



breast cancer  
care wa

**ANNUAL FINANCIAL REPORT**  
**For the period ended 31 December 2019**

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# Information Register

ABN 77 221 238 430

## Board of Directors

<i>Role</i>	<i>Name</i>
Chairman	Malcolm Day
Deputy-Chairman	Simon Martin
Director	Dr Corinne Jones
Director	Bonnie Bullock
Director	Ralph Winter
Director	Pauline Gately
Director	Adam Marshall

## Registered Office

80 Railway Street  
Cottesloe WA 6011

## Bankers

National Australia Bank  
464 Hay Street  
SUBIACO WA 6008

ANZ Bank  
1275 Hay Street  
WEST PERTH WA 6005

Bendigo Bank  
9 Adelaide St  
Fremantle WA 6160

## Auditors

BDO Audit (WA) Pty Ltd  
38 Station Street  
SUBIACO WA 6008

# Directors' Report

Our directors present this report of Breast Cancer Care WA Inc.

## BOARD

The names of each person who has been a director during the period and at the date of the report are:

Name	Date Appointed	Date Ceased
Malcolm Day	2004	Current
Simon Martin	February 19, 2009	Current
Dr Corinne Jones	March 18, 2009	Current
Bonnie Bullock	May 16, 2012	Current
Ralph Winter	May 16, 2012	Current
Pauline Gately	March 19, 2014	Current
Adam Marshall	December 8, 2016	Current

## PRINCIPAL ACTIVITIES

The principal activities of Breast Cancer Care WA in the course of the period consisted of providing personalised emotional, practical and financial support to people affected by breast cancer and educating the community to increase awareness and early detection of breast cancer.

Support services are offered free of charge and are tailored to a broad range of specific client needs, and our core services include:

- **Breast Care Nurse support:** in the home, at hospital and medical appointments and from our Cottesloe Office. Our nurses assist clients to navigate health services, understand their diagnosis and treatment plan, make informed decisions and if necessary they can liaise and advocate with the treatment team on behalf of a client.
- **Counselling support:** individual and couples counselling to those with a breast cancer diagnosis as well as their loved ones. Our counsellors help clients to develop practical strategies to cope with distress; decision making; body image and sexuality concerns. They can also work with client to improve communication with children and family members.
- **Financial Assistance:** to those experiencing hardship as a result of their breast cancer. This includes provision of a voucher to put food on the table, fuel in the car, or payment of a utility bill. It also includes assisting a person to access additional community support that will enable them to manage during an unavoidable period of hardship.
- **Practical Support:** this can include transport to and from appointments; cleaning, gardening and childcare support
- **Support Groups:** we run 16 monthly support groups, professionally facilitated for women in different stages of the disease, different age groups, different locations, and a specific dedicated support group for partners of people with breast cancer. These use a mutual aid model where members share helpful information and coping strategies
- **Therapy Workshops:** we run one and two day workshops that use a range of therapeutic processes to assist clients to deal with fear and uncertainty and increase their personal resilience
- **Education:** we deliver talks in the community to raise awareness on the importance of the early detection of breast cancer, distribute support materials including breast self-examination guides and run health promotion articles in our quarterly newsletter Spirit and social media. We provide individual client education and group client workshops and seminars to educate and empower clients living with a new or recurrent or metastatic cancer to better self-manage distress and wellbeing.
- **Referrals and connections:** we work with other organisations and Health Professionals including Breast Clinics, Oncologists, Surgeons, GP's, Breast Care Nurses, Social Workers, Cancer Council Western

Australia and Breast Cancer Network Australia to refer clients to existing services and broaden their support network.

## **Emotional Support**

Our team of five specialist Breast Care Nurses, four Counsellors, Client Support Coordinator and Support Services Manager play a vital role in providing emotional support and information at various phases across the continuum of care including diagnosis, treatment, rehabilitation, follow-up, survivorship and palliative care.

We continue to experience high demand for our Support Services, and the number of clients to whom we are providing support remains consistent. In 2019 we provided support to 1,041 individual clients (1,093 in 2018), 642 who were new to the organisation in 2019. Our Breast Care Nurses provided 4612 occasions of service, our Counsellors provided 6,381 occasions of service, and our Client Support Coordinator 787, a total of 13,412 instances of support were provided to our clients and their families.

The challenging economic climate continues to put added financial pressure on our clients, and the demand for financial support remains high. Additionally, the complexity of many client cases has meant that each client requires a wide range of support services, and increased ongoing support.

