

## Cancer Support Association of WA Inc.

### Income & Expense Statement - June 2007 & Fiscal Yr 06/07

	Jun-07	Fiscal Yr 06 07	Previous Year Jun-06	05 06
<b>Income</b>				
General Memberships	\$1,773	\$23,781	\$2,000	\$21,300
General Donations	\$5,225	\$58,121	\$10,209	\$61,605
Corporate Donations	\$0	\$5,900	\$4,900	\$36,970
Services	\$288	\$7,277	\$998	\$7,963
Sales & Commisions	\$1,871	\$33,235	\$3,463	\$43,123
Fundraising	\$166,053	\$1,361,969	\$152,622	\$1,215,136
Interest Received	\$9	\$482	\$8	\$1,453
Wellness House	\$0	\$3,333	\$0	\$3,667
Sundry Income	\$21	\$88	\$15	\$200
<b>Total Income</b>	<b>\$175,240</b>	<b>\$1,494,188</b>	<b>\$174,214</b>	<b>\$1,391,417</b>
<b>Cost of Sales/Services</b>				
Membership Costs	\$0	\$311	\$55	\$495
Donation Costs	\$0	\$0	\$0	\$0
Services Costs	\$1,769	\$9,934	\$1,600	\$27,459
Newsletter Cost	\$288	\$18,778	\$1,302	\$9,864
Sales Costs	\$407	\$28,786	(\$390)	\$39,632
Fundraising Costs	\$8,771	\$34,420	\$5,925	\$39,694
Wellness House Costs	\$0	\$0	\$0	\$0
<b>Total Cost</b>	<b>\$11,235</b>	<b>\$92,228</b>	<b>\$8,491</b>	<b>\$117,144</b>
<b>Income Less Costs</b>	<b>\$164,005</b>	<b>\$1,401,960</b>	<b>\$165,723</b>	<b>\$1,274,273</b>
<b>Expenses</b>				
<b>Corporate Expenses</b>				
Corporate	\$3,989	\$126,370	\$10,127	\$82,269
Executive	\$1,038	\$14,298	\$1,761	\$15,493
Board/Committee	\$0	\$3,245	\$0	\$1,468
<b>Total Corporate Expenses</b>	<b>\$5,028</b>	<b>\$143,912</b>	<b>\$11,888</b>	<b>\$99,231</b>
Donation Expense	\$227	\$227	\$0	\$250
<b>Client Services</b>				
Advertising	\$307	\$5,188	\$312	\$5,819
Library	\$0	\$15,113	\$9,622	\$16,229
Vehicle	\$749	\$9,817	\$507	\$5,195
Web - CSA Online	\$0	\$1,642	\$1,000	\$4,413
All Other	\$1,407	\$17,360	\$2,569	\$19,532
<b>Total Client Services</b>	<b>\$2,463</b>	<b>\$49,120</b>	<b>\$14,010</b>	<b>\$51,188</b>
<b>Fundraising</b>				
Computer	\$3,300	\$12,200	\$2,250	\$13,069
Postage	\$2,753	\$37,197	\$2,369	\$30,395
Printing	\$1,235	\$38,463	\$0	\$19,383
Prizes	\$34,000	\$147,001	\$34,000	\$139,496
Telephone	\$1,829	\$34,330	\$1,891	\$27,793
All Other	\$7,843	\$184,535	\$12,412	\$145,713
<b>Total Fundraising</b>	<b>\$50,960</b>	<b>\$453,726</b>	<b>\$52,922</b>	<b>\$375,850</b>
Sales Expenses	\$38	\$392	\$16	\$240
<b>Salaries, Wages &amp; Super</b>				
Corporate	\$7,184	\$101,404	\$12,149	\$94,049
Executive	\$6,337	\$94,067	\$13,269	\$118,270
Client Services	\$7,413	\$110,241	\$14,491	\$107,359
Fundraising	\$26,982	\$336,979	\$42,179	\$306,883
Other Wage Expenses	\$8,398	\$124,216	\$24,370	\$33,048
<b>Total Salaries, Wages &amp; Super</b>	<b>\$56,315</b>	<b>\$766,908</b>	<b>\$106,458</b>	<b>\$659,611</b>
Wellness House Expenses	\$0	\$0	\$0	\$0
Sundry Expenses	\$0	\$0	\$0	\$30
<b>Total Expenses</b>	<b>\$115,031</b>	<b>\$1,414,285</b>	<b>\$185,294</b>	<b>\$1,186,400</b>
<b>Operating Surplus/(Loss)</b>	<b>\$48,974</b>	<b>(\$12,325)</b>	<b>(\$19,571)</b>	<b>\$87,873</b>
<b>Other Income</b>				
Grants	\$0	\$50,111	\$12,089	\$31,924
<b>Other Expense</b>				
Library		\$37,204		
Depreciation (& asset write off )	<b>\$3,120</b>	<b>\$43,113</b>	\$3,449	\$56,403
<b>Net Surplus/(Loss)</b>	<b>\$45,854</b>	<b>(\$42,531)</b>	<b>(\$10,931)</b>	<b>\$63,394</b>

# Cancer Support Association of WA Inc.

## Balance Sheet as at 30 June 2007

		30-Jun-07	30-Jun-06
	Note	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash at Bank		136,524	134,039
CSA Foundation Fund	(2j)	148,987	36,238
Deposit Gaming & Racing		77,089	77,089
Debtors & Prepayments		3,843	14,678
Inventories	(2d)	11,899	13,424
GST Receivables	(2c), 3	15,889	14,639
<b>Total Current Assets</b>		<u>394,231</u>	<u>290,107</u>
<b>Non Current Assets</b>			
Plant & Equipment	(2e), 4	24,620	22,660
Lease Hold Improvements	(2e), 5	65,263	91,005
<b>Total Non Current Assets</b>		<u>89,883</u>	<u>113,665</u>
<b>Total Assets</b>		<u>484,114</u>	<u>403,772</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors & Accruals	(2g)	55,794	42,839
Payroll Provisions	(2f)	33,222	36,056
<b>Total Current Liabilities</b>		<u>89,016</u>	<u>78,895</u>
<b>Net Assets</b>		<u>395,099</u>	<u>324,877</u>
<b>EQUITY</b>			
<b>Accumulated Funds</b>		<u>395,099</u>	<u>324,877</u>

