



Cerebral Palsy
ALLIANCE

Annual Report 2018



MIND. BODY. BEST.

Josie
CPA client since 2016



Mustafa
CPA client since 2017

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President and CEO Report



Paul Masi, President



Rob White, CEO

This last year has been a period of significant transformation for Cerebral Palsy Alliance (CPA). Our focus has been on offering world class services – in a broader disability environment that is itself undergoing great change – while ensuring long term sustainability. As one of Australia’s leading disability organisations, we fought for the introduction of the National Disability Insurance Scheme (NDIS) to help those living with disability have better access to services and support. The Scheme has fully rolled out across NSW and the ACT, and almost all of our clients are now covered under the scheme. We’ve seen some wonderful results for families through the scheme, but with five years’ experience behind us, we’ve also identified areas where significant improvement could be made. So our role is now focussed on helping shape the future of the NDIS to create better outcomes for not only our clients, but for every Australian living with a disability.

Investing for the future

With this changing landscape in mind, we’ve made a number of significant investments to drive long term growth and sustainability for CPA that will ensure we continue to deliver on our core mission of building futures for people with cerebral palsy.

Northern Sydney Group Homes

On 8 March 2018, we completed the Northern Sydney Group Home transition. This involved the transfer of nearly 600 employees from the State Government’s Ageing, Disability and Home Care into our CPA community. The transferring staff, who provide services to more than 230 clients living with disability in 50 group homes, and 250 clients accessing seven centre-based respite homes, were welcomed with a series of orientation and open forum sessions to ensure a smooth transition. As the new provider to clients accessing these services, we are committed to providing them with the highest quality of care in the sector.

Early Childhood Early Intervention

In May 2018, we were awarded the role of early childhood early intervention (ECEI) provider in the Northern Sydney region as part of the NDIA’s nationally consistent approach to early childhood intervention. As the expert in providing therapy for complex disabilities, and a specialist provider of early childhood early intervention services, we are well placed to ensure the best access to the resources needed to achieve the best outcomes for children with an early diagnosis. Throughout the three year contract, we will work closely with the community, disability and mainstream support providers to develop an inclusive environment that fosters a child’s participation and development in all settings.

CareForce Alliance

As a part of our Strategic Workforce Plan, we have transformed our casual relief pool of disability support practitioners into the CareForce Alliance. This initiative is designed to transform the way we provide casual relief by monitoring labour utilisation, increasing the number of casuals that transfer into permanent roles and reducing our reliance on external labour hire agencies. The Alliance provides an internal agency for casual staff required by Accommodation, Respite and Lifestyles Support Services.

Venee Burges House Devolution

This year, we continued our plans to meet the NSW Governments policy for the closure of all large residential centres. With the purchase of seven sites throughout Northern Sydney now complete, we can begin development of purpose-built, smaller and modern group homes for the 35 clients currently living at Venee Burges House and Cottages. Building begins September 2018, with completion expected by the end of 2019. Clients will transition into their new homes in stages throughout 2019.

Sustainable IT infrastructure

Our technology and business systems have been a major area of focus and investment during the 2017/18 financial year. Our strategic direction for technology is to progressively move to a secure, innovative, cloud-based environment underpinned by managed service contracts. Phase one is complete with an upgrade of the state-wide network. CPA now has the scalability,

bandwidth, performance and agility needed to meet current and future business requirements.

We have also focussed attention and investment in our Client Management System (CMS) to provide a more comprehensive and streamlined customer experience and to enable us to better meet our NDIS obligations.

A significant upgrade of our website in late 2017 has delivered a refreshed user experience and responsive digital environment. This has given clients greater clarity of CPA services and capabilities, while simplifying requests for more information and follow-up contact.

Mind. Body. Best.

In line with market changes as a result of the NDIS, we looked into expanding our relevance to a broader market to ensure future sustainability. Our core mission will always be to support people with cerebral palsy, but a history in managing complex neurological and physical conditions means we have the expertise to support a broader range of disabilities. In addition to cerebral palsy, these include autism, muscular dystrophy, genetic syndromes, acquired brain injury and early onset progressive neurological conditions – a segment comprising some 40,000 of NSW NDIS participants. We launched the Mind. Body. Best. approach in late 2017 to illustrate how CPA can connect people to the right services and support, no matter where they are on their journey. New products and services to support this expansion include PD Warrior, PEERS program for teens and children aged 4-6 years with autism, an MS wellbeing program, and further evidenced based therapy programs.



Ben
CPA client since 2012



Innovation with purpose

Innovation has been centre to our considerations around further developing and expanding our service offering to enable us to more specifically meet the varying needs of our clients.

Children's services

In July 2017, we successfully trialled the two-week HABIT-ILE intensive therapy program, which aims to strengthen a child's abilities to use both hands together while developing body awareness and control, leading to an improved ability to perform everyday tasks and activities. A second program followed in January 2018, with families across Australia bringing their children to Allambie Heights. Thanks to Fundraising, some of these families were able to access a \$1000 travel scholarship.

After listening to client needs, we launched a school holiday Intensive Literacy Program in the Hunter region. The five-day program involved four children working with one speech pathologist in three-hour sessions, along with a homework club during school term. Following the successful trial, the program is now rolling out across other CPA sites.

With significant support from corporate partner Clayton Utz, we founded Australia's first Early Diagnostic Clinic in Prairiewood, NSW. The Minister for Health, Hon Brad Hazzard launched the clinic in March 2018. Early intervention provides the best outcomes for babies born with CP, yet the current average age of diagnosis is 17 months. With access to the right services and support, diagnosis can be made as early as 12 weeks, so this clinic is a significant breakthrough in early diagnosis and the provision of specialised multidisciplinary care in high-risk babies.

Remarkable success

Three years in, our Remarkable Accelerator Program continues to redefine the success of new disability tech start-ups. The 2018 cohort featured seven start-ups with very diverse projects including a technology services firm that recognises the unique strengths of people on the autism spectrum, a wheelchair activity tracker that assesses health risks, and an analytics platform that uses home appliances to detect anomalies in people's behaviour to monitor personal safety and health.

Lifestyle improvements

Early in 2018, we commenced work on refreshing and expanding our lifestyle programs. The Youth team delivered a program of innovative products to directly respond to the needs of young clients, and deliver proven client outcomes, leading to the development of a Program Innovation strategy to improve client experience and increase reach with 7-12 year olds, and young adults with complex neurological conditions. This approach will be instrumental in developing programs for clients that need support for everyday living skills, and to achieve their aspirational goals.

Global advancement of our core mission

More than 17 million people live with cerebral palsy across the globe. Which is why this year, we have undertaken significant activity to advance the CPA mission internationally.

World CP Day now has partner organisations in 65 countries, while 110 countries are represented on the World CP Day map by participating in activities. Current partners include not for profit organisations, government agencies, universities, and research institutions.

In 2017, we launched the inaugural World CP Day Awards, designed to highlight projects that are creating real change, with a view to showcasing those with significant potential to be replicated and scaled elsewhere in the world. We were delighted to receive 40 submissions from around the world.



World CP Day 2017 Public Awareness Award Winner

We also hosted our 7th IMPACT (International Multidisciplinary Prevention and Cure Team) for CP summit in partnership with the University of Michigan and the National Science Foundation. Held in San Francisco in early May 2018, this year's theme was Advancing Innovation in Assistive Technology. We welcomed 74 delegates from 12 countries, as well as a number of industry partners including Microsoft, Facebook, Aristocrat and Amazon. It was incredible to see these leading-edge professionals work together on communication, mobility and thought-to-speech technologies.

The Public Awareness Award went to a film drama from Kenya called *Lisilojulikana* (*The Unknown*). Storytelling through film is a powerful way to change hearts and minds. A unique production by UK charity Purple Field Productions told the story of 'Grace', a 15 year old with cerebral palsy.

The team used a solar-powered backpack cinema to screen the film in villages and towns across Kenya, with a lively facilitated community discussion after each one. The response was positive and immediate, with the audience expressing the need to embrace and include these children in their communities, while parents of children with a disability felt empowered to seek help.