To meet the specialised needs of those with advanced breast cancer, we have a dedicated Metastatic Breast Care Nurse to best support the unique issues such a diagnosis brings. This specialised support along with our specialised support groups and workshops across the year has again increased the depth and impact of the support we provide.

Our qualified counsellors provide one on one counselling to clients and their families throughout the metropolitan area and including Mandurah and the Perth Hills. Telephone counselling is provided to those living in regional WA.

Our Counsellors currently facilitate 16 monthly support group meetings, six for those with early breast cancer (EBC), three for young women with EBC, four for those with metastatic breast cancer, one for young women with metastatic breast cancer, one survivorship group and a quarterly partners' support group throughout the metropolitan area, reaching as far as Mandurah. Studies have identified that support groups help participants to feel less distressed, less alone and more optimistic about the future, hence our investment in providing a wide range of group meetings. The total number of support group meetings held in 2019 was 164. 226 clients attended a support group in 2019.

14 one day therapeutic workshops were held during the year, dealing with fear and uncertainty, resilience, and offering opportunities to participate in creative activities such as art and clay therapy. Clients undergo therapy in a group situation and gain from the experience of the counsellors as well as from other members of the group. We also piloted a one day survivorship education seminar for those that completed treatment in the last six months. As with support groups, studies have identified many positive outcomes for attendees, and the feedback received from clients is overwhelmingly positive.

## **Practical support**

### **Practical Assistance:**

Following surgery and during treatment, we provide help with basic living needs including; transport to and from appointments, help with looking after children, cleaning and gardening.

### **Information and Referrals:**

We operate as an information service and also provide referrals to other agencies for financial counselling, wigs, prosthesis and lymphoedema treatment etc.

## **Financial Support**

A diagnosis of breast cancer can have a serious financial impact, especially if a client is unable to work during treatment. In 2019 we processed 359 financial assistance requests, which included providing 932 food and 325 fuel vouchers to put food on the table and enable clients to get to medical and treatment appointments.

## **Education Programs**

Early detection of breast cancer is vital to ensure the best chance of successful treatment. Our education and awareness initiatives seek to teach people of all ages to be breast aware and develop good breast health habits. Additionally, our Nurses and Counsellors provide education support to our clients, their families and carers, to equip them with information and experiences that support their quality of life.

As a West Australian charity supporting people diagnosed with breast cancer, along with their family members and carers, at Breast Cancer Care WA we operate in the spirit of collaboration. This is evidenced in our participation as a founding member charity of the Cancer Wellness Centre and our work with many other great organisations to provide the best and most comprehensive support service possible to people affected by breast cancer.

# Results from Operations

## Operations Review

Comprehensive Income of \$ 223,202 was made during the course of January to December 2019 compared to the budgeted deficit of \$ 311,370.

The application of costs for the period ended 31 December 2019 was as follows:

Employment Costs:	53%
Operational Cost:	11%
Administration Costs:	3%
Fundraising Costs:	18%
Growth Initiatives:	15%
Total Applied Funds	100%

*Further details of Breast Cancer Care WA Inc. results can be found in notes 4 and 5 to the financial statements.*

As an organisation dedicated to providing personalised support services tailored to the needs of each individual client, our greatest expense and our greatest asset is our Team, without whom our Support Services would not be possible.

Expenses are managed tightly to budget and savings made wherever possible to minimise the impact of a challenging fundraising period and position the organisation for a strong start to 2020.

In 2019, as part of our continuing response to the challenging economic climate, we continued with our growth initiatives strategy to encourage donors to make regular monthly contributions so that we can be assured of sustainable income to fund our vital services. This strategy requires significant upfront costs, which we recognised would be high at the outset, and we carefully weighed our decision against the expected benefit of the future income streams and the resources available to us. Almost four years into the program, targets are being met and key indicators continue to perform as originally planned. We are confident that the implementation of our growth initiatives strategy was and remains a sound decision.

The reported income in operations of \$ 223,202 (\$534,572 better than budgeted) is the result strong financial management throughout the year, and savings in growth initiatives expenses.

With over 1,700 people in WA diagnosed with breast cancer each year, it is vital that we not only invest in delivering support services today, but also in creating sustainable income sources to allow us to be here for those affected in the future.

Cash and invested funds at 31 December 2019 total **\$1,954,670** (31 December 2018 **\$1,676,416**).