The accompanying Notes form part of the Financial Statements

**Cancer Support Association of WA Inc.**  
**Income & Expenditure Statement as at 30 June 2007**

		2007	2006
	Note	\$	\$
<b>Income</b>			
Fundraising		1,327,549	1,175,442
Surplus on Trading	6	4,449	3,250
Members Subscriptions		23,470	20,805
Donations - Individual		58,121	61,355
Donations - Corporate		5,900	36,970
Courses, Counselling & other services	7	(2,655)	(19,526)
Service Grants	8	50,111	31,924
Interest		482	1,453
Other Income	9	3,421	3,867
<b>TOTAL INCOME</b>		<u>1,470,848</u>	<u>1,315,540</u>
<b>Less Expenditure</b>			
CSA Foundation Allocation	(2j)	(112,749)	(36,238)
Fundraising Costs		453,725	375,850
Employment Costs		766,908	659,611
Services & Administration Costs		247,100	157,753
Audit Fees		2,530	2,530
Depreciation		43,113	56,403
<b>TOTAL EXPENDITURE</b>		<u>1,400,627</u>	<u>1,215,909</u>
<b>Surplus for the year</b>		<u>70,221</u>	<u>99,631</u>
Accumulated Funds at the beginning of the year		324,877	225,246
<b>ACCUMULATED FUNDS AT THE END OF THE YEAR</b>		<u><u>395,098</u></u>	<u><u>324,877</u></u>

The accompanying Notes form part of the Financial Statements

Cancer Support Association of WA Inc.

Cash Flow Statements For the  
Year Ending 30 June 2007

	2007	2006
	\$	\$
<b>Cash Flows from Operating Activities</b>		
<b>Receipts</b>		
Subscriptions, Donations, Services	207,828	127,434
Sales & Commissions	39,144	40,069
Fundraising	1,327,549	1,175,442
Interest	482	1,453
Other	3,421	3,866
Grants for Services	12,907	10,964
<b>Total Receipts</b>	<b>1,591,331</b>	<b>1,359,229</b>
<b>Payments</b>		
Wages & Salaries	(775,590)	(649,391)
Supplies	(718,380)	(603,083)
Deposit Gaming & Racing	-	(77,089)
<b>Total Payments</b>	<b>(1,493,970)</b>	<b>(1,329,563)</b>
<b>Net Cash (Used) Provided in Operating Activities</b>	<b>97,361</b>	<b>29,666</b>
<b>Cash Flows from Investment Activities</b>		
<b>Receipts</b>		
Lotteries commission & other grants received	37,204	20,960
<b>Total Receipts</b>	<b>37,204</b>	<b>20,960</b>
<b>Payments</b>		
Payment for improvements & equip.	(19,331)	(5,001)
CSA Foundation Fund	(112,749)	(36,238)
<b>Total Payments</b>	<b>(132,080)</b>	<b>(41,239)</b>
<b>Net Cash (Used) Provided in Investment Activities</b>	<b>(94,876)</b>	<b>(20,279)</b>
<b>Net Cash Inflows (Outflows)</b>	<b>2,485</b>	<b>9,387</b>
Cash at the beginning of the Year	134,039	124,652
Cash at the end of the Year	<b>136,524</b>	<b>134,039</b>

The accompanying Notes form part of the Financial Statements

# Cancer Support Association of WA Inc.

## Notes to and forming part of the Financial Statements.

For the Year Ending 30th June 2007

### **Note 1 Corporate Information**

The financial report of Cancer Support Association of WA Inc. for the year ended 30 June 2007 was authorised for issue in accordance with a resolution of the board dated 7th November 2007. Cancer Support Association of WA (Inc) is an association incorporated in Australia.

### **Note 2 Statement of Accounting Policies**

#### **(a) Basis of Preparation**

This special purpose financial report has been prepared in order to satisfy the reporting requirements under the Associations Incorporation Act of WA.

The committee have determined that the Association is not a reporting entity.

The Financial Report has been prepared in accordance with the requirements of the Associations Incorporation Act (WA) and the following Australian Accounting Standards:

AAS1	Profit and Loss or Other Operating Statements
AAS5	Materiality
AAS8	Events Occuring after Balance Due

No other Australian Accounting Standards, Urgent Issues Group Concensus Views or other Authoritative Pronouncements of the Australian Accounting Standards Board have been applied. The Financial Report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

#### **(b) Income Tax**

The Association is exempt from income tax under the provisions of the Income Tax Assessment Act, and therefore no provision for the payment of income tax has been made in the Financial Report.

#### **(c) Goods and Services Tax**

The Association is not exempt from changes in Australian Taxation laws regarding the Goods and Services Tax, and therefore provisions for the reimbursement or payment of the Goods and Services Tax have been made in the Financial Statements.

#### **(d) Inventories**

Inventories are measured at the lower of cost and net realisable value.

#### **(e) Plant & Equipment & Leasehold Improvements**

##### **Cost & Valuation**

Plant and equipment and leasehold improvements are brought to account at cost or at the committee's valuation less, where applicable, accumulated depreciation or amortisation. They are written off over their useful life commencing from the time that the asset is installed and/or ready for use. Leasehold Improvements are written off at 20% per annum.

##### **Impairment**

The carrying values of plant and equipment and leasehold improvements are reviewed for impairment at each reporting date with the recoverable amount being estimated when events or changes in circumstances indicate the carrying value may be impaired.

An impairment exists where the carrying values of an asset exceed the estimated recoverable amount. The assets are then written down to their recoverable amount.

The recoverable amount of plant and equipment is the greater of fair value, less costs to sell and value in use. Any impairment losses are reported in the income and expenditure statement.

#### **(f) Employment Entitlements**

Provision is made for the liability for employees' holiday entitlements at balance date. No liability for Long Service Leave legally exists but a provision has been made in respect of employees with more than 5 years service.

Contributions are made by the Association to employees' superannuation funds and are charged as expenses when incurred.