Purple Field used their prize money for extra screenings that have reached over 29,000 people, and put disability on the agenda for local charities, many of which had no idea of the extent of the issue.



Kerrie
CPA Client since 2017

Strengthening partnerships

This year we have welcomed some very special new partners and built some strong new friendships.

Ainsworth Chair of Technology and Innovation

The Ainsworth Family Foundation made a pledge of \$3m to support the Ainsworth Chair of Technology and Innovation, and associated research, for the next five years. Since his appointment in the role, Professor Alistair McEwan has worked closely with our Research Institute's Dr Petra Karlsson and the Remarkable team to progress the technology stream of research. Current projects include:

- Neutral Interfaces to help control muscles and pain
- Big Data Analytics to help predict neurological events before they occur
- Assistive Technology which convert thoughts to speech
- Low Cost Devices to assist resuscitation in babies for developing countries

icare and Remarkable partnership

We were delighted to welcome \$1.5 million in funding from the icare foundation to further the Remarkable Accelerator Program over the next three years. icare foundation is a social venture focused on injury prevention, and improving the wellbeing of people injured at work or on the road.

Federal Government research grant

In June 2018, the Federal Minister for Health, The Hon. Greg Hunt, announced \$2 million in funding for the Cerebral Palsy Alliance Research Foundation (CPARF) to invest into game changing research for the prevention and improved treatment of cerebral palsy. The NSW Minister for Health, The Hon. Brad Hazzard has contributed a further \$500,000. The money will go towards four key priorities set by Australians living with cerebral palsy and their families:

- Making early diagnosis and treatment of cerebral palsy standard care in Australia
- Clinical trials of new interventions in high risk infants, including stem cells
- Feasibility and acceptability trial of TheraSuit® intensive therapy
- New therapies to prevent cerebral palsy during pregnancy

September

Our 2017 September campaign was an outstanding success, raising \$8.9 million globally, and involving more than 2000 corporations worldwide.

Our sincere thanks

This financial year, CPA provided services to over 5,000 clients, and total income was \$113 million.

We also acknowledge the dedicated support and commitment of our corporate, foundation, community and individual donors who not only show generosity through their financial contributions to Cerebral Palsy Alliance, but who also provide meaningful volunteering and advocacy.

Our sincere thanks are extended to The Hon. John Dowd AO QC, Goodwill Ambassador and The Hon. Margaret Reid AO, our ACT patron for their loyalty and guidance over many years.

We thank the Council of Governors of the Cerebral Palsy Alliance Research Foundation for their incredible support and commitment throughout the year.

We acknowledge the close to 1,700 incredibly talented and dedicated staff, our passionate volunteers – around 460 individuals and 1,200 corporate volunteers who make such a difference in the lives of people living with disability and their families.

We thank all members of our Board of Directors who have been so generous and committed in giving their time and expertise to lead the stewardship of our organisation.

We are now in year three of our Strategic Plan for 2016-2019, and we are confident that the transformational path we are on will shape our organisation successfully and sustainably so we continue to deliver world-class services and cutting edge research that will change the future for our clients.



Paul Masi / Rob White

Directors' Report

30 June 2018

The Directors present their report together with the financial report of Cerebral Palsy Alliance ('the Company') and the Group, being the Company and its controlled entities, for the year ended 30 June 2018 and the auditor's report thereon.

The Directors of the Company during the year and at the date of this report were:

Paul Masi BEc, MAICD

Paul has been a Director since March 2013. He is the President of Cerebral Palsy Alliance, Chair of the Board of Directors, Chair of the Services Committee, Chair of the Nominations and Governance Committee, and a member of the Finance and Audit Committee.

Paul is Chair of Shaw and Partners Ltd, Chair of Greenwich Capital Partners Pty Ltd, and holds Board appointments with The Girls and Boys Brigade, Blue Sky Alternatives Access Fund Ltd, and Argus Property Partners Pty Ltd.

Paul was Chief Executive Officer and Managing Director of Austock Group from March 2010 to March 2012. Formerly he was Country Head and Chief Executive Officer of Bank of America Merrill Lynch in Australia.

Andrew Buchanan PSM, MAICD, AIMM

Andrew has been a Director since August 2010. He is Vice-President of Cerebral Palsy Alliance, Chair of the Research Committee, Chair of the Community Relations, Fundraising and Marketing Committee, and a member of the Ethics Committee.

In 2011, after eight years in the role, Andrew retired as Chair of the Disability Council of NSW, the official disability advisory body to the NSW Government. He has more than 40 years' experience in broadcasting, communications and media, having spent his career at the ABC.

Andrew is the Principal of AB Communicates where he advises on communications and media. He also manages his winery at Queens Pinch Vineyard in Mudgee.

Stuart Comino B. Com, Executive MBA, CA

Stuart has been a Director since September 2017. He is Chair of the Finance and Audit Committee.

Stuart is General Manager Direct to Consumer, for Coca-Cola Amatil's (CCA) Australian Beverage Business, having held various senior positions in finance at a group and operational level over the past 25 years, including most recently CFO for CCA's Australian Beverages Business.

Prior to his extensive career at CCA, Stuart held various roles at Coopers and Lybrand.

Stuart holds a Bachelor of Commerce degree from UNSW, an Executive MBA from The Australian Graduate School of Management, and is a member of the Institute of Chartered Accountants in Australia.

Stuart has a passion to ensure that people with cerebral palsy have the best possible quality of life through access to the life changing equipment and services provided by Cerebral Palsy Alliance. He is committed to supporting Cerebral Palsy Alliance achieve its mission, particularly through helping to raise funds for vital research into the cause, treatment and prevention of cerebral palsy.

Kathryn Dent MLLR LLB (Hons), GAICD, CAHRI, Accredited Specialist in Employment and Industrial Law (Law Soc of NSW)

Kathryn has been a Director since August 2013. She is Chair of the People, Culture and Organisational Development Committee.

Kathryn was admitted as a lawyer in 1994. She has practised exclusively in workplace relations law for over 20 years.

Kathryn is a Director of People + Culture Strategies, a specialist labour and employment law firm and management consulting business. She has a particular interest in workforce development and human resources management in the disability sector.

Johanna Garvin

Johanna has been a Director since August 2018.

Johanna is currently employed at Create NSW as a Communications Officer in its Strategic Communications Unit. Johanna supports the team to promote the work of the organisation, to showcase the strength of NSW's creative industries, and to develop the organisation as a leader in creating awareness and opportunities for diverse groups.

Johanna holds a Bachelor of Communications and Media at the University of Notre Dame Australia.

In 2018 Johanna was the first Australian to complete seven marathons, on seven continents, in seven days in a wheelchair for the World Marathon Challenge. Johanna undertook this challenge to raise both funding and awareness for the Cerebral Palsy Alliance.

Robert Miller AM, FAICD, FAMI

Bob has been a Director since May 1999. He is a member of the Community Relations, Fundraising and Marketing Committee, the Services Committee, the People, Culture and Organisational Development Committee, and the Finance and Audit Committee.

Bob is the Principal of Australia Street Consulting Pty Ltd which advises the automotive industry, advertising agencies and others on marketing. Previously, Bob was General Manager – Marketing, Toyota Australia.

Hiam Sakakini BA SOCIOLOGY, DIP. CHANGE MANAGEMENT

Hiam has been a Director since June 2017. She is a member of the Research Committee, and the People, Culture and Organisational Development Committee.

Hiam has been working with several Fortune 500 companies over the past 14+ years. Her most recent employment has been with Google where she spent ten years building internal business units and then shifted into the heart of the People & Culture strategy team focusing on navigating change through building stellar leadership teams.

Taking that experience Hiam has co-founded a People & Culture consulting practice, ThinkChangeGrow and regularly speaks and writes on topics around Women in Business, How to Motivate Millennials and The Future of Work.

Hiam is passionate about helping organisations to thrive through times of change and ambiguity.



Angelo
CPA Client since 1980

John Sintras GAICD

John has been a Director since June 2018. He is a member of the Community Relations, Fundraising and Marketing Committee.

