



Disabled Wintersport Australia

Annual Report 2018/19



Contents

Foreword from DWA Patron	2
President’s Message	3
CEO Report.....	5
Membership.....	8
Disability Types	9
Gender	9
Managed Camps Program.....	10
Managed Camps Participation	10
Resort Services Program	12
Statistical Summary	12
Guide Requests	13
Surveys.....	14
Guide Feedback.....	14
Engagement with DWA.....	14
Performance of DWA.....	15
Resort Services Program	16
Managed Camps Program.....	17
Member Feedback	18
Engagement with DWA.....	18
Performance of DWA.....	19
Resort Services Program	19
Managed Camps Program.....	20
Board Report Disabled Wintersport Australia Inc For the year ended 31 March 2019	22
Income and Expenditure Statement	24
Balance Sheet	27
Statement of Cash Flows	28
Notes to the Financial Statements	29
Statement by Members of the Board	33

Foreword from DWA Patron

Disabled WinterSport Australia (DWA) changes lives. DWA gives people with a disability freedom on the snow to participate in experiences they may never have imagined possible. These experiences remove boundaries, open opportunities and prove the glass half full principle encourages us to focus and build on the abilities we have.

DWA members and volunteers show us that the keys to resilience are those which help us build the confidence and courage to be fearless, reject the status quo, take risks and make the most of our ability. This is the universal recipe for success.

DWA must continue to grow providing access and improving opportunities for people with disabilities in the NSW Alpine Regions in winter and summer, as is happening in Victoria's Alpine Regions. To do this DWA needs your help to build capacity and deliver economic growth from both the Green (Summer) and White (Winter) seasons.

A significant opportunity exists for the people of NSW, the Monaro community to lead the way nationally in providing Adaptive Alpine activities for those with a disability, their families and carers.

Great things can happen when courage, fearlessness and preparation meet opportunity. DWA's vision, and passion for awareness, inclusion and adaptive Alpine activities is the right stuff needed to give to those who ever doubt their abilities. Not just to survive life's greatest challenges, but also to thrive.

Coral and I are privileged to be the Patrons of Disabled Wintersport Australia. It is our pleasure to be a part of the DWA family working with our staff and volunteers who assist every one of our members find their strength, fortify their resilience and achieve personal success. Coral and I look forward to meeting you on the snow. Please join us and help us create great memories.

Richard Champion de Crespigny AM

Patron

Disabled Wintersport Australia

President's Message

Now in its 41st year, Disabled Wintersport Australia has evolved into Australia's experts in Winter Alpine adaptive activities. In 2018, DWA was operating across 5 Alpine Resorts in Victoria and NSW as the National Sporting Organisation for Winter Sports in Disability, membership, volunteers and staff are at an all time high. Importantly, awareness and inclusion continue to gain momentum with many stakeholders and communities recognising the need and importance to provide accessibility, understanding, dignity and facilitation for people from all walks of life and capabilities. But there is still much more to do.

Participation in 2018 was at an all-time high. Importantly, operations were done safely, with dignity and in the spirit of fun and adventure. The Resort Services & Camps team of staff are simply amazing. As experts in their field, their energy, compassion and can-do approach is outstanding, and they are to be congratulated on the 2018 season. Our volunteer Guides remain key to our successful delivery of service to members. Our sincere thanks and gratitude to all Guides for your dedication and selflessness.

As always, DWA's main challenges are financial and the Board is strategically reviewing its business model to ensure DWA remains not only sustainable but can meet rising costs and become less reliant on Government funding.

A highlight of 2018 was the opening of the long awaited All Abilities Access building at Howmans Gap Falls Creek. The provision of a 'winter home' for DWA, in partnership with YMCA, will see a unique facility provide a base for Alpine activities for many years to come. Special thanks to DWA Life Member Jim Blackburn whose vision, drive and determination help to make this possible.

In 2019, DWA's Board will focus on reviewing its 2020 Strategic Plan, more diverse income streams, developing its people, Training & Education of Guides, Marketing & Communications, improved equipment, to name a few.

The *4 Pillars* strategy which has led our operations and our programs for the past years has shown itself to be a benchmark approach for our organisation. Through this reporting year, each of the four pillars, Alpine Access, Managed Sport, Resort Services, and Training and Education have demonstrated significant steps forward. The success of this strategy is recognised across the ski industry and government and has enabled DWA to pilot a "Green Season" program and partner with the Victorian state government to explore new opportunity in the alpine regions.

DWA is very much like a family. It is a team effort on behalf of our members. Stakeholders include Government, local communities, sponsors and partners. Thank you to everyone who has contributed, large or small. Support from Resort Management & Lift companies has improved dramatically in 2018. Largely due to strengthening relationships, greater mutual understanding and increased demand. We are very grateful to each Resort and their local communities.

Again, we acknowledge the continued invaluable support and contribution from the following organisations which have provided us with vital services, resources and assistance throughout the year including:

- Australian Paralympic Committee
- Australian Sports Commission
- Board Members and families
- Life Members

- Alpine resorts and lift companies at Thredbo, Perisher, Falls Creek, Mt Hotham, Mt Buller & their RMB's
- Department of Communities Sport and Recreation NSW
- Department of Sport and Recreation Victoria
- Snow Industries Australia
- Australian Ski Areas Association
- Australian Interschools
- Special Olympics Australia
- Australian Defence Force
- YMCA Howmans Gap

A note of thanks to the board of DWA. This volunteer group brings expertise from diverse sectors of both business and the alpine community. Whilst Directors are primarily responsible for strategy, governance and compliance they work behind the scenes and are often called upon operationally. It should be noted that the Board has over 40% female representation, ensuring we have a string balance of gender and meet stakeholders' guidelines in diversity and inclusion. I thank all board members for their service and time in 2018.

Our CEO, Rick Coate has provided stability and energy to the team and driven fundraising, sponsorship and Resort relations at a time of rapid growth and I thank him and his team for their support and efforts.

Our Ambassadors Paralympians Joany Badenhorst, Mark Soyer and Mitch Gourley deserve our praise and recognition. We are all so very proud of you being Co-Captains of the 2018 Australian Winter Paralympic Team at Peong Cheng. With DWA founding member Nick Dean as the Games Chef de Mission along with many other athletes and coaches who have been touched by the DWA pathway and community, it was testimony to DWA as a National Sporting Organisation.

A huge thank you, on behalf of our board and CEO to our skiers, riders, families, supporters, volunteers and staff for your significant efforts and contributions in driving the organisation forward.

Paul Lamb

President

Disabled Wintersport Australia

CEO Report

The DWA family positively changes lives, which in turn positively improves well-being and benefits health and our communities. DWA remains a benevolent, charitable, not-for-profit, member based organisation who puts people first. It's a team effort to find freedom on the snow and I am grateful to all who contribute, large or small, to DWA's success and prosperity. To quote our Patron Richard Champion de Crespigny AM, Author and Captain of the infamous flight QF 32 *"it wasn't just me that got us there, it was the team that got us through.."* DWA is Australia's Alpine Adaptive Experts.

Financial Results in 2018 /19 saw well controlled expenditure of \$784,628 (\$649,222 in 2017/18), was balanced against improved income of \$777,889 (\$599,124 in 2018) allowing for an increase in staff numbers, camp programs, donations and fundraising. We welcomed a Victorian Government Green Season grant. A NSW Government equipment grant and a large philanthropic donation allowed us to purchase much needed new sit skis and 2 new Snow Karts. Depreciation increased as the internal Finskos assets was adjusted to be amortised until the end of the current Lease period in 2013. The result of a loss -\$6,739 (-\$50,497 in 2017/18). Whilst this result is an improvement and maintains DWA as a going concern, we must be vigilant in recovering incurred (and increasing) costs , developing sustainable income streams, creating capital reserve funds and increasing membership and staff numbers.

Some key focus areas in 2018 have been in the areas of Director recruitment by location, sex, skill set and engagement. Governance has been improved thanks largely to Treasurer Ross Passalacqua, a Fellow of the Australian Institute of Company Directors. Compliance maintained especially in the area of protecting young people and safeguarding children. The introduction of Membership Protection Officer Siobhan Barry underpins our commitment to member safety and wellbeing.

