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# **NSW Wildlife Information Rescue and Education Service Incorporated**

**ABN 30 768 872 928**

**Financial Statements**

**For the Year Ended 30 June 2018**

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## Committee Members' Report

For the Year Ended 30 June 2018

Your committee members present this report on the association for the financial year ended 30 June 2018.

### Committee members

The names of each person who has been a committee member during the year and to the date of this report are:

- Brett Anderson (Treasurer) (in office all year)
- Heather Milroy (in office all year)
- Jackie Neill (in office from October 2017 to March 2018)
- Jennifer Thacker (in office from October 2017)
- Jenny Beatson (in office all year)
- Merryn Tendys (in office all year)
- Rhonda Hansen (Secretary) (in office all year)
- Rosslyn Jeffrey (in office from May 2018)
- Storm Stanford (Chair) (in office all year)
- Sue Ulyatt (in office up to October 2017)
- Vickii Lett (Vice Chair) (in office all year)
- Wayne Lavers (in office up to October 2017)

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

### Principal activities

The principal activity of the association during the financial year was the provision of wildlife information and rescue services throughout the State of New South Wales.

### Meetings of committee members

During the financial year, 9 meetings of committee members were held. Attendances by each committee member were as follows:

	Committee Members' Meetings	
	Number eligible to attend	Number attended
Brett Anderson	9	7
Heather Milroy	9	8
Jackie Neill	5	3
Jennifer Thacker	7	4
Jenny Beatson	9	5
Merryn Tendys	9	6
Rhonda Hansen	9	9
Rosslyn Jeffrey	1	1
Storm Stanford	9	9
Sue Ulyatt	2	2
Vickii Lett	9	5
Wayne Lavers	2	2

The association operates as an incorporated association registered under the *Associations Incorporation Act 2009* and the *Associations Incorporation Regulation 2010* in the Australian State of New South Wales.

## Committee Members' Report

For the Year Ended 30 June 2018

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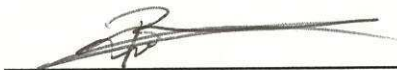
### Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2018 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the committee members:



Storm Stanford  
Committee Member



Brett Anderson  
Committee Member

Dated this 20 day of October, 2018.



## AUDITOR'S INDEPENDENCE DECLARATION TO THE COMMITTEE MEMBERS OF NSW WILDLIFE INFORMATION RESCUE AND EDUCATION SERVICE INCORPORATED

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Committee Members of NSW Wildlife Information Rescue And Education Service Incorporated.

As lead audit partner for the audit of the financial statements of NSW Wildlife Information Rescue And Education Service Incorporated for the financial year ended 30 June 2018, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

**Name of Firm:** THOMAS HOPPER & PARTNERS  
Chartered Accountants

**Name of Auditor:** \_\_\_\_\_  
Steven Dadich

**Address:** 1/68 Alfred Street Milsons Point NSW 2061

**Dated this** 26<sup>th</sup> **day of** October, 2018.

**Statement of Profit or Loss and Other Comprehensive Income**

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
Revenue	2a	3,126,196	2,546,879
Other income	2b	33,580	37,530
		<b>3,159,776</b>	<b>2,584,409</b>
Administration expenses		(24,147)	(6,087)
Advertising expenses		(17,343)	(38,437)
Animal food costs		(251,129)	(235,965)
Auditor's remuneration	3	(29,000)	(29,000)
Bank charges		(10,869)	(11,283)
Branch support expenses		(96,449)	(94,443)
Computer & IT software expenses		(109,927)	(61,150)
Depreciation, amortisation and impairment		(29,111)	(31,402)
Employee benefits expenses		(1,466,297)	(1,286,940)
Equipment costs		(38,381)	(43,167)
Flying fox and lyssavirus costs		(83,512)	(61,151)
Fundraising expenses		(139,958)	(108,560)
Meeting expenses		(32,355)	(37,740)
Motor vehicle expenses		(8,119)	(10,389)
Occupancy expenses		(21,431)	(20,823)
Postage, stationary and printing expenses		(37,163)	(30,655)
Rental expense		(75,997)	(86,674)
Telephone, fax and internet costs		(46,370)	(67,851)
Training and course expenses		(118,505)	(90,935)
Transport reimbursement costs		(10,950)	(8,922)
Veterinary expenses		(35,717)	(36,761)
Other expenses		(7,990)	(34,525)
		<b>(2,690,720)</b>	<b>(2,432,860)</b>
<b>Profit / (loss) before income tax</b>		<b>469,056</b>	<b>151,549</b>
Income tax expense	1j	-	-
<b>Profit / (loss) for the year</b>		<b>469,056</b>	<b>151,549</b>
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive income for the year</b>		<b>469,056</b>	<b>151,549</b>