## STRATEGIC HORIZON

We continue to endeavour to meet and surpass our goals in providing support services for all Western Australians whose lives have been affected by breast cancer. At the time of writing this report, the World Health Organisation had announced that the new coronavirus disease (COVID-19) had become a pandemic on 11 March 2020. Breast Cancer Care WA, like many great causes, anticipates that the impact of the pandemic on our fundraising performance in 2020 will be significant; however, the Directors and CEO are confident that measures already being put in place and ongoing sound financial management will maintain support services delivery at current levels, and that the organisation will recover strongly to move into the future.

Signed in accordance with a resolution of the directors

For and on behalf of the Board:



**Malcolm Day**  
Director and Chairman  
11 June 2020



**Simon Martin**  
Director and Vice-Chairman  
11 June 2020



# Directors' Qualifications

Name	Qualifications	Experience	Special responsibilities
Malcolm Day	Bachelor of Applied Science Surveying and Mapping, Licensed Surveyor	Previously employed as a Senior Civil Engineer. Non-executive Director of European Lithium Ltd (listed on the Australian, German and Austrian Stock Exchanges), previously a member of the Australian Institute of Company Directors.  Managing Director of Delecta Ltd (listed on the Australian Stock Exchange).  Founder of the annual Boobalicious Ball.	Chairman Investment Committee
Simon Martin	BComm, CA GAICD	An executive with over 20 years' experience across all facets of business management. Simon's previous roles include General Manager for Network Ten Perth and CEO for Cystic Fibrosis Australia.  Simon is currently the Chief Operating Officer for WA Primary Health Alliance.	Vice Chairman Investment Committee
Dr Corinne Jones	MBBS (UWA) FRACS FRCS	Full time, private Breast, Thyroid & Parathyroid Surgeon, working and consulting at St John of God Hospital in Subiaco.	Professional Recognition, Personalised Care
Bonnie Bullock	BArts. Member of PRIA.	Director of Saranac PR. Bonnie has worked in public relations for over 20 years spanning the USA, Sydney and Perth. Bonnie has extensive experience in media relations, issues + crisis management and corporate profiling.	Marketing and Communications
Ralph Winter	BComm, GAICD	Commercial Director/Joint Company Secretary of Moho Minerals Ltd; Ralph has worked for 14 years in various industries (mostly mining) with extensive commercial experience and a strong focus on finance acquisition, public and investor relations, business management and marketing.	Investment Committee

Name	Qualifications	Experience	Special responsibilities
Pauline Gately	BA Hons Economics, PG Dip Acc	A Graduate and Member of the Australian Institute of Company Directors, Pauline is currently Non-Executive Director of Ardiden Ltd (ASX:ADV) and Australian Primary Hemp Ltd (ASX:APH). As former Chairman of Alliance Mineral Assets Ltd, Pauline oversaw a ten-fold increase in the company's market capitalisation during her tenure. She brings more than 20 years of investment banking experience as a leading investment strategist, economist and asset manager to BCCWA's Investment Committee.	Investment Committee
Adam Marshall	2:1 BA Economics, Goldsmiths College, University of London	<p>Adam is the Chief Executive Officer of Marketforce, a member of the Clemenger BBDO Network. He has over twenty years media experience and has worked in the UK and Asian markets. He is a regular commentator on media matters in the broader media and has lectured on advertising and marketing at each of Perth's universities and at AdSchool.</p> <p>Adam has previously been Chairperson of the Oasis Committee the WA advertising industry's charity association and is a board member of charity FTT, a group dedicated to raising funds for disabled athletes.</p>	Marketing and Communications

# Statement of Profit or Loss and Other Comprehensive Income

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	31 Dec 2019	31 Dec 2018
<b>INCOME</b>		<b>\$</b>	<b>\$</b>
Fundraising Income	4a	3,216,318	3,062,802
Investment Income	4b	66,240	66,112
Changes in Fair Value of Financial Assets	9	119,450	-
<b>Total Revenue &amp; Other Income</b>		<b><u>3,402,008</u></b>	<b><u>3,128,914</u></b>
 <b>EXPENDITURE</b>			
<i>Operational</i>		(344,419)	(356,947)
<i>Fundraising</i>		(565,403)	(528,695)
<i>Administration</i>		(93,454)	(120,108)
<i>Employment</i>	5	(1,701,522)	(1,690,685)
<i>Growth Initiatives</i>		(474,008)	(806,883)
<i>Changes in Fair Value of Financial Assets</i>	9	-	(46,956)
<b>Total</b>		<b><u>(3,178,806)</u></b>	<b><u>(3,550,274)</u></b>
 Net surplus (loss) for the year		<b><u>223,202</u></b>	<b><u>(421,360)</u></b>
 Total Comprehensive Income/ (Expense) for the year		<b><u>223,202</u></b>	<b><u>(421,360)</u></b>

The statement of profit or loss and other comprehensive income is to be read in conjunction with the attached notes.