# Cancer Support Association of WA Inc.

## Notes to, and forming part of the Financial Statements

For the Year Ending

30 June 2007

30 June 2006

### Note 2

#### (g) Creditors and Accruals

Creditors and accruals represent liabilities for goods and services provided to the association prior to the end of financial year that are unpaid and arise when the Association becomes obligated to make future payments in respect of the purchase of these goods and services.

#### (h) Operating Leases

The minimum lease payments of an operating lease where the leases effectively retains substantially all of the risks and benefits of ownership of the lease item are recognised as an expense on a straight line basis over the lease term.

#### (i) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured.

#### (j) CSA Foundation Fund

In the absence of any specified wishes of the donor, the practice of the CSA Executive Management Committee is to allocate at least 50% of all bequests received to the CSA Endowment Fund and more if operations allow.

### 3 GST Receivables

GST Collected	4,045	6,044
GST Paid	(19,934)	(20,683)
<b>Total GST Receivables</b>	<u>(15,889)</u>	<u>(14,639)</u>

### 4 Plant & Equipment

Plant & Equipment	Cost	222,757	212,515
	Accumulated Depreciation	(198,137)	(189,855)
		<u>24,620</u>	<u>22,660</u>
<b>Total Plant &amp; Equipment</b>		<u>24,620</u>	<u>22,660</u>

### 5 Lease Hold Improvements

Lease Hold Improvements	80 Railway Street	98,375	89,286
	Accumulated Depreciation	(42,074)	(23,218)
		<u>56,301</u>	<u>66,068</u>
	Wellness House	81,424	81,424
	Accumulated Depreciation	(72,462)	(56,487)
		<u>8,962</u>	<u>24,937</u>
<b>Total Lease Hold Improvements</b>		<u>65,263</u>	<u>91,005</u>

# Notes to, and forming part of the Financial Statements

For the Year Ending

30 June 2007

30 June 2006

\$

\$

## 6 Surplus on Trading

Sales & Commissions	33,235	43,123
less costs of sales	(28,786)	(39,873)
<b>Total Surplus on Trading</b>	<u>4,449</u>	<u>3,250</u>

## 7 Courses, Counselling & Other Services Income

Services Income	7,277	7,963
less Services Costs	(9,932)	(27,489)
<b>Total Courses, Counselling &amp; Other Services Income</b>	<u>(2,655)</u>	<u>(19,526)</u>

## 8 Service Grants

Health Department Grant	12,907	10,634
LotteryWest Grant	37,204	21,290
<b>Total Service Grants</b>	<u>50,111</u>	<u>31,924</u>

## 9 Other Income

Wellness House Income	3,333	3,667
Other Income	88	200
<b>Total Other Income</b>	<u>3,421</u>	<u>3,867</u>

## 10 Operating Lease Commitments

Non-cancelled operating leases contracted for but not yet capitalised in the financial statements.

Payable - Motor Car ( Ford Focus)

Within One Year	4,611	4,611
After One Year, but not more than 5 Years	12,295	16,906
	<u>16,906</u>	<u>21,517</u>

Cancer Support Association of WA Inc.  
Statement by Members of the Executive Committee

For the Year Ended 30th June 2007

In the opinion of the Executive Committee the accompanying Financial Statements:

1. Present fairly the financial position of the Cancer Support Association of WA Inc as at 30th June 2007 and its performance for the year ended on that date in accordance with the applicable Australian Accounting Standards and other mandatory professional reporting requirements outlined in Note 2 to the financial statements.
2. At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

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

PRESIDENT

Roger Andrews

TREASURER

Ross Forrester

Dated this 7th day of November 2007.

Nigels Allocation Notes  
**Income & Expense Allocation Notes 2003 / 2004**  
\*\*\*\*\*Nigels Notes Only\*\*\*\*\*

**INCOME**

**Fundraising**

Fund income less Fund Costs  
4-6000 - 5-6000

**Surplus on Trading**

Sales Income less Sales Cost & Sales Expense  
4-4000 - 5-4000 - 6-4000

**Member Subs**

Total Member Subs less Member Costs  
4-1000 - 5-1000

**Donations**

Donations Income less Donations Expenses  
4-2000 - 6-2000

**Courses Counselling & Other Services**

Services Income less services expenses (however does not include Newsletter costs)  
4-3000 - 5-300 (+5-3900)

**Services Grants**

Other Income Grants for Services  
8-1300

**Interest**

Interest Income  
4-7000

**Other Income**

Wellness House Income plus other income less Wellness House Costs  
4-8000 + 4-9000 - 5-8000

**EXPENSE**

**Fundraising Costs**

6-6000

**Employment Costs**

6-5000

**Services & Administration Costs**

Newsletter Costs + Corporate costs (less Audit Fees) + Client Services Costs + Web Expenses  
+ Wellness House Costs + Sundry Expenses  
5-3900 + 6-0100 - 6-0110 + 6-3000 + 6-7000 + 6-8000 + 6-9000

**Audit Fees**

Audit Fees inside Corporate Expense  
6-0110

**Depreciation**

9-1100

**Grants & Donations for Capital Projects**

Other Income Grants for Capital Items  
8-1010

Cancer Support Association of WA Inc.  
Financial Statements

For Year Ending 30th June 2007



Cancer Support Association of Western Australia Inc  
ABN 16 776 691 650  
80 Railway Street Cottesloe WA 6011

Prepared by:  
Kerry Day  
Accounts Manager

Graph Calculation Sheet

Condensed Data for Graphs on Following Sheets

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan
02/03 Income	5,168	28,355	75,191	116,228	97,002	35,926	16,602
03/04 Income	8,218	26,747	96,501	132,150	83,103	26,304	7,409

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan
02/03 Expense	58,357	64,818	75,192	63,570	57,481	67,940	64,147
03/04 Expense	79,010	60,397	65,699	59,947	65,544	84,256	49,523

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan
02/03 Cash Position	141,400	101,484	90,619	151,489	205,087	163,262	126,319
03/04 Cash Position	98,768	62,193	85,129	186,076	207,755	132,253	104,965

Salaries, Wages & Super	Month	Fiscal Yr	02/03
Corporate	\$7,184	\$101,404	\$94,049
Executive	\$6,337	\$94,067	\$118,270
Client Services	\$7,413	\$110,241	\$107,359
Fundraising	\$26,982	\$336,979	\$306,883
Other Wage Expenses	\$8,398	\$124,216	\$33,048

