatal Depression (PND) and/or anxiety. These programs provide a safe and supportive environment where mothers and their children and young babies can spend positive time together through play. Whilst the groups aim to enhance the mother/child relationship, they also provide a nurturing space for women to establish vital social connections to help reduce the sense of isolation that they can feel when experiencing PND. Participants are able to develop long-term friendships, locally based social networks and peer support.

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

Over the last 12 months Playgroup WA has delivered a Mother Baby Nurture program in Baldivis, North Perth, Gosnells and Fremantle through Health Department funding which has now come to an end. Mother Baby Nurture is a 10-week program for mothers and 0-6 month old babies that focuses on enhancing mother baby relationships in a safe, confidential and accepting environment. The groups are intimate with a maximum of 7 participants. Each group is facilitated by a Senior Facilitator (experienced in mother-infant relationship-based work) and a Peer Facilitator who shares her lived experience as a mother.



In Bullsbrook, we ran a supported playgroup funded by the Swan Alliance; made up of Mission Australia, Ngala and Anglicare as part of the Department for Social Services Communities for Children. The playgroup also offered additional specialist support around mother/child attachment and transitioned in December 2016 into a Mother Baby Nurture program.

Presently Mother Baby Nurture operates in Midland with plans to commence other groups in Ellenbrook over the next six months.

Armadale Family Support Network Playgroup

Now in its third year, the partnership between Playgroup WA and RUAH Mental Health delivers a supported playgroup to families who need some extra support around mental health and wellbeing. The playgroup is facilitated by a playgroup support worker and mental health worker and is not intended to be a therapeutic service. Using the playgroup model, we provide a safe and inclusive environment where mothers can feel comfortable sharing their stories and experiences of parenting with a mental health issue. The peer support gained at playgroup is a key outcome of the program.

Multicultural Playgroup

This year our multicultural playgroup in Malvern Springs, Ellenbrook continued to bring together people from a range of different cultures and nationalities. The playgroup supports families from Africa, China, Japan, Croatia, Spain, Greece, Arabia as well as Australian born families. The playgroup is a welcome and inclusive place where families and children can meet other local families to play, socialise, share and learn about their local area. The program also brings an intergenerational dimension with regular visits from local seniors who join the playgroup to enjoy spending time with the families and children.

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

Aboriginal Programs

Through funding from Prime Minister and Cabinet under the Indigenous Advancement Strategy, Playgroup WA continues to operate Supported Playgroups in the Wheatbelt and Ngaanyatjarra Lands. The program aims to enhance child development; school readiness; and the capacity of parents to support their children's learning. There is also an expectation that the program will increase employment of local Aboriginal community members. Over the last 12 months we employed 13 local people on the project team.

Ngaanyatjarra Lands

The partnership between Playgroup WA and the Ngaanyatjarra Shire continues to bring playgroup to families living in remote communities near the border of Western Australia and the Northern Territory. There are challenges when working in remote areas so we are pleased that in the last 12 months the program has delivered playgroup sessions in the communities of Warburton, Blackstone and Kiwirrkurra.

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

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

The Wheatbelt

In the Wheatbelt we continue to work in partnership with local schools to establish and maintain playgroups across the wheatbelt. We have groups operating in Quairading, Pingelly, Goomalling, Dalwallinu, York and Wagin with over 45 children and families participating. The playgroups continue to be an important service to local Aboriginal families as they can be reluctant to join the local community playgroups and there are few local alternatives available.

Feedback from families show they appreciate the service and can see the value playgroup has in progressing towards school readiness. Once again, the playgroup families had opportunities to participate in wider community and school events and in Pingelly the playgroup linked up with the local community playgroup for music and dance sessions.

Aboriginal Play and Learning Network

Playgroup WA has been a key agency supporting the WA Aboriginal Play and Learning Network for over nine years. The network has almost 100 members representing 28 different organisations including Aboriginal Corporations, health services, local government and local primary schools. The network meets four times a year as a support for staff - in particular Aboriginal workers - who work with Aboriginal families and children 0 to 5 years of age. Meetings are held at different sites across the Perth metropolitan area to ensure members have opportunities to attend meetings and to allow organisations to showcase their services.



