

PlayAbility Annual Report



2022/2023

PlayAbility Incorporated



Our Vision, Purpose and Values

Vision

All children, & their families, to have equal access to social & disability supports without discrimination, irrespective of race, language, religion, ethnic origin, ability or other status

Purpose

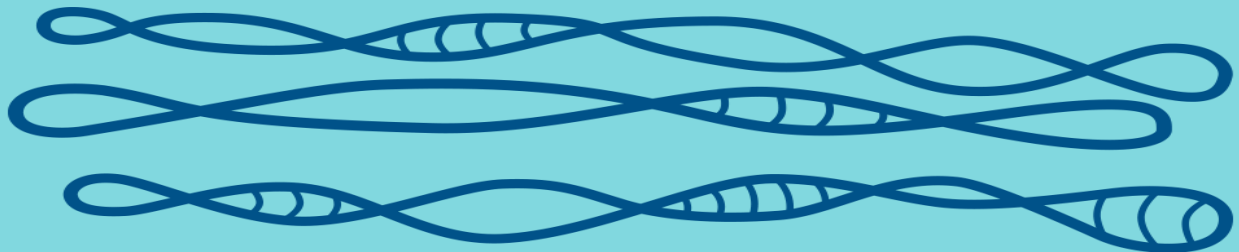
All children, & their families, to have equal access to social & disability supports without discrimination, irrespective of race, language, religion, ethnic origin, ability or other status

Values

Respect

Integrity

Collaboration



Welcome



This annual report details the services and activities, achievements, and financial performance of PlayAbility in the period between July 2022 and June 2023.

PlayAbility consists of two main services: Family Support and Early Childhood Intervention and Therapy.

Our Family Support team delivers targeted programs funded by the NSW State and the Federal Government including Supported Playgroups, Mobile Parenting Support Service and Toy Library and Intensive Family Support for Aboriginal and Torres Strait Islander and non-Aboriginal families with young children.

Our Early Childhood Intervention and Therapy service is funded through participant NDIS plans and delivered by a team of therapists and developmental specialists. This includes individual supports in the community and centre based group sessions.

The Operations Team provide Plan Management services for families with funded NDIS plans and also play a key role in supporting families through the customer journey.

In line with our vision and purpose all services engage families using an evidence-based 'team around the child' approach; built on the values of collaboration and trust. This approach builds on individual strengths and extends to schools and other agencies to enhance support for all children and families in our shared care.

PlayAbility acknowledges the value of individual differences in ability and culture and is committed to meaningful change through sustainable supports that build capacity.

PlayAbility Incorporated is registered with the Australian Charities and Not-for-profits Commission (ACNC), a registered Income Tax Exempt Charity (ITEC) and has Deductible Gift Recipient (DGR) status.

PlayAbility is a registered provider of NDIS supports including Early Childhood Supports, Therapeutic Supports, Plan Management, Assistance in Life Stages and Transition, Development of Life Skills, and Participation in Community, Social and Civic Activities.

President's Report



PlayAbility has had yet another busy year, supporting children and their families through the Early Intervention team and Family Support team. There have been many exciting changes this year and the highlight has been the opening of the Inclusion Hub in October. The Bushfire Local Economic Recovery Grant that we received allowed us to purchase the former Bega Private Hospital and convert it. We have so much more space!! Other changes have included a new look website, new branding to go with the Hub and a new Strategic Plan for 2023/24.

There have been some challenging times throughout the year as well. Competition from newly formed private early intervention businesses have impacted, as have some staff resignations. However new staff have joined the organization this year and we continue to recruit for a variety of staff to meet the needs of our clients.

There are so many people to thank –

CEO Geoff Johnston for his ongoing leadership of the organization, as well as donning a second hat as Project Manager of the Inclusion Hub renovation.

David Leser for his untiring commitment to the Hub and advice and support of Geoff.

Retiring committee members Paul, Narelle and Mia for their three years of commitment to PlayAbility and the significant role they have played in helping guide the organization. Thankyou for your service and best wishes for the future.

Continuing committee members for faithfully turning up each month via zoom to continue to explore all the ways we can support the organization. Thankyou for all your hard work and commitment to this wonderful not-for-profit.

And finally – a huge thankyou to all the managers, allied health professionals, teachers, family support staff and admin staff who are at the heart of the organization, the public face of PlayAbility and the hard working people who make such a difference to so many people's lives.

Merry Christmas and a Happy New Year

Elsbeth Collins

CEO's Report



This year, PlayAbility moved through a succession of challenges as we sought to meet community demand for quality services and raise our profile in the lead up to the completion of the Inclusion Hub project.

The ongoing situation with C19, competition from new services, changes in workforce, and the challenge of providing services across a large shire all impacted on our sustainability; reflected in the financial report.

However, our purpose to deliver quality supports to families and their children has been resolute. Our teams continued to work collaboratively with parents/carers, schools and allied social services to ensure all children were supported to the best of our knowledge and ability in the community in line with best practice principals.

Our family support team was rebuilt from mid 2022 and relocated to The Cottage. New people brought fresh ideas and skills that resulted in refreshed and new programs to increasing numbers of engaged families. The success of the Pregnancy, Birth and Babies program in collaboration with Katungul AMS and Campbell has been inspiring.