John was previously a member of the Board from August 2009 until his resignation in January 2016 following his decision to relocate to New York where he was employed as President of Global Business Development and Product Innovation at IPG Mediabrands. During his period in New York, John served as one of the founding Directors on the Cerebral Palsy Alliance Research Foundation Inc.

In May 2018, John returned to Sydney, and is currently Chief Audience and Content Officer at SBS, Australia's multicultural and Indigenous broadcaster, where he has end-to-end oversight of SBS's Audience and Content strategy – specifically its brands, marketing approach, audience engagement and analytics.

Leanne Wallace B App Sc (Hons), MBA, GAICD

Leanne has been a Director since May 2016. She is a member of the Services Committee.

Leanne is a Senior Adviser at Nous Group with a focus on consultancy services for government.

Prior to joining Nous in 2009, Leanne worked for over 30 years in the NSW public sector including being appointed as Deputy Director General, Public Sector Workforce Office with the NSW Department of Premier & Cabinet and Director, Primary and Community Health for NSW Health.

In 2014 Leanne was awarded a National Fellow of the Institute of Public Administration Australia.

Leanne is Chair of the Board for Jannawi Family Services and a Board Director for Jannawi Connections.

Jacqui Wisemantel MAICD

Jacqui has been a Director since November 2014. She is a member of the Community Relations, Fundraising and Marketing Committee, and the Finance and Audit Committee.

Jacqui provides specialist advice and services in respect of PR communications strategy, digital concept, brand presence, corporate image, sales portfolio and social currency.

For the past 20 years, Jacqui has worked in the media, marketing and communications sector, specialising in event management, project management and public relations.

Alexandra Lisney BE (Bachelor of Engineering (Mechanical)), MIEAUST, GAICD, and Paralympian

Alexandra was a Director from August 2011 until her resignation in March 2018.

Zoe Brissett BA Communications (Social Enquiry), Dip. Media & Communications, MAICD

Zoe was a Director from August 2016 until her resignation in February 2018.

Mark Bryant OAM, MA, FCA, MAICD (DECEASED 9 AUGUST 2017)

Mark was a Director from December 1997.

Company Secretary

The Company Secretary at the end of the financial year was:

Anthony Cannon BA (Econ), FCIS, CPA, MAICD, M. Mgt, M. Bus Law

Tony has been employed by Cerebral Palsy Alliance since 1988. In 1996 he was appointed Company Secretary to the Board and all Board Committees. Tony is also the General Manager, Compliance.

The Board of Directors' Meetings

The number of Directors' meetings (including meetings of committees of Directors) and number of meetings attended by each of the Directors of the Company during the financial year were:

	Board of Directors' Meetings		Finance and Audit Committee Meetings		People, Culture & Organisational Development Committee Meetings		Services Committee Meetings		Community Relations, Fundraising and Marketing Committee Meetings		Research Committee Meetings		Nominations & Governance Committee Meeting	
Board Members	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Paul Masi	9	9	3	3			4	4						
** Zoe Brissett	5	4			3	0								
^ Mark Bryant	1	0							1	0				
Andrew Buchanan	9	7							3	3	9	7		
# Stuart Comino	7	7	3	3										
Kathryn Dent	9	6			4	4								
*Alexandra Lisney	6	3									7	7		
Bob Miller	9	9	3	3	4	4	4	3	3	3				
Hiam Sakakini	9	9			4	3					4	2		
## John Sintras	1	1												
Leanne Wallace	9	9					4	4						
Jacqui Wisemantel	9	7	3	2			4	3	3	3				

Mr Stuart Comino was appointed to the Board in September 2017

Mr John Sintras as appointed to the Board of Director in June 2018

Ms Johanna Garvin was appointed to the Board in August 2018

* Ms Alexandra Lisney resigned from the Board of Directors in March 2018

** Ms Zoe Brissett resigned from the Board of Directors in February 2018

^ Mr Mark Bryant deceased in August 2017

Board Committees

The agenda for each Committee meeting is prepared in conjunction with the Chair of the relevant Committee. Papers and submissions are distributed to Committee members in advance and each Committee is free to invite members of management or others to attend meetings, or take external advice, when considered appropriate.

Details of the purpose and function of these Board Committees follow.

Finance and Audit Committee

The Finance and Audit Committee enhances the credibility, objectivity and accountability of the Company by assisting the Board in discharging its responsibilities in relation to financial management, monitoring and controlling risk, internal control systems and reporting financial information.

The Committee also provides a forum for communication between the Board, senior financial management and the external auditors.

People, Culture & Organisational Development Committee

The People, Culture & Organisational Development Committee advises and makes recommendations to the Board on the development, implementation and review of policies in the Human Resources and Industrial Relations areas, including any references from the Board in respect of Human Resources management and Industrial Relations.

Services Committee

The Services Committee reviews, advises and makes recommendations to the Board on the nature and scope of service practice and delivery within Cerebral Palsy Alliance.

The Committee also consults widely with stakeholders through client and family forums about effective service delivery so that issues of duty of care, legal liability and service quality are brought to the Board's attention.

Community Relations, Fundraising and Marketing Committee

The Community Relations, Fundraising and Marketing Committee considers matters related to the image and profile of the organisation – its cause and its clients, community and corporate partnerships and programs and opportunities for increasing funds from both existing and new fundraising ventures.

The Committee also advises and makes recommendations on the financial viability, ethics and legal aspects of existing and proposed fundraising and marketing programs.

Research Committee

The Research Committee considers all submissions regarding research in terms of the effective use of organisational resources, applicability to people with cerebral palsy and the alignment to priorities within its research agenda.

Approved research projects are referred to the Ethics Committee for consideration and ethical approval. All recommendations of the Ethics Committee in respect of research proposals are made to the Board.

Nominations and Governance Committee

The Nominations and Governance Committee assists the Board in fulfilling its governance responsibilities for matters of succession planning and appointments to the Board and senior management, formulating Directors' induction programs, assessing Board and Director performance and reviewing and assessing Committee membership.

Ethics Committee

Cerebral Palsy Alliance has an Ethics Committee which ensures that appropriate consideration is given to any potential risks, harms and benefits associated with participation in a research study. The Committee may propose changes to the study that will manage or minimise risks and improve the understanding of potential harms and benefits so that participants are able to provide informed consent.

The Ethics Committee is not designated as a Committee of the Board.

Governance

The Company and its controlled entities are companies limited by guarantee with the exception of The Cerebral Palsy Foundation Pty Ltd which is a proprietary limited company. The Company is governed by Directors who are elected by the members in a general meeting. Any member of the Company is eligible to be elected to the Board, if correctly nominated.

The Constitution limits the number of Directors to a minimum of five and a maximum of ten. Half of the Directors retire each year but may seek re-election.

Resolution requirements for general meetings are in accordance with the Australian Charities and Not-for-profit Commission 2012 Act.

Director Education

The Company has a formal process to educate new Directors about the nature of the organisation, current issues, the corporate strategy and the expectations of the Company concerning performance of Directors.

Directors also have the opportunity to visit Company facilities and meet with management to gain a better understanding of its operations. Directors are given access to continuing education opportunities to update and enhance their skills and knowledge.







Principal Activities and Objectives

The principal activities of the Company and its controlled entities are to provide access to a range of services and facilities to children and adults with cerebral palsy and their families in NSW and the ACT and, where applicable, to people with other disabilities who can benefit from the services.

There were no significant changes in the nature of the activities of the group during the year.

The long-term objective of Cerebral Palsy Alliance is an inclusive society for people with cerebral palsy and their families.