Our Directors have been highly engaged in 2018. I thank them for their contributions, time and support. In 2018, we welcomed Sydney based Chris Scott, Melbourne based Libby Adam and Jindabyne based Iain McGuire. President Paul Lamb will step down in 2019 after 3 years. Paul took over as President during a somewhat turbulent time of change and rapid growth, CEO changes and declining funding. Paul's legacy includes improved governance, compliance and streamlining of processes. All the while with a sense of humour and positive, member first approach. Paul will remain an appointed Board member. Thank you, Paul.

Pre and post season strategy and planning has been conducted with both the Resort, & Administration teams and the Board. Member and Guide surveys were conducted. The theme of the outcomes will help shape the direction of strategy and operations in 2019 and beyond.

They can be best articulated by a Strengths, Weaknesses, Opportunities, Threats (SWOT) analysis;

<p style="text-align: center;">Strengths</p> <ul style="list-style-type: none"> • People – the team, Guides, Directors • Positive benefits to members & families • Camp programs • NDIS • Niche market – no competitor • Revenue for Resorts • Range of Equipment • Training for Guides • Safe practices • Accom - Howmans & Finskos 	<p style="text-align: center;">Weaknesses</p> <ul style="list-style-type: none"> • Ability to service demand • Retention of Guides • Over worked team • Lack of facilities (some Resorts) • Charging Guide tickets (some) Resorts • Sustainable income streams • Multiple use by members • Lack of formal agreement with Resorts • Inability to charge for services & equipment
<p style="text-align: center;">Opportunities</p> <ul style="list-style-type: none"> • Guide remuneration / incentives • NDIS • Green Season • Howmans income • Finskos expansion • Camp Programs expansion • Centralised Booking system • Director recruitment by skill 	<p style="text-align: center;">Threats</p> <ul style="list-style-type: none"> • Financial sustainability • Capital reserves • Aging equipment • Lack of snow • Seasonal business • Over worked team

Our Volunteers are the heart and soul of who we are. Without them we simply could not function. Our Guide training program is world class. The (Volunteer) Training & Education team of Richard Standish, Mark Parfuss, Tom Mitten and Melinda Middleton led by workhorse Fraser Hastie and put in many hours on and off snow. I have great confidence that we can continue to recruit and retain many more volunteers in 2019. Whether it is in the Office answering phones, organising fundraisers at Resorts, Guiding on snow, servicing equipment or helping with transport, we are humbled by your service to members, empathy, dedication to finding freedom on snow and say a massive thank you on behalf of members and the team.

Our Resort Services Co-ordinators and Camp Co-ordinators deserve praise, special recognition and congratulations for delivering over 1,500 on snow experiences to members, their families and carers. They are incredibly well supported by our administration team who are at the coal face of member enquiries, queries and reassurance. Often working long hours, being on snow, servicing equipment, transporting members, fundraising, strengthening stakeholder relationships, mustering and training Guides. Thank you, team, and well done.

Our industry partners at Resorts are crucial to our success and sustainability. Pleasingly, there is now more support, engagement and understanding from the 5 'big' Resorts. Accessibility infrastructure remains a continued frustration but thankfully disability is now a part of planning, marketing and strategic conversations. For this we say thank you.

The Howmans Gap AAA Building at Falls Creek Victoria, opened successfully in June 2018. The building is managed by the YMCA and remains a State Government asset. We are deeply appreciative of the State Government's support and funding while recognising the unique opportunity to provide Australia first Alpine universal accessible accommodation. Our partnership with YMCA continues to go from strength to strength and we share many common values and goals. Patronage by members and the growing camps program will be the key to success.

The Victorian Green Season Project holds great potential for DWA to become a year-round provider of services and activities to members. The summer of 2018/19 will see investigations into summer camps at Howmans Gap, engaging local communities, commissioning and seeding third party providers, partnering with Resorts and education providers.

The ongoing challenge for DWA is to scale growth while generating sustainable income streams and maintaining service levels to members.

In closing, I am reminded that *...It's not what happens to you in life but it's about how you respond...*

Rick Coate

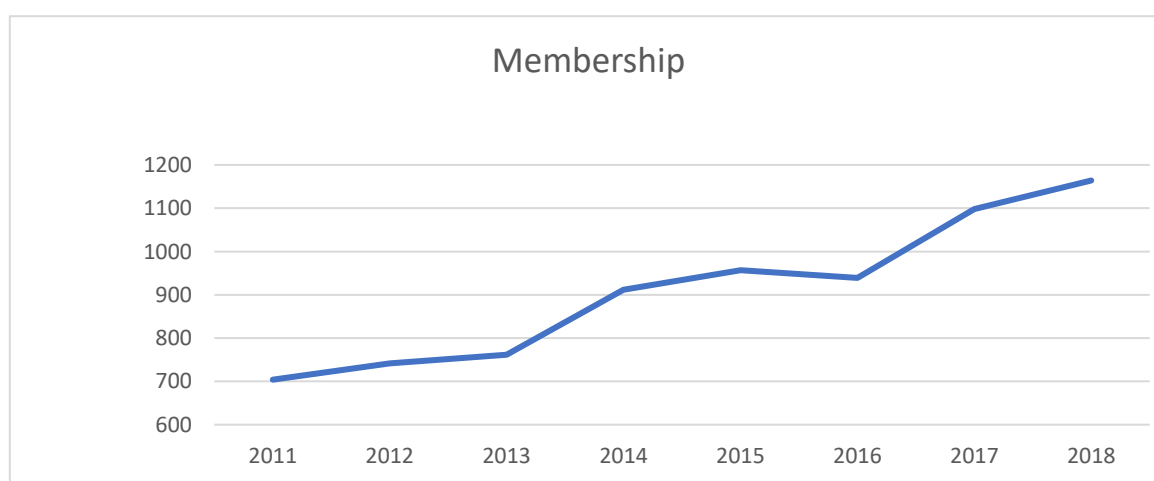
Chief Executive Officer

Disabled Wintersport Australia

Membership

The 2018 season saw membership grow to 1,164 members, as recorded 12th October 2018. This growth helped drive a successful season which saw record numbers of members on snow, which will be outlined in the Managed Camps Program and Resort Services Program sections. The below information will illustrate changes in membership patterns and provide a temporal understanding of how changes have occurred in this growth.