"It has helped me cope with the challenges of parenting by sharing experiences with others."

Regional Work

This year the development team once again enjoyed getting out and about to visit playgroups and link up with members in the regions.

South West and Great Southern

Our South West office is now in its sixth year of operation out of Bunbury and the Great Southern office in Albany is now in its third year of operation. The regional staff working out of these offices continue to connect with the community playgroups to offer support where needed. As such, most of their time is spent on the road visiting playgroups across their respective regions.

The development officers use their time with playgroups to speak with members; model new play ideas; provide general support to committees where needed; and hold play days. They also join in community events and partner with other agencies to hold locally based events for playgroup families.

Regional Tours

To begin this financial year's regional tours, we travelled to the Southern Wheatbelt visiting playgroups in Hyden, Corrigin, and Lake Grace. We visited Beverley Playgroup in June and York and Toodyay playgroups in August to assist the committees with the new Incorporations Act and the necessary changes to their constitutions.

During September development officers travelled to the West Pilbara to hold play days and support playgroup committees in Tom Price, Paraburdoo, Onslow and Pannawonica. In October we did day trips to support playgroups in Woodridge and Lancelin.

December was a busy month with several trips to the Midwest to support committees and spread the word about our new play resources to playgroups in Wandina, Mt Tarcoola, Bluff Point, Geraldton, and Kalbarri. While in Geraldton development officers took the opportunity to hold play day events with the local playgroups and at Nazareth House Nursing Home to promote a new intergenerational playgroup.

February took us to Dongara and back to Geraldton to support the newly establishing intergenerational playgroup. Development officers travelled the Great southern to work with incorporated playgroups in Denmark, Gairdner, Albany, Tambellup and Katanning to bring their constitutions in line with the new Incorporations Act.





During March and April development officers travelled to the Goldfields visiting playgroups in Leinster, Kalgoorlie and Kambalda West. Once again Playgroup WA sponsored the Kidsfest under 5 zone in Kalgoorlie where we had the chance to speak directly with community members to promote the local playgroups and model play ideas to families.

Communities in the Coastal/North Wheatbelt were the next on our travelling schedule with visits to playgroups in Dandaragan, Moora, Watheroo, Jurien Bay and Dalwallinu.

Playgroup WA was pleased to once more participate in the Wagin Woolorama where we took the opportunity to speak with families and playgroup members over the weekend.

We finished touring for the year with a trip to the Central/East Wheatbelt to catch up with playgroups in Dowerin, Wyalkatchem, Merredin, Moorine Rock, Kellerberrin, Tammin and Bruce Rock.

"We love our playgroup. I'd be lost without it as I've met lovely mums local to me who have welcomed me in and now are good friends. Before this I had no mums group as had moved over from England and I felt very alone. It has saved me. I'm a much happier person!"

Events & Communications

Annual Fun Day

This year our annual member celebration was held on 24 November 2016 at Whiteman Park. More than 2,000 Playgroup WA members enjoyed the Australian theme including an Indigenous dance troupe, toddler sports activities and lots of playgroup fun. A set up quiet zone was very popular with babies and breastfeeding mums. Thank you to SDERA (School Drug Education and Road Aware) for supporting this event, as per previous years.

World's Biggest (Dino) Playgroup Day

More than 10,000 visitors enjoyed Playgroup WA's flagship event on 29 March 2017, the World's Biggest Playgroup Day, held at Whiteman Park. Dino-tastic activities featured a 3-hour stage show and transformed the event into a Jurassic Park adventure with pop up dinosaurs placed around the park and dino-fun activities. The theme was a big hit with young and old and exceeded Whiteman Park's event visitor records so far. Playgroup WA's interactive play hubs, designated baby areas and engaging activities provided by community organisations made this event a big hit.