Expense	Month	YTD	02/03
Corporate	5028	143912.4	99230.8
Donation	227	227	250
Client Services	2463	49120.14	51187.61
Fundraising	50960	453725.8	375849.9
Wages & Salaries	56315	766907.9	659611
Wellness House	0	0	0
Sundry	0.00	0.00	30.00

Income	Month	YTD	02/03
General Memberships	\$1,773	\$23,781	\$21,300
Online Memberships	#REF!	#REF!	#REF!
General Donations	\$5,225	\$58,121	\$61,605
Corporate Donations	\$0	\$5,900	\$36,970
Services	\$288	\$7,277	\$7,963
Sales & Commissions	\$1,871	\$33,235	\$43,123
Fundraising	\$166,053	\$1,361,969	\$1,215,136
Interest Received	\$9	\$482	\$1,453
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Sundry Income	\$21	\$88	\$200
<b>Total Income</b>	<b>\$175,240</b>	<b>\$1,494,188</b>	<b>\$1,391,417</b>

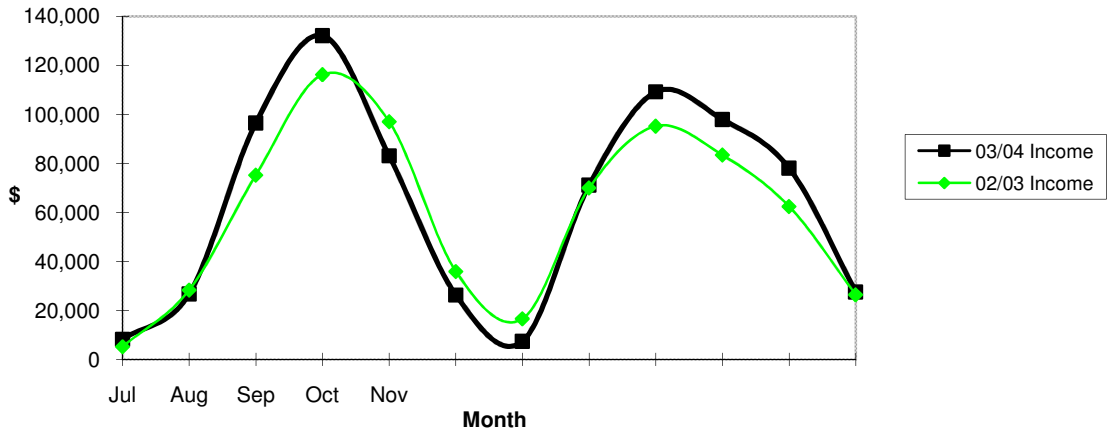
Graph Calculation Sheet

Feb	Mar	Apr	May	Jun
69,974	95,205	83,390	62,395	26,401
71,180	109,194	97,931	78,051	27,564

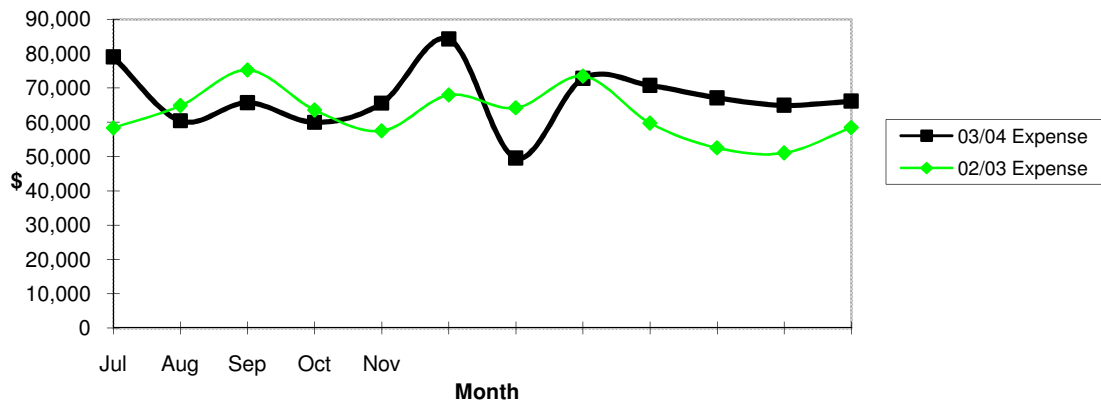
Feb	Mar	Apr	May	Jun
73,387	59,747	52,514	51,049	58,456
72,767	70,732	67,107	64,917	66,128

Feb	Mar	Apr	May	Jun
120,567	148,527	190,378	194,373	165,779
94,983	142,724	174,992	214,571	147,542

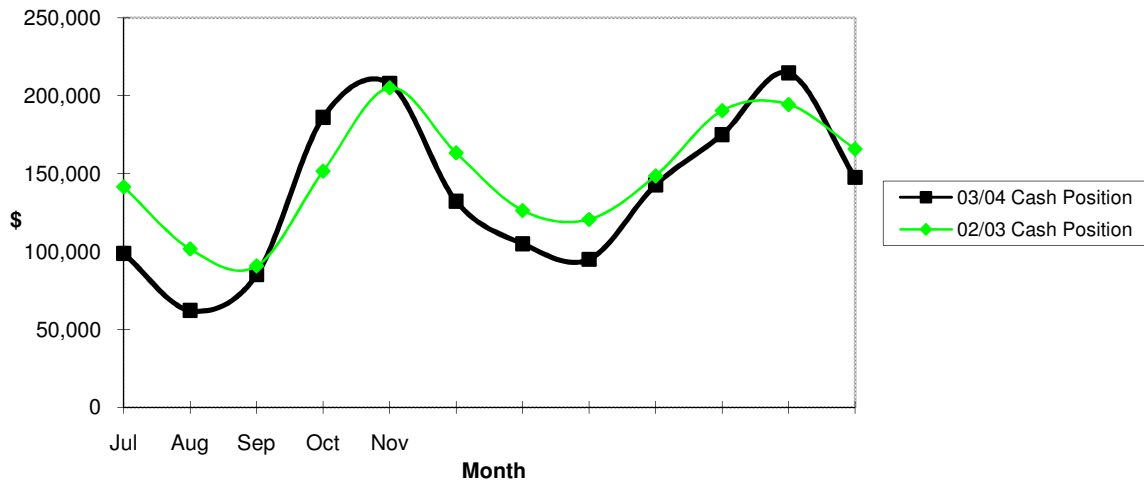
**Cancer Support Assoc of WA Inc  
Income 03/04 & 02/03**