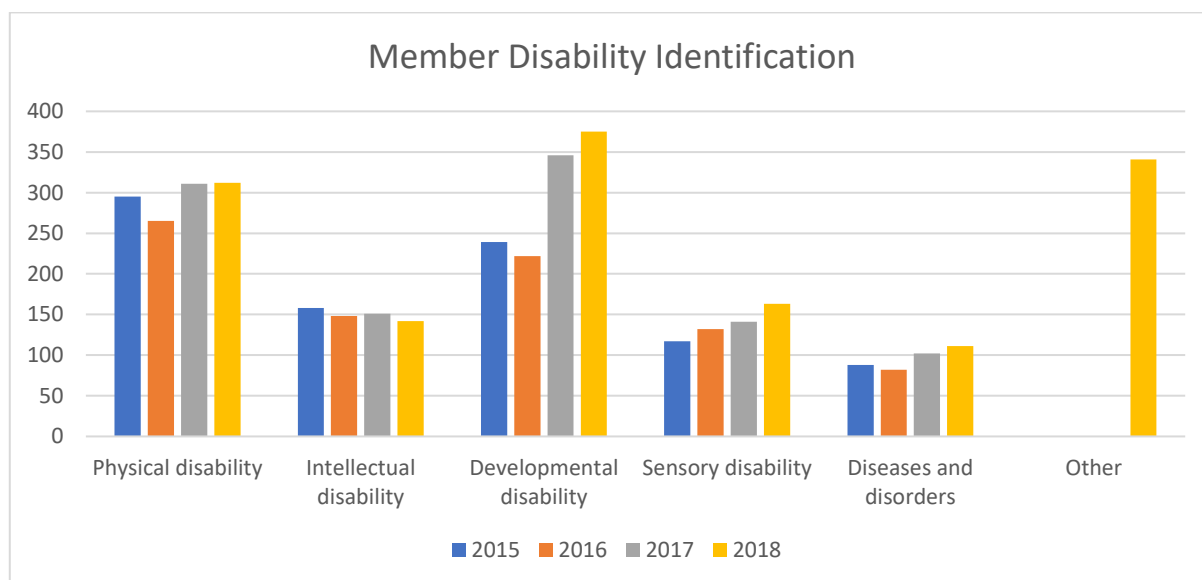
		Total	Life member	Life Member Associate	Honourary APSI Associate member	Individual member	Associate member	% of total membership
Age	<i>0 - 9</i>	114	0	0	0	109	2	9.9%
	<i>10 - 19</i>	315	0	0	0	305	12	27.4%
	<i>20 - 29</i>	193	0	0	3	145	48	16.8%
	<i>30 - 39</i>	155	0	0	3	93	61	13.5%
	<i>40 - 49</i>	149	0	1	1	79	68	12.9%
	<i>50 - 59</i>	134	0	2	0	71	63	11.6%
	<i>60+</i>	75	2	11	2	29	43	6.5%
Gender	<i>Male</i>	738	2	12	6	545	169	63.4%
	<i>Female</i>	426	0	2	3	285	128	36.6%
State	<i>ACT</i>	46	0	1	1	28	16	4.0%
	<i>NSW</i>	535	1	8	5	415	106	46.5%
	<i>NT</i>	0	0	0	0	0	0	0.0%
	<i>QLD</i>	62	0	0	0	50	12	5.4%
	<i>SA</i>	24	0	1	1	17	5	2.1%
	<i>TAS</i>	8	0	0	0	6	2	0.7%
	<i>VIC</i>	458	1	4	2	296	155	39.8%
	<i>WA</i>	17	0	0	0	17	0	1.5%
	<i>Other</i>	1	0	0	0	1	0	0.1%
Total		1164	2	14	9	830	308	
% of total membership			0.2%	1.2%	0.8%	72.1%	25.7%	



Disability Types

When individual members apply for membership, they must provide details of the disabilities they have. These disabilities have been broken down into five broad categories: physical, intellectual, developmental, sensory, and diseases and disorders. Many members have multiple disabilities so are included in multiple categories.

Disability types	2015	2016	2017	2018
Physical disability	295	265	311	312
Intellectual disability	158	148	151	142
Developmental disability	239	222	346	375
Sensory disability	117	132	141	163
Diseases and disorders	88	82	102	111
Other				341



Gender

With relevant stagnation of gender distribution over the past 5 years, DWA will continue to strive to be representative of the industry average and push towards equal representation. To do so, the Women's Camp will be moved to a prime spot during the season to encourage greater participation.

Gender	2011	2012	2013	2014	2015	2016	2017	2018
Male	459	510	516	597	619	589	710	738
Female	245	232	246	315	338	350	388	426

Managed Camps Program

The 2018 Camps Program ran across four of the resorts within which DWA operates, catering to the various needs of our members. The types of programs are outlined below, all of which serve a separate purpose in furthering different elements of DWA's four pillars program.



Managed Camps Participation

Participation categories	Members Camps		Organisation Camps		Training and Education Camps		Total	
	Participants	Days on snow	Participants	Days on snow	Participants	Days on snow	Participants	Days on snow
Camp Participants	45	113	163	453	-	-	208	566
Carers	37	-	115	-	-	-	152	-
Guides	68	170	179	481	102	204	257	771
Total	150	283	457	934	102	204	609	1321

Although the managed camps program had a lower overall delivery of days on snow this year, this can be largely attributed to an overall lower number of days per program. After consulting with participant groups during the 2017 season, it was decided that reducing the days per program would deliver a safer and more enjoyable experience for both participants and guides.

There has been a small dip in engagement in training camps – indicative of a common trend towards lower volunteerism in Australia. The first step towards improving engagement has been achieved in Victoria through regular weekly guide training at Mt Hotham, increasing the number of new trainers accredited this season. We are continuing to investigate means of improving recognition of service for this valued group – to whom DWA and its clients are incredibly grateful.

We are positive that we will continue to grow this area, improving the overall participation in camps, as well as the diversity of organisations that we will be able to service. In doing so, we will continue to service the broader disability community, creating opportunities to access the snow in a structured and safe environment.



Resort Services Program

The DWA resorts program aims to service the general membership population as they visit the snow. By submitting a “Guide and Equipment Request”, members are able to access to the appropriate equipment to accommodate their needs as well as any necessary guides to assist as needed.

The below statistical information will provide a summary of overall data per resort, as well as an assessment of year-on-year growth trends. As such, it will allow an assessment of performance in the most recent year before showing how these statistics reflect changes in membership engagement.

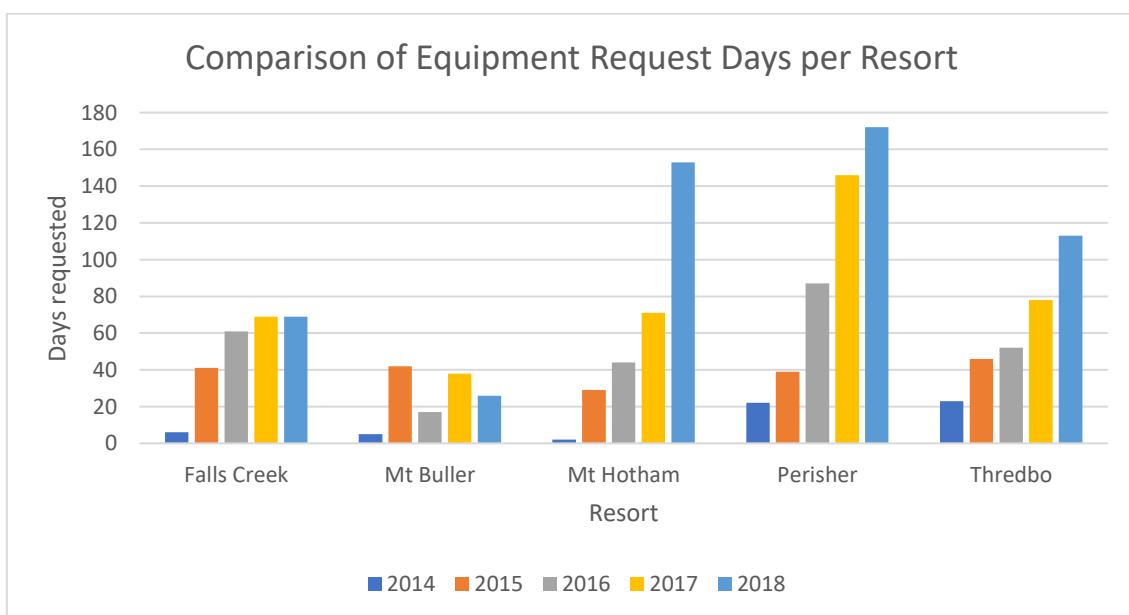
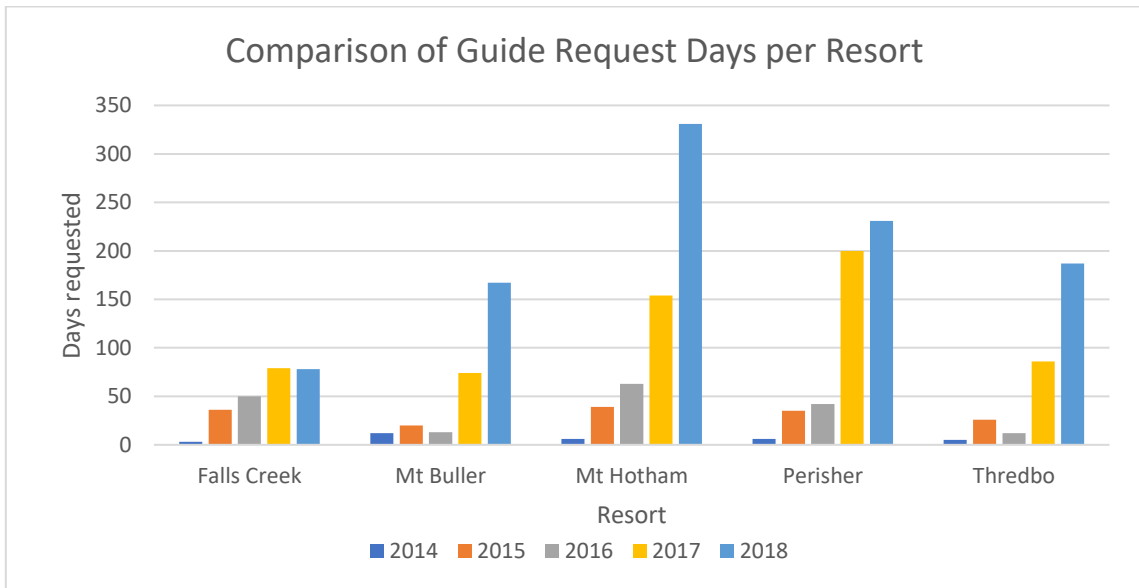
Statistical Summary

