



# Annual Report 2021





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# Chairpersons Report

Once again, the past year has seen significant changes for ATLAS. Building from the challenges of managing to deliver meaningful services within the Covid context that impacted initially in 2020, we have been able to launch several new and exciting initiatives leveraging the profits generated from the very successful business arm.

The NDIS which launched in July 2019, whilst being extremely challenging, has been a strong foundation informing our efforts in community development, education and rules reform work.

The Board and management formally adopted the philosophy and tools of lean entrepreneurship to provide guidance in all our work. This has facilitated a significant improvement in our thinking around the efficient and effective achievement of mission. The new thinking that has been generated from this has in many ways emancipated the organisation, allowing a more diverse approach to strategy generation and resourcing.

ATLAS experienced steady growth in the provision of NDIS services in both Geraldton and Perth and as at the end of the year, 28 NDIS Participants were being served in Perth by Recreation Inclusion Officer, Vanessa Magee and her team of Leisure Buddies. Geraldton, led by Jan Wetters, serves 31 Participants who are plan managed by the NDIA and a growing cohort of Participants (42) managing their own NDIS plans.

The activity within the NDIS is crucial in informing our other activities.

The Board and management have conducted several robust conversations relating to our involvement in NDIS through the year and we are confident that the organisation remains well placed to continue the delivery of quality services.

The 'Access All Areas' service, which commenced three years ago, continues to make a positive impact within the community by allowing for improved access to activities and events. The application of innovative solution focused thinking within this service has meant that the service has evolved significantly. Apart from providing access equipment at community events, we are now able to offer building services and access audits. The access audits are delivered in the spirit of pragmatism so that building and venue owners and operators are encouraged to commence a strategy to include people with disability in their activities and businesses.

Access All Areas developments has led to the development of ATLAS Tourism which is a suite of services offered to support tourism operators to build inclusive tour offerings. The two key focus problems this year have been the Abrolhos Islands and Kalbarri Loop



Walk. Several innovative pieces of equipment are being procured and built by ATLAS to address these. This strategy has been resourced by profits of the business arm.

The Labour Hire service has continued to grow and is the most profitable area of ATLAS. We serve people managing their own NDIS plans and an array of human service organisations in the non-Government, Government and private sectors

ATLAS has worked to develop key partnerships with a range of groups and organisations over the years. The value of these relationships within the community cannot be underestimated and contributes greatly to the overall success of ATLAS and to improvement in the quality of life for people with disabilities whether they be direct Participants of ATLAS or not. We are truly grateful for the collaboration. We acknowledge and thank our partners as follows:

- The Department of Local Government, Sport and Cultural Industries for accommodation and infrastructure support in Geraldton and accommodation access in Perth.
- The Geraldton Sporting Aboriginal Corporation (GSAC), and particularly to Adrian Bartlett and his team, for continued and ongoing assistance with 'Spin Out' wheelchair basketball.
- The Geraldton Amateur Basketball Association (GABA) for support with running the Spin Out basketball competition and facilities.
- The Geraldton Boxing Centre and Paul Barrett for access by our participants and their families to non-competitive boxing exercise within the community.
- Andrew Crothers of Mint Construction for the building services in domestic and commercial building access improvements.
- Revolutions Geraldton for their ongoing support through adaptive cycle hire out, repairs and maintenance and development of new offerings.
- The City of Greater Geraldton (Peter Treharne and team) for continuing support and their own commitment in making Geraldton an accessible and inclusive community for all.
- Geraldton Air Charters (Wendy Mann and team) for assisting with the prototyping of our passenger lift.

We have several new partners set to join us in developing the community in the next year and we are looking forward to building from the excellent foundation that has been created.

The recent inclusion of a Business Development team within ATLAS will greatly enable this crucial strategy. Linda Millington and Steve Cooper joined our team in April 2021 and the learning and activity generated from this has already significantly propelled ATLAS forward. This exciting development has been eagerly awaited and has been an item on the strategic plan that seemed a pipe dream when it was first conceived.