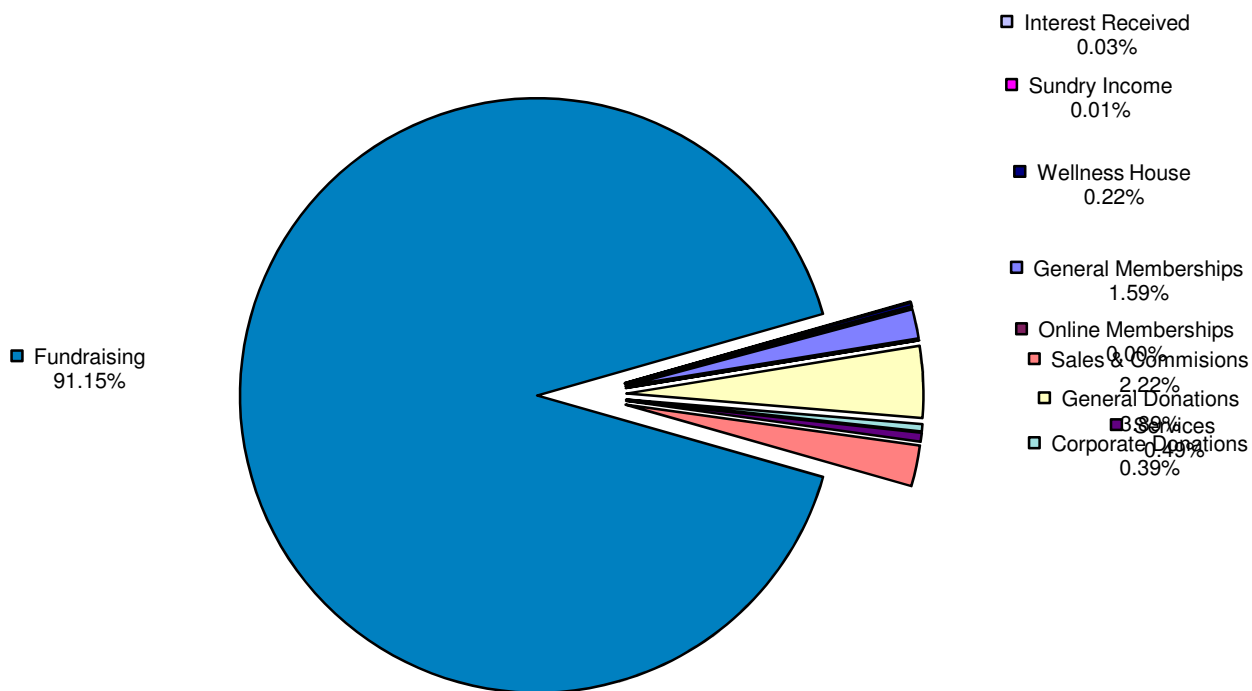
**Cancer Support Assoc of WA Inc  
Expense 03/04 & 02/03**



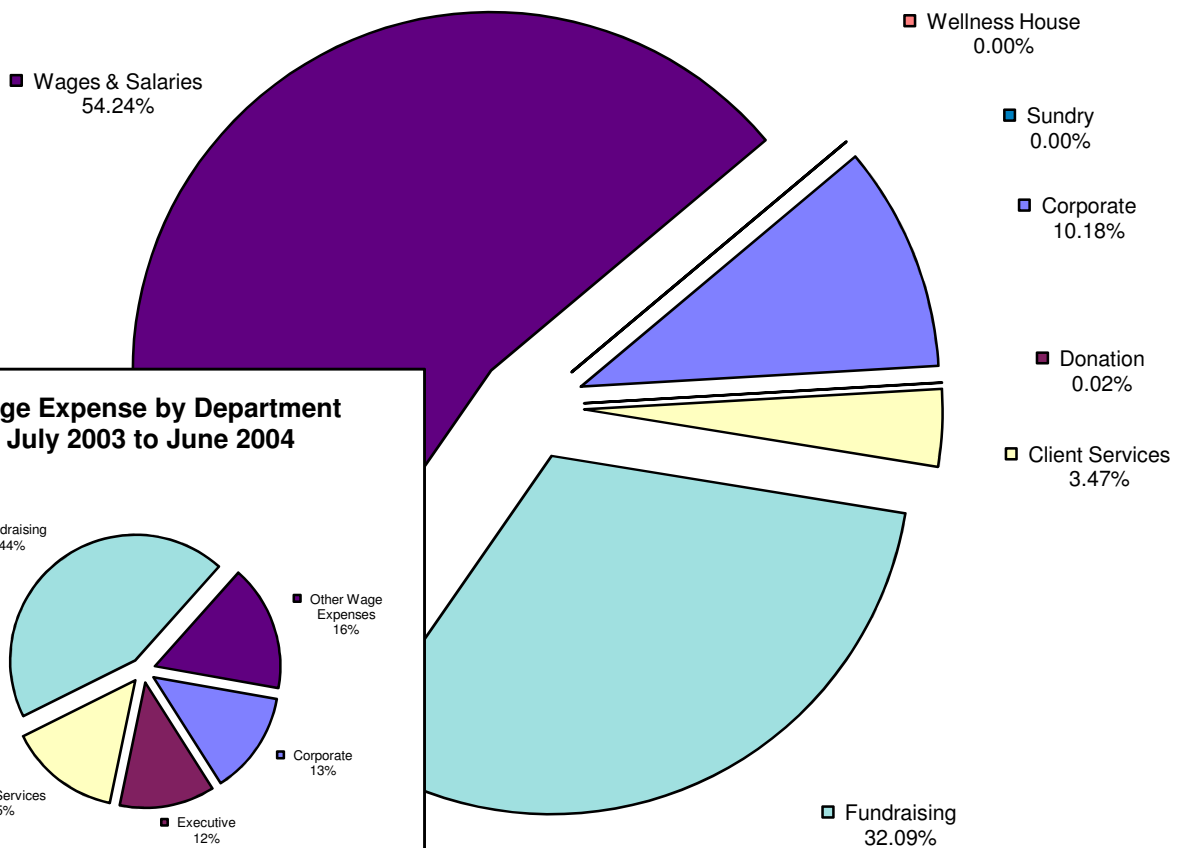
**Cancer Support Assoc of WA Inc  
Cash Reserve 03/04 & 02/03**