# Statement of Financial Position

	Notes	31 Dec 2019 \$	31 Dec 2018 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6	840,315	632,211
Trade and other receivables	7	87,584	88,789
Prepayments		34,891	29,331
<b>Total Current Assets</b>		<b>962,790</b>	<b>750,331</b>
<b>Non-Current Assets</b>			
Plant and equipment	8a	92,944	108,714
Financial Assets	9	1,114,355	1,044,205
Right of Use Assets	8b	126,645	-
<b>Total Non-Current Assets</b>		<b>1,333,944</b>	<b>1,152,919</b>
<b>TOTAL ASSETS</b>		<b>2,296,734</b>	<b>1,903,250</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	10	124,744	127,415
Provisions	11	105,522	60,891
Lease Liabilities	12	25,739	-
<b>Total Current Liabilities</b>		<b>256,005</b>	<b>188,306</b>
<b>Non-Current Liabilities</b>			
Provisions	11	24,947	23,270
Lease Liabilities	12	100,906	-
<b>Total Non-Current Liabilities</b>		<b>125,853</b>	<b>23,270</b>
<b>TOTAL LIABILITIES</b>		<b>381,858</b>	<b>211,576</b>
<b>NET ASSETS</b>		<b>1,914,876</b>	<b>1,691,674</b>
<b>FUNDS</b>			
General Funds		1,914,876	1,691,674
<b>TOTAL FUNDS</b>		<b>1,914,876</b>	<b>1,691,674</b>

The statement of financial position is to be read in conjunction with the attached notes.

# Statement of Changes in Funds

For the Period Ended 31 December 2016

	Notes	Unrealised Gain Reserve	General Funds	Total Funds
		\$	\$	\$
Balance at 1 January 2018		133,315	1,979,719	2,113,034
Net surplus		-	(421,360)	(421,360)
Adjustment on adoption of AASB 9	2	(133,315)	133,315	-
<b>Balance at 31 December 2018</b>		-	<b>1,691,674</b>	<b>1,691,674</b>
Balance at 1 January 2019		-	1,691,674	1,691,674
Net surplus		-	223,202	223,202
<b>Balance at 31 December 2019</b>		-	<b>1,914,876</b>	<b>1,914,876</b>

*The statement of changes of funds is to be read in conjunction with the attached notes.*

# Statement of Cash Flows

	Notes	31 Dec 2019	31 Dec 2018
		\$	\$
<i>Cash flows from operating activities</i>			
Receipts from:			
Fundraising Income		3,233,334	3,100,367
Investment Income		43,056	63,426
<b>Payments to suppliers &amp; employees</b>		<b>(3,137,668)</b>	<b>(3,583,035)</b>
<i>Cash flows from other operating activities</i>		50,056	118,808
<i>Net cash from/(used in) operating activities</i>	13	<u><b>188,778</b></u>	<u><b>(300,434)</b></u>
 <i>Cash flows from investing activities</i>			
Purchase of property plant and equipment		(3,526)	(8,793)
Purchase of Financial Assets		(232,936)	(126,768)
Sale of Financial Assets		290,123	133,016
<i>Net cash from/(used in) investing activities</i>		<u><b>53,661</b></u>	<u><b>(2,545)</b></u>
 <i>Cash flows from financing activities</i>			
Lease Payments (principal and interest)		(34,335)	-
<i>Net cash from/(used in) financing activities</i>	13	<u><b>(34,335)</b></u>	<u>-</u>
 <i>Net increase/(decrease) in cash and cash equivalents</i>		<u><b>208,104</b></u>	<u><b>(302,979)</b></u>
 Cash and cash equivalents at the beginning of the year		632,211	935,190
<b>Cash and cash equivalents at the end of the year</b>	6	<u><b>840,315</b></u>	<u><b>632,211</b></u>

The statement of cash flows is to be read in conjunction with the attached notes.