I thank the ATLAS Management and team for your dedication and efforts over the past year in a challenging context. As a Board we are truly proud of, and very grateful for your efforts.

Finally, I extend to all the members of the Board, past and present once again grateful thanks for your vision and endeavours this year. The achievements of ATLAS this year has been ably led by a strong and cohesive team.

We are bursting with enthusiasm for what is to come in 2022. The critical and creative thinking which has been transposed into strategy over the past years is bearing fruit. ATLAS offers a unique and sophisticated approach to building an accessible and inclusive community.

**Jenny Rolston**  
**Chairperson**  
**September 2021**







# Service Report

## Leisure Buddy Strategy

This is a generic strategy that allows us to provide a customised service for participants that is informed by their personal decisions and aspirations. We aim for a community that is accessible and inclusive for all people.

ATLAS provides services using leisure, sport and recreation as a tool for engagement. We have a wide range of Leisure Buddies that participants can choose from to ensure the best chance of an enjoyable and successful experience. This strategy provides a foundation upon which ATLAS works systemically to improve access and inclusion in the community. We use the learning gained from providing Leisure Buddy support for our work in community education, law/ policy and rule reform, and community development.

Number of Leisure Buddies on staff: 103



## Research (Practera)

This project was initiated in September 2020. It is an extracurricular activity for university students to gain connection with industry in the progress of their study. Project are usually high intensity research of a specific problem to do with organisational sustainability.

### Status of project

In progress and ongoing

Studies have been completed with a focus area on sustainability. Key learning has been derived from looking at comparable organisations delivering in the area of access and inclusion.

This project has been instrumental in developing ATLAS's thinking about innovative and alternative methods (non NDIS) to deliver its mission in community. The learnings are now being implemented through the business arm.

Studies completed: 4





## National Disability Insurance Scheme (NDIS)

The NDIS launched in the Mid West in July 2019. The ATLAS Leisure Buddies provide personalised supports and services under this program. Activities are chosen by Participants in alignment with their own personal plan, and support to achieve the plan goals is provided by ATLAS Leisure Buddies (also chosen by Participants from the ATLAS staff pool). Their choice of activities is as broad as they wish. As long as it is legal, ATLAS can assist.

### Status of program

ATLAS transition to NDIS fully complete

Growth in service provision this year was 32% on the previous year. Most growth was experienced in access to the ATLAS Labour Hire service. The benefits of working with this service are:

- Simplification of recruitment process
- Simplification of maintaining obligations with taxation, superannuation, and insurance
- Supervision, professional development, and industrial relations provided

Number of participants served (Geraldton):	31
Number of participants served (Perth):	28
Number of participants served (Labour Hire):	42







## ATLAS Organisational Development

### Strategic Thinking and Positioning

The ATLAS strategic plan is an iterative live working document. Strategy is a standing item on the Board agenda and an ongoing agenda item at team meeting level. All ATLAS work is founded on the Lean Entrepreneurship philosophy and tools. This sees the main currency as knowledge and learning

The processes of critical and creative thinking, and research founded validated learning continues to lead to exciting and alternative initiatives and development. ATLAS is not short of excellent ideas. The main limitation on this is now human resourcing.

A major stride forward in addressing this bottleneck was achieved early in 2021 with the recruitment of 2 Business Development Officers, who are charged with community engagement and building the service infrastructure around proven customers of the range of ATLAS offerings. A considerable escalation in learning has been experienced since the initial launch of this.

We continue to explore the use of economic levers in tourism to create a more accessible and inclusive community. This provides us with alternative non-traditional resourcing options to carry out our work. Partnering with operators in the private sector is a key strategy and a new enabler for ATLAS.

