



# MUDDY PUDDLES

## ANNUAL REPORT 2016-17



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# ABOUT US

## FROM THE CHAIRPERSON AND CEO

In 2014 a small and passionate group of locals had a vision of providing more services in the Eurobodalla for children with a disability or developmental delay. They wanted to build a team of local professionals so families didn't have to travel hundreds of kilometres to access assessment and therapy services. This vision has now become a reality and over the past year, guided by our Strategy 2015-2017 outcomes, we have delivered on our strategic objectives to Build, Support, Partner, Thrive and Advocate.





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## **“WE HAVE BENEFITED GREATLY FROM OUR WONDERFUL GROUP OF VOLUNTEERS”**

The past year has seen Muddy Puddles go from a small group of volunteers and skeleton staff to a well-resourced and professional organisation committed to building the skills of children and young people with a disability or developmental delay. We have had a substantial increase in client numbers and thus a substantial increase in the services and programs we offer. Juggling all of this on a limited operational budget and commencing our exciting development of the Therapy Centre in Melaleuca Crescent Catalina, has tested the mettle of our team, including board members and volunteers. We're happy to say that everyone is coming through with flying colours.

### **ESTABLISHING THE TEAM**

Cate McMath was appointed as CEO of Muddy Puddles in July 2016. Cate has worked extremely hard in this role; her passion and enthusiasm are greatly appreciated.

By June 2017 the team consisted of three part-time administration assistants, two part-time educators and six sub-contract allied health professionals and specialist therapists.

We have benefited greatly from our wonderful group of volunteers who have aided in many areas such as program delivery, administration tasks, parent support and the very important task of fundraising. Without this vital team we would not have progressed as quickly. Our thanks to all volunteers however it would be remiss of us if we didn't single out Kate Taylor for special mention. Kate puts in an inordinate amount of time and amongst other things is responsible for the Third-Party Verification of our Quality Management System and is acting as the Project Co-ordinator for our development at Melaleuca Crescent. A huge thank you Kate.



Whilst on fundraising and volunteers we would like to thank all those selfless committee members for organising a host of events throughout the year. Their efforts have provided us with a much needed and appreciated \$27,142 that goes directly to service provision.

Our diverse Board works well together to deliver the leadership and guidance required to keep the organisation on track. This year we said goodbye to Jane Matthews and Vanessa Heffernan who both moved away from the Eurobodalla. Nick Minato also stepped off the Board but he continues to give his time and advice to progress the development of the new Centre. We thank them all for their fantastic efforts in getting Muddy Puddles to where it is today.

Many of the Board members go above and beyond to ensure families are well supported and Muddy Puddles is set up for success. However, a very special mention must go to founding member and Treasurer Anne Minato who to be honest is the heart and soul of Muddy Puddles.

### **PROVIDING SERVICES IN RESPONSE TO COMMUNITY NEEDS**

Our service offering has substantially increased over the last 12 months in response to community need. We have a wide range of therapy services and group development programs that have been run primarily from our temporary headquarters in the Batemans Bay industrial area, which we might add is made available to Muddy Puddles at no cost due to the generosity of local business owners. Cost constraints and limited resources meant we had to start with centre-based services but are gradually providing more outreach services throughout the Eurobodalla.

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Group programs have been popular for all ages. Our 'early years' clients aged under seven have benefitted from the early intervention therapy group 'Jump-in' and the music therapy group 'Songbirds' both of which are offered at a significantly reduced price for those clients who are not funded for early intervention services. Primary school age children have progressed in the areas of communication, social skills and positive behaviour after participating in the 'Games Club', 'Shake it off' music therapy and intensive therapy group programs held in the school holidays. Teens have also enjoyed the group music therapy and 'Kick-m' which is a program developed for Muddy Puddles designed to provide fitness for the mind and body.

Our dedicated therapy team consists of a speech pathologist, psychologist, occupational therapist, behaviour specialist and music therapist. This multi-disciplinary team works together to achieve a person-centred approach where individual goals, and the broader goals of the family, are developed and communicated across professionals and other supports in the child's life. We are committed to a collaborative approach where formal and informal supports are working together to encourage the child to progress toward their goals.

### CELEBRATING OUR SUCCESSES

A strong focus in 2016-2017 was to refine our policies and practices and achieve third-party verification to expand our registration categories under the National Disability Insurance Scheme (NDIS). After many months of preparation our organisation was assessed in May 2017 by the third-party verification agency HDAA Australia Pty Ltd. We were assessed against the NSW Disability Service Standards and received our certificate of Third-Party Verification in July 2017. This allows us to register to provide more services to NDIS funded clients.

In November 2016, lengthy discussions with State Government allowed us to tap into our capital grant for service provision. This meant we could engage our first therapist and begin to build our team.

Client numbers have grown considerably over the year, with 120 clients registered with Muddy Puddles as at 30 June 2017, having increased by 100% in the six months to June. Some of these clients are funded by the NDIS, some receive Medicare benefits, some are full-fee paying and some can't afford to pay and rely on us to

subsidise the price or find other agencies that will cover the cost. Funding is an ongoing issue for Muddy Puddles and we will touch on that a bit later.

Fundraising and donations contributed \$27,142 and we received grants for programs and services from The Snow Foundation, The Challenge Foundation and the Batemans Bay Soldiers Club via Clubs NSW ClubGRANTS to the value of \$34,320.

Plans for our new therapy centre were finalised and in March 2017 our development application was approved by Council and we commenced construction of the building at Melaleuca Crescent.

**“CLIENT NUMBERS HAVE GROWN CONSIDERABLY OVER THE YEAR, WITH 120 CLIENTS REGISTERED WITH MUDDY PUDDLES AS AT 30 JUNE 2017, HAVING INCREASED BY 100% IN THE SIX MONTHS TO JUNE”**

### BUILDING THE HUB

There is strong community support for the development of the Muddy Puddles Therapy Centre to service the Eurobodalla region. We are very fortunate to have had Bernie Basevi join our Board and agree to take on an integral role in the construction of the therapy centre. Bernie has a long history of community involvement and on top of that is a retired builder. Bernie has volunteered his time to oversee the construction in the role of Project Manager with Kate Taylor (also volunteering her time) looking after Project Co-ordination.

There was a concern that we would not have sufficient funds to complete the entire building as per the original design. The Board decided to stage the development to ensure we were able to complete at least stage 1 within the budget. The response from local companies and suppliers has been incredible. We have been able to secure significant discounts on most building supplies and products; these combined with some cash



**“FUNDRAISING AND DONATIONS CONTRIBUTED \$27,142 AND WE RECEIVED GRANTS FOR PROGRAMS AND SERVICES FROM THE SNOW FOUNDATION, THE CHALLENGE FOUNDATION AND THE BATEMANS BAY SOLDIERS CLUB VIA CLUBS NSW CLUBGRANTS TO THE VALUE OF \$34,320”**

donations to the building program mean that we will have sufficient funds to complete and fit out stage 1 of our project.

Our concern is around stage 2. We feel that if we do not at least construct stage 2 to lock up during the stage 1 construction period then the opportunity to construct it later may not present itself. We continue to discuss funding opportunities with government and attract support from suppliers and the community to be able to achieve this goal.

The projected finish date for the project is mid-2018.



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## FUNDING AND THE FUTURE

Muddy Puddles has never received ongoing block funding for service provision and will not be able to survive purely on NDIS funding via individualised plans. We rely heavily on fundraising and grants to get by in managing the overheads which are increasing as we continue to roll out our services.

The Eurobodalla was a year-one roll-out area for the NDIS with the scheme coming into effect on 1 July 2016. It would come as no surprise to any of you to be advised that the NDIS roll-out has not gone to plan and that there has been a substantial lag in participants receiving their funding plans, particularly those participants aged under seven. Another issue is that for a decent majority of those clients that have received plans the monetary value has not met expectations. The pricing structure of the NDIS has also faced some criticism and may take some time to even out.

Muddy Puddles has lobbied both State and Federal Governments regarding funding for service provision. We have made pointed and well-constructed comments regarding the lack of action on the NDIS front. Unfortunately to no avail except that we have been allowed to use a small percentage of our capital grant to augment service provision. Not ideal but certainly a help.

Funding will be ongoing challenge for our organisation. However, we will continue to explore opportunities to secure additional funding sources, so we can deliver on our promise to provide a Eurobodalla Shire based service to children with a disability or developmental delay to give them the chance to live a good life.

After a very busy year, we look forward to embarking on our new strategic plan for the next three years. We will focus on building the capability of our clients, community and team to ensure the children and families of the Eurobodalla are well-supported in an inclusive environment.