Our early childhood and therapy team also experienced a changeover in personnel throughout the year. A contraction in allied health staff has moved us back to our roots as developmental specialists working holistically in the child centred model. This has been unfortunate but is a reflection of the current NDIS marketplace.

For those who work out of Bega, the completion of the Inclusion Hub project was a light at the end of the tunnel. The Cottage and Hub were purchased in February, the renovation completed in September, with the opening celebrated on October 4. Both locations have already enabled us to expand and improve the quality of the environment and services for staff and families.

Throughout this period the committee was active in overseeing the project and preparing for change. A new strategic plan was developed with a more defined commitment to the wellbeing of employees through supervision and support. This is of high value as employees need to be well resourced, connected and supported in order to support the needs of families at this time.

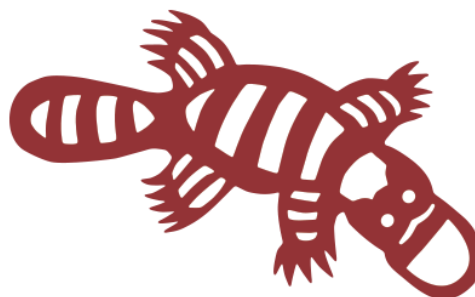
Overall, the past 5 years has involved continual adaptation and change, particularly in service delivery and workforce. The Hub is our opportunity to offer more innovative and engaging programs as we adapt to meet the need in our community. I extend my gratitude to our committee, management team and all staff for their humility, creativity and commitment.

Geoff Johnston

Our People

Management Committee

Elsbeth Collins	President
Frank Pearce	Vice President
Paul Sommerin	Treasurer
Jeanie Leser	Public Officer
Mia Maze	Member
Narelle Sargent	Member



Operations

Geoff Johnston	CEO
Sam Schweitzer	Manager
Shae Beht	Assistant
Rose Taylor	Bookkeeper
Rachel Wilson	Plan Manager
George Schweitzer	Data

Family Support

Suzie Eruera	Manager
Claire Benjamin	Social Worker
Sarah Sweeney	Program Officer
Louissa McPherson	Program Officer
Fran Bowery	Program Officer
Tal Core	Program Officer

Early Childhood Support

Suzie Eruera	Manager
Brooke Russell	Developmental Specialist
Karin Champagne	Developmental Specialist
Angie Russell	Developmental Specialist
Anna Maslen	Developmental Specialist
Phil Power	Developmental Specialist
Holly Sutor	Developmental Specialist
Bronwyn Gallagher	Developmental Specialist
Lucy Gollan	Developmental Specialist
Sue Hill	Developmental Specialist

Therapy Support

Pauline Mendes	Manager
Rowan Cox	Speech Pathologist
Jamie Goodman	Physiotherapist (R)
James Dedman	Physiotherapist (R)
Cathy English	Physiotherapist (R)
Georgie Begg	Speech Path. (R)

Playgroup Assistant

Mikaela Lewis (R)
Halley Schweitzer
Maggie Schweitzer

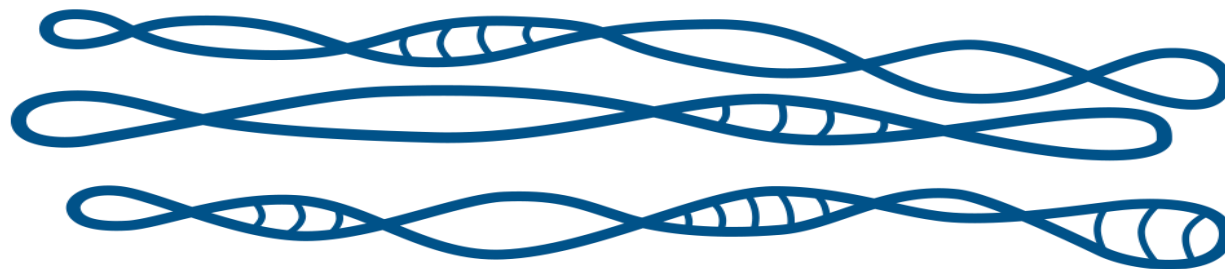
Therapy Assistant

Sonia Evans
Sophie Revington (R)
Melissa Shannon
Hannah Lenthall

Our Thanks



Allsigns
Bega Valley Shire Council
Bega Valley Constructions
Brighter Futures
Campbell Page
Club Bega
Commonwealth Bank, Eden
Glenda Dixon
David Leser
Fiona Doquille
Koths
Family Referral Service
Gordons Building Design
Katungul AMS
Dr Michael Holland, MP
Kristy McBain, MP
Resources for Humans
Sapphire Neighbourhood Services
Sapphire Graphics
Webdarling digital services
WMD Law



Financial Statements

PlayAbility Inc.

ABN 97 730 195 739

For the year ended 30 June 2023

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Committee's Report

PlayAbility Inc.

For the year ended 30 June 2023

Committee's Report

Your committee members submit the financial report of PlayAbility Inc. for the financial year ended 30 June 2023.