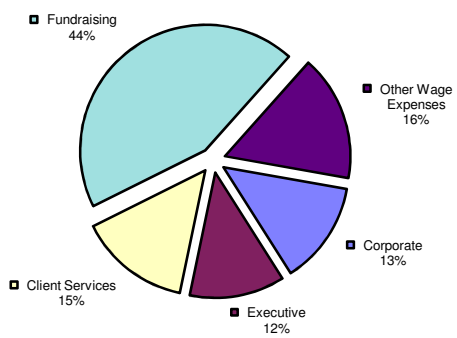
**Cancer Support Assoc of WA Inc  
Income Breakdown  
July 2003 to June 2004**



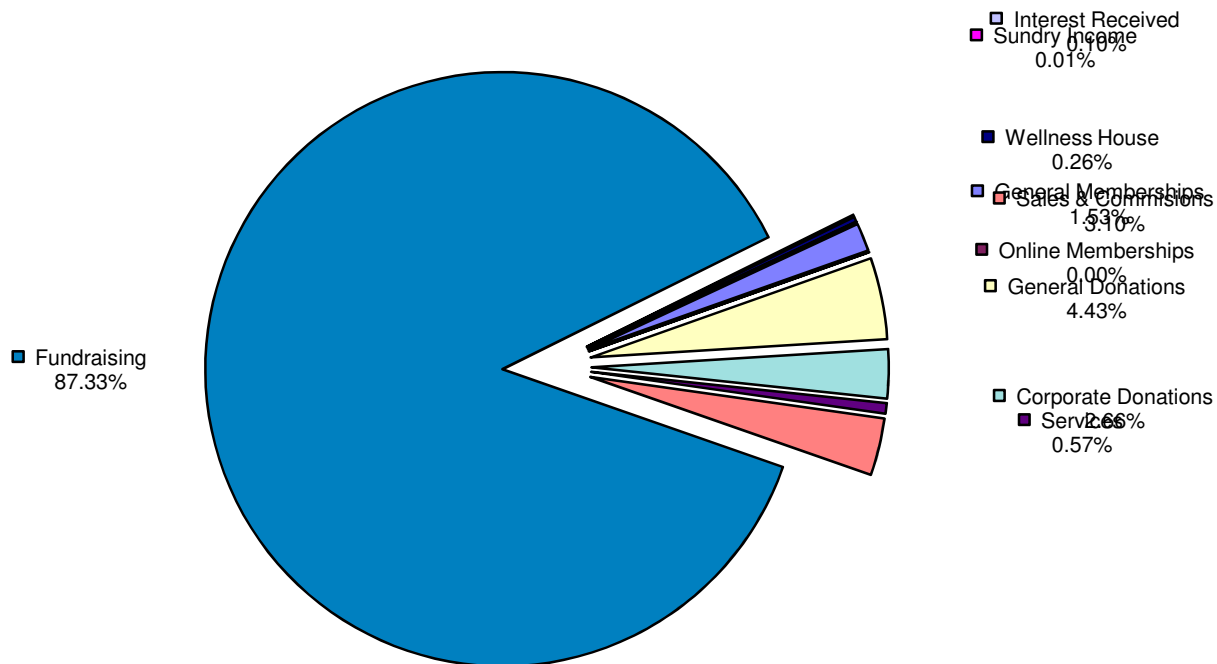
**Cancer Support Assoc of WA Inc  
Expense Breakdown  
July 2003 to June 2004**



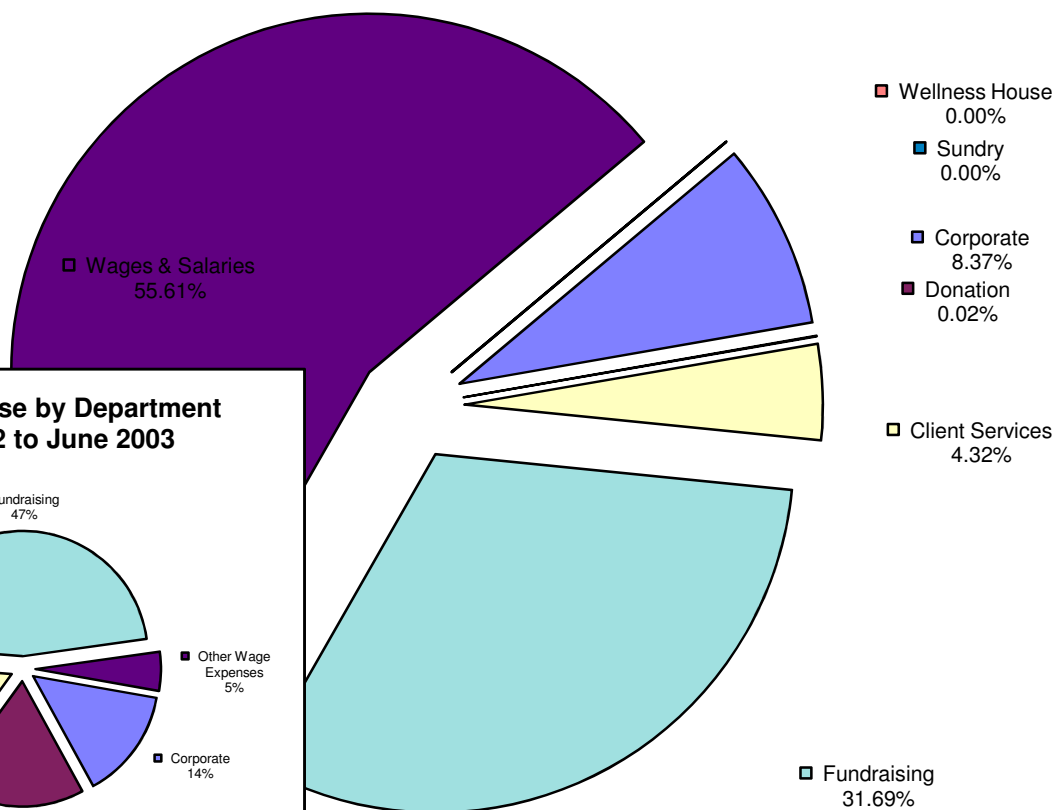
**Wage Expense by Department  
July 2003 to June 2004**