We thank all those individuals who have supported Muddy Puddles directly and indirectly over the year – you have contributed to our achievements and it is this support that will secure our future success.



John Wakelin  
Chairperson



Cate McMath  
CEO







# WHO WE ARE AND WHAT WE DO

## OUR FOCUS

Muddy Puddles provides opportunities in the Eurobodalla for children and young people with a disability to build skills for a good life. Working together with families, carers and the community we provide therapy, development programs and individual supports to promote personal growth, awareness and inclusion.

## OUR FORMATION

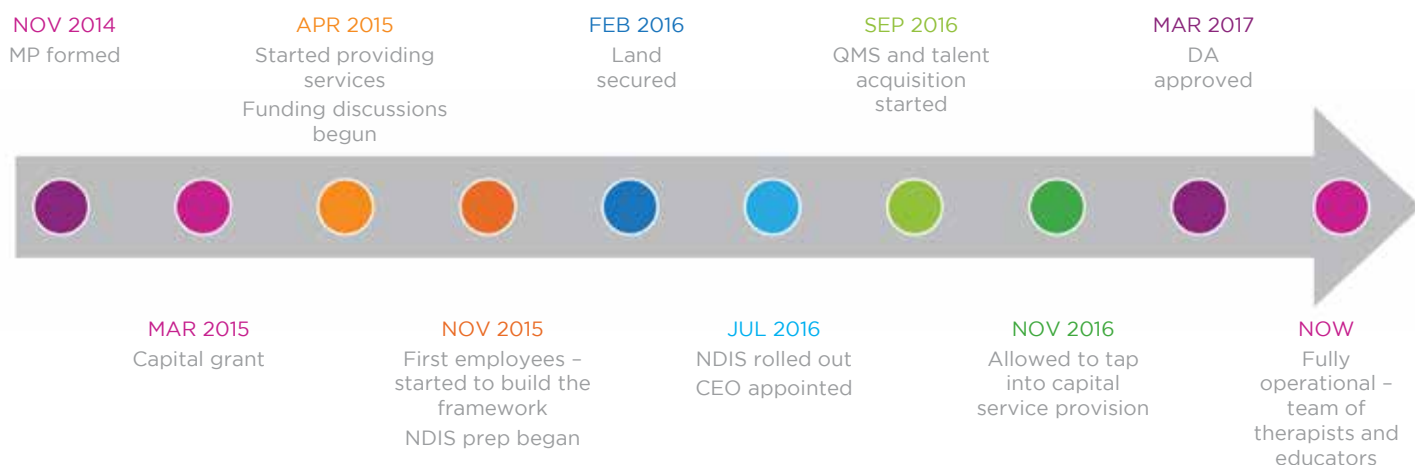
Muddy Puddles is a non-government organisation founded in November 2014 by a local group of parents and professionals concerned by the lack of services available for children with a disability in the region. We welcome children of all ages from the early years right through to young adults. Based in Batemans Bay, we provide centre based and outreach services throughout the Eurobodalla Shire.

The organisation is a not-for-profit registered charity and company limited by guarantee. It is governed by a Board of Directors in accordance with the *Corporations Act 2001* and the *Australian Charities and Not-for-profits Commission Act 2012*.

***We do not receive government block funding for service provision. Our primary source of income is individualised funding via the National Disability Insurance Scheme (NDIS). To supplement this revenue stream, we actively fundraise and apply for government and philanthropic grants. We continue to rely on volunteers and the generosity of our community to achieve our goals.***

**“OUR VISION  
IS FOR A  
COMMUNITY  
WHERE ALL  
CHILDREN ARE  
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POTENTIAL”**

## OUR PROGRESS







## OUR VISION AND VALUES

Our vision is for a community where all children are encouraged and enabled to reach their unique potential.

Our values are at the heart of everything we do:

### FLEXIBLE

- > Design programs and services to meet the needs of the community
- > Ask for, listen to and act on feedback from our clients and the community

### INCLUSIVE

- > Recognise the diversity in our community
- > Provide services that accommodate different abilities, circumstances and cultural practices

### RESPECTFUL

- > Create a culture of respect within our team, clients and other stakeholders
- > Uphold the rights of the child and always act in the best interest of the child

### SUSTAINABLE

- > Make decisions that support services being available for the long term
- > Build strategic partnerships that will ensure our long-term viability and financial stability

### TRANSPARENT

- > Encourage open, honest and safe practices
- > Follow through on commitments



# DELIVERING ON OUR STRATEGIC PLAN

This was the final year of implementing Strategy 2015-2017. We have made great progress in this, our second full year of operation, and have successfully achieved many of the outcomes detailed in our first strategic plan.



# 1. BUILD

## BUILD A SERVICE FOR FAMILIES IN THE EUROBODALLA TO SUPPORT CHILDREN WITH A DISABILITY

- > Establish a centre for specialised development and therapy options in Eurobodalla

Working with architects Edmiston Jones we developed plans for a Therapy Centre with an open, airy feel that fits well with the surrounding environment. A building which will cater for a range of age groups, from early years right through to young adults.

Our brief requested that the building should be:

- > Innovative: state of the art and unique; we want to position ourselves as the first choice for service provision – attracting both clients and employees/partners
- > Flexible and versatile: multi-use, appropriate for children and young people, and their parents/carers. All office and other furniture should be free-standing and moveable to create maximum versatility.
- > Accessible: disability access that caters for larger, heavier equipment (i.e. to cater for newer wheelchairs); multiple entries to cater

for range of age groups; textures, fittings and colours that children with sensory issues would feel comfortable with. Designed to cater for clients and employees with a disability.

- > Purpose built: a centre that caters for the programs and services we will offer. These could include:
  - > Group and individual therapy and development sessions to address behaviour management, social skills, communication, resilience, mental health, mobility, sensory issues, nutrition
  - > Programs such as early intervention groups, sensory and gross motor sessions, assessment centre, school holiday groups, animal therapy, art therapy, music therapy, daily living skills
  - > Permanent and visiting allied health professionals such as occupational therapists, speech therapists, behaviour therapists, dieticians, physiotherapists, psychologists, paediatricians
  - > Parent/carer and sibling support – resource library, information, training and education

Our development application was successful in March 2017 which gave us the go ahead to commence the construction phase.





While waiting for our Therapy Centre to be built, we made minor modifications to our current premises to provide a more welcoming and suitable environment for our clients. We enhanced the reception area, made room for a second consulting room upstairs and acquired more equipment and resources (much of which was donated) to support our programs.

> Operate under the NDIS framework

The NDIS rolled out on 1 July 2016 in the Eurobodalla. We supported families in their pre-planning to gather evidence about the types of services their children required to achieve their goals. Plans for children aged over six years started to appear in December 2016 but the majority of clients had plans that commenced in 2017. Many families were slow to access services under the NDIS due to a variety of factors, including a lack of understanding of the supports available under the NDIS, trouble finding plan management and support coordination services and problems with the NDIS portal. By the end of June 2017 we had around 30 clients with NDIS plans in place.

As a business we invested a lot of time and resources in getting our system set up to process NDIS invoices and claims. These issues are ongoing and continue to be challenging as NDIS guidelines change.

**“IT IS FORTUNATE THAT WE MADE THE DECISION EARLY ON TO PROVIDE SERVICES TO CHILDREN OF ALL AGES RATHER THAN JUST FOCUS ON THE EARLY CHILDHOOD SEGMENT. IF WE HAD NOT, WE MAY NOT HAVE SURVIVED THE LAST YEAR”**



## 2. SUPPORT

### IMPROVE THE QUALITY AND AVAILABILITY OF SERVICES THAT SUPPORT CHILDREN WITH A DISABILITY AND THEIR FAMILIES

- > Implement feedback systems to capture community needs and wants

Using face-to-face meetings with clients and other local agencies and employing survey monkey to capture client and community feedback, we are continually improving our programs and services to fill gaps in services and incorporate client needs.

- > Source evidence based programs to deliver quality outcomes

While we regularly research existing programs for groups, on occasion we have found the need to modify programs to suit the client group. Our therapists use a range of assessment tools and programs in group situations and with individual clients.

- > Provide a range of programs and services for children of all ages

It is fortunate that we made the decision early on to provide services to children of all ages rather than just focus on the early childhood segment. If we had not, we may not have survived the last year. Those children aged under seven years have been severely disadvantaged under the NDIS. They have not had access to the supports they are entitled to and Muddy Puddles has not been funded to provide early intervention supports. We could not allow children with a developmental delay to go without early intervention, so we discounted the price of two early intervention groups to make them more accessible for families

awaiting the Early Childhood Early Intervention pathway under the NDIS. We continued to run 'Jump-in', a therapy based group for pre-school aged children and we obtained a grant from The Challenge Foundation to subsidise the cost of a music therapy group.