Committee Member

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

Committee Member	Position
Elsbeth Collins	President / Secretary
Frank Pearce	Vice President
Paul Sommerin	Secretary
Jeanie Leser	Public Officer
Mia Maze	Ordinary Member
Narelle Sargent	Ordinary Member

Principal Activities

The principal activities of the Association during the financial year were the provision of early childhood early intervention for children aged 0-6 with a disability or developmental delay, therapy supports for children aged 7-18, NDIS plan management, sector capacity building and family support and capacity building for Indigenous and non-Indigenous families with young children in the Bega Valley and southern Eurobodalla Shires.

Significant Changes

No significant changes in the nature of the principal activities occurred during the year.

Operating Result

The deficit of the Association for the financial year was \$182,436 (2022: surplus of \$121,271).

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

Elsbeth Collins
Elsbeth Collins (President)
Date 7/12/2023

Paul Sommerin
Paul Sommerin (Secretary)
Date 9/12/2023

Statement of Profit or Loss and Other Comprehensive Income

PlayAbility Inc.

For the year ended 30 June 2023

	NOTES	2023	2022
Income			
Fundraising and donations income		9	4
NDIS income		1,038,201	992,822
Grants and funding		543,338	921,156
Finance income - interest income		4,104	555
Other income - JobSaver		-	60,684
Total Income		1,585,652	1,975,221
Expenditure			
Depreciation expense			
Depreciation - Buildings		19,020	19,020
Depreciation - Vehicles		1,644	1,231
Total Depreciation expense		20,664	20,251
Running expenses			
Audit, accounting and book keeping		5,810	5,459
Advertising and promotions		4,491	1,329
Bank Fees/Charges		66	34
Cleaning		3,795	7,383
Consumables		2,331	639
Insurances		28,543	15,232
IT software & support		20,675	26,270
Office supplies and postage		13,486	15,168
Professional fees		36,385	73,955
Rent/Hire		46,069	37,793
Repairs & Maintenance		10,453	3,014
Safety: Security & fire checks		5,219	(2,467)
Subscriptions/Memberships		770	1,143
Sundry expenses		-	37
Telephone and internet		20,784	19,079
Utilities: elec, water, waste, rates		12,598	4,359
Resources & Equipment Small		16,417	18,808
Training & Development		16,265	18,269
603.095 Painting & Signage		410	-
Total Running expenses		244,567	245,502

The accompanying notes form part of these financial statements.

Statement of Profit or Loss and Other Comprehensive Income

	NOTES	2023	2022
Employee benefits expenses			
Salary & Wages (inc admin and contract)		1,272,165	1,360,283
Superannuation Expense		132,683	132,735
Workers Compensation		30,495	-
Provisions - Annual, LSL & Personal		17,276	45,845
Total Employee benefits expenses		1,452,620	1,538,863
Travel and Motor Vehicle expenses			
Travel cost & allow.		26,731	24,454
Motor Car Expenses (Mazdas)		6,750	8,777
Motor 7 seater Expenses		7,075	5,622
Van Expenses		9,680	10,481
Total Travel and Motor Vehicle expenses		50,236	49,334
Total Expenditure		1,768,087	1,853,950
Current Year Surplus Before Income Tax		(182,436)	121,271
Income Tax Expense		-	-
Net Current Year Surplus After Income Tax		(182,436)	121,271
Other comprehensive income		-	-
Total comprehensive income for the year		(182,436)	121,271

The accompanying notes form part of these financial statements.

Statement of Financial Position

PlayAbility Inc.

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents	2	609,483	410,542
Trade and Other Receivables		154,311	191,883
Total Current Assets		763,794	602,425
Non-Current Assets			
Property, Plant and Equipment	3	2,047,056	672,111
Total Non-Current Assets		2,047,056	672,111
Total Assets		2,810,851	1,274,536
Liabilities			
Current Liabilities			
Trade and Other Payables		81,087	9,236
GST Payable		92,709	1,410
PAYG, Super and other payroll liabilities		13,852	22,176
Accrued funding / deferred income	8	1,730,515	135,000
Employee Entitlements	4	255,384	287,945
Total Current Liabilities		2,173,546	455,767
Total Liabilities		2,173,546	455,767
Net Assets		637,304	818,769
Equity			
Accumulated surpluses		201,304	382,769
Reserves		436,000	436,000
Total Equity		637,304	818,769

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

PlayAbility Inc.

For the year ended 30 June 2023

	2023	2022
Equity		
Opening Balance	818,769	698,469
Retained Earnings		
Opening Balance	971	(971)
Result for the Year	(182,436)	121,271
Total Retained Earnings	(181,465)	120,300
Total Equity	637,304	818,769

The accompanying notes form part of these financial statements.

Statement of Cash Flows

PlayAbility Inc.

For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts from donations, grants, NDIS	1,759,424	2,023,568
Payments to suppliers and employees	(238,179)	(1,918,177)
Interest received	4,104	555
Cash payments from other operating activities	(372)	-
Net Cash Flows from Operating Activities	1,524,977	105,946
Investing Activities		
Other cash items from investing activities	(1,326,036)	(135,000)
Net Cash Flows from Investing Activities	(1,326,036)	(135,000)
Net Cash Flows	198,941	(29,054)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	410,542	439,597
Net change in cash for period	198,941	(29,054)
Cash and cash equivalents at end of period	609,483	410,542

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

PlayAbility Inc.