The 2016-2019 Strategic Plan articulates the following:

OUR PURPOSE - For people with cerebral palsy, building futures						
OUR VISION	EMPOWERING PEOPLE, CHANGING LIVES				LEADING RESEARCH IN THE PREVENTION, TREATMENT AND CURE OF CP	MAKING IT HAPPEN
OUR PILLARS	OUR CLIENTS	OUR REACH	OUR SERVICE MENU	OUR PEOPLE	OUR RESEARCH	OUR LEADERSHIP
						
OUR KEY GOALS	The best and most trusted advisor and service provider that makes a difference to our clients through their life journey	Highly efficient and innovative operations that maximise the number of people we support	World class service menu that assists our clients to live, learn and participate fully in their communities	Attract, develop and retain great people who live our values	Global leader in CP research	Strong foundations, influence and impact
OUR DELIVERABLES	We develop responsive client relationships and are the first choice for our clients	We offer the right services, in the right places, at the right time	We offer more personalised services that deliver effective outcomes	Staff have the skills and confidence they need to provide safe, high quality services	We deliver breakthrough discoveries for people with CP	We are informed and manage the organisation effectively and efficiently. We are well regarded and supported by funders and donors
CLIENT BENEFITS	Clients are delighted by our experience and the easy access to the services and supports they need	Clients receive timely and convenient services	Clients receive high quality services	Clients receive services from the most respected and engaged staff in the industry	Clients are able to participate in and/or benefit directly from CP research	Clients' needs and expectations are understood and well managed
OUR SOCIAL IMPACT	Clients report satisfaction with or improvements in their quality of life			We create training to work pathways for students, employees and people living with disability. We have a strong volunteer network supporting people living with disability	Global research identifies interventions to reduce the prevalence, incidence and severity of CP in Australia	We influence major changes in policy or funding that have a positive impact on people with CP/living with disability
OUR VALUES - Respect Integrity Courage Passion Excellence						
2016-2019 Strategic Plan						

Operating and Financial Review

The deficit of the group for the financial year was \$7,157,000 (2017: surplus of \$2,779,000). The Company and each of its controlled entities are exempt from Income Tax.

State of Affairs

As stated in the 2017 Directors' Report, the Company was chosen by the NSW Government as the service provider to support people with disabilities living in NSW Government operated group homes and respite homes in the Northern Sydney and Northern Beaches regions.

On the 8 March 2018 the Company acquired 100% of Cerebral Palsy Alliance Accommodation Northern Sydney (previously known as CPA Supported Living Limited) from the NSW State Government and became the service provider to over 200 clients living with disability in 50 group homes and to clients accessing services in seven respite homes.

Prior to acquisition, the NSW State Government transferred nearly 600 employees, their entitlements and cash to back these entitlements to Cerebral Palsy Alliance Accommodation Northern Sydney.

This represents substantial growth in the accommodation and respite services for the Company and is an increase of around 50% in employees.

The Company also entered into an Accommodation and Service Provider agreement with Link Housing, the accommodation provider for the clients in these 50 group homes.

In the opinion of the Directors there were no significant changes in the state of affairs of the group that occurred during the financial year under review that are not otherwise disclosed in this report or the financial statements.

Environmental Regulations

The group's operations are not subject to any significant environmental regulations under either Commonwealth or State legislation. The Board believes that the group has adequate systems in place for the management of its environmental requirements.

Subsequent Events

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors of the Company, to affect significantly the operations of the group, the results of those operations, or the state of affairs of the group, in future financial years.

Dividends

The Company and its controlled entities are prohibited by their Constitutions from paying dividends to its members.

Likely Developments


The Directors do not believe it likely that there will be any material changes in the operations of the group for the next 12 months.

Tax Deductibility Of Donations

The Company is a deductible gift recipient as defined in the Income Tax Assessment Act. Donations of \$2.00 or more are tax deductible in Australia.

Directors' Benefits

Since the end of the previous financial year, no Director received or became entitled to receive remuneration. The Board members of the Company provide their time and expertise on an entirely voluntary basis and receive no fees, salaries or benefits for the work that they undertake on behalf of the Board.



Nicole
CPA Client since 2016

Indemnification and Insurance of Directors and Officers

Since the end of the previous financial year, the Company has not indemnified or made a relevant agreement for indemnifying against a liability of any person who is or has been an officer or auditor of the Company.

Since the end of the previous financial year, the Company has paid premiums in respect of directors' and officers' liability and legal expenses insurance contracts. These insurance contracts insure against liability (subject to specific exclusions) for persons who are or have been directors or executive officers of the Company.

The Directors have not included details of the nature of the liabilities covered nor the amount of the premium paid in respect of the directors' and officers' liability and legal expenses insurance contracts, as such disclosure is prohibited under the terms of the contract.

Rounding Off

The Company is an entity to which ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 applies and, accordingly, amounts in the financial statements and Directors' Report have been rounded to the nearest thousand dollars, unless otherwise stated.

Lead Auditor's Independence Declaration

The Lead Auditor's Independence Declaration is set out on page 40 and forms part of the Directors' Report for the financial year ended 30 June 2018.

Members

As at 30 June 2018 there were 264 members (2017: 292 members) of the Company.

In accordance with the Company's Constitution, each member of the Company has a maximum liability of \$20 in the event of the Company being wound up while he/she is a member (or within one year after he/she ceases to be a member) for payment of the debts and liabilities of the Company contracted before he/she ceased to be a member.

There are four categories of members: Members with a Disability; Support Members; Honorary Life Members; Invited Members.

Signed in accordance with a resolution of the Directors:



P. Masi
Director

Sydney
4 September 2018



S. Comino
Director

Sydney
4 September 2018

Directors' Declaration

The opinion of the directors of Cerebral Palsy Alliance (the Company):

- (a) the consolidated financial statements and notes that are set out on pages 18 to 39 are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
 - (i) giving a true and fair view of the Group's financial position as at 30 June 2018 and of its performance, for the financial year ended on that date; and
 - (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirement and the Australian Charities and Not-for-profits Commission Regulation 2013; the Charitable Fundraising Act (NSW) 1991 and the Charitable Collections Act (WA) 1946 and Regulations;
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and
- (c) there are reasonable grounds to believe that the Company and the Group entities identified in Note 24 will be able to meet any obligations or liabilities to which they are or may become subject to by the virtue of the Deed of Cross Guarantee between the Company and those Group entities pursuant to ASIC Corporations (Wholly owned Companies) Instrument 2016/785.

Signed in accordance with a resolution of the directors:



P. Masi
Director

Sydney
4 September 2018



S. Comino
Director

Sydney
4 September 2018

Cerebral Palsy Alliance

Declaration by Chief Executive Officer In Respect of Fundraising Appeals

I, Rob White, Chief Executive Officer of Cerebral Palsy Alliance, declare in my opinion that:

- (a) the consolidated financial statements give a true and fair view of all income and expenditure of Cerebral Palsy Alliance and its controlled entities with respect to fundraising appeal activities for the financial year ended 30 June 2018;
- (b) the consolidated statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the organisation as at 30 June 2018;
- (c) the provisions of the Charitable Fundraising (NSW) Act 1991, the Charitable Collections Act (WA) 1946 and Regulations and the conditions attached to the authority have been complied with for the financial year ended 30 June 2018; and
- (d) the internal controls exercised by Cerebral Palsy Alliance are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.



Rob White
Chief Executive Officer

Sydney
4 September 2018

Consolidated Statement of Financial Position

as at 30 June 2018

	NOTE	2018 \$'000	2017 \$'000
ASSETS			
Cash and cash equivalents	8	25,408	5,620
Trade and other receivables	9	7,850	5,369
Inventories	10	184	222
Investments	11	6,021	8,125
TOTAL CURRENT ASSETS		39,463	19,336
Investments	11	24,902	26,714
Property, plant and equipment	12	43,324	40,641
Intangible assets		13	25
TOTAL NON-CURRENT ASSETS		68,239	67,380
TOTAL ASSETS		107,702	86,716
LIABILITIES			
Trade and other payables	14	14,723	7,847
Employee benefits	15	18,156	7,077
TOTAL CURRENT LIABILITIES		32,879	14,924
Trade and other payables	14	17,335	9,626
Employee benefits	15	2,627	1,241
TOTAL NON-CURRENT LIABILITIES		19,962	10,867
TOTAL LIABILITIES		52,841	25,791
NET ASSETS		54,861	60,925
EQUITY			
General funds		51,633	58,312
Fair value reserve	16	3,228	2,613
TOTAL EQUITY		54,861	60,925

The notes on pages 23 to 39 are an integral part of these consolidated financial statements.