This year we developed 'Games Club' for the primary school aged children, a fun and structured program that teaches social skills, communication and positive behaviour. We also ran 'Shake it off', a music therapy group for primary school ages and teens. Thanks to a partnership with University of Canberra and their Master of Occupational Therapy students we were able to run school holiday intensive programs to work on motor planning, processing, sensory and daily living skills.

'Kick-m' is a program developed for Muddy Puddles by a local psychotherapist to address fitness for the mind and body. This year we partnered with a local boxing studio and ran the program with groups of teens aged 13 – 16 years participating in physical fitness and life coaching.

Our therapists worked with clients either directly or via parent/carer training to progress toward individual goals. We provided outreach speech therapy services to local pre-schools and day care centres. We also began to provide therapy services to clients in their school environment.

In partnership with our Behaviour Specialist we held our first 'Behaviour Strategies' workshop for parents, carers and professionals working with children with Autism Spectrum Disorder or a developmental delay.



### 3. PARTNER

#### DEVELOP STRATEGIC PARTNERSHIPS TO INCREASE THE RANGE OF SERVICES AND REFERRAL OPPORTUNITIES AVAILABLE

- > Join and actively participate in local representative groups

Muddy Puddles is involved in a range of regional interagency groups that meet regularly, such as the Disability Interagency meeting, the Eurobodalla Family Network and the Early Childhood Educators network. In December 2016 Muddy Puddles was heavily involved in the organisation of the inaugural Eurobodalla NDIS Market Day. This was a free event for participants showcasing the goods and services of 39 providers. This event was rated as a success by providers with over 75% rating it as either successful or very successful and over 90% saying they would participate in it again.

- > Foster collaborative relationships with mainstream services and other organisations that support children and young people

We work with pre-schools, day care centres and schools to develop collaborative relationships to better service our clients and improve referral pathways. We are regular attendees at the Baby and Toddler Expo, the Starting School Expo organised by Council and the Batemans Bay Public School Kinder Expo. We also participated in the Health and Wellbeing Expo, the Seaside Carnivale and other local events to raise community awareness.

For the first time we partnered with the University of Canberra to host Master of Occupational Therapy students in their practical placements. During the year we had two placements of two students each time. This allowed us to provide student led occupational therapy sessions to unfunded clients at no charge, under the supervision of a fully qualified OT.

- > Develop innovative programs with local service providers

Partnership programs are a great way of introducing children and young people to activities in the community and providing a fun and engaging environment to build their skills. Our Kick-m program for teens is a good example of this model. This year, we partnered with the local boxing studio to provide our fitness and life coaching program.



## 4. THRIVE

**GROW OUR TEAM BY ENGAGING QUALIFIED, PROFESSIONAL AND PASSIONATE PEOPLE, INCLUDING EMPLOYEES, SUB-CONTRACTORS, VOLUNTEERS AND BOARD MEMBERS.**

- > Provide a multidisciplinary team

Our team has grown substantially over the year. We now have a multi-disciplinary team made up of a speech pathologist, psychologist, occupational therapist, behaviour specialist, music therapist, psychotherapist and educators who collaborate to provide a professional and person-centred approach for clients. To assist these professionals, we have casual program assistants who provide individual support to clients and additional support for groups.



- > Provide administrative support according to need

We have one administration assistant working part-time and engage two other casual employees who provide administrative assistance and client support. We are also fortunate to have one volunteer who has provided ongoing project support since September 2016.

- > Utilise volunteers to add value

Our volunteers provide much needed assistance in many areas of the business. They assist with community events, fundraising, administration and parent/carer support. One of the great supports we have been able to offer our parents and carers at the Muddy Puddles centre is access to a volunteer with over 40 years' experience in mental health. While their child attends a group program, they can have an informal chat over a cuppa with other parents/carers and an experienced professional.

All members of our team live locally which provides a point of difference for our organisation. They know the local landscape and are aware of the regional issues. We do not have to engage therapists from Canberra or further afield.



**“OUR VOLUNTEERS PROVIDE MUCH NEEDED ASSISTANCE IN MANY AREAS OF THE BUSINESS. THEY ASSIST WITH COMMUNITY EVENTS, FUNDRAISING, ADMINISTRATION AND PARENT/CARER SUPPORT”**

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## 5. ADVOCATE

### **MUDDY PUDDLES WILL CHAMPION THE RIGHTS OF CHILDREN WITH A DISABILITY OR DEVELOPMENTAL DELAY AND THEIR FAMILIES IN THE EUROBODALLA.**

- > Understand the issues facing children with a disability and their families and pursue positive outcomes via the appropriate channels

The challenges that face children with a disability or developmental delay and their families are significant. Unfortunately, the NDIS has not been an easy or smooth transition. Many families are still without funding and many may not be eligible for funding. Navigating the NDIS can be difficult and time consuming for families and providers may be reluctant to provide support services that they cannot charge for. We have remained very supportive of our clients, subsidising the price of programs and services where we can, and offering

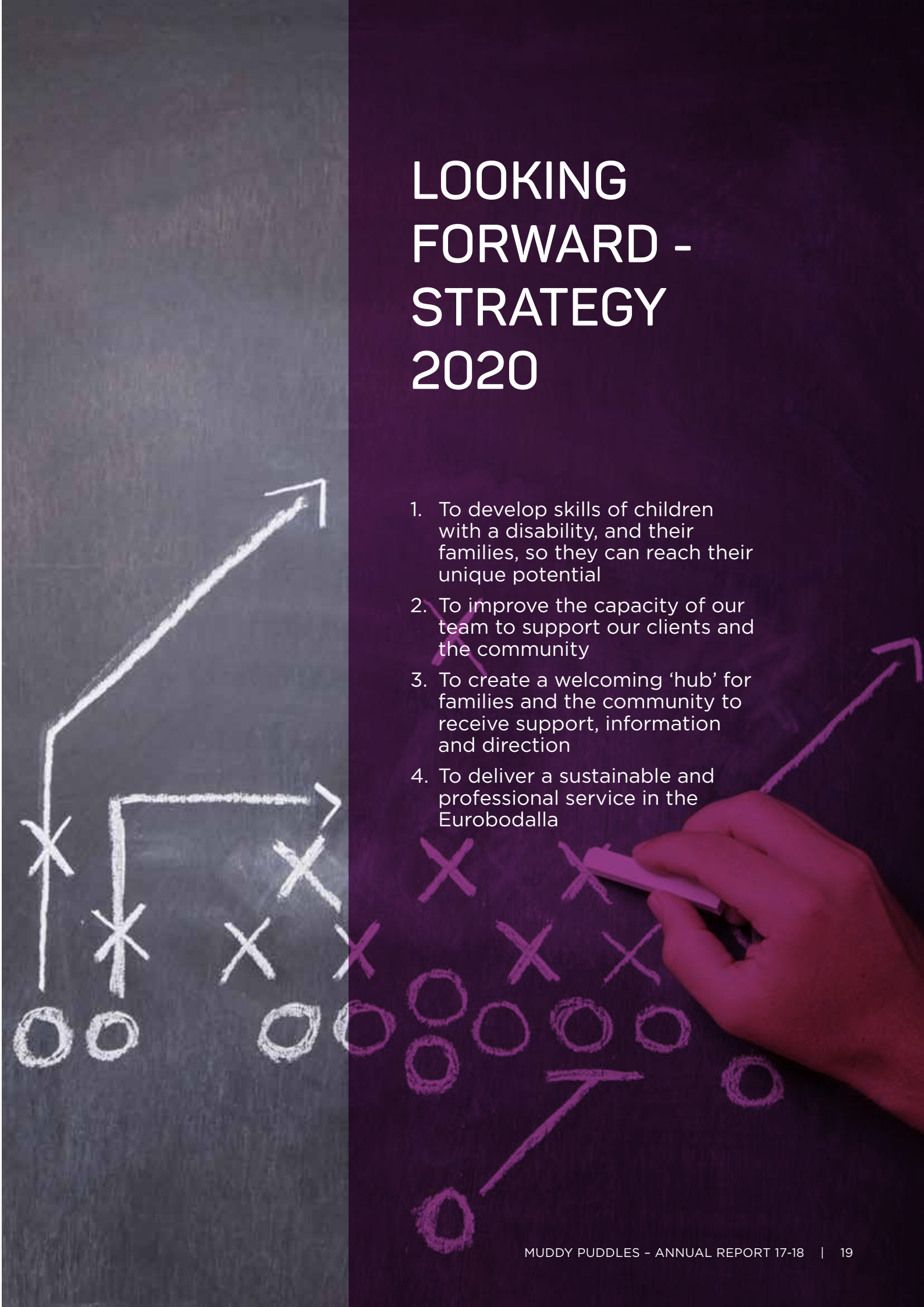
services for free rather than see a family in need go without.