For the year ended 30 June 2023

The principal activities of the Association for the year ended 30 June 2023 were to provide family support services for families who have a child aged from birth to school age with a disability or developmental delay in two or more areas in the Bega Valley and other families. The Association was incorporated on 1 April 1987 (# Y0073500) under the Associations Incorporations Act, 2009, NSW. It is registered with the Australian Business Register Australian Business Number (# 97 730 195 739). The Association is registered for Goods and Services Tax. The Association is registered as an income tax exempt charity and as a deductible gift recipient and is registered as a charity with the Australian Charities and Not for profits Commission. The Association holds an authority to fundraise for charitable purposes under the Charitable Fundraising Act 1991 (#CFN12077).

1. Summary of Significant Accounting Policies

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Australian Charities and Not for profits Commission Act 2012.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

Income Tax

The Association is exempt from income tax under section 50 of the Income Tax Assessment Act 1997.

Revenue and Other Income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability. None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

Cash and Cash Equivalents

Cash on hand includes cash on hand and deposits held at call with banks.

Property, Plant and Equipment

Property Plant and Equipment are measured at cost except the building which is carried at a revalued amount. Valuations are carried out every 3 to 5 years.

Depreciation of Fixed Assets

Non-current assets are depreciated using the prime cost and diminishing value basis of depreciation so as to write off the cost of the asset over their estimated lives. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These gains and losses are included in the statements of comprehensive income.

Trade payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the entity during the reporting period which remain unpaid. The balance is raised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Employee Provisions

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Accrued Funding

All funding received which it is specified in the funding agreement is to be spent in future financial years is being carried forward as accrued funding.

Goods and Services Tax (GST)

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

Leases

The Association expenses lease payments as incurred. In the committee's opinion expensing lease payments as incurred presents a true and fair view of the Association's financial position and performance as it more closely aligns to the requirements of its funding bodies.

Ongoing Government Financial Support

The accounts have been prepared on a going concern basis which assumes continuity of normal business activities and the realisations of assets and settlement of liabilities in the ordinary course of business. In the event that current funding contracts and funding were to cease, the Association would have to significantly restructure its operations to meet its commitments.

Information and Declarations to be furnished under the Charitable Fundraising Act 1991

During the year the company obtained net income of \$9 for charitable purposes, which incorporated \$9 in donations. Fundraising efforts conducted included donations received.

Net Current Deficit

At 30 June 2023, the Association was in a net current liability position of \$1,409,752. Notwithstanding this, management have prepared the accounts on a going concern basis on the basis of the following:

- The Association has \$1,730,515 in current liabilities relating to accrued funding / deferred income which will be brought to account as income in the 30 June 2024 financial year.
- Included in current liabilities is long service leave of \$59,833, a significant portion of which is not expected to be called upon in the next 12 months.

	2023	2022
2. Cash and Cash Equivalents		
IMB Inclusion Hub Account	302,780	-
IMB Cash Operating Account	292,934	397,857
Term Deposit Provisions	10,728	10,580
Petty cash cards	3,042	2,105
Total Cash and Cash Equivalents	609,483	410,542

	2023	2022
3. Property, Plant & Equipment		
Buildings & Improvements		
106.01 Buildings and Improvements	761,000	761,000
Buildings & Improvements - Inclusion Hub	1,530,609	135,000
Accumulated Depreciation	(247,315)	(228,295)
Total Buildings & Improvements	2,044,294	667,705
Motor Vehicles		
Motor Vehicles at Cost	16,480	16,480
Accumulated Depreciation	(13,717)	(12,073)
Total Motor Vehicles	2,762	4,406
Total Property, Plant & Equipment	2,047,056	672,111

A valuation was carried out in October 2015 which placed a value of \$1m on the building on 3 Crown Lane in Eden. However, the Committee has decided that the current carrying value (\$761,000) is a more appropriate measure of fair value, since the building is situated on Crown Land and can only be sold to another organisation that meets the Crown lands criteria. These restrictions would make it more difficult to sell the property and would reduce its selling price.

The building is being depreciated over 50 years. The current Crown Land lease expires on 30 June 2024. At this stage there is no reason to expect that the lease will not be renewed, however if any information came to light that cast any doubt over the expected renewal of the lease then the depreciation policy in respect of the building would be reviewed at that stage.

	2023	2022
4. Employee Entitlements		
Provision for annual leave	69,676	106,208
Provision for personal leave	51,940	110,858
Provision for long service leave	59,833	70,879
Employee provisions - other	73,935	-
Total Employee Entitlements	255,384	287,945

	2023	2022
5. Commitments		
Lease commitments are as follows:		
Less than 1 year	2,209	9,828
More than 1 year but less than 5 years	-	-
Total Commitments	2,209	9,828

6. Related party transactions

The Committee members (whose names appear in the Committee's Report) did not receive any remuneration from the Association during the year. There were no other transactions with related parties.

7. Post year end events

There have been no significant post year end events.

8. Grants received for construction of Inclusion Hub

In the year ended 30 June 2022, PlayAbility was awarded up to \$1,730,515.00 under the NSW Bushfire Local Economic Recovery Fund for the purpose of establishing a Playability inclusion hub in Bega. This amount was fully received as of 30 June 2023.

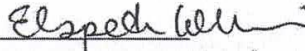
Statement By Members of the Committee

PlayAbility Inc.