Consolidated Statement of Comprehensive Income

for the year ended 30 June 2018

	NOTE	2018 \$'000	2017 \$'000
Revenue from government funding	4	31,389	37,665
Revenue from fundraising and bequests		35,668	32,918
Revenue from rendering of services		42,633	24,238
Revenue from sale of goods		1,471	1,388
Accommodation expenses		(36,603)	(17,581)
Individual and family support expenses		(24,277)	(25,925)
Employment services expenses		(4,323)	(4,886)
Community access service expenses		(9,432)	(8,258)
Technical services expenses		(1,082)	(1,461)
Community education and information		(8,590)	(7,226)
Research grants and expenses		(6,667)	(5,407)
Fundraising expenses		(11,862)	(9,978)
Cost of goods sold		(409)	(422)
Gross surplus		7,916	15,065
Rental income		64	45
Other Expenses	6	(16,916)	(14,221)
Gain on sale of property, plant and equipment		179	283
Results from operating activities		(8,757)	1,172
Net finance income	7	1,600	1,607
(Deficit)/ Surplus before income tax		(7,157)	2,779
Income tax expense	2(m)	-	-
(Deficit)/ Surplus for the year after income tax		(7,157)	2,779
Other comprehensive income			
Net change in fair value of other investments	7	1,093	2,478
Total other comprehensive (expense)/ income, after income tax		1,093	2,478
Total comprehensive (expense)/ income for the year		(6,064)	5,257

The notes on pages 23 to 39 are an integral part of these consolidated financial statements.

Consolidated Statement of Changes in Equity

for the year ended 30 June 2018

	NOTE	General Funds \$'000	Fair Value Reserve \$'000	Total Equity \$'000
Balance at 1 July 2016		55,354	314	55,668
Surplus for the year		2,779	-	2,779
<i>Other comprehensive income</i>				
Net change in fair value of investments	7	-	2,478	2,478
Total other comprehensive income for the year		-	2,478	2,478
Total comprehensive income for the year		2,779	2,478	5,257
Transfer of gain on sale of investments classified as fair value through other comprehensive income		179	(179)	-
Balance at 30 June 2017		58,312	2,613	60,925
Balance at 1 July 2017		58,312	2,613	60,925
Deficit for the year		(7,157)	-	(7,157)
<i>Other comprehensive income</i>				
Net change in fair value of investments	7	-	1,093	1,093
Total other comprehensive income for the year		-	1,093	1,093
Total comprehensive expense for the year		(7,157)	1,093	(6,064)
Transfer of gain on sale of investments classified as fair value through other comprehensive income		478	(478)	-
Balance at 30 June 2018		51,633	3,228	54,861

Consolidated Statement of Cash Flows

for the year ended 30 June 2018

	NOTE	2018 \$'000	2017 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts in the course of operations		125,105	102,911
Cash payments to suppliers and employees		(116,569)	(97,637)
Net cash from operating activities		8,536	5,274
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		195	241
Distributions from trusts, dividends and imputation credits		1,431	1,379
Acquisition of property, plant and equipment	12	(5,681)	(6,993)
Cash acquired through acquisition of subsidiary	13	10,436	-
Cash paid for acquisition of subsidiary	13	(650)	-
Net sale/(purchase) of other investments		5,000	(1,402)
Proceeds from sale of property, plant and equipment		532	1,014
Net cash from /(used in) investing activities		11,263	(5,761)
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing costs	7	(11)	(14)
Net cash used in financing activities		(11)	(14)
Net increase/(decrease) in cash and cash equivalents		19,788	(501)
Cash and cash equivalents at the beginning of the financial year		5,620	6,121
Cash and cash equivalents at the end of the financial year		25,408	5,620

The notes on pages 23 to 39 are an integral part of these consolidated financial statements.



Willow
CPA client since 2018

Notes to and forming part of
The Financial Statements
for the year ended 30 June 2018

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Notes to and forming part of the Financial Statements for the year ended 30 June 2018

1. Basis of Preparation

Reporting entity

Cerebral Palsy Alliance ("the Company") is a company limited by guarantee and is domiciled in Australia. The address of the Company's registered office is 187 Allambie Road, Allambie Heights, NSW 2100. The consolidated financial statements as at and for the year ended 30 June 2018 comprise the financial statements of the Company and its controlled entities (together referred to as the "Group"). The Group is a not-for-profit entity.

The principal activities of the Group are to provide access to a range of services and facilities to children and adults with cerebral palsy and their families in NSW, the ACT and, where applicable, to other people with disabilities who can benefit from the services.

The financial report was authorised for issue by the Board of Directors on 4 September 2018.

a) Statement of compliance

The consolidated financial statements are Tier 2 general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements (AASB-RDRs) (including Australian interpretations) adopted by the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012 and other legislation.

In the opinion of the Directors, having regard to the not-for-profit nature of the Group's business, the terms used in the prescribed format of the Statement of Comprehensive Income are not appropriate. "Profit or Loss" in the prescribed format of the Statement of Comprehensive Income has been substituted by "Surplus or Deficit".

b) Basis of measurement

The consolidated financial statements have been prepared on a historical cost basis except for financial assets that are measured at fair value.

Notes 2b) (ii) and 3 below identify the financial assets and the methods used to measure fair values.

c) Functional and presentation currency

These consolidated financial statements are presented in Australian dollars which is the Group's functional currency.

The Company is of a kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and in accordance with that instrument, all financial information has been rounded to the nearest thousand dollars unless otherwise stated.

d) Use of estimates and judgements

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from the estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate was revised and in any future periods affected.

2. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these consolidated financial statements and by all entities comprised within the Group.

a) Basis of consolidation

Subsidiaries

Subsidiaries are entities controlled by the Company. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

In assessing control, potential voting rights that presently are exercisable or convertible are taken into account.

The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

a) Basis of consolidation (continued)

Transactions eliminated on consolidation

Intragroup balances and any unrealised gains and losses or income and expenses arising from intragroup transactions are eliminated in preparing the consolidated financial statements.

b) Financial instruments

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Group has no derivative financial assets or liabilities.

(i) Non-derivative financial liabilities

The Group initially recognises financial liabilities on the date at which it becomes a party to the contractual provisions of the instrument. The Group derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

The Group has the following non-derivative financial liabilities: trade and other payables. These financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortised cost using the effective interest rate method.

(ii) Non-derivative financial assets

The Group initially recognises financial assets on the date at which the Group becomes a party to the contractual provisions of the instrument.

Financial assets are initially measured at fair value. The Group subsequently measures financial assets at either fair value or amortised cost.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

On initial recognition, the Group classifies its financial assets as subsequently measured at either amortised cost or fair value, depending on its business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

Financial assets subsequently measured at amortised cost

A financial asset is subsequently measured at amortised cost using the effective interest method and net of any impairment loss, if:

- the asset is held within a business model with an objective to hold assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise, on specified dates, to cash flows that are solely payments of principal and interest.

Financial assets subsequently measured at amortised cost comprise cash and cash equivalents and trade and other receivables. All changes in value are recognised in surplus or deficit.

Financial assets subsequently measured at fair value

Financial assets other than those classified as financial assets measured at amortised cost are subsequently measured at fair value with all changes in fair value recognised in surplus or deficit, except in the case of some investments, as indicated in the following paragraph.

For investments in equity instruments not held for trading, the Group may elect at initial recognition to recognise subsequent changes in fair value in other comprehensive income. For these instruments, changes in fair value, including realised gains and losses are never reclassified to surplus or deficit. Dividends earned from these investments are recognised in surplus or deficit unless the dividends clearly represent a recovery of part of the cost of investment.

In the remainder of these Notes:

- Financial assets whose subsequent changes in fair value are recorded through surplus or deficit are referred to as “Financial assets at fair value through surplus or deficit”; and

b) Financial instruments (continued)

- Financial assets whose subsequent changes in fair value are recorded through other comprehensive income are referred to as "Financial assets at fair value through other comprehensive income".

c) Inventories

Inventories are valued at the lower of cost and net realisable value, with net realisable value being the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses.