		Falls Creek	Mt Buller	Mt Hotham	Perisher	Thredbo	Total
Guide requests	Unique requests	47	34	66	66	61	274
	Days requested	78	167	331	231	187	994
	Days fulfilled	66	157	289	181	160	859
Equipment requests	Unique requests	28	14	31	61	33	118
	Days requested	69	26	153	172	113	524
	Days fulfilled	68	26	153	171	113	522
Guide participation	Unique guides	6	27	43	35	32	140
Staff Member Guided Days		47	42	55	78	54	269

The above statistics show that there has been a significant growth in membership engagement with the DWA Resort Services Program. Both guide and equipment requests are up as well as overall number of unique guides engaging with DWA programs.

During the 2018 season, 87% of guide requests were fulfilled across the five resorts at which we run this program – a 13% improvement on the previous year. Equipment requests were completed to nearly 100%, however there were a number of maintenance issues, and in further seasons this could create issues if not properly addressed.

Guide Requests



Surveys

The guide and member feedback surveys have been broken down into three major areas: the performance of and engagement with DWA, resort services program feedback, and managed camps program feedback. In doing so we can breakdown how our members are interacting with us as a broader entity and through our two operational units.

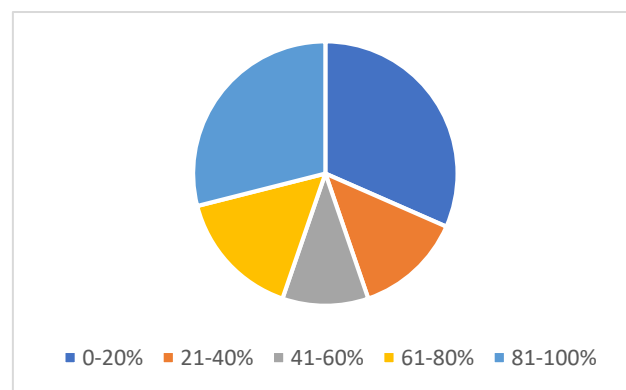
Guide Feedback

Engagement with DWA

The DWA volunteer guiding base seems to be centred around two main groups of individuals, both of whom are at opposite ends of the spectrum of engagement. This is an interesting disparity and indicates the varying interests in how our members engage with DWA – most are either an infrequent guide, who wants to contribute a small amount of their annual snow visits, or a dedicated member who want their snow time to DWA related.

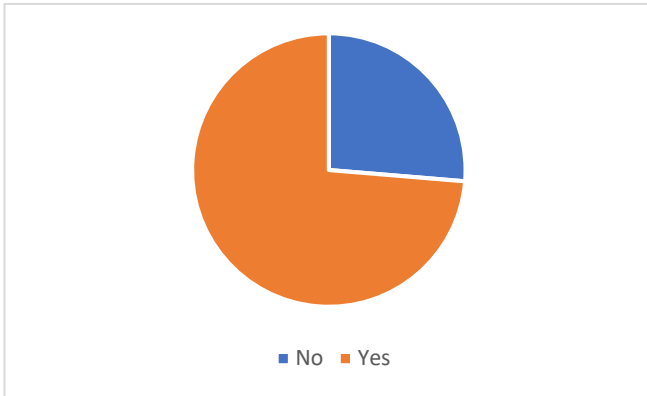
This will dictate how we engage with our members and the language we use to market the guiding opportunity. Making sure we engage these two contrasting groups of guides will ensure we continue to grow both groups.

	0-20%	21-40%	41-60%	61-80%	81-100%
How much of your on-snow time was spent with DWA?	31.6%	13.1%	10.5%	15.8%	29%

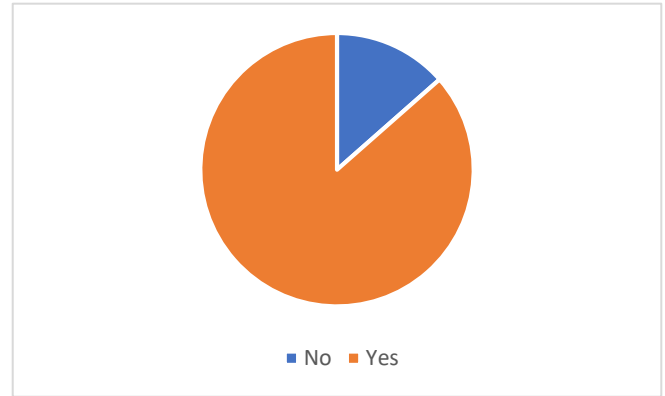


On-snow time spent with DWA

Guide interest in the *Green Season Project* is quite high, with a number of people interested in engaging with summer guiding, as well as receiving an accredited guide training certificate. This is a promising indication of interest in the project, before considering others who don't participate in wintersports.



Interest in guiding during summer



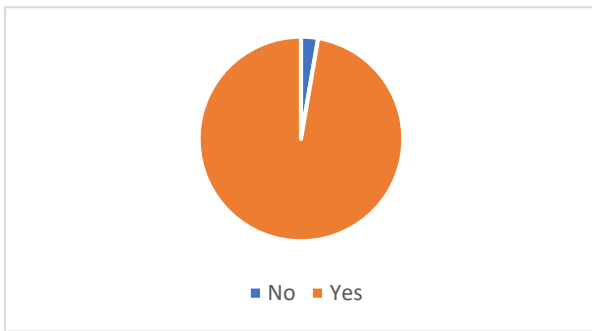
Interest in receiving Cert IV in Alpine Adaptive

Performance of DWA

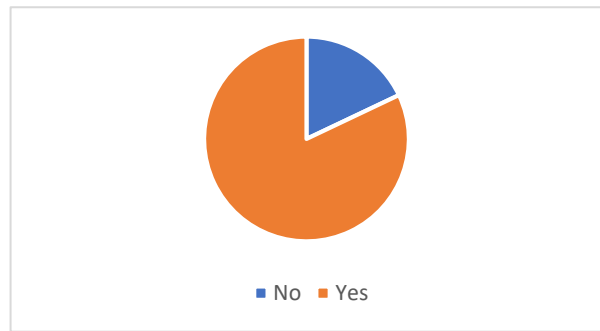
Guide retention from the surveyed population indicates high repeat patronage, this contrasts with historic data which indicates a higher turnover rate. It is unclear whether this is due to the nature of those responding, or whether it is a change in guide engagement.

While volunteer guides believe the current cost of membership is of good value, it also appears that an increase in cost would likely reduce the number of volunteers willing to participate. For those who don't believe the membership provides value for money, there indication that some form of benefits would help alleviate issues – e.g. coffee discounts, gear discounts, subsidised accommodation.