Muddy Puddles is a member of Early Childhood Intervention Australia (ECIA) and National Disability Services (NDS), peak bodies for our sector. Through these organisations and other avenues, such as NDIS provider forums, we are well-informed of the issues and able to advise families.

Unfortunately, due to problems with the Early Childhood Early Intervention approach in the Eurobodalla, many families with children under seven years had not transitioned to the NDIS in the expected timeframes. We have consistently raised concerns with State and Federal Government, the National Disability Insurance Agency (NDIA) and the transition providers tasked with partnering with the families concerned. We have also alerted local media to the situation in an effort to achieve a positive outcome for families.



# LOOKING FORWARD - STRATEGY 2020

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1. To develop skills of children with a disability, and their families, so they can reach their unique potential
  2. To improve the capacity of our team to support our clients and the community
  3. To create a welcoming 'hub' for families and the community to receive support, information and direction
  4. To deliver a sustainable and professional service in the Eurobodalla

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# STRATEGIC PLAN

## 2017 - 2020

### OUR CLIENTS

### OUR TEAM

#### GOALS

To develop skills of children with a disability, and their families, so they can reach their unique potential

To improve the capacity of our team to support our clients and the community

#### STRATEGIES

- › Improve effectiveness of existing services
- › Expand coverage and range of innovative, evidence based and sustainable services
- › Strengthen outreach, including to pre-schools, schools, professionals, and the Aboriginal community

- › Build our team
- › Strengthen communication and working relationships within our team
- › Provide opportunities for our team to learn and develop
- › Promote a safe and flexible work environment
- › Develop strategic partnerships with businesses in the community
- › Maintain and strengthen the Board
- › Ensure vision and values embedded
- › Foster an inclusive community

#### SUCCESS MEASURES

- › Sustainable increase in client numbers
- › Evidence that clients have progressed toward goals
- › Number of referrals received

- › Attract and retain high quality people
- › Positive team engagement survey results





## OUR PRESENCE

To create a welcoming 'hub' for families and the community to receive support, information and direction

- › Enhance existing premises
- › Develop our new building on-time and on-budget
- › Provide for the upkeep of the building once completed
- › Offer workshops to general community
- › Target opportunities for the community to understand and support our work
- › Deliver targeted marketing and communications

- › Enrolments in programs
- › Events where Muddy Puddles is represented and publicised
- › Positive feedback on our services and premises
- › Increase in the number of accessible businesses in community

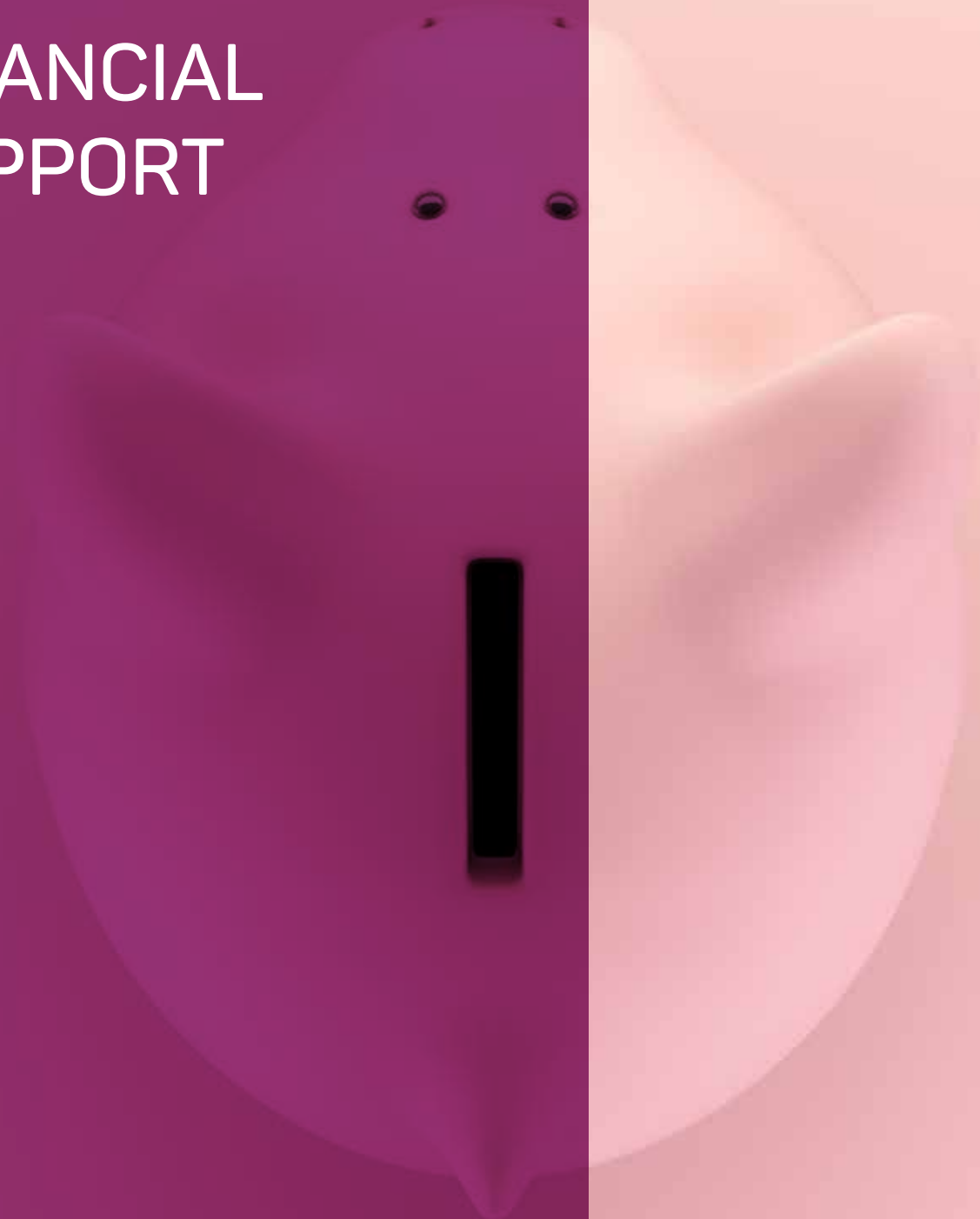
## OUR SUSTAINABILITY

To deliver a sustainable and professional service in the Eurobodalla

- › Maintain balanced and sustainable growth
- › Maintain quality systems, including child protection and workplace health and safety
- › Develop efficient business systems
- › Strengthen performance measurement and reporting
- › Secure additional funding for service delivery and operations

- › Development plans in place and performance reviews conducted
- › Evidence of hazard minimisation and zero workplace incidents
- › Financial results
- › Number of successful grant applications and sponsorships

# FINANCIAL SUPPORT





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## “A SPECIAL MENTION MUST GO TO THE FOUNDING MEMBERS OF THE COMMITTEE FOR THE REGULAR ANNUAL EVENTS HELD”

### DONORS

Throughout the year we have had many donations from individuals and local businesses. Donations small and large are welcomed and contribute to the ability of our organisation to support local families that don't have sufficient funds to access our services.

### COMMUNITY SUPPORT

We have been very fortunate to have the support of the community in building the Muddy Puddles service. Schools, local businesses and other organisations have contributed by organising fundraising events on our behalf. We were the recipient of Elgas Acts of Kindness, received funds raised by St Bernard's Primary School children during their pyjama day and Rock-on Fitness, were the nominated charity for Baylink in FY17 and received funds from Moruya Country Markets., were the nominated charity for Baylink in FY17 and received funds from Moruya Country Markets. A big thank you to all people who were involved in these initiatives.

### FUNDRAISING

Although funds through NDIS plans assist some families in accessing services, this is at times inadequate to meet all the needs identified. In addition, there are many families who are waiting for their applications to be processed or may be deemed ineligible for the NDIS. Therefore, it is essential that additional funds are raised to support all those who require services that cannot be accessed elsewhere in the local area.

To this end the Muddy Puddles Fundraising Committee, chaired by Tina Philip OAM, as well as co-opted volunteers have worked tirelessly over the past 12 months organising a variety of fundraising activities.