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

## Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	2,303,749	1,814,463
Trade and other receivables	6	3,329	5,282
Inventories	7	59,927	47,933
Other current assets	8	36,885	31,731
<b>TOTAL CURRENT ASSETS</b>		<b>2,403,890</b>	<b>1,899,409</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	224,432	209,908
Other non-current assets	8	24,121	24,121
<b>TOTAL NON-CURRENT ASSETS</b>		<b>248,553</b>	<b>234,029</b>
<b>TOTAL ASSETS</b>		<b>2,652,443</b>	<b>2,133,438</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	27,752	1,866
Provisions	11	56,633	48,295
Other current liabilities	12	9,854	8,451
<b>TOTAL CURRENT LIABILITIES</b>		<b>94,239</b>	<b>58,612</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	11	50,908	36,586
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,908</b>	<b>36,586</b>
<b>TOTAL LIABILITIES</b>		<b>145,147</b>	<b>95,198</b>
<b>NET ASSETS</b>		<b>2,507,296</b>	<b>2,038,240</b>
<b>EQUITY</b>			
Retained earnings	13	2,507,296	2,038,240
<b>TOTAL EQUITY</b>		<b>2,507,296</b>	<b>2,038,240</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity

For the Year Ended 30 June 2018

	Note	Retained Earnings \$	Total \$
<b>Balance at 1 July 2016</b>		<b>1,886,691</b>	<b>1,886,691</b>
Total comprehensive income for the year		151,549	151,549
<b>Balance at 30 June 2017</b>	13	<b>2,038,240</b>	<b>2,038,240</b>
<b>Balance at 1 July 2017</b>		<b>2,038,240</b>	<b>2,038,240</b>
Total comprehensive income for the year		469,056	469,056
<b>Balance at 30 June 2018</b>	13	<b>2,507,296</b>	<b>2,507,296</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.



## Statement of Cash Flows

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from supporters		3,134,756	2,554,006
Payments to suppliers and employees		(2,629,055)	(2,513,717)
Interest received		27,218	30,468
<b>Net cash flows from operating activities</b>	14	<b>532,919</b>	<b>70,757</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from disposal of property, plant and equipment		-	1,700
Payments for purchase of property, plant and equipment		(43,633)	(20,492)
<b>Net cash flows from investing activities</b>		<b>(43,633)</b>	<b>(18,792)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net cash used in financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash held</b>		<b>489,286</b>	<b>51,965</b>
Cash and cash equivalents at beginning of financial year		1,814,463	1,762,498
<b>Cash and cash equivalents at end of financial year</b>	5	<b>2,303,749</b>	<b>1,814,463</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2018**

The financial statements cover NSW Wildlife Information Rescue and Education Service Incorporated as an individual entity. NSW Wildlife Information Rescue and Education Service Incorporated is an association incorporated in New South Wales under the *Associations Incorporation Act 2009* and the *Associations Incorporation Regulation 2010*.

### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (AASBs) (including Australian Accounting Interpretations) adopted by the Australian Accounting Standards Board (AASB) – Reduced Disclosure Requirements, the *Associations Incorporation Act 2009*, the *Associations Incorporation Regulation 2010* and subdivision 60-C of the *Australian Charities and Not-For-Profits Commission Act 2012*. The financial statements do not comply with International Financial Reporting Standards (IFRSs) as the Company has adopted the exemptions allowed for not-for-profit organisations under AASB 101 *Presentation of Financial Statements*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated. The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on an accruals basis in Australian Dollars and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

#### **Presentation of Financial Statements (including comparatives)**

In the current year the presentation of various line items on the face of the financial statements have been changed to more accurately reflect the nature of the operations of the association consistent with industry practice and how information is presented internally. The committee members in consultation with the management team have determined that this change enhances the understanding of the financial statements. Where appropriate, comparative figures have been reclassified so as to be comparable with the figures presented for the current financial year.

#### **Impact of adoption of AASB 15 *Revenue from Contracts with Customers***

The AASB has issued AASB 15 *Revenue from Contracts with Customers*, with an effective date of 1 January 2018. This new standard will apply to the association for the first time for the year ended 30 June 2019. The key principle of this standard is that an entity will identify separate performance obligations and recognise revenue when it transfers promised goods or services to customers for an amount that reflects its expected consideration. The Standard introduces far more prescriptive and detailed implementation guidance than was included in AASB 118, particularly in relation to the identification of separable performance obligations and revenue recognition criteria, including disclosures. Management is still in the process of completing its AASB 15 impact study, including assessment and documentation of the key changes and implications to revenue recognition policies and disclosures for the financial statements, for the year ended 30 June 2019.

