



Albany Hospice Inc.

ABN 60 467 001 291

Annual Report - 30 June 2017

Albany Hospice Inc.

Contents

30 June 2017

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General information

The financial statements cover Albany Hospice Inc. as an individual entity. The financial statements are presented in Australian dollars, which is Albany Hospice Inc.'s functional and presentation currency.

The financial statements were authorised for issue on 16 October 2017.

Albany Hospice Inc.
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue			
Hospice beds		1,098,422	832,092
Fundraising and donations		250,589	320,737
Sales revenue – Butterflies op-shop		69,666	66,482
Grant revenue – Royalties for Regions		42,802	3,083,093
Grant revenue - Lotterywest		31,627	600,143
Other revenue	2	8,035	23,967
Expenses			
Administration expense		(102,877)	(102,961)
Employee benefits expense		(1,204,249)	(978,377)
Depreciation expense	3	(231,963)	(60,665)
Loss on disposal of fixed assets		-	(13,052)
Operating expenditure		(76,166)	(69,385)
Other expenses		(54,226)	(54,103)
		<hr/>	<hr/>
Surplus/(Deficit) before income tax expense		(168,340)	3,647,971
Income tax expense		-	-
		<hr/>	<hr/>
Surplus/(Deficit) after income tax expense for the year attributable to the members of Albany Hospice Inc.		(168,340)	3,647,971
		<hr/>	<hr/>
Other comprehensive income for the year		-	-
		<hr/>	<hr/>
Total comprehensive income/(loss) for the year		(168,340)	3,647,971

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Albany Hospice Inc.
Statement of financial position
As at 30 June 2017

	Note	2017 \$	2016 \$
Assets			
Current assets			
Cash and cash equivalents	4	471,016	520,779
Trade and other receivables	5	143,533	137,392
Other	6	35,258	32,744
Total current assets		<u>649,807</u>	<u>690,915</u>
Non-current assets			
Property, plant and equipment	7	5,338,613	5,488,340
Total non-current assets		<u>5,338,613</u>	<u>5,488,340</u>
Total assets		<u>5,988,420</u>	<u>6,179,255</u>
Liabilities			
Current liabilities			
Trade and other payables	8	61,010	64,527
Employee benefits	9	137,269	123,384
Other	10	26,465	60,837
Total current liabilities		<u>224,744</u>	<u>248,748</u>
Non-current liabilities			
Employee benefits	11	7,005	5,496
Total non-current liabilities		<u>7,005</u>	<u>5,496</u>
Total liabilities		<u>231,749</u>	<u>254,244</u>
Net assets		<u>5,756,671</u>	<u>5,925,011</u>
Equity			
Designated funds	12	59,996	14,136
Restricted funds	12	4,962,312	5,096,793
Unrestricted funds	12	734,363	814,082
Total equity		<u>5,756,671</u>	<u>5,925,011</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Albany Hospice Inc.
Statement of changes in equity
For the year ended 30 June 2017

	Designated funds \$	Restricted funds \$	Unrestricted funds \$	Total \$
Balance at 1 July 2015	-	2,095,064	181,976	2,277,040
Surplus after income tax expense for the year	14,136	3,001,729	632,106	3,647,971
Other comprehensive income for the year, net of tax	-	-	-	-
Total comprehensive income for the year	<u>14,136</u>	<u>3,001,729</u>	<u>632,106</u>	<u>3,647,971</u>
Balance at 30 June 2016	<u>14,136</u>	<u>5,096,793</u>	<u>814,082</u>	<u>5,925,011</u>
Balance at 1 July 2016	14,136	5,096,793	814,082	5,925,011
Surplus/(Deficit) after income tax expense for the year	45,860	(134,481)	(79,719)	(168,340)
Other comprehensive income for the year, net of tax	-	-	-	-
Total comprehensive income/(loss) for the year	<u>45,860</u>	<u>(134,481)</u>	<u>(79,719)</u>	<u>(168,340)</u>
Balance at 30 June 2017	<u>59,996</u>	<u>4,962,312</u>	<u>734,363</u>	<u>5,756,671</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Albany Hospice Inc
Statement of cash flows
For the year ended 30 June 2017

	Note	2017 \$	2016 \$	
Cash flows from operating activities				
Receipts from funders and customers		1,430,334	1,821,653	
Payments to suppliers and employees		(1,419,000)	(1,353,996)	
Interest received		2,628	6,695	
		<u>13,962</u>	<u>474,352</u>	
Net cash from operating activities	15			
Cash flows from investing activities				
Acquisition of property, plant and equipment		(63,725)	(3,428,843)	
Proceeds from sale of property, plant and equipment		-	10,723	
		<u>(63,725)</u>	<u>(3,418,120)</u>	
Net cash used in investing activities				
Cash flows from financing activities				
Net cash from financing activities		<u>-</u>	<u>-</u>	
Net decrease in cash and cash equivalents		(49,763)	(2,943,768)	(
Cash and cash equivalents at the beginning of the financial year		<u>520,779</u>	<u>3,464,547</u>	3
Cash and cash equivalents at the end of the financial year	4	<u><u>471,016</u></u>	<u><u>520,779</u></u>	3

The above statement of cash flows should be read in conjunction with the accompanying notes

Albany Hospice Inc.
Notes to the financial statements
30 June 2017

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

Albany Hospice Inc. (the incorporated association) has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Act 2015 (WA), the Charitable Collections Act (1946) (WA), the Charitable Collections Regulations (1947) (WA) and the incorporated association's constitution. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Albany Hospice Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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', AASB 1031 'Materiality', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Services

Rendering of services revenue from Hospice Bed fees is recognised by reference to the stage of completion.

Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Note 1. Significant accounting policies (continued)

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a reducing balance basis over the assets expected useful lives which are as follows:

Buildings	40 years
Plant and equipment	3-7 years
Office equipment	3-5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at the reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Note 1. Significant accounting policies (continued)

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2017. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Revenue

	2017	2016
	\$	\$
<i>Other revenue</i>		
Interest	2,628	4,376
Reduction in bad debt provision	-	4,760
Other revenue	5,407	14,831
	<u>8,035</u>	<u>23,967</u>

Albany Hospice Inc.
Notes to the financial statements
30 June 2017

Note 3. Expenses

	2017	2016
	\$	\$
Surplus before income tax includes the following specific expenses:		
<i>Depreciation expense</i>		
Buildings	170,232	42,239
Furniture	18,435	4,485
Appliances	1,018	257
Artwork	3,994	1,010
Computers	10,540	2,770
Electrical equipment	1,584	375
Medical equipment	26,160	9,529
	<hr/>	<hr/>
Total depreciation expense	<u>231,963</u>	<u>60,665</u>

Note 4. Current assets - cash and cash equivalents

	2017	2016
	\$	\$
Cash on hand	157	350
Cash at bank	470,859	520,429
	<hr/>	<hr/>
	<u>471,016</u>	<u>520,779</u>

Note 5. Current assets - trade and other receivables

	2017	2016
	\$	\$
Receivables	146,533	127,155
Provision for doubtful debts	(3,000)	(3,000)
Accrued income	-	13,237
	<hr/>	<hr/>
	<u>143,533</u>	<u>137,392</u>

Note 6. Current assets - other

	2017	2016
	\$	\$
BAS refundable	7,456	5,499
Prepayments	27,802	27,245
	<hr/>	<hr/>
	<u>35,258</u>	<u>32,744</u>

Albany Hospice Inc.
Notes to the financial statements
30 June 2017

Note 7. Non-current assets - property, plant and equipment

	2017	2016
	\$	\$
Land and buildings - at cost	5,174,783	5,139,032
Less: Accumulated depreciation	<u>(212,471)</u>	<u>(42,239)</u>
	4,962,312	5,096,793
Furniture - at cost	192,283	181,898
Less: Accumulated depreciation	<u>(22,920)</u>	<u>(4,485)</u>
	169,363	177,413
Appliances - at cost	10,439	10,439
Less: Accumulated depreciation	<u>(1,275)</u>	<u>(257)</u>
	9,164	10,182
Medical equipment - at cost	217,960	182,892
Less: Accumulated depreciation	<u>(102,037)</u>	<u>(75,877)</u>
	115,923	107,015
Artwork - at cost	40,946	40,946
Less: Accumulated depreciation	<u>(5,003)</u>	<u>(1,010)</u>
	35,943	39,936
Computers - at cost	44,930	44,930
Less: Accumulated depreciation	<u>(13,310)</u>	<u>(2,770)</u>
	31,620	42,160
Electrical equipment - at cost	16,248	15,216
Less: Accumulated depreciation	<u>(1,960)</u>	<u>(375)</u>
	14,288	14,841
	<u>5,338,613</u>	<u>5,488,340</u>

Note 8. Current liabilities - trade and other payables

	2017	2016
	\$	\$
Trade payables	8,023	29,296
Accrued expenses	<u>52,987</u>	<u>35,231</u>
	<u>61,010</u>	<u>64,527</u>

Note 9. Current liabilities - employee benefits

	2017	2016
	\$	\$
Employee benefits – Annual leave	104,155	91,103
Employee benefits – Long service leave	<u>33,114</u>	<u>32,281</u>
	<u>137,269</u>	<u>123,384</u>

Albany Hospice Inc.
Notes to the financial statements
30 June 2017

Note 10. Current liabilities - other

	2017 \$	2016 \$	
Capital grant in advance	-	42,489	3
Superannuation payable	8,963	7,004	
PAYG withholding payable	17,502	11,344	
	<u>26,465</u>	<u>60,837</u>	3

Note 11. Non-current liabilities - employee benefits

	2017 \$	2016 \$
Employee benefits – Long service leave	<u>7,005</u>	<u>5,496</u>

Note 12: Retained Surplus

	2017 \$	2016 \$
Designated funds		
Development reserve	8,136	8,136
Hospice donation reserve	51,860	6,000
	<u>59,996</u>	<u>14,136</u>
Restricted funds		
Hospice building reserve (Note 7)	4,962,312	5,096,793
	<u>4,962,312</u>	<u>5,096,793</u>
Unrestricted funds	<u>734,363</u>	<u>814,082</u>
	<u>5,756,671</u>	<u>5,925,011</u>

Fund accounting

On occasions the hospice may receive resources restricted for particular purposes. To facilitate observance of these limitations, the financial statements list separately those funds which are restricted or designated and those funds which are unrestricted.