- > Bay Liners Stampede - August
- > Charity Golf Day - November
- > Games Night - October
- > Melbourne Cup Day - November
- > Morning Tea - May
- > Nine, Wine & Nibbles - March
- > Only Fools & 3 Courses - February

A special mention must go to the founding members of the committee for the regular annual events held. The morning tea initiated by Marg Hollier several years ago continues to be popular as does the Stampede (line dancing) which was the brainchild of Jo and Dave Lake, who are also long-time volunteers of Muddy Puddles. Beja Smith and her contacts in the golfing area has also been a key player in organising golf events.

Other highlights include the theatre dinner at Oaks Ranch and the Melbourne Cup Day at Moruya Jockey Club. These events were a great success and brought the community together for a fun time.

Muddy Puddles donation boxes have been distributed across the Shire and will be regularly checked and upgraded if needed. As this is a new initiative the viability will be regularly reviewed. Early feedback indicates that they have greatly assisted in increasing brand awareness in the community.

Although the main aim of the fundraising committee is to raise money, all opportunities are taken to promote Muddy Puddles as well as recruit additional volunteers and increase membership. All the activities to date have raised the profile of Muddy Puddles and have been successful in attracting volunteers not only for the fundraising but also for other areas within service delivery.

Our volunteers are a vital part of our organisation and we thank them all for their enthusiasm and generosity. We look forward to another fun packed year of activities.



# TAKING OUR RESPONSIBILITIES SERIOUSLY

Our core business is providing services to children with a disability and we recognise that this is a very vulnerable group in society. We have put policies and practices in place to maximise child protection measures. As a child safe organisation, we ensure all our team members have NSW working with children checks and national police checks and undergo training in child safe practices.

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Having received third party verification, our policies, processes and practices meet the NSW Disability Service Standards. We also aim to provide our service in line with best practice guidelines.

Regular health and safety checks of the workplace and external environments where services are provided, along with defined incident reporting procedures support our safety-first approach.

While ethical business practices and managing conflicts of interest have been a focus for management and Board since our inception, it seems potential dilemmas have increased since the NDIS roll-out. With the introduction of the NDIS come the concepts of 'reasonable and necessary' and 'choice and control'. Our team are encouraged to discuss ethical standards and potential conflicts of interest. Any potential or real conflicts are identified and managed.

**“HAVING RECEIVED THIRD PARTY VERIFICATION, OUR POLICIES, PROCESSES AND PRACTICES MEET THE NSW DISABILITY SERVICE STANDARDS”**







# GOVERNANCE AND MANAGEMENT

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# MUDDY PUDDLES LEADERSHIP

## JOHN WAKELIN CHAIRPERSON

John is a semi-retired businessman who joined the board of Muddy Puddles in March 2015 and has since been appointed as Chairman. He is a Vietnam Veteran who found his way to Batemans Bay in 1969. He has had a long, interesting and overall successful business career ranging from air conditioning contracting to manufacturing, land and property development and aged care and at times has been responsible for up to two hundred employees. He has also been heavily involved in the community almost from the day he arrived in Batemans Bay working his way through various sporting organisations, school building and finance committees and Legacy. John is still active in business however can now afford time to help guide Muddy Puddles through a building program that will culminate in an Education and Therapy Centre that can provide specialised services for children with additional needs. A way to a “good life” for those less fortunate.

## ANNE MINATO TREASURER

Anne was a founding member of Muddy Puddles and has been its Treasurer since its inception in November 2014. Anne is a qualified Bookkeeper and BAS Agent and a retired primary teacher with many years' experience, including special needs in a pre-school environment. She and her husband have been involved in small business in the local area for over 25 years. She has many years' experience in both paid and voluntary roles with a number of not for profit organisations and is currently a Director for Southern Cross Housing.

## ERIC LLOYD DIRECTOR

Eric is a recently retired Primary Deputy Principal with the NSW Department of Education and Training. He has been committed to public education for the past 38 years. He has taught in primary schools in Sydney and regional areas of NSW, teaching students in mainstream and support classes as well as special schools. He spent 3 years as a Disabilities Consultant with the responsibility of ensuring students with special needs in

Batemans Bay District Schools were provided with the necessary resources to have equitable access to learning opportunities. More recently, Eric spent the past 9 years as Deputy Principal at Batemans Bay Public School and Ulladulla Public School.

## OSCAR GENTNER VICE CHAIR

Oscar is a fully qualified disability service CEO who has recently retired from full time work. His qualifications include management & administration degrees, accounting and auditing qualifications. He also has 25 years' experience in the disability sector. Prior to the disability industry experience he was at senior management levels in retailing and the food supply industry. As a consultant and trainer he has delivered many specific industry training programs and has diverse human & industrial relations experience. Private interests include sports, fishing and family activities. Oscar joined Muddy Puddles in 2015 and has been involved in the Batemans Bay community for over 10 years owning a holiday house locally and being involved in AFL football with the Batemans Bay Seahawks. He has a genuine interest in the disability service industry and a commitment to support services within the community.

## TINA PHILIP OAM SECRETARY (INTERIM)

Tina Philip joined Muddy Puddles in January 2016 after having retired the previous year from her long term employment in the mental health field as a psychiatric nurse consultant. Tina has extensive clinical experience spanning over 40 years and is well known for her commitment to the development and enhancement of services in rural areas. She is a passionate advocate for individuals and their families who experience complex problems. In June 2017 Tina was officially recognised for her significant years of dedication and outstanding contribution to mental health care by being awarded the Medal of the Order of Australia (OAM) in the Queen's Birthday Honours List. Tina is married with two children and 2 grandchildren and has been a member of the Eurobodalla community for over 30 years.

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## TRACY MAYO

### DIRECTOR

Tracy was appointed to the Board of Muddy Puddles in August 2016 and brings to the organisation her 25 years' experience across disability, child protection, homelessness, family violence and therapeutic services. She has a Bachelor of Social Science, majoring in Psychology and Sociology, as well as a Diploma of Business Management and senior level certification in WHS. Tracy is currently the Regional Manager for CareSouth, Southern NSW and Western Region.

## ANDREW ELEK

### DIRECTOR

Andrew is a Visiting Research Fellow of the Crawford School of Economics and Government at the Australian National University (ANU). He has worked extensively in development economics in South Asia and the South Pacific, and as a Senior Economist with the World Bank. During his time with the Australian Government, he was the inaugural chairman of APEC Senior Officials, with a central role in the establishment of the Asia Pacific Economic Cooperation (APEC) 1989. From 1990 to 1994 he was a Senior Research Fellow at the ANU. Since then, Andrew has been a self-employed economic policy researcher and part-time consultant. He has published many papers on international economic cooperation, including the APEC process and, more recently, the G20 and the Belt and Road initiative. After decades of international work, he is ready to make a contribution closer to home with Muddy Puddles.

## CHRISTINE LOWE

### DIRECTOR

Christine is an Early Childhood Educator who trained at the Sydney Teachers College in Waverley Sydney. In her first teaching position, she travelled from Sydney and took up the position of Teacher/Director at Batemans Bay Preschool Kindergarten. After five years at the centre Christine married, had three children and went on to do relief teaching both at Sunshine Bay and St Bernard's and preschool teaching at a child care centre in The Bay. In 1995 Christine and her family moved to Canberra where she worked in various educational

roles within the primary sector for the next 20 years. Christine has held executive positions in Catholic Education such as Religious Education Coordinator, Assistant Principal and Early Learning Director of a long day care centre in O'Connor ACT. At present she works part time as an Early Learning Curriculum Coordinator overseeing eight Catholic Early Learning Centres. Christine and her husband Michael have been living back in the Bay for the past 3 years and she is looking forward to assisting 'Muddy Puddles' in its endeavours to support families and young children with additional needs within our shire.

## BERNIE BASEVI

### DIRECTOR

Bernie is a semi-retired businessman and builder with over 35 years' experience in the building industry. He has also been greatly involved in the community, with life memberships of Apex Clubs of Australia, Braidwood Servicemens Club, Malua Bay Fishing Club, and Malua Bay Bowling and Recreation Club, attesting to that involvement. Bernie is at present a current director of Malua Bay Bowling and Recreation Club, and chairman of the Parish Pastoral Council of St. Bernard's Parish Batehaven. He has joined the Muddy Puddles Board to provide guidance with the building of the Therapy Centre.

## CATE MCMATH

### CEO

Cate joined Muddy Puddles in November 2015 to establish the organisation as the local service provider of choice for children with a disability and their families. Cate's professional experience is in the corporate arena and her expertise in operations, HR and project management has contributed to a solid foundation on which Muddy Puddles can grow. By forging strong and well-aligned partnerships, Cate has built a team of experts to provide children of all ages with programs and therapy to build their skills for a good life. As a mother of a teenager with an intellectual disability, Cate understands the challenges faced by families living with disability and the achievements that are possible when the right services are available.