# Notes to the Financial Statements

31 December 2019

## 1. CORPORATE INFORMATION

The financial statements of the not-for-profit entity, Breast Cancer Care WA Inc for the period ended 31 December 2019 were authorised for issue in accordance with a resolution of the directors on 29 April 2020.

Breast Cancer Care WA Inc. is an incorporated association operating exclusively in Australia. The nature of the entity's operations and principal activities are described in the director's report.

## 2. CHANGES IN ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of the previous year's financial report are consistent with those adopted and disclosed in the entity's annual financial report for the financial year ended 31 December 2019, except for the application of the following standards for the first time:

### AASB 16 Leases ("AASB")

The entity has adopted AASB 16 Leases using the modified retrospective (cumulative catch-up) method from 1 January 2019 and therefore the comparative information for the year ended 31 December 2019 has not been restated and has been prepared in accordance with AASB 117 Leases and associated Accounting Interpretations.

Under AASB 117, the entity assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the lessee or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except where an exemption election is used).

The leases identified by the entity have been recognised as a right of use asset with a corresponding lease liability on the balance sheet.

The entity has elected to use the exception to lease accounting for leases of low value and short-term assets and the lease expense relating to these leases are recognised in the statement of profit or loss and other comprehensive income on a straight-line basis. The entity has also elected to record concessionary leases at cost rather than fair value.

These accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

### Revenue recognition under AASB 15 and AASB 1058

Breast Cancer Care WA has adopted AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Notfor-Profit Entities for the first time in the current year with a date of initial application of 1 January 2019.

The key changes to Breast Cancer Care WA's accounting policies and the impact on the financial report from applying AASB 15 and AASB 1058 are set out at 3(a) below.

Where applicable, Breast Cancer Care WA has applied AASB 15 and AASB 1058 using the modified retrospective (cumulative catch-up) method which means the comparative information has not been restated and continues to be reported under AASB 111 Construction Contracts, AASB 118 Revenue, AASB 1004 Contributions and related interpretations.

### **AASB 9 Financial Instruments**

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognitions and Measurement. It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an “expected credit loss” model for impairment of financial assets.

When adopting AASB 9, BCCWA has applied transitional relief and opted not to restate prior periods. Differences arising from the adoption of AASB 9 in relation to classification, measurement and impairment are recognised in opening retained earnings as at 1 January 2018.

The adoption of AASB 9 has impacted the classification and measurement of the Financial instruments as follows:

Listed equity investments – Available for Sale Financial assets under AASB 139 included listed equity investments of \$ 1,109,363 at 31 December 2017. These were reclassified to Financial Assets accounted for at fair value through profit or loss (FVPL) under AASB 9. Consequently, an amount of \$ 133,315 was transferred from the Unrealised Gain Reserve to the Retained Earnings on 1 January 2018.

Changes in Fair Value of Financial Assets – In 2017, the net movement in Fair Value was recognised in Other Comprehensive Income. Pursuant to the implementation of AASB 9 and Breast Cancer Care’s election to classify and measure the investments at Fair Value through Profit and Loss, the net decrease in fair value of \$ 46,956 was recognised as part of the Net Operating income in 2018.

The only impairment methodology under this standard uses more forward looking information to measure the impairment under the ‘Expected Credit Losses (ECL) model. Instruments within the scope of this model include financial assets measured at amortised cost and FVOCI. No impairment was recognized in the current period since the financial assets are measured at FVPL.

## **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **(a) Basis of preparation**

These general purpose financial statements have been prepared in accordance with the requirements of the Associations Incorporations Act [WA], Australian Accounting Standards – Reduced Disclosure Requirements, other authoritative pronouncements of the Australian Standards Board, Urgent Issues Group Interpretations and the ACNC Act 2012.

The directors have determined that Breast Cancer Care WA Inc is permitted to apply the Tier 2 reporting requirements (Australia Accounting Standards – Reduced Disclosure Requirements) as set out in AASB 1053 Application of tiers of Australian Accounting Standards because it is a not-for-profit private sector entity that does not have public accountability. The authorisation for the issue of these accounts is in accordance with a resolution of the directors on 29 April 2020.

#### *Historical Cost Accounting.*

The financial statements have been prepared on the basis of historical cost.

#### *Functional Currency.*

The financial report is presented in Breast Cancer Care WA Inc.’s functional currency which is the Australian dollar.