Partnerships

Thank you to our partners, sponsors and advertisers for their continued support over the past year, helping Playgroup WA promote important playgroup messages and making playgroup happen.

Starting with the membership year in 2017 we partnered with Kidzabuzz, offering Playgroup WA members access to 100 discount vouchers as a new membership benefit. We would like to take this opportunity to thank ABC Baby Card for their support over previous years.

PR and Communications

Playgroup WA's communication had a strong focus on social media over the past 12 months. A highly engaged audience saw Playgroup WA's facebook base exceed 11,000 people. Our monthly eNewsletter and solus emails grew to a subscriber base of over 30,000 email contacts and Playgroup WA's blog continues to publicize articles and stories from staff, playgroup members and third parties alike.

The mobile friendly website, launched in late 2015, functioned as an interactive platform for Playgroup WA members and an information hub for the public.

Highlighting Playgroup WA's media activities was an extensive cover by Channel 9 on 22 May 2017 featuring Playgroup WA's Intergenerational Playgroup Program. Grandparents were excited to share their stories and promote the many benefits attached to attending a playgroup with their grandchildren. <http://playgroupwa.com.au/channel-9-spends-time-grandparents-playgroup/>

Thank you

- ABC Baby Card
 - Awesome Arts Festival
 - Brownes Dairy
 - Child Australia
 - KidzaBuzz
 - Meerilinga
 - Ngala
 - Perth Zoo
 - Rottnest Express & Rottnest Island Authority
 - Seashells Resort
 - Scitech
 - SDERA
 - Telethon Kids Institute
 - WA Museum
 - Whiteman Park
- ... and all our advertisers.

Annual Playgroup WA Membership Survey key findings:

This year's November-run Membership Survey attracted 700 respondents, providing Playgroup WA with valuable feedback on the benefits of playgroup and our service delivery.

Respondents agreed that they benefit from playgroup via:

67.5%

spending special time with their children

83.98%

building stronger social connections

41%

answered they are also going to playgroup during school holidays

71.85%

having fun at playgroup

82.27%

building new friendships

95% agreed that their children benefit from attending playgroup, mainly via:

Physical play opportunities

Development of fine motor skills

Imaginative/pretend play opportunities

Developed social skills

Taking turns/sharing

Strategic Plan 2015 - 2018

Our Vision

Is that the people of WA value playgroups.

Our Purpose

Is to support all young children, families and communities to enjoy, learn and grow together through playgroup.

We Value:

- The role of parents, families and community in supporting the wellbeing of young children
- The importance of play
- The role of playgroup in supporting families with young children
- The enrichment of communities through playgroups

Our Strategic Objectives:

To be recognised as a leader and expert in our field

Strategies:

- Build on strategic partnerships with stakeholders
- Influence and advocate on government policy
- Enhance the evidence base for the value of playgroup
- Increase Playgroup WA's profile

To promote and grow active participation

Strategies:

- Attract, retain and support all members
- Build the capacity of community
- and supported playgroups to provide support to local families and communities

To broaden access to playgroups

Strategies:

- Increase playgroup access and support for all families who experience barriers to participation
- Maintain a focus on participation opportunities for Aboriginal families
- Improve playgroup access and support for families in regional and remote areas

Playgroup WA (Inc)

ABN: 14 415 755 273

GENERAL PURPOSE FINANCIAL REPORT

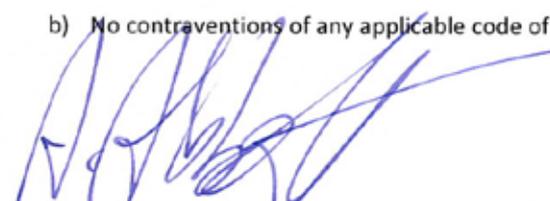
For the Year Ended 30 June 2017

AUDITOR'S INDEPENDENCE DECLARATION

To the Board of Playgroup WA (Inc)