The innovative development of access equipment has been a fantastic spin off from the learnings generated in the Access All Areas and ATLAS Tourism services. At the years end we were nearing completion of a prototype light aircraft passenger lift in collaboration with Geraldton Air Charters. This product looks to also have utility for accessing high vehicles and helicopters and was in the final testing phase at the years end. There are several more products that are being conceptualised on the drawing board for 2022.



## Business Arm

ATLAS has once again achieved a strong economic result this year. We made a profit of \$134,957 (up from \$124,00 in 2020) which was generated through the various activities this year. This profit will be applied by the board to further work to progress access and inclusion in our community.

## Spin Out Program

Spin out is a wheelchair basketball competition for all people. We also provide education and community awareness activities using the basketball wheelchairs in the community. The chairs and facilitation staff are available on a fee for service basis.



### Status of program

The partnership with Geraldton Sporting Aboriginal Corp. to deliver the basketball competition continues productively. Thank you once again Adrian Bartlett and team. This was one area of ATLAS impacted by Covid 19 that has been reinstated this year.

Number of community education/ awareness sessions:	11
Number of people participating:	286



### Access All Areas

This was initially a project developed to provide a mechanism for all people to attend and enjoy community events in Geraldton. The project stage of the strategy was to procure, design and build a range of equipment to cater for access and inclusion. It is envisioned that people planning, approving and running any event in Geraldton will see making their event accessible as standard practice. The outcome of this shift in attitude will be an improved quality of life for people in our Participant group and for others with mobility issues that limit them and their families and friends from participating in their choice of activities fully.

### Status of project

Ongoing

Covid 19 affected but several smaller events were served.



Several build jobs were completed this year through our partnership with Mint Construction (Andrew Crothers) to modify homes for people with disabilities. These were conducted in Geraldton and in Northampton.

Learning from this service has been actualised within the ATLAS Tourism service.



## ATLAS Tourism

ATLAS Tourism works with tour operators and their value chains and with tourists to build and develop inclusive tourism offerings and infrastructure.

A suite of services is offered including:

- Facility Audits
- Facility development
- Customer service training and development
- Just in time support and advice
- Marketing
- On tour personal support
- In community equipment

## Status of project

Ongoing





Work on building the community equipment bank was boosted with an election commitment of \$24,500. Thanks to the WA Government. The procurement of a range of recreational and leisure equipment is in progress. Some items being sourced include:

- Water sports equipment to make snorkelling, kayaking and beach swimming more inclusive.
- In home equipment to make holiday accommodation more accessible
- Portable equipment to make transfers into light aircraft and high vehicles possible
- A Trekking wheelchair to make bush walking accessible

This equipment will be added to our growing bank.

The key strategy in this case is to embed the equipment into community through developing partnerships with supportive businesses and organisations rather than warehousing it at ATLAS. This is intended to promote increased use and visibility.



## Labour Hire

The Labour Hire service looks set to become a major strategy for ATLAS. It generates significantly higher turnover than any other aspect of ATLAS business arm. The outlook looks extremely positive with growth in the area of serving NDIS registered providers with staffing shortages and people self-managing their NDIS plans. Additional opportunities across WA are being identified by the Business Development Officers, and this is a challenge that will be explored into 2022. Our offering simplifies the recruitment, employment, supervision and development processes and administration for people so they can concentrate on building their quality of life.



ATLAS will continue to specialise in human service rather than competing in mining or trades where there are existing mature labour hire companies serving sectors.

Apart from the objective of retaining our skilled Leisure Buddies several other mission related benefits are achieved through this activity.

- Improving consistency of services for other human service organisations
- Upskilling and retaining ATLAS work force through experiential training
- Improving access and inclusion awareness and practice in other human service organisations.
- Supporting people managing their own NDIS plans to achieve a reliable support team.

Number of hours provided: Approximately 17,432 (up from 8,626 in 2020)





## Micro Business

This mechanism has been developed by ATLAS to enable people with significant barriers to employment to develop their skills and abilities. People can choose their level of intensity from a hobby through to a full commercial activity with the support of ATLAS's organisational structure and its Leisure Buddies. This is a free offering where ATLAS leverages its existing practice to support a Participant.