#### **Impact of adoption of AASB 16 *Leases***

AASB 16 introduces a comprehensive model for the identification of lease arrangements and accounting treatments for both lessors and lessees. AASB 16 will supersede the current lease guidance including AASB 117 *Leases* and the related interpretations when it becomes effective. The AASB 16 will be effective for annual periods beginning on or after 1 January 2019. This new standard will apply to the association for the first time for the year ended 30 June 2020. Early application is permitted, provided the new revenue standard, AASB 15 *Revenue from Contracts with Customers*, has been applied, or is applied at the same date as AASB 16.



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2018**

AASB 16 distinguishes leases and service contracts on the basis of whether an identified asset is controlled by a customer. Distinctions of operating leases (off balance sheet) and finance leases (on balance sheet) are removed for lessee accounting, and is replaced by a model where a right-of-use asset and a corresponding liability have to be recognised for all leases by lessees (i.e. all on balance sheet) except for short-term leases and leases of low value assets.

The right-of-use asset is initially measured at cost and subsequently measured at cost (subject to certain exceptions) less accumulated depreciation and impairment losses, adjusted for any re-measurement of the lease liability. The lease liability is initially measured at the present value of the lease payments that are not paid at that date. Subsequently, the lease liability is adjusted for interest and lease payments, as well as the impact of lease modifications, amongst others. Furthermore, the classification of cash flows will also be affected as operating lease payments under AASB 117 are presented as operating cash flows; whereas under the AASB 16 model, the lease payments will be split into a principal and an interest portion which will be presented as financing and operating cash flows respectively. Furthermore, extensive disclosures are required by AASB 16.

In respect of non-cancellable operating lease commitments, AASB 117 does not require the recognition of any right-of-use asset or liability for future payments for such leases; instead, certain information is required to be disclosed as operating lease commitments in the notes to the financial statements. Where such arrangements meet the definition of a lease under AASB 16, the association will recognise a right-of-use asset and a corresponding liability in respect of all such leases unless they qualify for low value or short term leases upon the application of AASB 16. The new requirement to recognise a right-of-use asset and a related lease liability is expected to have a significant impact on the amounts recognised in the association's financial statements relating to all applicable leases and Management currently assessing its potential impact.

### **Accounting Policies**

#### **a) Revenue**

Grant revenue is recognised in the statement of comprehensive income when the association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before the association is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Where the association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value, these assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Income from donations, fundraising and bequests are recognised as revenue when received. Interest revenue is recognised using the effective interest rate 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.

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

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

#### **b) Inventories**

Any inventories held by the association are measured at the lower of cost and current replacement cost. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.



## Notes to the Financial Statements

For the Year Ended 30 June 2018

Inventories acquired at no cost, or for nominal consideration, are valued at the current replacement cost as at the date of acquisition.

### c) Property, Plant and Equipment

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

Increases in the carrying amount arising on revaluation of property, plant and equipment are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets are recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are charged to the statement of comprehensive income.

#### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

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

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

#### Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	4 – 33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Each asset class's carrying amount is written down immediately to its recoverable amount if the class's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

### d) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset but not the legal ownership are transferred to the association, are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.



## Notes to the Financial Statements

For the Year Ended 30 June 2018

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the association will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

### e) Financial Instruments

#### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are expensed to profit or loss immediately.

#### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- i. the amount at which the financial asset or financial liability is measured at initial recognition;
- ii. less principal repayments;
- iii. plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- iv. less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

#### i. Financial assets at fair value through profit or loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

#### ii. Loans and receivables



## Notes to the Financial Statements

For the Year Ended 30 June 2018

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. (All other loans and receivables are classified as non-current assets.)

iii. Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the association's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other investments are classified as current assets.)

If during the period the association sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments category would be tainted and reclassified as available-for-sale.

iv. Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments. Such assets are subsequently measured at fair value.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period. (All other financial assets are classified as current assets.)

v. Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

### Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

### Impairment

At the end of each reporting period, the association assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

### Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the association no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying value of the financial



## Notes to the Financial Statements

For the Year Ended 30 June 2018

liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

### f) Impairment of Assets

At the end of each reporting period, the association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of assets, the association estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

### g) Employee Benefits

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 benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

### h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

### i) 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). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis, except for the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO. The GST component of financing and investing activities which is recoverable from, or payable to, the ATO is classified as a part of operating cash flows. Accordingly, investing and financing cash flows are presented in the statement of cash flows net of the GST that is recoverable from, or payable to, the ATO.