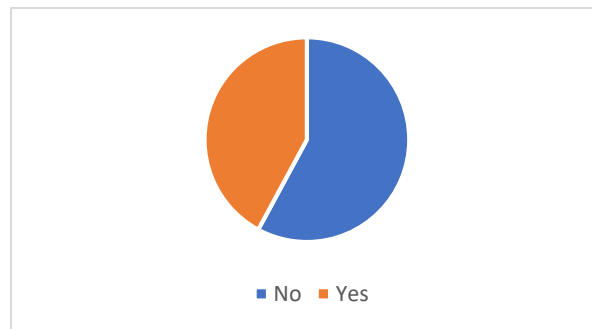




Will you guide with DWA in the future?



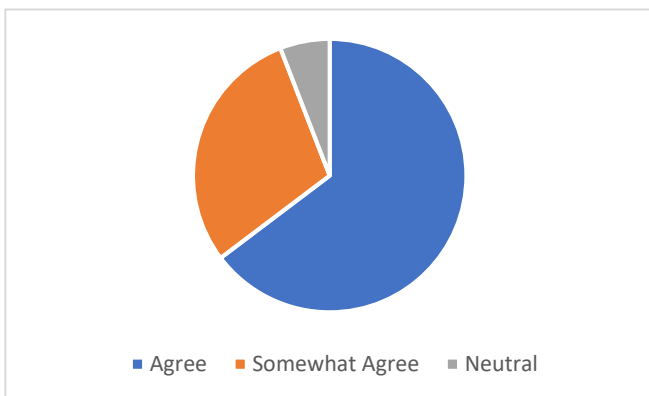
Does the membership provide value for money?



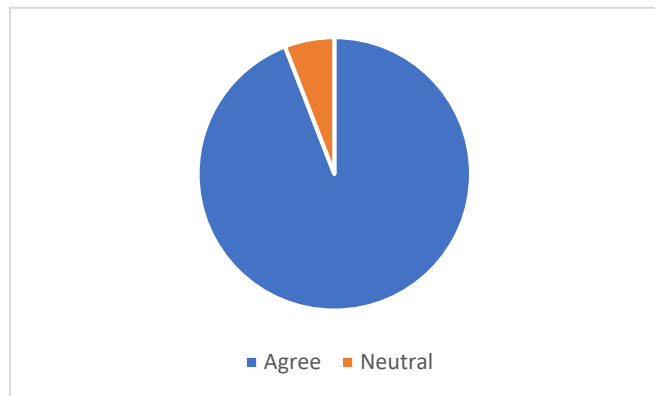
Are you willing to pay more for membership?

Resort Services Program

The reaction to the resort services program was all positive, especially that in relation to the on-snow element of guiding. The main issue was communication, which although positive, was not as highly commended – this issue has been identified by RSC’s and is being addressed through Rev Sport.



Information was well communicated



Support from DWA staff

These comments follow the theme from above about the overall off-snow element of interaction between volunteers and RSC’s. In developing a new rostering platform through Revolutionise Sport this should streamline communication channels, make information more readily available, and allow reduced complications resulting from repeated data entry.

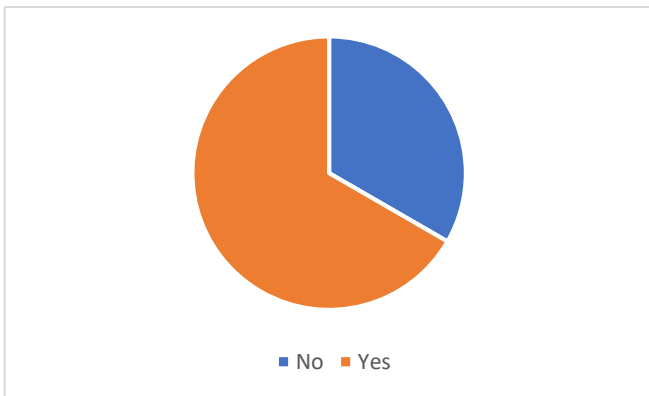
Managed Camps Program

The response to the managed camps program was largely positive. Most guides agreed that the programs were well delivered and would be excited to participate in camps in the future. The only concern was the preparation and organisation of the camps – this could stem from the appointment of a new NPM and Camp Co-ordinator, causing a few issues in the organisation of the programs. This should improve in 2019, assuming greater continuity of staff.

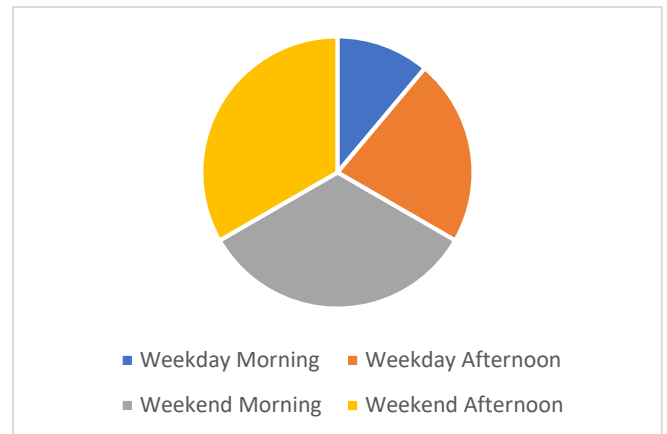
Training

“More training opportunities” – this is a common theme for responses from guides this year, both in the survey and through verbal communication. Some guides seem to be concerned about their ability to deliver on-snow experiences safely, as well as the amount of training focused on techniques rather than awareness.

Guide training could be improved through “more time spent on actual skills rather than experiencing what it is like to ski on one ski [or] being visually impaired.”



Did you practice skills enough in a teaching environment?



Best time for additional training

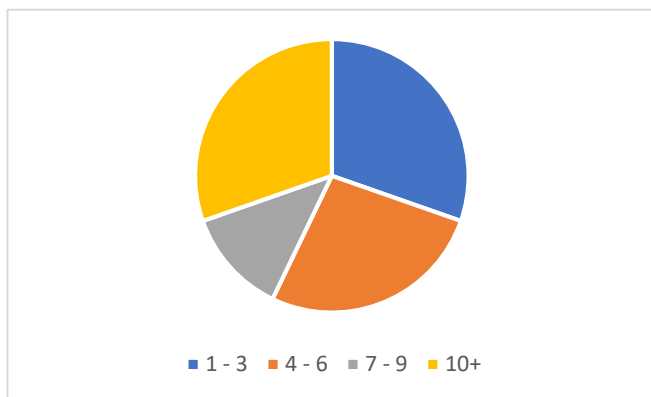


Member Feedback

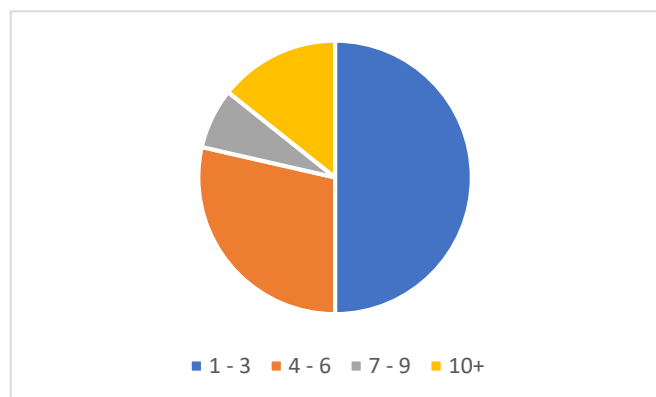
Engagement with DWA

The DWA participant membership base compared with our guides has an overall lower participation in on-snow activities with 30.4% and 60%+ participating in 10+ days of snow time respectively. This still means that there are barriers to participation in snow activities relative to the able-bodies population.

The most common complaint about barriers to participating in snow-sports was that “the cost was too high” – 28% of participants. This means that the coordination between DWA and resorts should be focused on looking at how costs can be reduced. It must be considered that only 46.6% of persons living with a disability are gainfully employed¹. This means that the overall wealth disparity for disabled persons is exacerbated by their ability to be employed, as well as their ability to progress into positions of higher remuneration – 34% of employed persons.