In accordance with the requirements of section 80 of the *Associations Incorporation Act 2015 (WA)*, in relation to our audit of the financial report of Playgroup WA (Inc) for the year ended 30 June 2017, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit



Alastair Gordon Abbott, CA

Registered Company Auditor number 486826

Director

Australian Audit

Perth, Western Australia

Dated: 27 September 2017

INDEPENDENT AUDITOR'S REPORT

To the members of Playgroup WA (Inc)

Opinion

We have audited the financial report of Playgroup WA (Inc) (the Entity), which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the statement by the board.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the Entity as at 30 June 2017, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using



the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

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.

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

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



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

Alastair Abbott, CA

Registered Company Auditor number 486826

Director

Australian Audit

Perth, Western Australia

Dated: 27 September 2017

Playgroup WA (Inc)

ABN: 14 415 755 273

Report of the Board

For the Year Ended 30 June 2017

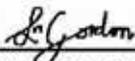
The Board presents the report on Playgroup WA (Inc) for the financial year ended 30 June 2017.

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

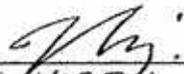
The net profit of Playgroup WA (Inc) for the financial year ended 30 June 2017 amounted to \$21,268.

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

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



Name: Leanne Gordon
Position: President
Date: 19/9/17



Name: J. KIRBY
Position: TREASURER
Date: 19.9.17

Playgroup WA (Inc)

ABN: 14 415 755 273

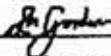
Statement by the Board

For the Year Ended 30 June 2017

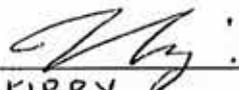
In the opinion of the Board of Playgroup WA (Inc):

- The financial report presents a true and fair view of the financial position of Playgroup WA (Inc) as at 30 June 2017, and its performance for the year ended on that date, in accordance with the accounting policies described in note 1 to these financial statements.
- The operations of Playgroup WA (Inc) have been carried out in accordance with its constitution.
- At the date of this statement, there are reasonable grounds to believe that Playgroup WA (Inc) will be able to pay its debts as and when they fall due.

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



Name: Leanne Gordon
Position: President
Date: 19/9/17



Name: J. KIRBY
Position: TREASURER
Date: 19.9.17

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2017

	Notes	2017	2016
		\$	\$
Grants	2	2,108,818	2,086,956
Client contributions	3	305,142	293,912
Investment income	4	19,381	18,936
Other		27,731	35,196
Total revenue from operating activities		<u>2,461,072</u>	<u>2,435,000</u>
Employment		(1,838,957)	(1,865,237)
Program	5	(277,996)	(346,784)
Administration	6	(169,658)	(192,899)
Property	7	(41,272)	(40,789)
Promotional expense	8	(67,960)	(100,232)
Depreciation		(47,843)	(45,380)
Total expenses from operating activities		<u>(2,443,686)</u>	<u>(2,591,321)</u>
Capital grants		3,882	97,251
Deficit from operating activities		<u>21,268</u>	<u>(59,070)</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>21,268</u>	<u>(59,070)</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Financial Position

As at 30 June 2017

	Notes	2017 \$	2016 \$
Current assets			
Cash and cash equivalents	9	1,121,368	968,004
Receivables	10	51,702	40,477
Investments	11	240,877	229,797
Total current assets		<u>1,413,947</u>	<u>1,238,278</u>
Non-current assets			
Website and database improvements	12	36,194	79,076
Land and buildings		1,600,000	1,600,000
Total non-current assets		<u>1,636,194</u>	<u>1,679,076</u>
Total assets		<u>3,050,141</u>	<u>2,917,354</u>
Current liabilities			
Payables	13	890,684	789,448
Total current liabilities		<u>890,684</u>	<u>789,448</u>
Non-current liabilities			
Non-current provisions	14	27,940	17,657
Total non-current liabilities		<u>27,940</u>	<u>17,657</u>
Total liabilities		<u>918,624</u>	<u>807,105</u>
Net assets		<u>2,131,517</u>	<u>2,110,249</u>
Equity			
Retained earnings		541,904	520,636
Reserves	15	1,589,613	1,589,613
Total equity		<u>2,131,517</u>	<u>2,110,249</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Cash Flows For the Year Ended 30 June 2017