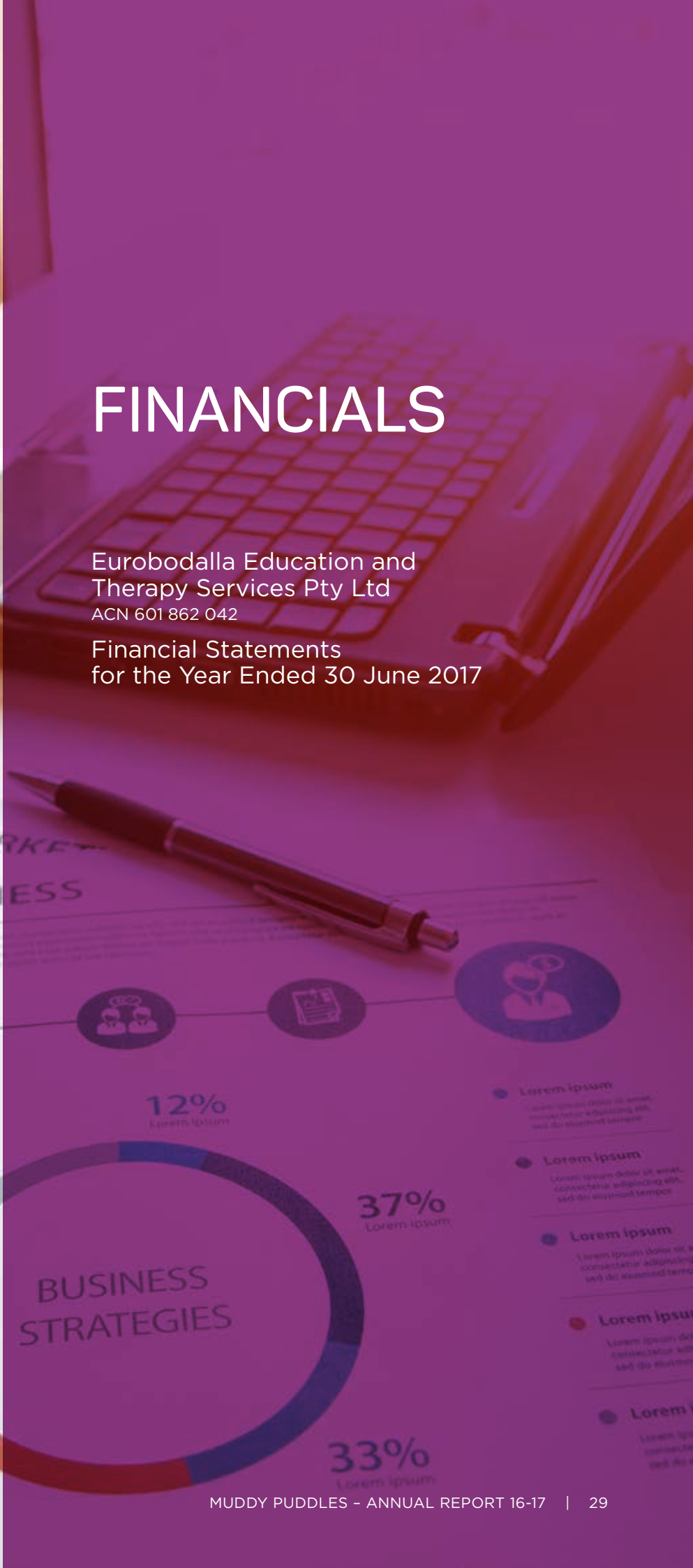


# FINANCIALS

Eurobodalla Education and  
Therapy Services Pty Ltd

ACN 601 862 042

Financial Statements  
for the Year Ended 30 June 2017



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## Directors' Report

30 June 2017

The Directors of Eurobodalla Education and Therapy Services Ltd have pleasure in submitting the following report for the financial year ended 30 June 2017.

### Directors

The names and details of the Company's Directors in office during the financial year and until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated:

#### Current Directors

John Wakelin

Experience

Retired businessman/Property developer

Special responsibilities

Chair

Vanessa Heffernan

Resigned 18/10/2016

Experience

Legal Secretary

Special responsibilities

Secretary

Tracy Mayo

Appointed 09/08/2016

Experience

Regional Manager, CareSouth

Jane Matthews

Resigned 20/09/2016

Experience

Child care educator/director

Anne Minato

Experience

Bookkeeper/Primary Teacher

Special responsibilities

Treasurer

Nick Minato

Experience

Commercial Builder

Special responsibilities

Deputy Chairperson

Andrew Elek

Appointed 21/03/2017

Experience

Policy researcher on international economic cooperation

Oscar Gentner

Experience

Retired businessman, disability support director

Eric Llyod

Experience

Retired primary school deputy principal

Bernie Basevi

Appointed 21/03/2017

Experience

Retired high school teacher and builder

Tina Philip

Experience

Counsellor & Retired Psychiatric Nurse

Christine Lowe

Appointed 21/03/2017

Experience

Early childhood teacher

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## Directors' Report

30 June 2017

### Directors

### Company Secretary

Anne Minato

### Director's Meetings

During the financial year, 11 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
John Wakelin	11	9
Vanessa Heffernan	3	2
Tracy Mayo	9	5
Jane Matthews	3	-
Anne Minato	11	9
Nick Minato	11	1
Andrew Elek	3	2
Oscar Gentner	11	7
Eric Llyod	11	10
Bernie Basevi	3	3
Tina Philip	11	9
Christine Lowe	3	1

### Principal activities

In 2016-17 Muddy Puddles continued its establishment as a provider of choice for children with a disability in the Eurobodalla.

#### Staffing appointments:

- Cate McMath appointed the Chief Executive Officer of Muddy Puddles in July 2016.
- By June 2017 the team consisted of 3 part-time administration assistants, 2 part-time educators and a team of sub-contract therapists including a speech therapist, occupational therapist, educational psychologist, behaviour therapist and music therapist to work with clients in either small group programs or individual appointments.
- A number of volunteers continue to assist with program delivery, administration tasks, fundraising and parent support.

#### Major achievements:

- Muddy Puddles was registered for the NDIS in May 2016 and in July 2017 we received Third Party Verification of our Quality Management system.
- Clients numbers have grown to over 120 by June 2017. They are accessing a variety of small group programs or individual consultations.
- An active and enthusiastic fundraising committee organised a variety of events which raised over \$26,000.
- We were successful in obtaining grants from the Snow Foundation, Challenge Foundation and Clubs NSW to support clients.
- Muddy Puddles lobbied the State and Federal governments regarding the lack of funds for service provision, especially considering issues surrounding the rollout of the NDIS. We were finally granted permission to use a percentage of our Capital grant to support clients.
- We continued negotiations with Eurobodalla Shire Council to lease land at Melaleuca Crescent and in March 2017 we received development approval to construct our new premises.



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## Directors' Report

30 June 2017

### Operating Results

During the year the company achieved a net surplus of \$132,948 (2016: \$34,505).

Building works on the new premises had not commenced by the end of the financial year. A volunteer Project Manager (Bernard Basevi) and Project Administrator (Kate Taylor) were appointed to oversee the construction. There will be some perceived and actual conflict of interest through the involvement of Frank Minato and Nick Minato in a voluntary capacity and South Building Company Pty Ltd (Nick Minato's company) to be reimbursed for some costs associated with the construction, without any mark-up. These conflicts of interest are managed by the Project Administrator and the Conflict of Interest Register is provided to the Board of Directors at their monthly meetings.

### Auditor's independence declaration

The auditor's independence declaration in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* for the year ended 30 June 2017 has been received and can be found on page of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: .....

John Wakelin

Director: .....