## Notes to the Financial Statements

For the Year Ended 30 June 2018

### j) Income Tax

No provision for income tax has been raised as the association is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

### k) 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### l) Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year. When an association applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

### m) Trade and Other Payables

Trade 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 which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

### n) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

### o) Economic Dependence

NSW Wildlife Information Rescue and Education Service Incorporated is largely dependent on the donations given to the association by the public for the purposes of facilitating the carrying out of wildlife information and rescue services by the NSW Wildlife Information Rescue and Education Service Incorporated association as a whole. At the date of this report the committee members have no reason to believe the general public will not continue to support NSW Wildlife Information Rescue and Education Service Incorporated.

### p) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised as expenses in the period in which they are incurred.

### q) Adoption of new and revised accounting standards

During the current year, the association adopted all new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory. Accordingly, the related effects have been disclosed in the relevant notes within the financial statements where appropriate.

**Notes to the Financial Statements**

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 2: REVENUE</b>			
<b>a) Revenue</b>			
Bequests		1,520,119	1,037,958
Branch workshop fees		4,200	4,600
Corporate licensing fees and royalties		-	-
Donations		831,567	803,913
Fundraising		162,192	136,641
Grants			
- Cadbury Pty Ltd		250	-
- Dalwood-Wylie Charitable Foundation		-	2,967
- Grants from Local Councils		7,500	26,992
- Holcim (Australia) Pty Ltd		15,762	-
- James N Kirby Foundation		-	10,000
- Moruya Golf Club		400	-
- Narooma Golf Club		566	-
- North Parkes Community		2,850	-
- NSW Department of Primary Industries		15,500	15,500
- NSW Environmental Trust		(610)	19,527
- NSW Office of Environment & Heritage Environmental Trust		2,400	3,636
- Perpetual Trustee Company Limited		55,000	462
- The Dawne and Harr		5,907	-
- Other grants		1,000	812
Membership fees		58,449	76,004
Sales of Branch stock		100,061	87,832
Sales of stock, manuals and merchandise		25,762	31,958
Other sales		20,552	23,091
Sponsorship income		2,500	954
Subsidies to Branches		91,785	56,153
Training fees		202,484	207,879
		<b>3,126,196</b>	<b>2,546,879</b>
<b>b) Other income</b>			
Interest income		33,525	37,290
Gain on sale of assets		-	148
Other sundry income		55	92
		<b>33,580</b>	<b>37,530</b>
<b>NOTE 3: AUDITOR'S REMUNERATION</b>			
Audit		26,000	26,000
Other services		3,000	3,000
		<b>29,000</b>	<b>29,000</b>



**Notes to the Financial Statements**

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 4: EXPENSES AND PROFIT</b>			
<b>a) Operating expenses</b>			
Administration expenses		(24,147)	(6,087)
Advertising expenses		(17,343)	(38,437)
Animal food costs		(251,129)	(235,965)
Auditor's remuneration	3	(29,000)	(29,000)
Bank charges		(10,869)	(11,283)
Branch support expenses		(96,449)	(94,443)
Computer & IT software expenses		(109,927)	(61,150)
Depreciation, amortisation and impairment		(29,111)	(31,402)
Employee benefits expenses		(1,466,297)	(1,286,940)
Equipment costs		(38,381)	(43,167)
Flying fox and lyssavirus costs		(83,512)	(61,151)
Fundraising expenses		(139,958)	(108,560)
Meeting expenses		(32,355)	(37,740)
Motor vehicle expenses		(8,119)	(10,389)
Occupancy expenses		(21,431)	(20,823)
Postage, stationary and printing expenses		(37,163)	(30,655)
Rental expense		(75,997)	(86,674)
Telephone, fax and internet costs		(46,370)	(67,851)
Training and course expenses		(118,505)	(90,935)
Transport reimbursement costs		(10,950)	(8,922)
Veterinary expenses		(35,717)	(36,761)
Other expenses		(7,990)	(34,525)
		<b>(2,690,720)</b>	<b>(2,432,860)</b>
<b>b) Profit</b>			
Revenue	2a	<b>3,126,196</b>	2,546,879
Other income	2b	<b>33,580</b>	37,530
Operating expenses	4a	<b>(2,690,720)</b>	(2,432,860)
Income tax	1j	-	-
<b>Profit / (loss) after income tax</b>		<b>469,056</b>	151,549
<b>NOTE 5: CASH AND CASH EQUIVALENTS</b>			
Cash on hand		<b>6,130</b>	5,959
Cash at bank		<b>922,237</b>	146,236
Term deposits		<b>1,375,382</b>	1,662,268
		<b>2,303,749</b>	1,814,463
<b>NOTE 6: TRADE AND OTHER RECEIVABLES</b>			
Trade debtors		<b>2,870</b>	4,129
Other debtors		<b>459</b>	1,153
		<b>3,329</b>	5,282