	Notes	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from operations		2,479,662	2,117,393
Payments to suppliers and employees		<u>(2,322,338)</u>	<u>(2,455,707)</u>
Net cash generated by/(used in) operating activities	16	<u>157,324</u>	<u>(338,313)</u>
Cash flows from investing activities			
Acquisition of property, plant and equipment		(4,960)	(97,232)
Interest received		<u>8,200</u>	<u>15,756</u>
Net cash generated by/(used in) investing activities		<u>3,240</u>	<u>(81,476)</u>
Cash flows from financing activities			
Receipts from capital grants		<u>3,882</u>	<u>97,251</u>
Net cash generated by financing activities		<u>3,882</u>	<u>97,251</u>
Net increase/(decrease) in cash and cash equivalents			
		<u>164,446</u>	<u>(322,538)</u>
Cash and cash equivalents at the beginning of the financial year			
		<u>1,197,801</u>	<u>1,520,339</u>
Cash and cash equivalents at the end of the financial year			
		<u>1,362,246</u>	<u>1,197,801</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Statement of Changes in Equity

For the Year Ended 30 June 2017

	Retained earnings	Capital Reserve	Asset Revaluation Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2015	<u>579,706</u>	<u>633,018</u>	<u>956,595</u>	<u>2,169,319</u>
Total comprehensive income for the 2016 year	(59,070)	-	-	(59,070)
Balance at 30 June 2016	<u>520,636</u>	<u>633,018</u>	<u>956,595</u>	<u>2,110,249</u>
Total comprehensive income for the 2017 year	21,268	-	-	21,268
Balance at 30 June 2017	<u>541,904</u>	<u>633,018</u>	<u>956,595</u>	<u>2,131,517</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

Basis of Preparation

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

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Associations Incorporation WA Act 2015.

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

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

a) Income Tax

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

b) Property, Plant and Equipment (PPE)

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

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

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

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

c) Impairment of Assets

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

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2017

d) Employee Provisions

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

e) Provisions

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

f) Accounts Receivable and Other Debtors

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

g) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Membership income is recognised when received at bank.