Anne Minato

Dated this 14th day of November 2017

## Auditor's Independence Declaration under section 60-40 of the Australia Charities and Not-for-profits Commission Act 2012 to the Directors of Eurobodalla Education and Therapy Services Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Hales Douglass Pty Ltd

Andrew Hare  
Partner

## Statement of Comprehensive Income

### For the Year Ended 30 June 2017

		2017	2016
	Note	\$	\$
Revenue	3	350,598	104,726
Other income	3	45,512	30,834
Cost of Goods Sold		(49,755)	(5,449)
Advertising		(6,941)	(2,620)
Accountancy fees		-	(500)
Auditors remuneration		(1,500)	-
Bank charges		(6)	(6)
Business IT Expenses		(4,253)	(1,657)
Consultants fees		(5,538)	(900)
Depreciation		(15,870)	(14,761)
Electricity		(2,083)	(1,642)
General expenses		(1,832)	(15)
Industry subscriptions		(1,091)	(2,251)
Insurance		(5,598)	(1,932)
Meeting costs		(351)	(736)
Merchant Fees		(617)	-
Office Expenses		(5,352)	(809)
Postage & freight		(296)	(183)
Printing and stationery		-	(277)
Repairs		(581)	(45)
Telephone		(1,011)	(931)
Travel		(627)	-
Salaries & Wages		(123,271)	(53,453)
Superannuation		(10,744)	(4,939)
Staff Reimbursement		(2,061)	(482)
Cleaning		(4,000)	(700)
Property repairs		(610)	(144)
Training		(2,947)	(292)
Volunteer costs		(659)	(1,006)
Fundraising Expenses		(15,568)	(5,325)
<b>Surplus/(Deficit) before income tax</b>		<b>132,948</b>	<b>34,505</b>
Income tax expense		-	-
<b>Surplus/(Deficit) for the year</b>		<b>132,948</b>	<b>34,505</b>
<b>Other comprehensive income, net of income tax</b>			
Other comprehensive income, net of income tax		-	-
<b>Total comprehensive income/(loss) for the year</b>		<b>132,948</b>	<b>34,505</b>

The accompanying notes form part of these financial statements.

## Statement of Financial Position

30 June 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	1,327,002	1,470,314
Receivables	5	25,208	924
Prepayments	5	1,537	1,317
TOTAL CURRENT ASSETS		<u>1,353,747</u>	<u>1,472,555</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	66,284	22,839
TOTAL NON-CURRENT ASSETS		<u>66,284</u>	<u>22,839</u>
TOTAL ASSETS		<u>1,420,031</u>	<u>1,495,394</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade & Other Payables	7	1,238,020	1,453,524
Current provisions	8	9,103	1,910
TOTAL CURRENT LIABILITIES		<u>1,247,123</u>	<u>1,455,434</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>1,247,123</u>	<u>1,455,434</u>
NET ASSETS		<u>172,908</u>	<u>39,960</u>
<b>EQUITY</b>			
Accumulated Surplus		172,908	39,960
TOTAL EQUITY		<u>172,908</u>	<u>39,960</u>

The accompanying notes form part of these financial statements.

## Statement of Changes in Equity

### For the Year Ended 30 June 2017

	2017	2016
	\$	\$
Opening Balance	39,960	5,455
Total comprehensive income/(loss) for the period	132,948	34,505
<b>Closing Balance</b>	<b>172,908</b>	<b>39,960</b>

#### Equity Comprises

Accumulated surplus	172,908	39,960
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## Statement of Cash Flows

### For the Year Ended 30 June 2017

	Note	2017	2016
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from Government Grants, Donations and Other Fundraising		102,430	53,181
Payments to suppliers		(231,939)	(231,196)
Interest received		45,512	30,834
Net cash provided by/(used in) operating activities	9	(83,997)	(147,181)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Payments for property, plant and equipment		(59,315)	(33,160)
Net cash provided by/(used in) investing activities		(59,315)	(33,160)
Net increase/(decrease) in cash and cash equivalents held		(143,312)	(180,341)
Cash and cash equivalents at beginning of year		1,470,314	1,650,655
Cash and cash equivalents at end of year	4	1,327,002	1,470,314

The accompanying notes form part of these financial statements.



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# Notes to the Financial Statements

For the Year Ended 30 June 2017

## 1 Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*. The Directors have determined that the Company is not a reporting entity. The financial report is presented in Australian dollars which is both the presentation and functional currency of the Company.

The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the following accounting standards as required under the *Australian Charities and Not-for-Profits Commission Act 2012*:

- AASB 101 *Presentation of Financial Statements*
- AASB 107 *Statement of Cash Flows*
- AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*
- AASB 1031 *Materiality*
- AASB 1048 *Interpretation of Standards*
- AASB 1054 *Australian Additional Disclosures*

There were no new or amended standards adopted during the period which had any impact on the current period or any prior period and are not likely to affect future periods.

The presentation and classification of items in the financial report has been retained from one period to the next unless it is apparent, following a review of the financial report, that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies in AASB 108. Where a change in classification of a balance has been deemed appropriate the comparative balance has also been reclassified to ensure consistency in the financial report between periods.

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.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

## 2 Summary of Significant Accounting Policies

### (a) Revenue

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Interest revenue is recognised on a proportional basis taking into account the effective interest rates applicable to the financial assets.

Government Grants are not recognised until there is reasonable assurance that all conditions have been complied with and that the grants will be received. Grants are recognised in the income statement over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Grants related to assets are presented in the balance sheet by recognising the grant as deferred income.

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## Notes to the Financial Statements

### For the Year Ended 30 June 2017

#### 2 Summary of Significant Accounting Policies

##### (a) Revenue

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

##### (b) Cash

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity 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.

##### (c) 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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the relevant expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

##### (d) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment losses.

###### *Plant & Equipment*

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

##### (e) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The estimated useful life of the specific assets is as follows:

Plant and equipment: 3-10 yrs

Leasehold Improvements: 2-3 yrs

##### (f) Contingent Liabilities

A contingent liability is recorded as an expense and a liability if it is probable that future events will confirm that, after taking into account any related probable recovery, an asset has been impaired or a liability incurred and a reasonable estimate of the amount resulting from the loss can be made.

# Notes to the Financial Statements

## For the Year Ended 30 June 2017

### 2 Summary of Significant Accounting Policies

#### (g) Events after Balance Date

Assets and liabilities are adjusted for events occurring after balance date that provide evidence of conditions existing at the balance date.

#### (h) Significant 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 and estimates on historical experience and on other various factors it believes to be reasonable under the circumstances, the result of which form the basis of the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions and conditions. Further details of the nature of these assumptions and conditions may be found in the relevant notes to the financial statements

### 3 Revenue and Other Income

#### Revenue from continuing operations

	2017	2016
	\$	\$
- Contract hours	2,100	-
- Donations Received	10,939	6,832
- Event/workshop Income	2,990	-
- Fundraising Revenue	31,771	18,834
- Grants Received	267,880	78,610
- In-kind donations	3,848	-
- Membership fees	140	100
- Individual consultation fees	19,374	-
- Rent/hire charged	130	-
- Group program fees	11,426	350
<b>Total Revenue</b>	<b>350,598</b>	<b>104,726</b>
- Interest Income	45,512	30,834
<b>Finance income</b>	<b>45,512</b>	<b>30,834</b>
<b>Total other income</b>	<b>45,512</b>	<b>30,834</b>
<b>Total Revenue and Other Income</b>	<b>396,110</b>	<b>135,560</b>

### 4 Cash and Cash Equivalents

Cash in hand	205	769
Cash at bank	124,589	140,574
Term Deposit	1,202,208	1,328,971
<b>Total Cash and Cash Equivalents</b>	<b>1,327,002</b>	<b>1,470,314</b>

## Notes to the Financial Statements

### For the Year Ended 30 June 2017

#### 5 Receivables

	2017	2016
	\$	\$
CURRENT		
Trade & other debtors	20,848	-
GST receivable	3,625	924
Other receivables	735	-
<b>Total Receivables</b>	<b>25,208</b>	<b>924</b>

#### 6 Property, Plant and Equipment

##### PROPERTY, PLANT AND EQUIPMENT

Capital works in progress		
At cost	\$ 61,617	\$ 3,980
Plant and Equipment		
At cost	9,085	7,400
Accumulated depreciation	(7,417)	(5,920)
Total Plant and Equipment	1,668	1,480
Furniture, fixtures and fittings		
At cost	\$ 3,758	\$ 3,758
Accumulated depreciation	\$ (2,727)	\$ (1,065)
Total furniture, fixtures and fittings	1,031	2,693
Leasehold Improvements		
At cost	\$ 25,415	\$ 25,422
Accumulated depreciation	\$ (23,447)	\$ (10,736)
Total Leasehold Improvements	1,968	14,686
<b>Total Plant and Equipment</b>	<b>66,284</b>	<b>22,839</b>
<b>Total Property, Plant and Equipment</b>	<b>66,284</b>	<b>22,839</b>