Several of our Participants have provided a range of services and products for a fee in the community again this year. The strategy has been effective in combatting employer reluctance in providing opportunities for some of our Participants.







## Perth and Between

ATLAS has continued its presence in Perth this year ably led by Vanessa Magee. We continue to grow a presence with 28 NDIS Participants currently being supported by our team of Leisure Buddies and an emerging demand for labour hire services.

We received a small grant from Infigen Energy to procure 2 bicycles for Participants but still awaiting delivery due to Covid 19 related delays. Our vision for these cycles is to replicate our partnership with Revolutions Geraldton. We are also in the initial stages of negotiations for a partnership to enable access to water sports. We foresee that this should be made possible in 2022.





# ACCESS TO LEISURE AND SPORT INC.



**FINANCIAL REPORT 30 JUNE 2021**

# Not-For-Profit - Association Report

Access to Leisure and Sport Inc  
For the year ended 30 June 2021

Prepared by Midwest Financial

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# Committee's Report

## Access to Leisure and Sport Inc For the year ended 30 June 2021

### Committee's Report

Your committee members submit the financial report of Access to Leisure and Sport Inc for the financial year ended 30 June 2021.

### Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position	Date Started/Ended	Experience	Qualification
Jenny Rolston	Chairperson	November 2010	11 Years	MBA- has family member with disability
Adam Murszewski	Member	January 2004	17 Years	Recreation degree
Sonya Harvey	Member	January 2014	7 Years	Has family member with disability
Andrew Toovey	Member	April 2020	2 Years	Been on a variety of sporting organisation committees
Tim McAuliffe	Member	October 2019	2 Years	Currently studying Finance degree
Angie West	Member	September 2015	6 Years	Runs own business Kids Hub
Peter Treharne	Member	November 2018	3 Years	Has background in disability work in UK and Aus.
Jody Beven	Member	January 2014 - October 2020	8 Years	Significant experience in banking and finance

### Meetings of Committee Members

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Jenny Rolston	12	12
Adam Murszewski	12	11
Sonya Harvey	12	8
Andrew Toovey	12	8
Tim McAuliffe	12	11
Angie West	12	9
Peter Treharne	12	7
Jody Beven	4	4



## Principal Activities

Atlas (Access To Leisure And Sport Inc.) is a public benevolent non-profit charity organisation committed to increasing people with disabilities access and inclusion in the Mid West community.

## Significant Changes

No significant change in the nature of these activities occurred during the financial year.

## Operating Result

The surplus after providing for income tax for the financial year amounted to, as per below: \$190,969

## Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:



Jenny Rolston (Chairperson)

Date 14 / 9 / 21



Tim McAuliffe (Treasurer)

Date 15 / 9 / 2021

# Income and Expenditure Statement

## Access to Leisure and Sport Inc For the year ended 30 June 2021

	2021	2020
<b>Income</b>		
Grant Operating	(2,483)	898,430
Donations	945	2,905
Fees for Service	2,002,710	1,021,461
Interest Income	925	3,651
Sundry Income	1,818	7,899
Wheel Chair Hire	-	835
<b>Total Income</b>	<b>2,003,915</b>	<b>1,935,181</b>
<b>Gross Surplus</b>	<b>2,003,915</b>	<b>1,935,181</b>
<b>Other Income</b>		
Cash Flow Boost	37,500	-
Jobkeeper Subsidy	363,000	34,500
<b>Total Other Income</b>	<b>400,500</b>	<b>34,500</b>
<b>Expenditure</b>		
Accounting Fees	3,353	2,782
Advertising & Marketing	4,270	18,422
Audit Fees	3,000	2,182
Bank Fees	393	296
Catering	613	2,459
Consultancy Fees	92,787	94,697
Depreciation	11,921	28,542
Entertainment	663	636
Freight & Cartage	1,306	333
Insurance	64,480	60,258
Interest Paid	3,371	-
Legal expenses	80	42
Motor Vehicles	5,669	5,750
Office Expenses	551	553
Printing & Stationery	1,203	1,936
Program Costs	12,334	10,822
Purchase of Plant & Equipment	24,089	9,459
Rent	3,455	4,568
Repairs & Maintenance	2,341	7,996
Long Service Leave Paid	31,555	-
Superannuation	146,024	127,927
Salaries & Wages	1,746,308	1,385,314
Staff Amenities	100	-
Subscriptions	18,170	39,724
Telephone	1,808	1,573
Training	22,590	5,513