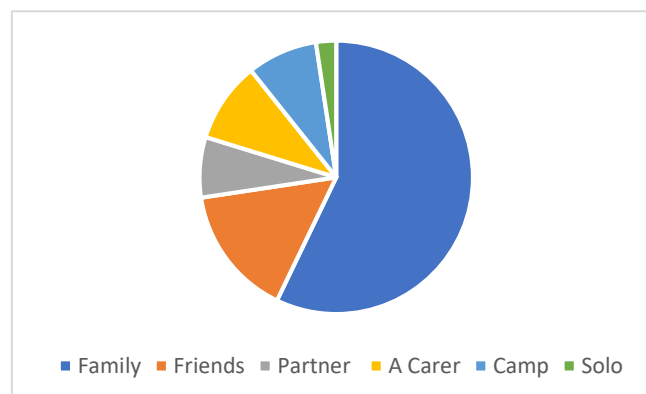


Number of days on snow



Number of guide request days

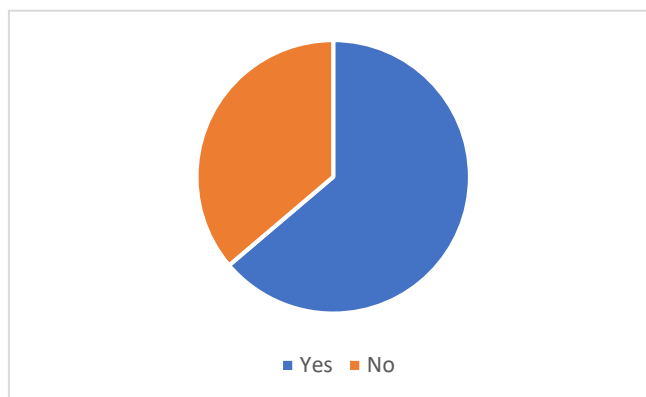
As most of our members visit the snow with their family, this should be a focus of our marketing, ensuring that we acknowledge the manner in which our participants enjoy engaging with the snow. In doing so we will hopefully show a broader population the social benefits as well as the manner in which participation can be facilitated.



Who did you visit the snow with?

¹ Australian Network on Disability. 2018. Disability Statistics. [ONLINE] Available at: <https://www.and.org.au/pages/disability-statistics.html>. [Accessed 29 October 2018].

The overall interest in green season activities is promising and shows that there is a market for engaging with the alpine environment already interested. With a fully developed program, we will be able to show the potential opportunities for engagement through the different means of participation.



Are you interested in green season activities?

Performance of DWA

The overall satisfaction with current interactions with DWA is promising, with low levels of dissatisfaction and an overall interest in continued participation. However, there is an unwillingness to pay more for the current services, contradicting the current impression of good value for money.

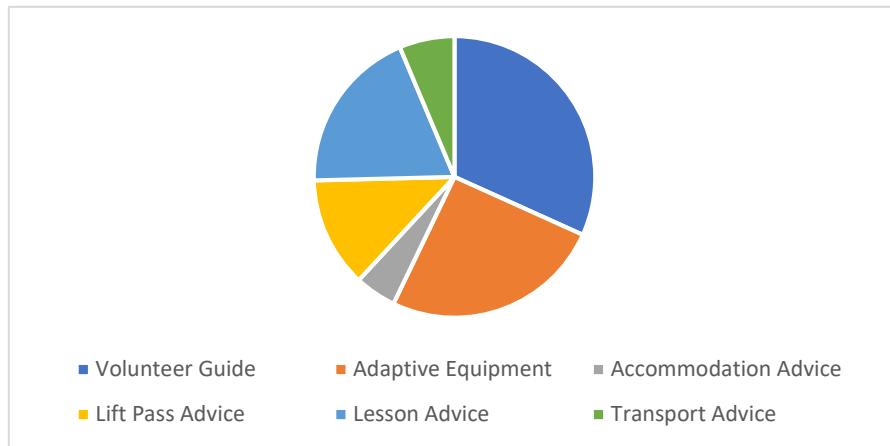
	Yes	No
Will you go skiing or snowboarding again in the future?	98%	2%
Do you think your membership provides value for money?	97%	3%
Would you be willing to pay more for a membership?	47%	53%

Resort Services Program

Although our main two programs are what our members need the most help with, there are a significant number of other requirements for help for our members – of which we are likely the only source. This should be considered when completing a website review to ensure these other elements are easily accessible.

To account for our members requiring help with lift-pass, lesson, transport and accommodation advice. To ensure there are clear pathways for members to follow on the website, we will continue to update the website’s information pertaining to these issues. However, as this is not a service we provide, we will continue to direct people as necessary to the best source of information.

	Volunteer Guide	Adaptive Equipment	Accommodation Advice	Lift-pass Advice	Lesson advice	Transport Advice
What did you need DWA to assist you with at the resort?	31.7%	25.4%	4.8%	12.7%	19%	6.3%



What did DWA assist with at the resort?

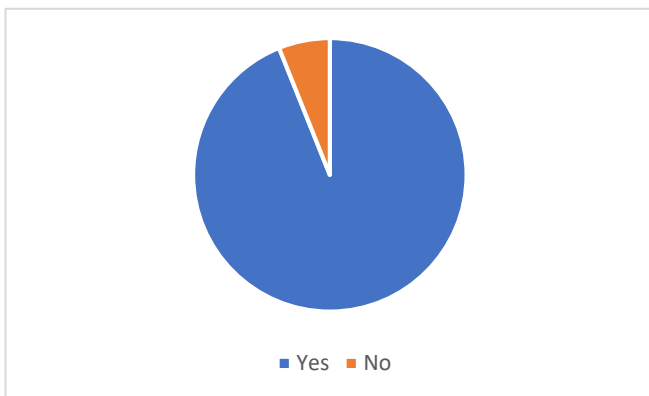
Overall customer satisfaction was high, with performance of both DWA and the resorts meeting customer needs. The only complaints were highlighted in comments which concerned accessibility to facilities:

“The Perisher resort could recognise companion cards for the quad chair for walking visitors.”

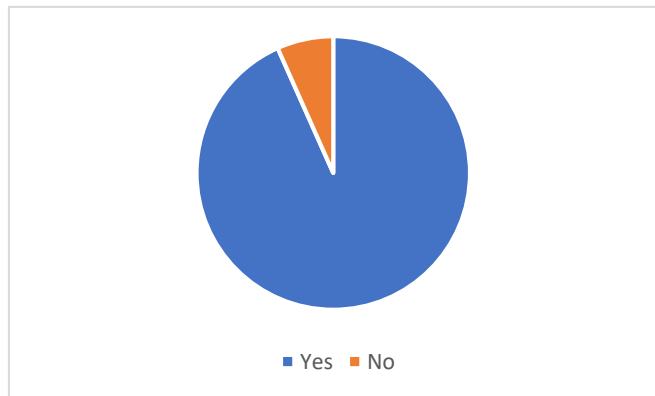
“The lift was not working, as it never does, we cannot go to any coffee shops or cases because they are not accessible.”

Access to main buildings at Hotham still difficult. Lift at Hotham Central regularly broken. Bus transport wheelchair accessible but difficult.”

These elements of accessibility should be considered when considering new designs in alpine village designs – ensuring equal access to all persons.



Did DWA meet your needs?



Did the resort meet your needs?

Managed Camps Program

Participants showed a similar response to the managed camps program, with almost all agreeing that it was a program they would recommend, was run safely, and well organised. Again, there was lower results in organisation and preparation – this will hopefully be addressed again through greater staff continuity.

Financial Statements

Disabled Wintersport Australia Inc **ABN**
64 571 062 301
Year ended 31 March 2019

Board Report

Disabled Wintersport Australia Inc
For the year ended 31 March 2019

Your board members submit the financial accounts of the Disabled Wintersport Australia Inc for the financial year ended 31 March 2019.

Board Members

The names of board members at the date of this report are:

Paul Lamb
Ross Passalaqua Richard Rodd
Kirsten Dunlop
Joanna Decca
Kathy - Ann Elliott
Fraser Hastie
Daniel Watts (resigned October 2018)
Chris Scott
Iain McGuire
Lucinda Fairrie
Elizabeth Adam

Principal Activities

The principal activities of the association during the financial year were to encourage and promote winter sports for the disabled.