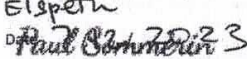
For the year ended 30 June 2023

In the opinion of the committee:

1. the attached financial statements and notes comply with the Australian Accounting Standards as described in note 1 to the financial statements;
 2. the attached financial statements and notes comply with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991*;
 3. the attached financial statements and notes give a true and fair view of PlayAbility Inc's financial position as at 30 June, 2023 and of its performance for the financial year ended on that date;
 4. there are reasonable grounds to believe that PlayAbility Inc will be able to pay its debts as and when they become due and payable;
 5. the internal controls exercised by PlayAbility Inc are appropriate and effective in accounting for all income received and applied by PlayAbility Inc from all fundraising appeals;
 6. the financial statements give a true and fair view of all income and expenditure with respect to fundraising appeals.
- Signed in accordance with subsection 60.15(2) of the Australian Charities and Not for profit Commission Regulation 2022.



EC Elspeth Collins (President)



Paul Sommerin (Treasurer)

Date 9/12/2023



Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Committee of PlayAbility Incorporated

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of 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.

KOTHES
Chartered Accountants

SIMON BYRNE
Registered Company Auditor # 153624
Partner
7 December 2023



Chartered Accountants
Australia & New Zealand
Liability limited by a scheme
approved under Professional
Standards Legislation

Office 1/111
Simon Byrne
Fiona Dunham
Ben Marshman
Gary Pearce
Kevin Philistin
Gary Skelton

BEGA
MERIMBULA
EDEN
BOMBALA
BERMACUI
COOMA
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Kothes Chartered Accountants
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Independent Regional Member of Walker Wayland Australasia Limited



Independent Audit Report to the members of PlayAbility Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of PlayAbility Incorporated, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the committee's report.

In our opinion the financial report of PlayAbility Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Responsible Entities for the Financial Report

The Committee of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Committee's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee are responsible for assessing the Association'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 either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.



DIRECTORS
Simon Byrne
Fiona Dunham
Ben Marshman
Gary Pearce
Kevin Philistin
Gary Skelton

BEGA
MERIMBULA
EDEN
BOMBALA
BERMAGUI
COOMA
JINDABYNE

T 02 6491 6491
admin@kothes.com.au
77 Main St, Merimbula NSW 2548
PO Box 21 Bega NSW 2550
www.kothes.com.au
Kothes Chartered Accountants
ABN 36 472 755 795

Independent Audit Report to the members of PlayAbility Incorporated (Continued)

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

KOTHES

Chartered Accountants



SIMON BYRNE

Registered Company Auditor # 153624

Partner

7 December 2023



Supplementary Information For the Year Ended 30 June 2023

The additional financial data presented on the following pages is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2023. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than PlayAbility Incorporated) in respect of such data, including any errors or omissions therein however caused.

KOTHES
Chartered Accountants

A handwritten signature in black ink, appearing to read 'S Byrne', is written over a horizontal line.

SIMON BYRNE
Registered Company Auditor # 153624
Partner
7 December 2023



DIRECTORS
Simon Byrne
Fiona Dunham
Ben Marshman
Gary Pearce
Kevin Philistin
Gary Skelton

BEGA
MERIMBULA
EDEN
BOMBALA
BERMAGUI
COOMA
JINDABYNE

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Independent Regional Member of Walker Wayland Australasia Limited

Profit and Loss

PlayAbility Inc. For the year ended 30 June 2023

PlayAbility is 1A EI NDIS.

	2023	2022
Trading Income		
401.01 NDIS Service Delivery Income	955,143.61	889,333.01
402.01 TEI - DCJ (NSW) Dept of Communities & Justice	51.80	-
403.01 DSS MPSS/Playgroups Project Funding	51.80	-
404.01 NIAA -LMCMW Project Funding	51.80	-
409 Donations/Fundraising	3.85	4.29
412 Interest received	1,936.26	387.56
418.1 JobSaver	-	60,684.00
Total Trading Income	957,239.12	950,408.86
Gross Profit	957,239.12	950,408.86
Operating Expenses		
602.01 Dep - Buildings	10,651.20	12,363.00
602.032 Dep - Mazda 2 DFTQ8Y	547.92	1,231.39
603.01 Accounting	3,627.30	3,520.50
603.02 Advertising & Promotion	2,254.32	-
603.025 Bank/Credit Card Fees	32.45	31.52
603.03 Cleaning	3,033.17	6,810.78
603.04 Consumables	1,325.15	493.96
603.05 Insurance	15,491.63	10,205.32
603.06 IT Software & Support	16,163.29	181.73
603.09 Office Supplies	9,118.24	5,530.83
603.1 Professional Fees	13,800.20	1,966.58
603.11 Rent	36,591.30	16,067.94
603.12 Repairs & Maintenance	6,457.91	2,264.51
603.13 Safety, Security, Fire Checks	1,530.90	168.11
603.14 Small Resources & Equipment	13,469.89	16,479.76
603.15 Subscriptions & Memberships	485.10	1,142.73
603.16 Sundry Expense	-	37.40
603.17 Phone/Mobile/Internet	12,581.23	8,996.28
603.18 Utilities	9,679.00	2,421.86
603.19 Travel Costs	24,693.90	13,860.50
603.2 Training & Development	7,989.54	938.37
604.01 Salary & Wages Direct	690,271.90	560,218.90
604.02 Superannuation Expense Direct	70,813.07	62,936.77
604.03 Provisions Direct	-	24,374.88
604.05 Salary & Wages Administration	137,464.84	61,157.20
604.06 Superannuation Administration	14,716.86	9,290.18
604.07 Provisions Administration	-	2,145.49