**Notes to the Financial Statements**

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 7: INVENTORIES</b>			
Stock on hand		<u>59,927</u>	47,933

**NOTE 8: OTHER ASSETS****Current**

Prepayments		30,192	23,328
Accrued interest		4,352	5,103
Other		<u>2,341</u>	3,300
		<u>36,885</u>	31,731

**Non-current**

Rental bond		<u>24,121</u>	24,121
		<u>24,121</u>	24,121

**NOTE 9: PROPERTY, PLANT AND EQUIPMENT****Plant and equipment**

At cost		380,609	358,554
Accumulated depreciation		<u>(156,177)</u>	(148,646)
Total plant and equipment		<u>224,432</u>	209,908

An ongoing review of all fixed assets across all branches was carried out by management during the year in which various adjustments were made in relation to the written down values of items of plant and equipment with respect to the depreciation applicable. As a result, the current year balance reflects the written down value of all actively depreciating assets as at year end.

Movements in carrying amounts	Plant and equipment \$	Total \$
<b>Balance at 1 July 2016</b>	<b>222,368</b>	<b>222,368</b>
Additions	20,492	20,492
Disposals	(24,658)	(24,658)
Depreciation expense	(31,402)	(31,402)
Adjustments	23,108	23,108
<b>Balance at 30 June 2017</b>	<b>209,908</b>	<b>209,908</b>
<b>Balance at 1 July 2017</b>	<b>209,908</b>	<b>209,908</b>
Additions	43,633	43,633
Disposals	(21,580)	(21,580)
Depreciation expense	(29,111)	(29,111)
Adjustments	21,582	21,582
<b>Balance at 30 June 2018</b>	<b>224,432</b>	<b>224,432</b>



**Notes to the Financial Statements**

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 10: TRADE AND OTHER PAYABLES</b>			
Trade creditors		26,831	5,494
GST payable / (receivable)		(18,583)	(15,880)
PAYG withholding		19,504	12,252
		<u>27,752</u>	<u>1,866</u>

**NOTE 11: PROVISIONS****Current**

Employee entitlements provision		56,633	48,295
		<u>56,633</u>	<u>48,295</u>

**Non-current**

Employee entitlements provision		50,908	36,586
		<u>50,908</u>	<u>36,586</u>

A provision has been recognised for employee entitlements relating to leave. In calculating the present value of future cash flows, the probability of long service leave being taken is based on historical data. The measurement and recognition criteria relating to employee benefits have been included in Note 1g.

**NOTE 12: OTHER CURRENT LIABILITIES**

Sundry payables		9,854	8,451
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**NOTE 13: RETAINED EARNINGS**

Retained earnings at beginning of financial year		2,038,240	1,886,691
Total comprehensive income for the year		469,056	151,549
Retained earnings at end of financial year		<u>2,507,296</u>	<u>2,038,240</u>

**NOTE 14: RECONCILIATION OF CASH FLOWS FROM OPERATIONS WITH PROFIT**

Profit / (loss) after income tax		469,056	151,549
Adjust for non-cash flows in profit:			
- Depreciation		29,111	31,402
- Other non-cash items		(2)	(150)
Adjust for changes in assets and liabilities:			
- (Increase)/Decrease in trade and other receivables		1,953	1,634
- (Increase)/Decrease in inventories		(11,994)	10,180
- (Increase)/Decrease in other assets		(5,154)	(3,611)
- Increase/(decrease) in trade and other payables		25,886	(11,599)
- Increase/(decrease) in provisions		22,660	(108,165)
- Increase/(decrease) in other creditors		1,403	(483)
		<u>532,919</u>	<u>70,757</u>

## Notes to the Financial Statements

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 15: LEASING COMMITMENTS</b>			
Payable – minimum lease payments:			
- not later than 1 year		84,071	84,071
- between 1 year and 5 years		139,089	223,160
- greater than 5 years		-	-
		<u>223,160</u>	<u>307,231</u>

The association had entered into new office and storage space leasing arrangements in the 2016 financial year which are expected to expire in October 2020.

### NOTE 16: RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

### NOTE 17: FINANCIAL RISK MANAGEMENT

The association's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, and leases. The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

<b>Financial assets</b>			
Cash and cash equivalents		2,303,749	1,814,463
		<u>2,303,749</u>	<u>1,814,463</u>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost		-	-
		<u>-</u>	<u>-</u>

### Net Fair Values

For listed available-for-sale financial assets and financial assets at fair value through profit or loss the fair values have been based on closing quoted bid prices at the end of the reporting period. In determining the fair values of the unlisted available-for-sale financial assets, the directors have used inputs that are observable either directly (as prices) or indirectly (derived from prices). Fair values of held-to-maturity investments are based on quoted market prices at the ending of the reporting period. The fair values of finance leases are determined using a discounted cash flow model incorporating current commercial borrowing rates.