Significant Changes

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


Operating Result


The surplus/(deficit) from ordinary activities after providing for income tax amounted to

Year Ended March 2019 (\$6,739)

Year Ended March 2018 {\$50,497}

Signed in accordance with a resolution of the Members of the Board.

Paul Lamb, President 

Ross Passalaqua, Treasurer 

Sign date: 27/8/2019

ASSUR

Audit & Assurance

Chartered Accountants
Registered Company Auditors

Disabled Wintersport Australia Inc

ABN 64 571 062 301

Auditor's Independence Declaration to the Board of Disabled Wintersport Australia Inc

Director:
A.R Ager CA, BEc
Registered Company Auditor

Assur Pty. Ltd.
PO Box 987
Level 1, 189 Coleman Parade,
Glen Waverley, VIC 3150
ABN. 78 167 481 834
T: +61 (3) 9560 0211
M: +61 419 541 727
F: +61 (3) 9561 5497
E: tony.ager@optusnet.com.au

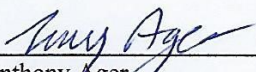
Authorised Audit Company
No. 453122

We declare that, to the best of our knowledge and belief, during the year ended 31st March, 2019 there have been :

- (i) no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profit Commission Act 2012 in relation to the Audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit

Signed on: 18TH JULY, 2019

ASSUR PTY. LTD
ASSUR PTY LTD
Authorised Audit Company Number: 453122
Chartered Accountants


Anthony Ager
Director - Audit & Assurance
Chartered Accountant

Income and Expenditure Statement

Disabled Wintersport Australia Inc

For the year ended 31 March 2019

	NOTES	2019	2018
Income			
Grant Income			
Grants State Victoria		185,685	40,000
Grants Federal		60,000	75,000
Grants State NSW		67,500	64,000
Total Grant Income		313,185	179,000
Programs Income			
Program Income Participants		104,313	119,181
Program Accommodation Income		1,163	(1,222)
Program - Meals		5,676	7,417
Program Guide & Volunteer Payments		13,537	7,830
Program Income Carers		7,565	10,718
Program Lift Passes		10,953	11,226
Total Programs Income		143,207	155,150
Operating Activities Income			
Rental Income – Finsko’s Lodge		115,080	122,377
Memberships		84,642	87,802
Merchandise Sales		9,983	4,349
Total Operating Activities Income		209,705	214,528
Charitable Income			
Donations		87,448	32,484
Fundraising (Events)		15,611	10,201
Fundraising Untied (Operational)		11,601	5,746
Total Charitable Income		114,660	48,431
Other Income			
Gain (Loss) on Sale of Asset		(3,533)	87
DVJS Wages Subsidy		-	1,500
Other Income		665	91
Sundry Income		-	337
Total Other Income		(2,868)	2,015
Total Income		777,889	599,124
Expenses			
Direct Costs			
Fees Pin payments		2,873	1,575
Fundraising Expenses		744	2,914
Purchases Merchandise		6,722	-

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

Disabled Wintersport Australia

Ross House, 247-251 Flinders Lane, Melbourne, VIC 3000

disabledwintersport.com.au

Income and Expenditure Statement

	NOTES	2019	2018
Fees Revolutionise Sport		804	592
Total Direct Costs		11,143	5,080
Commercial Accommodation			
Administration Costs		166	-
Depreciation Of Property		14,334	8,812
Insurance - Rental Properties		-	619
Linen Costs		1,371	6,494
Replacement Costs		-	36
Rent Expense Finsko's		2,935	2,762
Waste Disposal		23	-
Total Commercial Accommodation		18,829	18,723
Program Expenses			
Accommodation Programs		201,570	92,871
Catering Programs		3,319	5,480
Hire, Maintenance of Equipment Programs		1,374	2,181
Instructor Fees Programs		10,212	8,755
Ticket Provision		31,719	51,550
Vehicle Hire & Fuel Programs		7,997	2,119
Total Program Expenses		256,191	162,957
Overhead Expenses			
Advertising & Promotion		5,689	14,505
Audit Fees		(92)	2,755
Bad Debts expense		514	1,586
Bank Fees		324	671
Board and Governance Expenses		-	1,638
Commissions Paid		21	-
Computer Expenses		-	1,765
Depreciation		21,001	24,977
Doubtful Debts		-	(5,000)
Employment Costs		346,777	333,322
Filing Fees and Permits		-	240
Freight & Courier		1,020	-
General Expenses		3,392	417
Insurance		14,436	10,659
Legal, Consulting and Accounting		17,838	17,831
Meetings and Entertainment		8,905	3,335
Motor Vehicle		30,576	22,860
Office Expenses		4,134	-
Permits, Licences and Fees		-	119
Postage, Printing & Stationery		4,147	2,914
Rent and Rental Outgoings		15,236	17,117
Repairs and Maintenance		1,447	1,383
Subscriptions & Memberships		4,314	4,035
International Travel and Accommodation		874	-

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

Income and Expenditure Statement

	NOTES	2019	2018
National Travel and Accommodation		17,912	5,733
Total Overhead Expenses		498,465	462,862
Total Expenses		784,628	649,622
Surplus/(Deficit) before Taxation		(6,739)	(50,497)
Net Surplus/(Deficit) After Tax		(6,739)	(50,497)

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

Balance Sheet

Disabled Wintersport Australia Inc
As at 31 March 2019

	NOTES	31 MAR 2019	31 MAR 2018
Assets			
Current Assets			
Cash and Cash Equivalents	2	142,826	107,922
Trade and Other Receivables			
Accounts Receivable		194	445
Bond Deposits Held		-	1,307
Clearing Account - Sporting Pulse		-	223
GST		7,622	-
Prepayments		931	-
Total Trade and Other Receivables		8,747	1,975
Total Current Assets		151,573	109,897
Non-Current Assets			
Fixed Assets			
Buildings		478,097	478,097
Less Accumulated Depreciation on Buildings		(292,883)	(278,549)
Motor Vehicles		53,822	59,922
Less Accumulated Depreciation on Motor Vehicles		(47,328)	(47,682)
Plant and Equipment		437,349	309,672
Less Accumulated Depreciation on Plant & Equipment		(237,443)	(218,156)
Total Fixed Assets		391,613	303,305
Total Non-Current Assets		391,613	303,305
Total Assets		543,186	413,202
Liabilities			
Current Liabilities			
Accounts Payable		9,571	4,978
GST Provision		-	5,339
Other Creditors		3,639	-
PAYG Withholdings Payable		3,606	3,984
Provision Employee Entitlements		8,494	4,707
Scholarship Fund - Matthew Robinson		16,121	16,121
Income in Advance		130,421	-
		-	-
Total Current Liabilities		171,852	35,129
Total Liabilities		171,852	35,129
Net Assets		371,334	378,073
Equity			
Current Year Earnings		(6,739)	(50,497)
Retained Earnings		378,073	428,570
Total Equity		371,334	378,073

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

Statement of Cash Flows

Disabled Wintersport Australia Inc

For the year ended 31 March 2019

	2019	2018
Operating Activities		
Receipts from Customers	920,002	603,941
Payment to Suppliers & Employees	(757,922)	(724,755)
Net Cash Flow from Operating Activities	162,080	(120,814)
Investing Activities		
Payment for Property Plant & Equipment	(127,677)	(10,989)
Proceeds from Property Plant & Equipment	500	-
Net Cash Flow from Investing Activities	(127,177)	(10,989)
Net Cash Flows	34,903	(131,803)
Cash & Cash Equivalents		
Cash and cash equivalents at the beginning of the year	107,922	239,725
Cash and cash equivalents at the end of period	142,826	107,922
Net Change in Cash for the period	34,903	(131,803)

Notes to the Financial Statements

Disabled Wintersport Australia Inc
For the year ended 31 March 2019

1. Statement of Significant Accounting Policies

The Association was incorporated on the 3rd July, 1992 (#Y 1524143) under the Association Incorporation Act 1984, (NSW). It is registered with the Australian Business Register - Australian Business Number 64 571 062 301. The Association is exempt from Australian Income Tax under section 50 - 45 of the Income Tax Assessment Act 1997 (Cth). The Association holds an authority to fundraise (# CFN16591).