Profit and Loss

	2023	2022
604.08 Workers Compensation Administration	18,815.18	-
604.09 Contactor Payments	-	3,535.62
604.10 EAP Fees	4,461.37	-
606A.01 Fuel - Mazda	1,057.48	923.53
606A.02 Repairs & Maintenance - Mazda	-	609.18
606A.03 Insurance and Rego - Mazda	1,515.88	1,511.36
606D.01 Fuel - BQ03EN	-	281.54
606F.01 Fuel - Mazda 2	2,073.43	1,317.90
606F.02 Repairs & Main - Mazda 2	853.95	3,197.26
606F.3 Insurance & Rego - Mazda 2	1,248.79	1,217.29
Total Operating Expenses	1,132,816.39	837,430.17
Net Profit	(175,577.27)	112,978.69

Profit and Loss

PlayAbility Inc. For the year ended 30 June 2023

PlayAbility is 1B PLAN MANAGEMENT.

	2023	2022
Trading Income		
401.02 Plan Management Income NDIS	85,144.82	86,401.77
412 Interest received	-	11.81
Total Trading Income	85,144.82	86,413.58
Gross Profit	85,144.82	86,413.58
Operating Expenses		
602.01 Dep - Buildings	1,141.20	760.80
603.01 Accounting	232.40	216.37
603.02 Advertising & Promotion	56.68	-
603.025 Bank/Credit Card Fees	1.20	-
603.03 Cleaning	76.08	5.10
603.04 Consumables	37.01	-
603.05 Insurance	1,629.82	-
603.06 IT Software & Support	3,055.63	-
603.09 Office Supplies	259.34	112.23
603.1 Professional Fees	742.15	12.06
603.12 Repairs & Maintenance	286.81	-
603.13 Safety, Security, Fire Checks	97.20	-
603.14 Small Resources & Equipment	109.95	98.35
603.15 Subscriptions & Memberships	30.80	-
603.17 Phone/Mobile/Internet	742.55	533.01
603.18 Utilities	38.81	-
603.19 Travel Costs	68.48	-
603.2 Training & Development	1,019.49	-
604.01 Salary & Wages Direct	4,484.42	435.54
604.02 Superannuation Expense Direct	4,224.57	1,157.70
604.05 Salary & Wages Administration	53,342.54	73,769.20
604.06 Superannuation Administration	1,759.00	5,455.73
604.08 Workers Compensation Administration	1,194.65	-
604.10 EAP Fees	8.44	-
Total Operating Expenses	74,639.22	82,556.09
Net Profit	10,505.60	3,857.49

Profit and Loss

PlayAbility Inc. For the year ended 30 June 2023

PlayAbility is 2 DSS (FED).

	2023	2022
Trading Income		
403.01 DSS MPSS/Playgroups Project Funding	224,357.21	204,998.20
412 Interest received	404.59	48.45
Total Trading Income	224,761.80	205,046.65
Gross Profit	224,761.80	205,046.65
Operating Expenses		
602.01 Dep - Buildings	2,853.00	2,472.60
602.032 Dep - Mazda 2 DFTQ8Y	547.92	-
603.01 Accounting	827.40	703.30
603.02 Advertising & Promotion	900.08	-
603.025 Bank/Credit Card Fees	4.20	-
603.03 Cleaning	324.81	235.06
603.04 Consumables	793.26	118.16
603.05 Insurance	4,118.18	2,132.45
603.06 IT Software & Support	953.21	-
603.09 Office Supplies	1,780.71	1,935.11
603.1 Professional Fees	3,639.88	272.67
603.11 Rent	3,950.20	5,262.72
603.12 Repairs & Maintenance	2,308.82	397.42
603.13 Safety, Security, Fire Checks	375.95	27.52
603.14 Small Resources & Equipment	1,664.47	1,391.20
603.15 Subscriptions & Memberships	107.80	-
603.17 Phone/Mobile/Internet	3,143.54	2,643.20
603.18 Utilities	885.49	838.80
603.19 Travel Costs	670.78	1,727.61
603.2 Training & Development	1,011.81	643.83
604.01 Salary & Wages Direct	126,401.30	126,626.50
604.02 Superannuation Expense Direct	12,060.54	12,093.84
604.03 Provisions Direct	7,256.05	6,774.96
604.05 Salary & Wages Administration	31,146.28	25,717.26
604.06 Superannuation Administration	3,317.36	2,820.46
604.07 Provisions Administration	-	480.00
604.08 Workers Compensation Administration	4,181.13	-
604.10 EAP Fees	29.55	-
606G.01 Lease Toyota Van	7,619.56	10,423.04
606G.02 Fuel Toyota Van	2,060.36	58.24
Total Operating Expenses	224,933.64	205,795.95

Profit and Loss

	2023	2022
Net Profit	(171.84)	(749.30)

Profit and Loss

PlayAbility Inc. For the year ended 30 June 2023

PlayAbility is 3 NIAA (FED).