### NOTE 18: CAPITAL MANAGEMENT

Management control the capital of the association to ensure that adequate cash flows are generated to fund its operations. They also aim to provide a return on the association's investments that is in line with current market conditions.



## Notes to the Financial Statements

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 19: CHARITABLE FUNDRAISING DISCLOSURES</b>			
In accordance with the requirements of the <i>Charitable Fundraising Act 1991</i> , the following disclosures are included with respect to the financial information presented in this financial report:			
<b>a) Types of fundraising revenues received during the year:</b>			
<ul style="list-style-type: none"> <li>- Appeals (Spring, Summer, Autumn &amp; Winter)</li> <li>- Donations</li> <li>- Pledges</li> <li>- Fundraising Activities (Stalls, Barbeques, etc.) – NSW Wildlife Information Rescue and Education Service Incorporated Only</li> </ul>			
The Charitable Fundraising disclosures included within this note do not include revenues from grants and bequests.			
<b>b) Aggregated gross fundraising income and expense details:</b>			
Fundraising income – NSW Wildlife Information Rescue and Education Service Incorporated (including all Branches):			
- All sources		183,577	165,407
Fundraising income – NSW Wildlife Information and Rescue Service Public Gift Fund:			
- Appeals		366,046	385,246
- Donations (including all Branches)		265,519	229,147
- Pledges		205,509	199,178
		<b>1,020,651</b>	<b>978,978</b>
Related fundraising expenses – NSW Wildlife Information Rescue and Education Service Incorporated (including all Branches)			
		(392,584)	(450,198)
Related fundraising expenses – NSW Wildlife Information and Rescue Service Public Gift Fund			
		-	-
		<b>(392,584)</b>	<b>(450,198)</b>
<b>Net surplus from fundraising activities</b>		<b>628,067</b>	<b>528,780</b>

The association aims to actively rehabilitate and preserve Australian wildlife and inspire others to do the same. Accordingly, all proceeds from fundraising activities were applied in accordance with this Mission of the organisation.

## Notes to the Financial Statements

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
<b>NOTE 19: CHARITABLE FUNDRAISING DISCLOSURES (continued)</b>			
<b>c) Comparative figures and ratios:</b>			
- Comparison of total fundraising costs to gross fundraising income:		<b>38.46%</b>	45.99%
- Comparison of net fundraising surplus to gross fundraising income:		<b>61.54%</b>	54.01%
<b>d) Aggregated income and expense details relating to traders:</b>			
Aggregate gross income and aggregate direct expenditure incurred in appeals in which traders were engaged:			
Online income from various websites		<b>46,759</b>	29,825
Direct expenses relating to online income from various websites		<b>(4,595)</b>	(3,478)
		<b>42,164</b>	26,347

The association aims to actively rehabilitate and preserve Australian wildlife and inspire others to do the same. Accordingly, all proceeds from fundraising activities were applied in accordance with this Mission of the organisation.

## NOTE 20: SEGMENT REPORTING

The association operates predominately in the animal welfare services sector and derives the majority of its income from public recognition of the activities carried out. Accordingly, the association's core services are facilitated through the utilisation of revenues generated from fundraising and donations to provide wildlife information and rescue services across New South Wales.

Summarised balance sheet and profit and loss figures relating to each of the branches have been set out in the following table.

## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	HEAD OFFICE	AVIAN	BAT	BLUE MOUNTAINS	CENTRAL COAST
Total Revenues	2,601,895	4,860	6,070	21,877	10,310
Total Expenses	2,144,413	4,961	7,588	30,943	11,631
<b>Net Profit/(Loss)</b>	<b>457,482</b>	<b>(101)</b>	<b>(1,518)</b>	<b>(9,066)</b>	<b>(1,321)</b>
Total Assets	1,648,309	(5,387)	18,077	38,253	32,822
Total Liabilities	141,522	(29)	(194)	(355)	94
<b>Net Assets</b>	<b>1,506,787</b>	<b>(5,358)</b>	<b>18,271</b>	<b>38,608</b>	<b>32,728</b>



## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	CENTRAL NORTHERN	CLARENCE VALLEY	CENTRAL WEST	DUBBO	EASTERN
Total Revenues	18,684	21,464	45,090	33,577	15,550
Total Expenses	11,063	26,534	30,677	33,921	9,191
<b>Net Profit/(Loss)</b>	<b>7,621</b>	<b>(5,070)</b>	<b>14,413</b>	<b>(344)</b>	<b>6,359</b>
Total Assets	72,625	30,077	20,203	19,926	17,085
Total Liabilities	172	218	1,502	1,672	(144)
<b>Net Assets</b>	<b>72,453</b>	<b>29,859</b>	<b>18,701</b>	<b>18,254</b>	<b>17,229</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	FAR SOUTH EAST	HAWKESBURY	ILLAWARRA	INNER WEST	LARGE MAMMALS
Total Revenues	15,204	6,924	22,833	40,197	7,150
Total Expenses	17,959	8,950	26,093	27,302	5,104
<b>Net Profit/(Loss)</b>	<b>(2,755)</b>	<b>(2,026)</b>	<b>(3,260)</b>	<b>12,895</b>	<b>2,046</b>
Total Assets	16,297	21,730	22,817	20,334	12,537
Total Liabilities	738	227	(113)	(9)	(144)
<b>Net Assets</b>	<b>15,559</b>	<b>21,503</b>	<b>22,930</b>	<b>20,343</b>	<b>12,681</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	MID NORTH COAST	MURRAY RIVER	MID SOUTH COAST	NORTHERN BEACHES	NEW ENGLAND
Total Revenues	35,340	10,492	15,510	17,986	5,664
Total Expenses	45,909	10,065	16,482	17,853	5,907
Net Profit/(Loss)	(10,569)	427	(972)	133	(243)
Total Assets	295,997	11,702	11,382	25,501	9,786
Total Liabilities	996	(147)	(94)	(214)	(109)
Net Assets	295,001	11,849	11,476	25,715	9,895



## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	NORTHERN RIVERS	NORTH SHORE	NORTH WEST	RAPTOR	REPTILE
Total Revenues	31,500	14,082	12,819	-	7,369
Total Expenses	32,906	15,006	20,456	1,382	11,434
Net Profit/(Loss)	(1,406)	(924)	(7,637)	(1,382)	(4,065)
Total Assets	72,624	18,233	21,739	1,040	6,834
Total Liabilities	(901)	(159)	(184)	-	-
Net Assets	73,525	18,392	21,923	1,040	6,834

## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	RIVERINA	SMALL MAMMALS	SNOWY	SOUTHERN TABLELANDS	SOUTH
Total Revenues	12,642	7,230	910	36,739	23,107
Total Expenses	18,047	5,161	3,095	22,361	23,374
<b>Net Profit/(Loss)</b>	<b>(5,405)</b>	<b>2,069</b>	<b>(2,185)</b>	<b>14,378</b>	<b>(267)</b>
Total Assets	2,831	35,782	10,366	37,582	26,927
Total Liabilities	(306)	(38)	(14)	588	(305)
<b>Net Assets</b>	<b>3,137</b>	<b>35,820</b>	<b>10,380</b>	<b>36,994</b>	<b>27,232</b>



## Notes to the Financial Statements

For the Year Ended 30 June 2018

### NOTE 20: SEGMENT REPORTING (continued)

	SOUTH WEST	WEDDIN-LACHLAN	WINGECARRIBEE	WOLLONDILLY	BRANCH TOTALS
Total Revenues	13,357	11,209	12,532	19,603	3,159,776
Total Expenses	12,873	7,904	9,053	15,122	2,690,720
<b>Net Profit/(Loss)</b>	<b>484</b>	<b>3,305</b>	<b>3,479</b>	<b>4,481</b>	<b>469,056</b>
Total Assets	25,570	10,354	11,983	30,505	2,652,443
Total Liabilities	(145)	(154)	355	821	145,147
<b>Net Assets</b>	<b>25,715</b>	<b>10,508</b>	<b>11,628</b>	<b>29,684</b>	<b>2,507,296</b>

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2018**

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### **NOTE 21: SUBSEQUENT EVENTS**

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

The financial report was authorised for issue in accordance with a resolution of the committee members.

### **NOTE 22: ASSOCIATION DETAILS**

The registered office of the association is:

NSW Wildlife Information Rescue and Education Service Incorporated  
Suite 39  
Lifestyle Working  
117 Old Pittwater Road  
BROOKVALE NSW 2100

The principal place of business is:

NSW Wildlife Information Rescue and Education Service Incorporated  
Suite 39  
Lifestyle Working  
117 Old Pittwater Road  
BROOKVALE NSW 2100



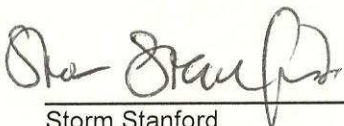
## Committee Members' Statement

For the Year Ended 30 June 2018

The committee members declare that:

- 1) the financial statements and notes, as set out on pages 1 to 29, are in accordance with the *Associations Incorporation Act 2009*, the *Associations Incorporation Regulation 2010* and the *Australian Charities and Not-for-Profits Commission Act 2012* including:
  - a) giving a true and fair view of the financial position of NSW Wildlife Information Rescue and Education Service Incorporated as at 30 June 2018, and of its performance, for the financial year ended on that date; and
  - b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-Profits Commission Regulations 2013*;
- 2) the Statement of Profit or Loss and Other Comprehensive Income gives a true and fair view of all income and expenditure of NSW Wildlife Information Rescue and Education Service Incorporated with respect to fundraising appeal activities for the year ended 30 June 2018;
- 3) the Statement of Financial Position gives a true and fair view of the state of affairs of NSW Wildlife Information Rescue and Education Service Incorporated with respect to fundraising appeal activities as at 30 June 2018;
- 4) the financial report and associated records of NSW Wildlife Information Rescue and Education Service Incorporated have been properly kept during the year ended 30 June 2018 in accordance with the provisions of the *Charitable Fundraising Act 1991*, the regulations under the Act and the conditions attached to NSW Wildlife Information Rescue and Education Service Incorporated's authority;
- 5) the internal controls exercised by NSW Wildlife Information Rescue and Education Service Incorporated are appropriate and effective in accounting for all income received and applied by NSW Wildlife Information Rescue and Education Service Incorporated from its fundraising appeal activities; and
- 6) at the date of this declaration, there are reasonable grounds to believe that NSW Wildlife Information Rescue and Education Service Incorporated will be able to pay its debts as and when they fall due.

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



Storm Stanford  
Committee Member



Brett Anderson  
Committee Member

Dated this 20 day of October, 2018.



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NSW WILDLIFE INFORMATION RESCUE AND EDUCATION SERVICE INCORPORATED

### Report on the Financial Report

#### Opinion

We have audited the financial report of NSW Wildlife Information Rescue And Education Service Incorporated (the Entity), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee members' declaration.

In our opinion, the accompanying financial report of NSW Wildlife Information Rescue And Education Service Incorporated is in accordance with the *Associations Incorporation Act 2009*, the *Associations Incorporation Regulation 2010* and the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of NSW Wildlife Information Rescue And Education Service Incorporated's financial position as at 30 June 2018 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards and the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-Profits Commission Act 2012*, which has been given to the committee members of the Entity, would be in the same terms if given to the committee members as at the time of this auditor's report.

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

#### Responsibilities of the Committee Members for the Financial Report

The committee members of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the *Associations Incorporation Act 2009*, the *Associations Incorporation Regulation 2010* and the *Australian Charities and Not-for-Profits Commission Act 2012* and for compliance with the *Charitable Fundraising Act 1991*. The committee members are also responsible for such internal control as the committee members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
NSW WILDLIFE INFORMATION RESCUE AND EDUCATION SERVICE  
INCORPORATED**

*Auditor's Responsibilities for the Audit of the Financial Report*

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**Report on Other Legal and Regulatory Requirements**

We also report that:

- a) the financial report gives a true and fair view of the financial result of fundraising appeals for the year ended 30 June 2018, as required by the *Charitable Fundraising Act 1991*;
- b) the accounting and associated records of NSW Wildlife Information Rescue And Education Service Incorporated have been kept in accordance with the *Charitable Fundraising Act 1991* and the *Charitable Fundraising Regulation 2008* for the year ended 30 June 2018;
- c) money received as a result of fundraising appeals conducted by NSW Wildlife Information Rescue And Education Service Incorporated during the year ended 30 June 2018 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act 1991* and the *Charitable Fundraising Regulation 2008*; and
- d) at the date of this report, there are reasonable grounds to believe that NSW Wildlife Information Rescue And Education Service Incorporated will be able to pay its debts as and when they fall due..

**Name of Firm:** THOMAS HOPPER & PARTNERS  
Chartered Accountants

**Name of Auditor:** \_\_\_\_\_  
Steven Dadich

**Address:** 1/68 Alfred Street Milsons Point NSW 2061

**Dated this** 26 **day of** October, 2017.

## Committee Members' Certificate

For the Year Ended 30 June 2018

I, Storm Stanford, and I, Brett Anderson, certify that:

- a) I am a member of the committee of NSW Wildlife Information Rescue and Education Service Incorporated.
- b) I will be available to attend to any matters arising at the Annual General Meeting.
- c) I am authorised by the attached resolution of the committee to sign this certificate in respect of the financial statements for the year ended 30 June 2018 including the committee members' declaration and unqualified auditor's report as set out on pages 1 to 32.
- d) This certificate was submitted to the members of the association at its annual general meeting.



Storm Stanford  
Committee Member



Brett Anderson  
Committee Member

Dated this 20 day of October, 2018.