Cost is based on the first-in first-out principle and includes expenditure incurred in bringing inventories to their existing location and condition.

d) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

Parts of an item of property, plant and equipment that have different useful lives are accounted for separately.

The value of in-kind donations is determined by independent valuation at the time of the donation.

Gains or losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds of disposal with the carrying amount of property, plant and equipment and are recognised net within surplus or deficit.

Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Group and its cost can be measured reliably. The carrying amount of the replaced part is derecognised.

The costs of the day-to-day servicing of property, plant and equipment are recognised in surplus or deficit as incurred.

Depreciation and amortisation

Items of property, plant and equipment, including buildings, leasehold improvements and motor vehicles, but excluding freehold land, are depreciated over their estimated useful lives using the straight-line method. Assets are depreciated from the date of acquisition.

Depreciation is calculated on the depreciable amount, which is the cost of the asset, or other amount substituted for cost, less its residual value.

Depreciation rates used for each class of asset are as follows:

Buildings	4%
Crown Land Improvements	4%
Plant and Equipment	15-25%
Motor Vehicles	15-20%

Depreciation of an asset under construction begins from the date the asset is ready for use.

The residual value, the useful life and the depreciation method applied to an asset are reassessed at the reporting date and adjusted if appropriate.

e) Intangible assets

Intangible assets acquired by the Group that have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is calculated on the cost of the asset, or another amount substituted for cost, less its residual value.

e) Intangible assets (continued)

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of the intangible assets from the date they are available for use. The estimated useful life of computer software for the current and comparative years is three years.

Amortisation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

f) Leased assets

All of the Group's leases are operating leases and neither the leased assets nor the future obligation to pay rentals are recognised in the Group's statement of financial position.

g) Employee benefits

Defined contribution superannuation plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group's obligations for contributions to defined contribution plans are recognised as an expense in surplus or deficit when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Short-term benefits

Short-term employee benefits are expensed as the service is provided. A liability is recognised for the amount to be paid if the Group has a present legal or constructive obligation to pay an amount as a result of past service provided by the employee and the amount can be measured reliably.

Long-term service benefits

The Group's net obligation in respect of long-term service benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The obligation is calculated using expected future increases in wages and salary rates including related on-costs and expected settlement dates and is discounted to determine its present value. The discount rate is the yield at the reporting

date on high quality corporate bonds that have maturity dates approximating the terms of the Group's obligations.

h) Revenue and income

Government funding, fundraising and bequests

Revenue from non-reciprocal grants and donations is recognised when the Group obtains control of the asset or the right to receive it; it is probable that the economic benefits from the asset will flow to the Group; and the amount of the revenue can be measured reliably.

Grants or donations which are reciprocal in nature (those which have to be returned if the Group fails to deliver specified services or fulfil specified conditions) are initially recognised as deferred revenue (liability), with revenue recognised as the services are performed or the conditions are fulfilled.

Revenue from bequests of shares or other property is recognised at fair value, being the market value of the asset received at the date on which the Group becomes legally entitled to the asset.

Rendering of services

Revenue from rendering of services is recognised in proportion to the stage of completion of the transaction at reporting date. The stage of completion is assessed by reference to work performed.

Sale of goods

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts or volume rebates. Revenue is recognised when persuasive evidence exists, usually in the form of an executed sales agreement, that the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. If it is probable that discounts will be granted and the amounts can be measured reliably, the discounts are

h) Revenue and income (continued)

recognised as a reduction of revenue as the sales are recognised.

Financial income

Finance income comprises interest income on funds invested, distributions from trusts, dividends, gains or losses on disposal of financial assets and changes in fair value of financial assets.

Interest income is recognised as it accrues in surplus or deficit, using the effective interest rate method. Dividends and distributions from trusts are recognised on the date that the Group's right to receive payment is established.

Rental income

Rental income is recognised in surplus or deficit on a straight-line basis over the terms of the lease.

i) In-kind donations

No monetary value has been attributed to the valuable services provided by the many volunteer workers.

The Group also receives donations in the form of in-kind goods and services. The value of goods and services received that can be quantified, and is considered material, is recognised at fair value in the financial statements. In the current year, the Group received goods in kind such as items donated for raffles and services in kind such as grounds maintenance and professional services. No monetary value has been attributed to these goods and services as they are not considered material to the Group.

j) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST) except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

k) Impairment

(i) Financial assets

Financial assets at amortised cost

A financial asset at amortised cost is assessed at each reporting date to determine whether it is impaired. A financial asset at amortised cost is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event has had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that these financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Group on terms that the Group would not consider otherwise, or indications that a debtor or issuer will enter bankruptcy.

The Group considers evidence of impairment for trade and other receivables at both specific asset and collective levels. All individually significant receivables are assessed for specific impairment. Any found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. This collective assessment groups together receivables with similar risk characteristics, and considers historical trends of default; the timing of recoveries; and the amount of losses incurred, adjusted for management's judgement about current economic and credit conditions.

An impairment loss in respect of a financial asset at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and also reflected in an allowance account against the asset. Interest on the impaired asset continues to be recognised through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease is reversed through surplus or deficit.

k) Impairment (continued)

Financial assets at fair value

Impairment assessment is not required to be carried out for financial assets at fair value when the requirements of AASB 9 are applied, as all changes in fair value are either recognised in surplus or deficit or other comprehensive income (depending upon the classification).

(ii) Non-financial assets

The carrying amounts of the Group's non-financial assets, other than inventories (see Note 2c), are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised if the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the higher of its value in use and its fair value less costs to sell. As the future economic benefits of the asset are not primarily dependent on the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of the asset. Depreciated replacement cost is defined as the current replacement cost of an asset less, where applicable, accumulated depreciation calculated to reflect the already consumed or expired economic benefits of the asset.

Impairment losses are recognised in surplus or deficit. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

l) Expenses

Operating lease payments

The Group has entered into leases of land,

properties, motor vehicles and IT equipment as disclosed in note 18.

The Group has determined that all the risks and rewards of ownership of these premises, vehicles and equipment remain with the lessor and has therefore classified the leases as operating leases.

Payments made under operating leases are recognised in the Statement of Comprehensive Income on a straight-line basis over the term of the lease.

Financial expenses

Financial expenses represent interest relating to interest-bearing liabilities and bank overdraft fees. Financial expenses are recognised using the effective interest rate method.

m) Income Tax

No income tax is payable by the Group as Section 50-5 of the Income Tax Assessment Act 1997 exempts recognised Charitable Institutions from Income Tax.

Cerebral Palsy Alliance and its controlled entities are deductible gift recipients as defined in the Income Tax Assessment Act.

n) New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 July 2016, and have not been applied in preparing these financial statements. These include AASB 15 *Revenue from Contracts with customers*; AASB 1058 *Income of Not-For-Profit Entities*; and AASB 16 *Leases*, which become mandatory for the Group's 2020 consolidated financial statements.

The Group does not plan to early adopt the above named standards and the extent of the impact of these standards is currently being assessed

3. Determination of Fair Values

A number of the Group's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods.

3. Determination of Fair Values (continued)

Financial assets at fair value

The fair value of these financial assets is determined by reference to their quoted closing bid price or net asset value at the reporting date.

Non-derivative financial liabilities

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

Trade and other receivables

The fair value of trade and other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date.

When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

4. Government Funding

The following government support is included under Government funding:

Commonwealth Government

NSW Government

Total government funding

CONSOLIDATED	
2018 \$'000	2017 \$'000
526	2,711
30,863	34,954
31,389	37,665

5. Remuneration of Auditors

AUDIT SERVICES

Auditors of the Company - KPMG Australia

OTHER SERVICES

Auditors of the Company - KPMG Australia

Other assurance services

CONSOLIDATED	
2018 \$'000	2017 \$'000
164	148
-	-
-	-

6. Other Expenses

Other expenses relate to items which have not been allocated to specific functions and include the following items:

Wages and salaries

Depreciation

IT Equipment and leasing

Insurance

CONSOLIDATED	
2018 \$'000	2017 \$'000
7,054	6,192
996	1,061
1,406	1,147
477	497

Total expenses in the Consolidated Statement of Comprehensive Income include defined contribution superannuation expense of \$6,390,000 (2017: \$4,844,000) and rental expense on operating leases of \$1,475,000 (2017: \$1,656,000).