	2023	2022
Trading Income		
404.01 NIAA -LMCMW Project Funding	209,130.72	194,540.40
412 Interest received	375.05	57.79
Total Trading Income	209,505.77	194,598.19
Gross Profit	209,505.77	194,598.19
Operating Expenses		
602.01 Dep - Buildings	2,853.00	2,282.40
602.032 Dep - Mazda 2 DFTQ8Y	548.16	-
603.01 Accounting	768.30	694.20
603.02 Advertising & Promotion	844.28	-
603.025 Bank/Credit Card Fees	3.90	2.22
603.03 Cleaning	247.28	215.47
603.04 Consumables	120.25	18.20
603.05 Insurance	4,107.27	1,827.82
603.06 IT Software & Support	354.63	-
603.09 Office Supplies	1,542.41	891.62
603.1 Professional Fees	3,330.24	472.15
603.11 Rent	4,069.32	6,230.36
603.12 Repairs & Maintenance	955.71	222.36
603.13 Safety, Security, Fire Checks	351.65	23.60
603.14 Small Resources & Equipment	735.75	445.95
603.15 Subscriptions & Memberships	100.10	-
603.17 Phone/Mobile/Internet	2,893.37	2,467.17
603.18 Utilities	1,476.00	744.71
603.19 Travel Costs	549.29	443.98
603.2 Training & Development	902.18	643.83
604.01 Salary & Wages Direct	121,901.75	115,784.18
604.02 Superannuation Expense Direct	11,799.88	11,131.82
604.03 Provisions Direct	6,392.23	6,774.96
604.04 Workers Compensation Direct	630.00	-
604.05 Salary & Wages Administration	28,268.99	25,441.26
604.06 Superannuation Administration	3,011.80	2,521.98
604.07 Provisions Administration	-	480.00
604.08 Workers Compensation Administration	3,882.47	-
604.10 EAP Fees	187.44	200.00
606D.01 Fuel - BQ03EN	1,340.48	247.43
606D.02 Repairs & Maintenance - BQ03EN	1,314.31	91.82
606D.03 Insurance and Rego - BQ03EN	1,996.41	1,823.98

Profit and Loss

	2023	2022
606E.01 Fuel - BM47ZA	269.01	212.52
606E.02 Repairs & Maintenance - BM47ZA	315.64	517.37
606E.03 Insurance and Rego - BM47ZA	1,839.53	1,237.04
Total Operating Expenses	209,903.03	184,090.40
Net Profit	(397.26)	10,507.79

Profit and Loss

PlayAbility Inc. For the year ended 30 June 2023

PlayAbility is 4 DCJ (NSW).

	2023	2022
Trading Income		
402.01 TEI - DCJ (NSW) Dept of Communities & Justice	108,694.19	103,027.67
412 Interest received	174.04	35.20
Total Trading Income	108,868.23	103,062.87
Gross Profit	108,868.23	103,062.87
Operating Expenses		
602.01 Dep - Buildings	1,521.60	1,141.20
603.01 Accounting	354.60	324.63
603.02 Advertising & Promotion	435.88	-
603.025 Bank/Credit Card Fees	1.80	-
603.03 Cleaning	114.13	116.69
603.04 Consumables	55.51	8.35
603.05 Insurance	2,180.37	1,066.23
603.06 IT Software & Support	148.35	-
603.09 Office Supplies	784.96	413.75
603.1 Professional Fees	1,634.41	405.72
603.11 Rent	1,458.26	2,431.71
603.12 Repairs & Maintenance	443.57	129.71
603.13 Safety, Security, Fire Checks	163.69	13.77
603.14 Small Resources & Equipment	222.94	207.83
603.15 Subscriptions & Memberships	46.20	-
603.17 Phone/Mobile/Internet	1,423.62	1,305.56
603.18 Utilities	518.59	353.22
603.19 Travel Costs	748.83	337.50
603.2 Training & Development	642.14	98.18
604.01 Salary & Wages Direct	69,107.30	67,165.93
604.02 Superannuation Expense Direct	6,656.64	6,449.12
604.03 Provisions Direct	3,628.03	4,574.96
604.05 Salary & Wages Administration	14,000.86	13,696.00
604.06 Superannuation Administration	1,490.31	1,376.01
604.07 Provisions Administration	-	240.00
604.08 Workers Compensation Administration	1,791.88	-
604.10 EAP Fees	12.66	-
606D.01 Fuel - BQ03EN	-	35.00
606E.02 Repairs & Maintenance - BM47ZA	-	632.86
606E.03 Insurance and Rego - BM47ZA	-	542.06
Total Operating Expenses	109,587.13	103,065.99

Profit and Loss

	2023	2022
Net Profit	(718.90)	(3.12)

Profit and Loss

PlayAbility Inc.

For the year ended 30 June 2023

PlayAbility is 5 SCB/DEC (NSW).