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

	2021	2020
Travelling Expenses	11,010	12,807
<b>Total Expenditure</b>	<b>2,213,446</b>	<b>1,824,590</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>190,969</b>	<b>145,091</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>190,969</b>	<b>145,091</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>190,969</b>	<b>145,091</b>

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

# Assets and Liabilities Statement

## Access to Leisure and Sport Inc As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents		681,950	393,827
Trade and Other Receivables	3	19,766	26,500
<b>Total Current Assets</b>		<b>701,716</b>	<b>420,327</b>
<b>Non-Current Assets</b>			
Plant and Equipment and Vehicles	4	82,464	94,385
<b>Total Non-Current Assets</b>		<b>82,464</b>	<b>94,385</b>
<b>Total Assets</b>		<b>784,180</b>	<b>514,712</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	5	31,748	26,383
GST Payable		55,076	55,684
Provisions	6	31,555	-
Employee Entitlements	7	-	(7,247)
<b>Total Current Liabilities</b>		<b>118,379</b>	<b>74,820</b>
<b>Other Current Liabilities</b>			
Bendigo Bank Credit Card 2		544	982
Bendigo Bank Credit Card Acc 696212828		1,081	787
<b>Total Other Current Liabilities</b>		<b>1,625</b>	<b>1,770</b>
<b>Non-Current Liabilities</b>			
<b>Other Non-Current Liabilities</b>			
ATO Clearing		35,085	-
<b>Total Other Non-Current Liabilities</b>		<b>35,085</b>	<b>-</b>
<b>Total Non-Current Liabilities</b>		<b>35,085</b>	<b>-</b>
<b>Total Liabilities</b>		<b>155,089</b>	<b>76,590</b>
<b>Net Assets</b>		<b>629,091</b>	<b>438,123</b>
<b>Member's Funds</b>			
Capital Reserve		629,091	438,123
<b>Total Member's Funds</b>		<b>629,091</b>	<b>438,123</b>

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



# Notes to the Financial Statements

## Access to Leisure and Sport Inc For the year ended 30 June 2021

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred income tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited directly to equity instead of profit or loss when the tax relates to items that are credited or charged directly to equity.

Except for business combinations, no deferred income tax will be recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the committee expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be used.