## Notes to the Financial Statements

### For the Year Ended 30 June 2017

#### 6 Property, Plant and Equipment

##### (a) Movements in carrying amounts of Property, Plant and Equipment

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

	Capital Works in Progress \$	Plant and Equipment \$	Furniture, Fixtures and Fittings \$	Leasehold Improvements \$	Total \$
<b>Year ended 30 June 2017</b>					
Balance at beginning of year	3,980	1,480	2,693	14,686	22,839
Additions	57,637	1,678	-	-	59,315
Depreciation & Amortisation	-	(1,490)	(1,662)	(12,718)	(15,870)
<b>Balance at the end of the year</b>	<b>61,617</b>	<b>1,668</b>	<b>1,031</b>	<b>1,968</b>	<b>66,284</b>
	Capital Works in Progress \$	Plant and Equipment \$	Furniture, Fixtures and Fittings \$	Leasehold Improvements \$	Total \$
<b>Year ended 30 June 2016</b>					
Balance at beginning of year	-	7,400	-	-	7,400
Additions	3,980	-	3,758	25,422	33,160
Depreciation & Amortisation	-	(5,920)	(1,065)	(10,736)	(17,721)
<b>Balance at the end of the year</b>	<b>3,980</b>	<b>1,480</b>	<b>2,693</b>	<b>14,686</b>	<b>22,839</b>

#### 7 Trade & Other Payables

	2017 \$	2016 \$
CURRENT		
Trade creditors	9,215	363
Grants in advance	1,216,210	1,449,770
PAYG Withholding	8,309	962
Superannuation	4,286	2,429
<b>Total Payables</b>	<b>1,238,020</b>	<b>1,453,524</b>

## Notes to the Financial Statements

### For the Year Ended 30 June 2017

#### 8 Provisions

	2017	2016
	\$	\$
CURRENT		
Annual leave	9,103	1,910
<b>Movement in Provision for Annual Leave</b>		
Opening balance	1,910	-
Leave Accrued	10,837	1,910
Leave Taken	(3,644)	-
<b>Closing Balance</b>	<b>9,103</b>	<b>1,910</b>

#### 9 Cash Flow Information

##### (a) Reconciliation of result for the year to cash flows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2017	2016
	\$	\$
Profit from continuing activities after income tax	132,948	34,505
Non-cash flows in profit:		
Depreciation expense	15,870	14,761
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in prepayments & receivables	(25,428)	(1,317)
- increase/(decrease) in payables	(214,580)	(197,040)
- increase/(decrease) in provisions	7,193	1,910
<b>Cash flow from operations</b>	<b>(83,997)</b>	<b>(147,181)</b>

##### (b) Reconciliation of cash

	2017	2016
	\$	\$
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	1,327,001	1,470,314
<b>Total cash and cash equivalents</b>	<b>1,327,001</b>	<b>1,470,314</b>

#### 10 Remuneration of Auditor

Amounts received or due and receivable by the auditor	2,000	1,500
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## Notes to the Financial Statements

### For the Year Ended 30 June 2017

#### 11 Capital and Leasing Commitments

In the opinion of the Directors, the Company did not have any contingencies or commitments at 30 June 2017

#### 12 Members' Guarantee

The Company is incorporated under the *Corporations 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 outstandings and obligations of the Company.

#### 13 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

#### 14 Corporate Information

The financial report of the Company for the year ended 30 June 2017 was authorised for issue in accordance with a resolution of the directors on 15 November 2017.

Eurobodalla Education and Therapy Services Limited is a Company limited by guarantee incorporated and domiciled in Australia.

The registered office of the Company is located at:

14 Denham Ave

Denhams Beach NSW 2536

#### 15 Information to be furnished under the Charitable Fundraising Act 1991 (NSW)

- (a) Details of aggregate gross income and total expenses of fundraising appeals.

	2017	2016
	\$	\$
Gross Proceeds from fundraising appeals		
General Donations	42,710	25,666
Less total direct costs of fundraising appeals		
General Expenses	(15,568)	(5,325)
<b>Net surplus from fundraising appeals</b>	<b>27,142</b>	<b>20,341</b>

- (b) During the year members of the governing body did not receive any remuneration.

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## Directors' Declaration

The directors have determined that the Company is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 2 of the financial statements.

The directors of the Company declare that:

1. The financial statements and notes are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Australian Charities and Not-for-profits Commission Regulation 2013* and:
  - (a) comply with Australian Accounting Standards as stated in Note 2; and
  - (b) give a true and fair view of the financial position as at 30 June 2017 and of the performance for the year ended on that date in accordance with the accounting policies described in Note 2 of the financial statements.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director .....  
John Wakelin



Director .....  
Anne Minato


Dated this 14th day of November 2017


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## ***Declaration under the Charitable Fundraising Act 1991 (NSW) for the year ended 30 June 2017***

The Directors of the Company declare that the company is the holder of an authority under the *Charitable Fundraising Act 1991 (NSW)*. The Directors further declare that in their opinion:

1. the statement of comprehensive income gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals;
2. the balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the organisation;
3. the provisions of the Act, the regulations under the Act and the conditions attached to the fundraising authority have been complied with by the organisation; and
4. the internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

  
Director .....  
elin

  
Director .....  
Anne Minato

Dated this 14th day of November 2017



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# Independent Audit Report to the members of Eurobodalla Education and Therapy Services Ltd

## Report on the Audit of the Financial Report

### Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of Eurobodalla Education and Therapy Services Ltd (the Company), which comprises the statement of financial position as at 30 June 2017, 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, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of the Company is in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2017 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

### Reporting under the *Charitable Fundraising Act 1991 (NSW)*

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report:

- i) the financial report gives a true and fair view of the Company's financial result of fundraising appeal activities for the financial year ended 30 June 2017;
- ii) the financial report has been properly drawn up, and the associated financial records have been properly kept for the period ended 30 June 2017, in accordance with the *Charitable Fundraising Act 1991 (NSW)* and Regulations;
- iii) money received as a result of fundraising appeal activities conducted during the period ended 30 June 2017 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act 1991 (NSW)* and Regulations; and

there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

### Basis for Qualified Opinion

Fundraising revenue has become a significant source of funds for the Company and policies have been put in place by the Board during the year to create a control framework around receipting of these monies going forward. However, as is common for start up Not-For-Profit entities it was previously impracticable to establish documented controls over the collection of cash revenue prior to it being deposited into the company's bank account. Accordingly, as the evidence

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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 *Australian Charities and Not-for-Profits Commission 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of 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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a 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 the Company's ability 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 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 the financial report.

Hales Douglass Pty Ltd

Andrew Hare  
Partner

Batemans Bay NSW

Dated this ..... day of .....2017

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**Eurobodalla Education and Therapy Services Ltd**

ACN 601 862 042

**Auditor's Independence Declaration under section 60-40 of the Australia Charities and Not-for-profits Commission Act 2012 to the Directors of Eurobodalla Education and Therapy Services Ltd**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Hales Douglass Pty Ltd



Andrew Hare  
Partner

Batemans Bay NSW 2536

Dated this 14<sup>th</sup> day of November 2017

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## Eurobodalla Education and Therapy Services Ltd

# Independent Audit Report to the members of Eurobodalla Education and Therapy Services Ltd

### Report on the Audit of the Financial Report

#### Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of Eurobodalla Education and Therapy Services Ltd (the Company), which comprises the statement of financial position as at 30 June 2017, 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, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of the Company is in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2017 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

#### Reporting under the *Charitable Fundraising Act 1991 (NSW)*

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report:

- i) the financial report gives a true and fair view of the Company's financial result of fundraising appeal activities for the financial year ended 30 June 2017;
- ii) the financial report has been properly drawn up, and the associated financial records have been properly kept for the period ended 30 June 2017, in accordance with the *Charitable Fundraising Act 1991 (NSW)* and Regulations;
- iii) money received as a result of fundraising appeal activities conducted during the period ended 30 June 2017 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act 1991 (NSW)* and Regulations; and

there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

#### Basis for Qualified Opinion

Fundraising revenue has become a significant source of funds for the Company and policies have been put in place by the Board during the year to create a control framework around receipting of these monies going forward. However, as is common for start up Not-For-Profit entities it was previously impracticable to establish documented controls over the collection of cash revenue prior to it being deposited into the company's bank account. Accordingly, as the evidence

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available to us from this source was limited, our audit procedures had to be restricted to the amounts recorded in the bank statements only.

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 *Australian Charities and Not-for-Profits Commission 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of 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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a 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 the Company's ability 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 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 the financial report.

Hales Douglass Pty Ltd



Andrew Hare  
Partner

Batemans Bay NSW

Dated this 14<sup>th</sup> day of November 2017







## HOW YOU CAN HELP

Together we can provide a quality, local service for children with a disability or developmental delay so they can build skills for a good life

- > Donate
- > Volunteer with us
- > Become a member
- > Leave a gift in your will
- > Spread the word about our service

Visit our website for details  
[muddypuddles.org.au](http://muddypuddles.org.au)



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