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

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

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

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

h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$
2 Grants		
Department of Local Government and Communities	696,741	817,896
Department of Prime Minister and Cabinet	534,092	520,107
Playgroup Australia Ltd	603,810	577,188
Ngala Community Services, Swan Alliance	59,086	55,334
The Bump Mother Nurture	177,410	-
Mental Health Commission	-	18,609
Catholic Education Office of WA	9,091	12,497
RUAH Mental Health	23,759	24,459
Fee for Service	-	36,845
Lotterywest WB16EQ	-	12,474
Auspicing for PG's	4,829	11,547
	<u>2,108,818</u>	<u>2,086,956</u>
3 Client contributions		
Memberships	305,142	288,037
Workshops	-	5,875
	<u>305,142</u>	<u>293,912</u>
4 Investment income		
Interest	8,200	15,755
Earnings on investments	11,181	3,181
	<u>19,381</u>	<u>18,936</u>
5 Program		
Workshop and program materials and consumables	84,502	74,504
Workshop and program expenses	4,510	18,268
Australian Baby Card / Kidzabuzz	16,364	19,350
Venue hire	11,985	6,824
Auspicing for PG expenses	4,829	11,547
Subcontracts	155,806	216,291
	<u>277,996</u>	<u>346,784</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$
6 Administration		
General Insurance	60,340	63,337
Telephone and internet	37,607	47,552
Printing, postage and stationery	28,160	39,064
Audit fees	9,500	9,150
Computer and office equipment repairs and maintenance	17,817	11,451
Subscriptions and memberships	3,143	2,981
AGM and Board expenses	5,851	10,207
Bank charges	1,420	1,344
Other	2,169	5,557
Software licencing	3,651	2,256
	<u>169,658</u>	<u>192,899</u>
7 Property		
Rates and taxes	8,741	8,595
Electricity	7,348	8,180
Rented premises	8,085	8,235
Cleaning	6,323	5,833
Strata fees	5,022	5,022
Repairs and maintenance - building	4,237	3,551
Other	1,516	1,373
	<u>41,272</u>	<u>40,789</u>
8 Promotional expense		
Publication costs	10,716	14,114
Promotional materials	8,375	45,080
Promotional events	35,111	38,266
Promotional advertising	13,758	2,772
	<u>67,960</u>	<u>100,232</u>
9 Cash and cash equivalents		
Cash at bank	1,118,585	964,276
Cash on hand	2,783	3,728
	<u>1,121,368</u>	<u>968,004</u>
10 Receivables		
Trade receivables	20,942	6,460
Prepayments	28,765	30,007
Other receivables	1,995	4,010
	<u>51,702</u>	<u>40,477</u>
11 Investments		
Asgard Capital Management	124,589	114,583
Perpetual Cash Management Fund	116,288	115,214
	<u>240,877</u>	<u>229,797</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$
12 Website and database improvements		
Website and database improvements	180,773	175,813
Less depreciation - website and database improvements	<u>(144,579)</u>	<u>(96,737)</u>
	<u>36,194</u>	<u>79,076</u>
13 Payables		
Creditors	220,500	145,672
Employee benefits	261,478	267,075
Unspent grants	371,254	331,998
Other payables	<u>37,452</u>	<u>44,703</u>
	<u>890,684</u>	<u>789,448</u>
14 Non-current provisions		
Long service leave provision	<u>27,940</u>	<u>17,657</u>
	<u>27,940</u>	<u>17,657</u>
15 Reserves		
Capital reserve	633,018	633,018
Asset revaluation reserve	<u>956,595</u>	<u>956,595</u>
	<u>1,589,613</u>	<u>1,589,613</u>

Capital reserve

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

Asset revaluation reserve

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

16 Reconciliation to cash flows from operations		
Net deficit for the year	21,268	(59,070)
Non-operating cash flows in net profit (loss)		
Depreciation and amortisation	47,843	45,380
Interest received	(8,200)	(15,756)
Capital grants	(3,882)	(97,251)
Change in assets and liabilities		
(Increase)/decrease in receivables	(11,225)	3,000
Increase/(decrease) in payables	101,237	(203,279)
Increase/(decrease) in provisions	10,283	(11,337)
Net cash provided by/(used in) operating activities	<u>157,324</u>	<u>(338,313)</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2017

17 Related party information

a) Members of the Board

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

Leanne Gordon	President
Elizabeth Cavalli	Member
Emma Tamplin	Member
Nicole Kerr	Member
Tracey Dembo	Member
Mel Guppy	Member
Mel Roberts	Member
Julie Kirby	Member

b) Remuneration of the Board

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

c) Related party transactions

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

18 Auditor's Remuneration

In the course of the year ending 30 June 2017, the Auditor received the following remuneration (excluding GST):

	2017	2016
	\$	\$
Audit fees	<u>8,500</u>	<u>8,500</u>
	<u>8,500</u>	<u>8,500</u>

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

Playgroup WA (Inc)

ABN: 14 415 755 273

Notes to the Financial Statements

For the Year Ended 30 June 2017

19 Segment information

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

20 Events after reporting date

There have been no events since 30 June 2017 that have had a material effect on the financial statements.

21 Playgroup WA (Inc) details

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

1 -3 Woodville Lane, NORTH PERTH, WA 6006

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

1 -3 Woodville Lane, NORTH PERTH, WA 6006

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





Playgroup WA

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Playgroup
WA (Inc)