	2023	2022
Trading Income		
405 NSW Dept of Ed SCB	-	82,666.67
Total Trading Income	-	82,666.67
Gross Profit	-	82,666.67
Operating Expenses		
603.1 Professional Fees	-	80.35
603.14 Small Resources & Equipment	-	104.69
603.17 Phone/Mobile/Internet	-	534.27
603.19 Travel Costs	-	7,104.72
603.2 Training & Development	-	615.46
604.01 Salary & Wages Direct	-	67,490.41
604.02 Superannuation Expense Direct	-	6,749.44
Total Operating Expenses	-	82,679.34
Net Profit	-	(12.67)

Profit and Loss

PlayAbility Inc.
For the year ended 30 June 2023

PlayAbility is 7 NIAA (FED) Safety & Wellbeing.

	2023	2022
Trading Income		
404.04 NIAA Safety & Wellbeing Project	-	139,506.29
Total Trading Income	-	139,506.29
Gross Profit	-	139,506.29
Operating Expenses		
603.06 IT Software & Support	-	1,362.73
603.09 Office Supplies	-	6,284.00
603.11 Rent	-	7,800.00
603.17 Phone/Mobile/Internet	-	2,600.00
603.19 Travel Costs	-	980.00
604.01 Salary & Wages Direct	-	108,362.67
604.02 Superannuation Expense Direct	-	10,752.29
604.10 EAP Fees	-	1,374.55
Total Operating Expenses	-	139,516.24
Net Profit	-	(9.95)

Profit and Loss

PlayAbility Inc.
For the year ended 30 June 2023

PlayAbility is 8A SSTF Round 1 (NSW).

	2023	2022
Trading Income		
402.02 SSTS - DCJ (NSW) Dept of Communities & Justice	-	30,625.45
Total Trading Income	-	30,625.45
Gross Profit	-	30,625.45
Operating Expenses		
603.06 IT Software & Support	-	21,674.11
603.1 Professional Fees	-	9,160.25
Total Operating Expenses	-	30,834.36
Net Profit	-	(208.91)

Profit and Loss

PlayAbility Inc.
For the year ended 30 June 2023

PlayAbility is 8B SSTF Open Grant 0812 (NSW).

	2023	2022
Trading Income		
402.02 SSTS - DCJ (NSW) Dept of Communities & Justice	-	50,000.00
Total Trading Income	-	50,000.00
Gross Profit	-	50,000.00
Operating Expenses		
603.02 Advertising & Promotion	-	1,328.62
603.06 IT Software & Support	-	3,051.63
603.1 Professional Fees	-	37,536.35
603.2 Training & Development	-	6,061.79
604.10 EAP Fees	-	1,929.08
Total Operating Expenses	-	49,907.47
Net Profit	-	92.53

Profit and Loss

PlayAbility Inc.
For the year ended 30 June 2023

PlayAbility is 8C SSTF Round 3 (NSW).

	2023	2022
Trading Income		
402.02 SSTS - DCJ (NSW) Dept of Communities & Justice	-	85,000.00
Total Trading Income	-	85,000.00
Gross Profit	-	85,000.00
Operating Expenses		
604.01 Salary & Wages Direct	-	85,000.00
Total Operating Expenses	-	85,000.00
Net Profit	-	-

Profit and Loss

PlayAbility Inc.

For the year ended 30 June 2023

PlayAbility is 8D SSSF (NSW).

	2023	2022
Trading Income		
402.02 SSTS - DCJ (NSW) Dept of Communities & Justice	-	25,882.00
Total Trading Income	-	25,882.00
Gross Profit	-	25,882.00
Operating Expenses		
604.05 Salary & Wages Administration	-	25,882.00
Total Operating Expenses	-	25,882.00
Net Profit	-	-

Profit and Loss

PlayAbility Inc.
For the year ended 30 June 2023

PlayAbility is 9 Bega Inclusion Hub.

	2023	2022
Gross Profit	-	-
Operating Expenses		
603.025 Bank/Credit Card Fees	21.95	-
603.05 Insurance	1,015.46	-
603.095 Painting & Signage	410.01	-
603.1 Professional Fees	16,308.57	20,756.95
603.14 Small Resources & Equipment	(156.15)	-
604.01 Salary & Wages Direct	16,744.29	-
604.02 Superannuation Expense Direct	1,674.42	-
604.05 Salary & Wages Administration	11,591.88	-
604.06 Superannuation Administration	1,158.94	-
Total Operating Expenses	48,769.37	20,756.95
Net Profit	(48,769.37)	(20,756.95)

Profit and Loss

PlayAbility Inc.
For the year ended 30 June 2023

PlayAbility is Auspiced "The Connection Project".

	2023	2022
Gross Profit	-	-
Other Income		
419 Auspiced Funds	-	15,000.00
Total Other Income	-	15,000.00
Operating Expenses		
603.14 Small Resources & Equipment	-	450.00
Total Operating Expenses	-	450.00
Net Profit	-	14,550.00

Profit and Loss

PlayAbility Inc.

For the year ended 30 June 2023

PlayAbility is General.

	2023	2022
Trading Income		
408 Small Grants	1,000.00	4,909.09
409 Donations/Fundraising	5.00	-
412 Interest received	1,214.23	14.33
Total Trading Income	2,219.23	4,923.42
Gross Profit	2,219.23	4,923.42
Operating Expenses		
603.1 Professional Fees	-	222.00
603.2 Training & Development	-	5,763.64
Total Operating Expenses	-	5,985.64
Net Profit	2,219.23	(1,062.22)