The Association is classed as a "Tier 1" Association for financial reporting requirements under the Associations Incorporation Act 2009, NSW. The Association has elected to adopt the financial reporting requirements under Class Order No. 11/01. Under the Class Order 11/01, the Association is exempt from the requirements of section 43 (2) of the Associations Incorporation Act 2009, NSW to prepare financial statements in accordance with Australian Accounting standards except noted in the class order.

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2009, New South Wales, the Association Incorporation Regulation (NSW) 2010, the Australian Charities and Not-for-profits Commission Act 2012 and the Charitable Fundraising Act 1991 and the Charitable Fundraising Regulation 1993.

The board has determined that the association is not a reporting entity.

The financial statements cover Disabled Wintersport Australia Incorporated as an individual entity. Disabled Wintersport Australia Incorporated is a not-for-profit Association incorporated in New South Wales under the Associations Incorporation Act (NSW) 2009.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

a) Property, Plant and Equipment (PPE)

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

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

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

Change in Accounting Policy

"Depreciation rates for Building Improvements at Finsko's Lodge have been adjusted to write the assets off over the remaining 13 years of the long-term lease that Disabled Wintersport Australia Inc has with Finsko's Lodge. The effect of this on the Income and Expenditure Statement is to increase the depreciation charge on these assets by \$5,522."

b) Impairment of Assets

At the end of each reporting period, the entity 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 assets fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the income statement.

c) 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 have been measured at the amounts expected to be paid when the liability is settled.

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

d) 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 reasonably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

e) Cash and Cash Equivalents

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

f) Revenue and Other Income

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

Interest revenue is recognised using the effective interest 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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. All revenue is stated net of the amount of goods and services tax (GST).

g) 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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

h) 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.

i) Income Tax

The Association is classed as a Public Benevolent Institution and is exempt from Australian Income Tax, it has a GST Concession and an FBT Exemption. It is endorsed as a Deductible Gift Recipient and donations of \$2 or more are tax deductible.

	2019	2018
2. Reconciliation of Cash		
Cash at Bank	142,064	104,650
NAB Staff Cards	762	3,272
Total Reconciliation of Cash	142,826	107,922

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

3. Reconciliation of Net cash provided By/Used in Operating Activities to Net Profit

	2019	2018
Surplus/(Deficit) for the year before income Tax	(6,739)	(50,497)
<i>Add:</i> Depreciation	35,335	33,789
(Surplus)/Deficit on disposal of PPE	3,533	
Provision for doubtful debts	-	(5,000)
Change In Assets & Liabilities		
(Increase)/Decrease in Trade & Term Debtors	472	6,832
(Increase)/Decrease Other Current Assets	1,307	
(Increase)/Decrease in prepayments Increase/(Decrease)	(931)	917
in Trade Creditors & Accruals	4,594	(51,171)
Increase/(Decrease) in Other Creditors	(9,700)	5,645
Increase/(Decrease) in Employee Entitlements	3,788	(2,329)
Increase/(Decrease) in Sundry Provisions	130,421	(59,000)
	162,080	(120,814)

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

4. Capital and Leasing Commitments

Operating Lease expenditure contracted for at balance date that is not cancellable and is not provided for in the accounts:

	2019	2018
Lease Commitments		
Payable no later than one year	3,292	2,938
Payable - Between 12 months and 5 years	-	-
	3,292	2,398
Capital Commitments		
Howmans Gap	-	100,000
Finsko's lodge	30,000	-
	30,000	100,000

At the reporting date the amount contracted for but not recorded in the financial statements, that represented capital commitments is \$30,000 (2018 \$100,000).

In 2018, the commitment relates to the construction of a Changing Places Facility at Howmans Gap. This capital commitment was funded by a \$110,000 grant received in April 2018 from the Department of Health and Human Services.

In 2019 there is a capital commitment of \$30,000 payable over 3 years on the 1st July 2019, 2020 and 2021. It relates to Disabled Wintersport Australia Inc commitment towards capital works at Finsko's Lodge. The Department has agreed to spread this commitment over 3 years, payable at \$10,000 on the 1st of July, each year.

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

During the year ended 31st March, 2019 the organisation obtained income of \$114,660 for charitable purposes of which \$ 27,212 was received from fundraising activities and \$ 87,448 was received from charitable donations. \$744 was expended on fundraising events with the balance of this income being used for charitable purposes of encouraging and promoting winter sports for the disabled. Fundraising events conducted included various functions and donations.

Comparison by monetary figure and percentages

Total cost of Fundraising/Gross Income $\$744/\$114,660 = .65\%$

Net Surplus from Charitable Fundraising/Gross Charitable Income $\$113,916/\$114,660 = 99.35\%$

Total Cost of Services/Total Expenditure $\$783,884/\$784,628 = 99.9\%$

Total Cost of Services/Total Income Received = $\$783,884/\$777,889 = 1.008\%$

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

Statement by Members of the Board

Disabled Wintersport Australia Inc
For the year ended 31 March 2019

The Board has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Present fairly the financial position of Disabled Wintersport Australia Inc as at 31 March 2019 and its performance for the year ended on that date.
2. Demonstrate that at the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.
3. Satisfy the financial reporting requirements of the Association Incorporation Act 2009(NSW), the Association Incorporation Regulation (NSW) 2010, the Australian Charities and Not-for-profits Commission Act 2012 and the Charitable Fundraising Act 1991 and the Charitable Fundraising Regulations 1993.

Additionally, in the opinion of the Board:

1. The financial report gives a true and fair view of all income and expenditure of the Association in respect of fundraising appeals, and
2. The statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the Association, and
3. The provisions of the Act (Charitable Fundraising Act, 1991, (NSW)), the regulations under the Act and the conditions attached to the authority have been complied with by the Association, and
4. The internal controls exercised by the Association are appropriate and effective in accounting for all income received and applied by the association from any of its fundraising appeals.

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

President: Paul Lamb 

Treasurer: Ross Passalacqua 

ASSUR

Audit & Assurance

Chartered Accountants
Registered Company Auditors

Director:
A.R Ager CA, BEc
Registered Company Auditor

Assur Pty. Ltd.
PO Box 987
Level 1, 189 Coleman Parade,
Glen Waverley, VIC 3150
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Authorised Audit Company
No. 453122

Independent Auditor's Report To the Members of Disabled Wintersport Australia Inc

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of Disabled Wintersport Australia Inc which comprises the statement of financial position as at 31 March 2019, the statement of income and expenditure, 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 statement by members of the Board.

In our opinion, the accompanying financial report of Disabled Wintersport Australia Inc is in accordance with the Associations Incorporation Act (2009) NSW and the Associations Incorporation Regulation (NSW) 2010, *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991 (NSW)* and is appropriate to meet the needs of members, including:

- a) giving a true and fair view of the Disabled Wintersport Australia Inc financial position as at 31 March 2019 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1 and the Associations Incorporation Act 2009 (NSW), *Associations Incorporation Regulation (NSW) 2010*, *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991 (NSW)*.

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 Incorporated Association 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, given to the board of the Disabled Wintersport Australia Inc, would be in the same terms if given to the board 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.

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 board's financial reporting responsibilities under the *Associations Incorporation Act 2009 (NSW)* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon

The board is responsible for the other information. The other information comprises the information included in Disabled Wintersport Australia Inc annual report for the year ended 31 March 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board for the Financial Report

The board of Disabled Wintersport Australia Inc is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2009 (NSW)*, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991 (NSW)* and is appropriate to meet the needs of the members. The board's responsibility also includes such internal control as the board 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 board is responsible for assessing the ability of Disabled Wintersport Australia Inc to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intend to liquidate the entity or to cease operations, or have 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 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the boards' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

ASSUR PTY. LTD.
ASSUR PTY LTD
Authorised Auditor Company Number: 453122
Chartered Accountants

Anthony Ager
Anthony Ager
Director – Audit & Assurance
Chartered Accountant

Dated: 28TH AUGUST 2019