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

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

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

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

#### Impairment of Assets

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

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

## Employee Provisions

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

## Provisions

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

## Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

## Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

## Revenue and Other Income

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

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

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

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

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

## Goods and Services Tax (GST)

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

## Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2021	2020
<b>2. Cash on Hand</b>		
Bendigo Bank Current Account 138194683	518,214	330,697
Bendigo Bank Term Deposit 148086192	163,736	63,129
<b>Total Cash on Hand</b>	<b>681,950</b>	<b>393,827</b>
	2021	2020
<b>3. Trade and Other Receivables</b>		
<b>Trade Receivables</b>		
Other Debtors	19,766	26,500
<b>Total Trade Receivables</b>	<b>19,766</b>	<b>26,500</b>
<b>Total Trade and Other Receivables</b>	<b>19,766</b>	<b>26,500</b>
	2021	2020
<b>4. Plant and Equipment, Motor Vehicles</b>		
<b>Plant and Equipment</b>		
Plant and Equipment at Cost	260,214	260,214
Accumulated Depreciation of Plant and Equipment	(177,750)	(165,828)
<b>Total Plant and Equipment</b>	<b>82,464</b>	<b>94,385</b>
<b>Total Plant and Equipment, Motor Vehicles</b>	<b>82,464</b>	<b>94,385</b>
	2021	2020
<b>5. Trade and Other Payables</b>		
<b>Trade Payables</b>		
Accounts Payable (Xero Ledger)	71,663	20,352
<b>Total Trade Payables</b>	<b>71,663</b>	<b>20,352</b>
<b>Other Payables</b>		
PAYG Withholdings Payable	(39,915)	6,031
<b>Total Other Payables</b>	<b>(39,915)</b>	<b>6,031</b>
<b>Total Trade and Other Payables</b>	<b>31,748</b>	<b>26,383</b>
	2021	2020
<b>6. Provisions</b>		

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

Provision for Long Service Leave	31,555	-
<b>Total Provisions</b>	<b>31,555</b>	<b>-</b>

2021 2020

## 7. Employee Entitlements

Superannuation Payable	998	(6,249)
Wages Payable	(998)	(998)
<b>Total Employee Entitlements</b>	<b>-</b>	<b>(7,247)</b>

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

## Movements in Equity

### Access to Leisure and Sport Inc For the year ended 30 June 2021

	2021	2020
<b>Equity</b>		
Opening Balance	438,123	
<b>Increases</b>		
Profit for the Period	190,969	145,091
Retained Earnings		293,032
<b>Total Increases</b>	<b>190,969</b>	<b>438,123</b>
<b>Total Equity</b>	<b>629,091</b>	<b>438,123</b>



# Statement of Cash Flows - Direct Method

## Access to Leisure and Sport Inc For the year ended 30 June 2021

	2021	2020
<b>Operating Activities</b>		
Receipts from grants	(2,483)	898,430
Receipts from rental income	1,818	7,899
Payments to suppliers and employees	(1,923,887)	(1,513,241)
Interest received	925	3,651
Finance costs	(3,371)	-
GST	(608)	55,684
Cash receipts from other operating activities	2,404,155	1,059,700
Cash payments from other operating activities	(274,267)	(311,349)
<b>Net Cash Flows from Operating Activities</b>	<b>202,282</b>	<b>200,775</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	-	165,828
Payment for property, plant and equipment	-	(260,214)
Other cash items from investing activities	6,734	(26,500)
<b>Net Cash Flows from Investing Activities</b>	<b>6,734</b>	<b>(120,886)</b>
<b>Financing Activities</b>		
Other cash items from financing activities	79,107	313,938
<b>Net Cash Flows from Financing Activities</b>	<b>79,107</b>	<b>313,938</b>
<b>Net Cash Flows</b>	<b>288,123</b>	<b>393,827</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	393,827	-
Net change in cash for period	288,123	393,827
Cash and cash equivalents at end of period	681,950	393,827

## True and Fair Position

### Access to Leisure and Sport Inc For the year ended 30 June 2021


#### Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Jenny Rolston and Tim McAuliffe being members of the committee of Access to Leisure and Sport Inc, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Access to Leisure and Sport Inc during and at the end of the financial year of the association ending on 30 June 2021.

Signed: 

Dated: 14 / 9 / 21

Signed: 

Dated: 15 / 9 / 2021

## Certificate By Members of the Committee

**Access to Leisure and Sport Inc**  
**For the year ended 30 June 2021**

I, Jenny Rolston certify that:

1. I attended the annual general meeting of the association held on 21/ 9/ 21.
2. The financial statements for the year ended 30 June 2021 were submitted to the members of the association at its annual general meeting.