Designated funds are those funds presently available for use, but expendable only for purposes specified by the donor or by statute. When the Board specifies a purpose for the expenditure of funds, where none has been stated by the original donor, such funds are classified as unrestricted funds.

Restricted funds are those funds that relate to the remaining equity in the hospice building that was commissioned in April 2016 which has been funded via a grant from the Western Australian State Government -Royalties for Regions program.

Unrestricted funds are those funds presently available for use by the Foundation at the discretion of the Board

Note 13. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2017 and 30 June 2016.

Note 14. Commitments

The incorporated association had no commitments for expenditure as at 30 June 2017 and 30 June 2016.

Note 15. Events after the reporting period

No matter or circumstance has arisen since 30 June 2017 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 16. Reconciliation of surplus after income tax to net cash from operating activities

	2017	2016
	\$	\$
Surplus/(deficit) after income tax expense for the year	(168,340)	3,647,971
Adjustments for:		
Depreciation and amortisation	231,963	60,665
Fixed assets acquired as a donation	(18,511)	-
Loss on sale of property plant and equipment	-	13,052
Change in operating assets and liabilities:		
(Increase) in trade and other receivables	(6,141)	(13,839)
(Increase)/Decrease in other receivables	(2,514)	70,668
(Decrease) in trade payables	(3,517)	(241,050)
Increase in employee benefits	15,395	18,277
(Decrease) in grants in advance	(42,489)	(3,090,607)
Increase in other payables	8,116	9,215
Net cash from operating activities	<u>13,962</u>	<u>474,352</u>

Note 17. Economic dependency

The Albany Hospice Inc. is dependent on the Department of Health via the WA Country Health Service (the "WACHS") under its Community Services Agreement. This agreement is for the provision of community hospice services for the period 1 July 2017 to 30 June 2019.

Albany Hospice Inc.
Officers' declaration
30 June 2017

In the officers' opinion:

- Albany Hospice Inc. is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the Associations Incorporation Act 2015 (WA);
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of Albany Hospice Inc.'s financial position as at 30 June 2017 and of its performance for the financial year ended on that date;
- there are reasonable grounds to believe that the Albany Hospice Inc. will be able to pay its debts as and when they become due and payable;
- The financial statements have been properly prepared, and the associated records have been properly kept for the year ended 30 June 2017, in accordance with the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA); and
- Funds received as a result of fundraising activities conducted during the year ended 30 June 2017 have been properly accounted for and applied in accordance with the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA).

On behalf of the officers



Jane Mouritz
Chairperson

16 October 2017
Albany



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALBANY HOSPICE INC.

Opinion

We have audited the financial report of Albany Hospice Inc, (the 'Hospice'), which comprises the statement of financial position as at 30 June 2017, 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 officers' declaration.

In our opinion, the financial report of Albany Hospice Inc., has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)*, including:

- (a) giving a true and fair view of the Hospice's financial position as at 30 June 2017 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the *Australian Charities and Not-for-profits Commission Regulation 2013* and the *Associations Incorporation Act 2015 (WA)*.

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 Hospice in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Hospice to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)*. 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 Management and the Officers' of the Hospice for the Financial Report

The Officers' of the Hospice are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015 (WA)*, and for such internal control as the Officers' 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.

THE POWER OF BEING UNDERSTOOD

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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

In preparing the financial report, the Officers' of the Hospice are responsible for assessing the Hospice'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 management either intends to liquidate the Hospice or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Report on the requirements of the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*

Opinion

We have audited the financial report of Albany Hospice Inc, (the 'Hospice'), as required by the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*.

In our opinion

- (a) The financial report of the Hospice has been properly prepared, and the associated records have been properly kept for the year ended 30 June 2017, in accordance with the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*; and
- (b) Funds received as a result of fundraising activities conducted during the year ended 30 June 2017 have been properly accounted for and applied in accordance with the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*;

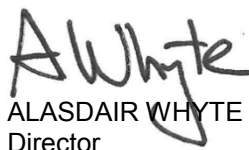
Auditor's Responsibilities

Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising activities pursuant to the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*;

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

RSM

RSM AUSTRALIA PTY LTD


ALASDAIR WHYTE
Director

Perth, WA
Dated: 17 October 2017



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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Albany Hospice Inc. for the year ended 30 June 2017, 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.

RSM

RSM AUSTRALIA PTY LTD

Al Whyte

ALASDAIR WHYTE
Director

Perth, WA
Dated: 16 October 2017

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