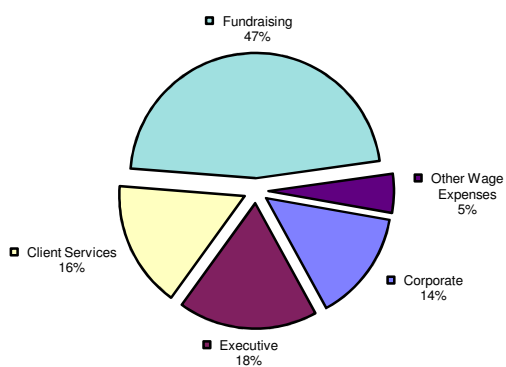
**Cancer Support Assoc of WA Inc  
Income Breakdown  
July 2002 to June 2003**



**Cancer Support Assoc of WA Inc  
Expense Breakdown  
July 2002 to June 2003**



**Wage Expense by Department  
July 2002 to June 2003**

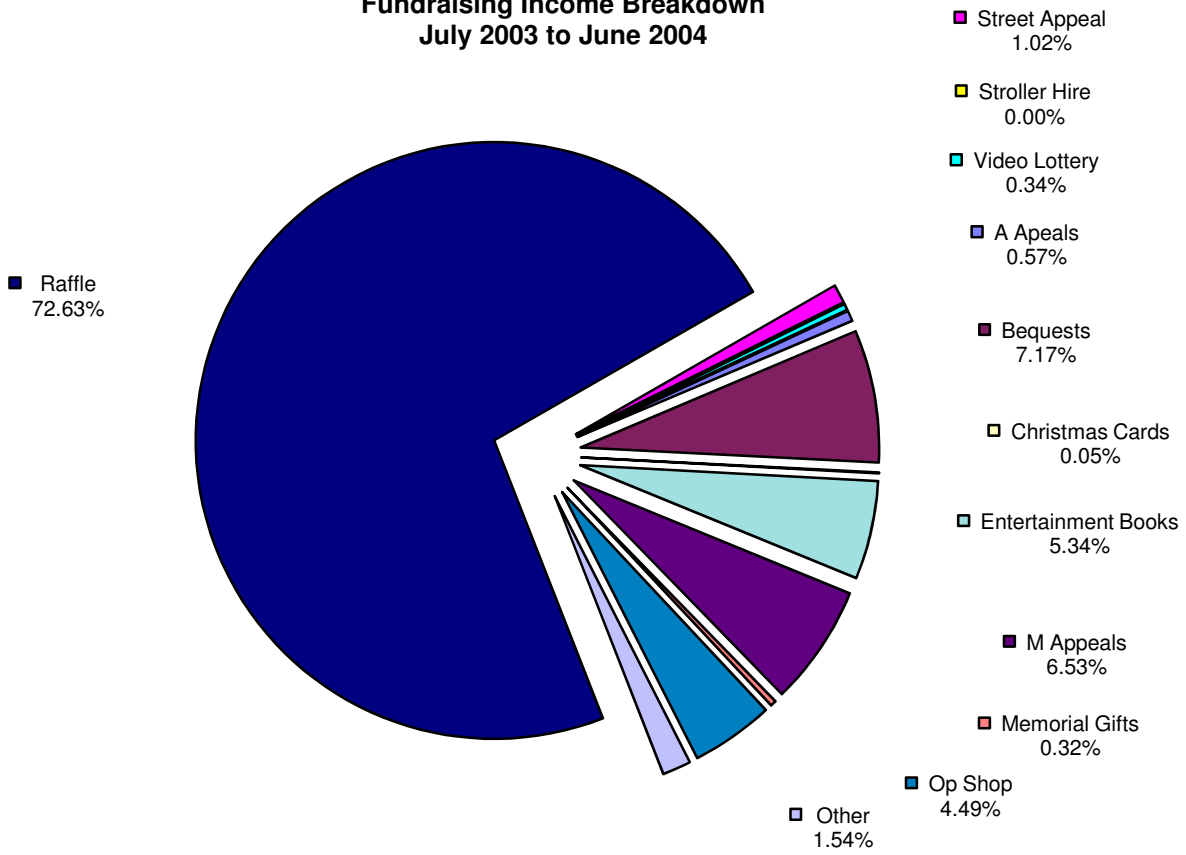


Fund Income

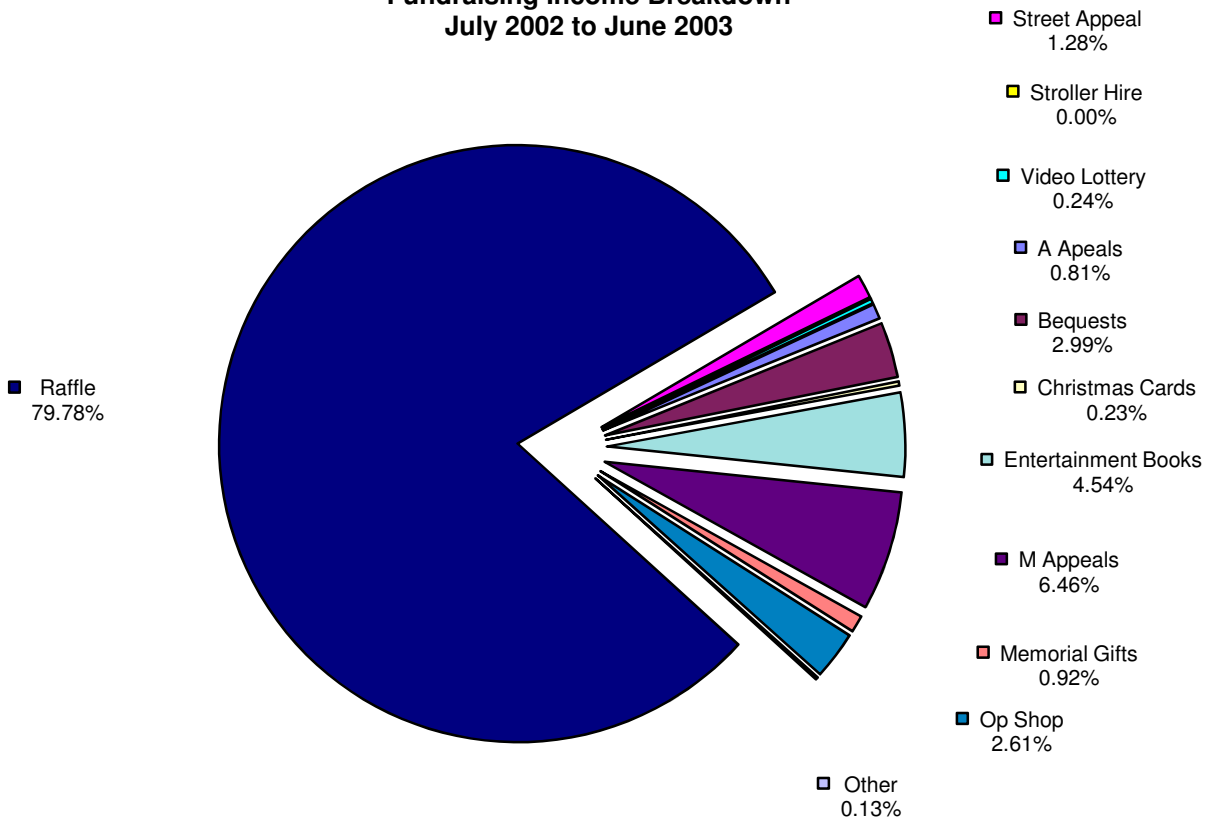
**Fundraising Income**

<b>Income Type</b>	<b>03/04</b>	<b>02/03</b>
A Appeals	4009	5187
Bequests	50000	19148
Christmas Cards	330	1463
Entertainment Books	37240	29030
M Appeals	45511	41332
Memorial Gifts	2228	5897
Op Shop	31342	16705
Other	10773	818
Raffle	506570	510227
Street Appeal	7107	8160
Stroller Hire	0	0
Video Lottery	2373	1564
<b>TOTAL</b>	<b>697483</b>	<b>639531</b>