Signed;



Dated: 21/ 9/ 21

# Depreciation Schedule

## Access to Leisure and Sport Inc For the year ended 30 June 2021

NAME	RATE	METHOD	COST	OPENING VALUE	DEPRECIATION	CLOSING VALUE
<b>Motor Vehicles</b>						
Omnibus Services - 1EMW186	16.67%	SL	19,577.00	-	-	-
Toyota Hiace Bus - 1EMW186	16.67%	SL	47,283.00	-	-	-
<b>Total Motor Vehicles</b>			<b>66,860.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Office Furniture &amp; Equipment</b>						
1 Filing Cabinet	10.00%	SL	235.00	90.00	23.50	66.50
2 Desks	20.00%	SL	371.00	-	-	-
2 Laptops	33.33%	SL	1,764.00	-	-	-
3 Office Chairs	10.00%	SL	634.00	251.00	63.40	187.60
6 Computer Backpacks	33.33%	SL	491.00	-	-	-
6 Ipad Mini's	33.33%	SL	3,164.00	-	-	-
6 Logitech Keyboards	33.33%	SL	873.00	-	-	-
Camera	33.33%	SL	254.00	-	-	-
Ipad Apple Software	33.33%	SL	209.00	-	-	-
Ipads	33.33%	SL	1,366.00	-	-	-
Ipads	33.33%	SL	1,366.00	6.00	6.00	-
Office Equipment		Full	6,083.00	-	-	-
<b>Total Office Furniture &amp; Equipment</b>			<b>16,810.00</b>	<b>347.00</b>	<b>92.90</b>	<b>254.10</b>
<b>Plant &amp; Equipment</b>						
10 Wheelchairs	20.00%	SL	42,170.00	-	-	-
12 Wheelchairs	20.00%	SL	8,685.00	-	-	-
2 Surfboard	20.00%	SL	656.00	-	-	-
4 x Adult Multisport Wheelchairs	20.00%	SL	3,886.00	-	-	-
Access All Areas	10.00%	SL	118,285.00	94,044.00	11,828.50	82,215.50
Bikes & Equipment	20.00%	SL	1,507.00	-	-	-
Giant ATX 27.5 Blue Bike	20.00%	SL	477.00	-	-	-
GT Aggressor Blk Bike	20.00%	SL	433.00	-	-	-
Spin Out Equipment	20.00%	SL	445.00	-	-	-
<b>Total Plant &amp; Equipment</b>			<b>176,544.00</b>	<b>94,044.00</b>	<b>11,828.50</b>	<b>82,215.50</b>
<b>Total</b>			<b>260,214.00</b>	<b>94,391.00</b>	<b>11,921.40</b>	<b>82,469.60</b>



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF ACCESS TO LEISURE AND SPORT INC**

#### **Report on the Audit of the Financial Report**

##### **Opinion**

We have audited the financial report of Access to Leisure and Sport Inc., which comprises the statement of financial position as at 30 June 2021 and the income statement, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report has been prepared in accordance with the *Associations Incorporation Act (WA) 2015* including:

- i. Giving a true and fair view, in all material aspects, of the financial position of Access to Leisure and Sport Inc as at 30 June 2021, and of its financial performance for the year then ended; and
- ii. Complying with the accounting policies described in Note 1 and the *Associations Incorporation Act (WA) 2015*.

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 Access to Leisure and Sport Inc. in accordance with the *Associations Incorporation Act (WA) 2015* 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 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 to assist Access to Leisure and Sport Inc to meet the requirements of the *Associations Incorporation Act (WA) 2015*. As a result, then financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is 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 *Associations Incorporation Act (WA) 2015* and the need of the members. Management's responsibility also includes such internal control as determined 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, management are responsible for assessing Access to Leisure and Sport Inc's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate Access to Leisure and Sport Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Access to Leisure and Sport Inc 's financial reporting process.

### **Auditor's Responsibility for the Audit Review 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 review 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.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit review in order to design audit review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt

on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



**JIM DILLON**  
**DIRECTOR**  
**MIDWEST FINANCIAL**  
**CPA AUSTRALIA: 699724**

66 Chapman Road, Geraldton WA

Dated this 2nd day of September 2021