7. Finance Income and Finance Costs

RECOGNISED IN SURPLUS OR DEFICIT

Interest income – Short term cash deposits

Interest income – Investments

Dividend and trust distribution income

Total finance income

Finance costs – borrowing costs

Net finance income recognised in surplus or deficit

RECOGNISED IN OTHER COMPREHENSIVE INCOME

Net change in fair value of financial assets classified at fair value through other comprehensive income

Finance income recognised in other comprehensive income

CONSOLIDATED	
2018 \$'000	2017 \$'000
222	132
44	109
1,345	1,380
1,611	1,621
(11)	(14)
1,600	1,607
1,093	2,478
1,093	2,478

8. Cash and Cash Equivalents

Cash at bank and in hand

Short-term bank deposits

Total cash and cash equivalents

CONSOLIDATED	
2018 \$'000	2017 \$'000
1,138	750
24,270	4,870
25,408	5,620

The carrying amount of cash and cash equivalents as at 30 June 2018 and 2017 was equal to the fair value.

9. Trade and Other Receivables

	CONSOLIDATED	
	2018 \$'000	2017 \$'000
CURRENT		
Trade receivables	4,741	1,873
Other receivables	1,855	2,542
Prepaid expenses	1,254	954
Total trade and other receivables	7,850	5,369

The carrying amount of trade and other receivables as at 30 June 2018 and 2017 was equal to the fair value.

Trade receivables are shown net of impairment losses of \$505,000 (2017: \$56,000).

The movement in the allowance for impairment in respect of trade receivables during the year was as follows:

Balance at 1 July	56	19
Impairment loss for the year	449	37
Balance at 30 June	505	56

10. Inventories

	CONSOLIDATED	
	2018 \$'000	2017 \$'000
Non-manufacturing stores	184	222

11. Investments

	CONSOLIDATED	
	2018 \$'000	2017 \$'000
CURRENT		
Financial assets at fair value through other comprehensive income	6,021	8,125
Total current investments	6,021	8,125
NON-CURRENT		
Financial assets at fair value through other comprehensive income	24,902	26,714
Total non-current investments	24,902	26,714

12. Property, Plant and Equipment

	Freehold Land \$'000	Buildings \$'000	Improvements to Crown Land \$'000	Plant and Equipment \$'000	Motor Vehicles \$'000	Capital Works in Progress \$'000	Total \$'000
COST							
At 1 July 2017	9,926	37,119	1,719	4,692	4,250	234	57,940
Acquisitions	2,730	-	-	-	2,397	554	5,681
Transfers	-	207	-	(207)	-	-	-
Disposals	-	-	-	-	(931)	-	(931)
At 30 June 2018	12,656	37,326	1,719	4,485	5,716	788	62,690
DEPRECIATION AND IMPAIRMENT LOSSES							
At 1 July 2017	-	10,204	1,387	3,458	2,250	-	17,299
Depreciation charge for the year	-	1,492	18	382	753	-	2,644
Disposals	-	-	-	-	(578)	-	(578)
At 30 June 2018	-	11,696	1,405	3,840	2,425	-	19,365
CARRYING AMOUNTS							
At 1 July 2017	9,926	26,915	332	1,234	2,000	234	40,641
At 30 June 2018	12,656	25,630	314	645	3,291	788	43,324

13. Acquisition of Subsidiary

On 8 March 2018 Cerebral Palsy Alliance acquired Cerebral Palsy Alliance Accommodation Northern Sydney (previously known as CPA Supported Living Limited) for \$650,000 from the State of New South Wales. At the time of acquisition, Cerebral Palsy Alliance Accommodation Northern Sydney employed 562 employees providing services to clients living with disability in 50 group homes and seven centre based respite homes.

Assets acquired and liabilities assumed:

	2018 \$'000
ASSETS	
Cash and Cash Equivalents	10,436
Total Assets	10,436
LIABILITIES	
Prepaid participant contribution	167
Annual leave liability	2,867
Long service leave liability	7,167
Total Liabilities	10,201
Total identifiable net assets acquired	235
Purchase consideration transferred	650
Implied goodwill (see impairment note below)	415

The implied goodwill amount of \$415,000 has been fully impaired.

If new information obtained within one year from the acquisition date about facts and circumstances that existed at the acquisition date identifies adjustments to the above amounts, or any additional provisions that existed at the acquisition date, then the acquisition accounting will be revised.

14. Trade and Other Payables

	CONSOLIDATED	
	2018 \$'000	2017 \$'000
CURRENT		
Trade payables	1,606	1,623
Government funding received in advance	6,129	977
Other creditors and accruals	5,021	3,249
Deferred revenue	1,967	1,998
Total trade and other payables – current	14,723	7,847
NON-CURRENT		
Government funding received in advance	17,335	9,626
Total trade and other payables – non current	17,335	9,626

The carrying amount of trade and other payables as at 30 June 2018 and 2017 was equal to the fair value.

15. Employee Benefits

	CONSOLIDATED	
	2018 \$'000	2017 \$'000
CURRENT		
Salaries and wages accrued	3,592	2,001
Redundancy provision	-	100
Liability for annual leave	6,129	2,526
Liability for long service leave	8,435	2,450
Total employee benefits – current	18,156	7,077
NON-CURRENT		
Liability for long service leave	2,627	1,241

16. Fair Value Reserve

As at 30 June 2018, the fair value reserve recorded the cumulative net changes in fair value of financial assets at fair value through other comprehensive income.

17. Financing Facilities

The group has access to a bank overdraft (unused as at the reporting date) of \$500,000 (2017: \$500,000). The bank overdraft facility is secured by a floating charge over the assets of the group.

18. Operating Leases

LEASES AS LESSEE

Future operating lease commitments not provided for in the financial statements and payable:

- not later than one year
- later than one year but not later than five years
- later than five years

Total operating leases

CONSOLIDATED	
2018 \$'000	2017 \$'000
698	684
685	471
24	67
1,407	1,222

The group leases a number of properties, land, wheel-chair accessible motor vehicles and IT equipment. None of these leases included contingent rentals. Details are as follows:

TYPE	TERM	OPTION TO RENEW
Properties	0 - 60 Months	Yes
Improvements to Crown Land	50 Years	Yes
Motor Vehicles	60 Months	Yes
IT Equipment	36 - 60 Months	Yes

Long-term lease of land

On 1 December 2006, the group entered into a long-term operating lease of land at Allambie Heights with the State of New South Wales (the 'lessor'). The lease term is 50 years with an option to renew for a further period of 40 years. Under the terms of the lease, the group pays a nominal rent to the lessor. The notional fair value of the approximate lease rental amounting to **\$929,000** (2017: \$910,000) has been recognised as an expense in surplus or deficit. However, this is offset by a contribution income from the lessor of the same amount which is also recognised in surplus or deficit. Accordingly, there is no significant net impact on the net surplus or deficit for the current and previous years.

19. Capital and Other Expenditure Commitments

As at 30 June 2018 the group had made contractual capital commitments and other expenditure commitments of nil (2017: nil) which had been contracted for as at that date but not recognised as liabilities.

20. Contingent Liabilities

The Directors are of the opinion that provisions are not required in respect of the following contingent liabilities as the probability of an outflow of resources is remote or the amount is not capable of reliable measurement.

Bank guarantees

As at 30 June 2018, the group has bank guarantees amounting to \$145,225 (2017: \$145,000) in connection with certain properties on operating lease. As at 30 June 2018, the bank guarantee facility of the group has a maximum limit of \$200,000 (2017: \$200,000) of which \$54,775 (2017: \$55,000) was unused as at the reporting date.

The bank guarantee is secured by a floating charge over the assets of the group.

Contingencies – litigation

The group has been involved in various claims incidental to the ordinary course of business. Where considered appropriate, legal advice has been obtained. The group does not consider that the outcome of any such claims known to exist at the date of this report, either individually or in aggregate, is likely to have a material effect on its operations or financial position. The directors are of the opinion that provisions are not required in respect of any matters as it is not probable that a future sacrifice of economic benefits will be required, or the amount is not capable of reliable measurement.