**Cancer Support Assoc of WA Inc  
Fundraising Income Breakdown  
July 2003 to June 2004**



**Cancer Support Assoc of WA Inc  
Fundraising Income Breakdown  
July 2002 to June 2003**

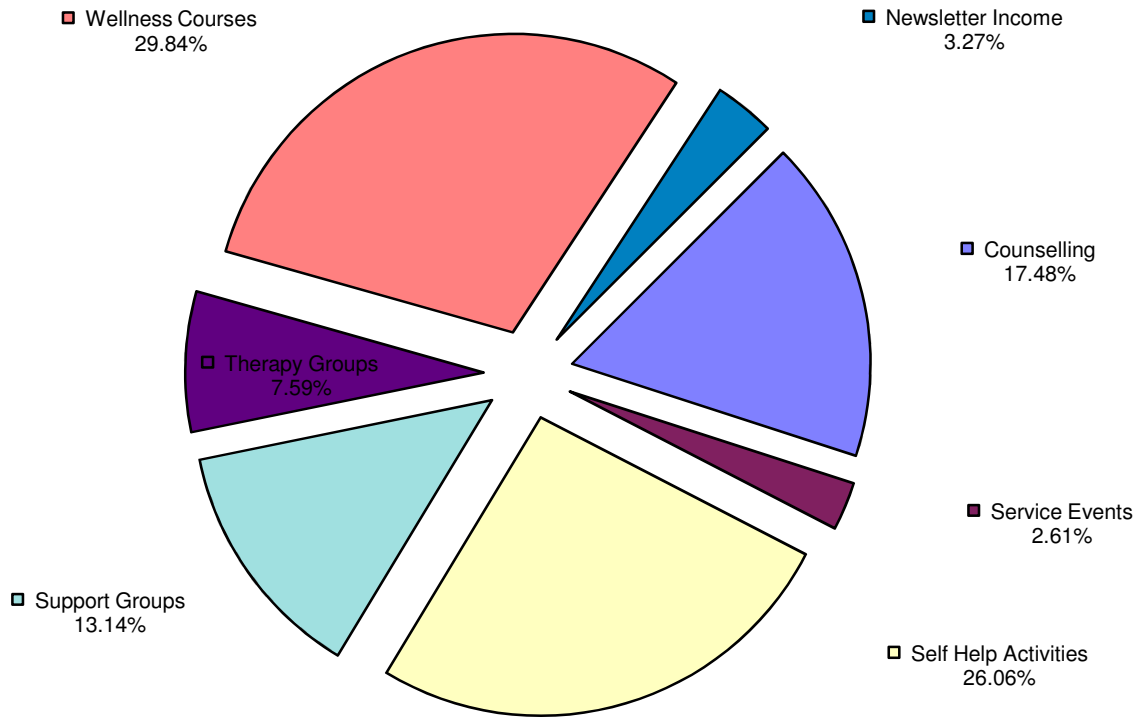


Services Income

**Services Income**

<b>Income Type</b>	<b>01/02</b>	<b>00/01</b>
Counselling	5032	5032
Service Events	750	750
Self Help Activities	7501	7501
Support Groups	3782	3782
Therapy Groups	2185	2185
Wellness Courses	8588	8588
Newsletter Income	942	942
<b>TOTAL</b>	<b>28780</b>	<b>28780</b>

**Cancer Support Assoc of WA Inc  
Services Income Breakdown  
July 2001 to June 2002**



**Cancer Support Assoc of WA Inc  
Services Income Breakdown  
July 2000 to June 2001**