Deed of Cross Guarantee

Under the terms of the deed of cross guarantee entered into in accordance with ASIC Class Order (98/1418) the Company has undertaken to meet any shortfall which might arise on the winding up of the controlled entities which are party to the deed (refer note 24). As at the date of this report the controlled entities are not in liquidation nor is there any indication that the controlled entities will be wound up.

21. Related Party Information

Directors' compensation

The directors act in an honorary capacity and received no compensation for their services as Directors.

KEY MANAGEMENT PERSONNEL COMPENSATION

The key management personnel compensation is as follows:

Short-term benefits

Long-term benefits

CONSOLIDATED	
2018 \$'000	2017 \$'000
3,143,350	2,705,036
47,185	29,437
3,190,535	2,734,473

Payments to defined contribution superannuation funds in respect of key management personnel amounted to \$211,151 (2017 \$192,000). These have been classified under short-term benefits.

22. Members' Guarantee

In accordance with the Company's Constitution each member of the Company has a maximum liability of \$20 in the event of the Company being wound up while he/she is a member (or within one year after he/she ceases to be a member) for payment of the debts and liabilities of the Company contracted before he/she ceased to be a member. As at 30 June 2018 there were 264 members (2017: 292 members) of the Company.

23. Company Details

Cerebral Palsy Alliance and its controlled entities are incorporated and domiciled in Australia. The companies are limited by guarantee and exempted under Section 150 (1) of the Corporations Act 2001 from using the word "Limited" with the exception of The Cerebral Palsy Foundation Pty Ltd.

24. Consolidated Entities/ Deed Of Cross Guarantee

Particulars in relation to controlled entities all of which are incorporated in Australia

Ultimate parent entity

Cerebral Palsy Alliance

Subsidiaries subject to Deed of Cross Guarantee

Cerebral Palsy Alliance - Accommodation South
Cerebral Palsy Alliance - Accommodation North
Cerebral Palsy Alliance - Accommodation Hunter
Cerebral Palsy Alliance - Therapy Services
Cerebral Palsy Alliance - Casual Relief Services
Cerebral Palsy Alliance - Venue Burges House
The Cerebral Palsy Institute
The CP Institute
United Cerebral Palsy Australia
The Australian Cerebral Palsy Register
The Australian CP Register
The CP Foundation
International CP Foundation
CP Research Foundation
Cerebral Palsy Alliance – Accommodation Northern Sydney
Cerebral Palsy Alliance – ECEI

Subsidiaries not subject to Deed of Cross Guarantee

The Cerebral Palsy Foundation Pty Ltd

The Cerebral Palsy Foundation Pty Ltd acts as the trustee for The Cerebral Palsy Foundation.

Each of the subsidiaries are wholly owned.

Pursuant to ASIC Class Order 98/1418 (as amended) dated 13 August 1998, the wholly-owned subsidiaries listed above are relieved from the Corporations Act 2001 requirements for preparation, audit and lodgement of financial reports, and directors' reports.

It is a condition of the Class Order that the Company and each of the subsidiaries seeking the financial reporting relief (Group Entities) enter into a Deed of Cross Guarantee. The effect of the Deed is that each Group Entity guarantees to each creditor payment in full of any debt in the event of winding up of any Group Entity under certain provisions of the Corporations Act 2001. If a winding up occurs under other provisions of the Act, each Group Entity will only be liable in the event that after six months any creditor has not been paid in full. The subsidiaries have also given similar guarantees that would apply in the event that the Company was wound up.

The subsidiary which is not subject to the Deed of Cross Guarantee is a dormant entity with no transactions or balances in this entity. Accordingly, the consolidated statement of financial position and consolidated statement of comprehensive income presented on pages 18 and 19 of the financial statements represent the consolidated results of the Group Entities after eliminating all transactions between parties to the Deed of Cross Guarantee.



Auditor's Independence Declaration under subdivision 60-C section 60-40 of Australian Charities and Not-for-profits Commission Act 2012

To: the Directors of Cerebral Palsy Alliance

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2018 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.

KPMG

Daniel Robinson

Partner

Sydney

4 September 2018

Independent Auditor's Report

To the members of Cerebral Palsy Alliance

Report on the audit of the Financial Report

Opinion

We have audited the **Financial Report**, of the Cerebral Palsy Alliance (the Group).

In our opinion, the accompanying **Financial Report** of the Group is in accordance with the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, and Section 24(2) of the *Charitable Fundraising (NSW) Act 1991* and Regulations and with Section 15(1) and 15(2) of the *WA Charitable Collections Act 1946* and Regulations 1947 (collectively the Acts and Regulations) including:

- i. giving a true and fair view of the Group's financial position as at 30 June 2018, and of its financial performance and its cash flows for the year ended on that date; and
- ii. complying with *Australian Accounting Standards – Reduced Disclosure Requirements* and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

The **Financial Report** comprises:

- i. Consolidated statement of financial position as at 30 June 2018.
- ii. Consolidated statement of comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended.
- iii. Notes including a summary of significant accounting policies.
- iv. Directors' declaration.
- v. Declaration by the Chief Executive Officer in respect of fundraising appeals of the Group.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

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 Group in accordance with the auditor independence requirements of the *ACNC Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with the Code.

Other information

Other Information is financial and non-financial information in Group's annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Directors' Report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- i. Preparing the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosures Requirements and the ACNC.
- ii. Preparing the Financial Report in accordance with Section 24(2) of the Charitable Fundraising (NSW) Act 1991 and Regulations and with Section 15(1) and 15(2) of the WA Charitable Collections Act 1946 and Regulations 1947.
- iii. Implementing necessary internal control 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.
- iv. Assessing the Group's ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- i. to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- ii. 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. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Report.

Undertaking an audit in accordance with *Australian Auditing Standards*, means exercising professional judgment and maintaining professional skepticism.

Our responsibilities include:

- i. Identifying and assessing the risks of material misstatement of the Financial Report, whether due to fraud or error.
- ii. Designing and performing audit procedures responsive to those risks, and obtaining 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. This is because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- iii. Obtain an understanding of internal control relevant to the Audit in order to design audit procedures that are appropriate in the circumstances. This is not for the purpose of expressing an opinion on its effectiveness.
- iv. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- v. Concluding on the appropriateness of the Directors' 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 Group'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 Group to cease to continue as a going concern.
- vi. Evaluating 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.

In addition we have:

- i. Obtained an understanding of the internal control structure for fundraising appeal activities.
- ii. Examined on a test basis of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the Acts and Regulations.

We have not audited on a continuous basis the accounting records relied upon for reporting on fundraising appeal activities. These do not necessarily reflect accounting adjustments after the event or



normal year-end financial adjustments required for the preparation of Financial Report such as accruals, prepayments, provisioning and valuations.

Opinion pursuant to the Charitable Fundraising Act (NSW) 1991

In our opinion :

- i. the Financial Report gives a true and fair view of the Group's financial result of fundraising appeal activities for the financial year ended 30 June 2018 ;
- ii. the Financial Report has been properly drawn up, and the associated records have been properly kept for the period from 1 July 2017 to 30 June 2018, in accordance with the *Charitable Fundraising Act (NSW) 1991* and Regulations;
- iii. money received as a result of fundraising appeal activities conducted during the period from 1 July 2017 to 30 June 2018 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act (NSW) 1991* and Regulations; and
- iv. there are reasonable grounds to believe that the Group will be able to pay its debts as and when they fall due.

Opinion pursuant to the Charitable Collections Act (WA) 1946 and Charitable Collections Regulations (WA) 1947

In our opinion, the Group has complied, in all material respects, with the requirements of the *Charitable Collections Act (WA) 1946* and *Charitable Collections Regulations (WA) 1947* for the year ended 30 June 2018.

KPMG

Daniel Robinson

Partner

Sydney

4 September 2018



Domenico
CPA client since 2013



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MIND. BODY. BEST.