## **(b) Significant accounting judgements, estimates and assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

### *Significant accounting estimates and assumptions*

The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period are:

#### *Provisions for employee benefits*

Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service, as discussed in Note 3(l).

The amount of these provisions would change should any of these factors change in the next 12 months.

## **(c) Revenue recognition**

Revenue is recognised under AASB 1058 or AASB 15 when appropriate. In cases where there is an enforceable contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e.) when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Breast Cancer Care WA expects to be entitled in a contract with parties. In other cases, AASB 1058 applies when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives and the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

### *(i) Donations & Growth Initiatives*

Donations collected, including cash and goods for resale, are recognised as revenue when the Breast Cancer Care WA gains control of the asset.

### *(ii) Investment income*

Investment income comprises interest, dividends, trust distributions and realised gains on investments. Interest income is recognised as it accrues, using the effective interest method. Dividends and distributions from entities are recognised when the shareholder's right to receive payment has been established, provided it is probable that the economic benefits will flow to the entity and the amount of income can be measured reliably.

### *(iii) Sale of Goods*

Revenue from the sale of goods is measured at fair value received or receivable and is recognised when control of the goods passes to the customer.

### *(iv) Sponsorships & Grants*

Sponsorships and grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions have been complied with.

Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 1058 and AASB 15, where an agreement is enforceable and contains sufficiently specific performance

obligations, the revenue is either recognised over time as the work is performed or recognised at the point in time that the control of the services pass to the customer.

Having reviewed the grants received, The Directors have determined that no grants provided to the entity during the period create a sufficiently specific and enforceable contract to require a change in treatment from prior periods.

#### *(v) Volunteer Services*

The Directors have decided not to recognise volunteer services within the financial statements, given the true value of these services is not reliably measurable in financial terms.

### **(d) Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions by donation and do not include costs of disseminating information relating to the activities carried on by the entity. Costs incurred in obtaining regular donations are expensed in full when the donor is registered to make a future donation. These costs have been disclosed as growth initiatives in the Financial Statements.

Operational costs are those costs directly incurred in supporting the objects of the entity.

Administration costs are those costs incurred in connection with administration of the entity and compliance with constitutional and statutory requirements.

Employment costs have been incurred in order to service the operational activities of the entity, predominantly the professional team to deliver support services to people affected by breast cancer, administer those services and assist with fundraising activities and the coordination of volunteers. An allocation of employment costs to each category is provided at note 5.

### **(e) Cash and cash equivalents**

Cash and short-term deposits in the statement of financial position is comprised of cash at bank and in hand, and short-term deposits with an original maturity of six months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

### **(f) Trade and other receivables**

Trade receivables, which generally have 30-90 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectible amounts.

Breast Cancer care applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. Bad debts are written off when identified.

Other receivables include donations which are accrued when it is probable that funds will be received and can be reliably measured.

## **(g) Plant and Equipment**

Plant and equipment is stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated on a straight-line basis over the estimated useful life of the assets as follows:

Plant and equipment 3 to 5 years  
Motor Vehicles 5 years

The assets' residual values, useful lives and amortisation methods are reviewed, and adjusted if appropriate, at each financial period.

### *Impairment*

The carrying values of plant and equipment are reviewed for impairment at each reporting date, with recoverable amount being estimated when events or changes in circumstances indicate that the carrying value may be impaired.

The recoverable amount of plant and equipment is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

For an asset that does not generate largely independent cash inflows, recoverable amount is determined for the cash-generating unit to which the asset belongs, unless the asset's value in use can be estimated to be close to its fair value.

Impairment exists when the carrying value of an asset or cash-generating units exceeds its estimated recoverable amount. The asset or cash-generating unit is then written down to its recoverable amount.

## **(h) Financial assets**

### *Recognition, initial measurement and derecognition*

Financial assets are recognised when Breast Cancer Care becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets are described below.

The fair value of investments that are actively traded in organised financial markets is determined by reference to quoted market bid prices at the close of business on the reporting date. For investments with no active market, fair value is determined using valuation techniques. Such techniques include using recent arm's length market transactions, reference to the current market value of another instrument that is substantially the same, discounted cash flow analysis and option pricing mode.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred.

### *Classification of financial assets*

Classifications are determined by both:

- The business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

### *Classification and subsequent measurement of financial assets*

Under AASB 9, the basis on which the financial assets are measured is relevant to the way they are classified. The identification can be initiated by an assessment of the following critical issues in relation to these assets:

- The objective of the entity's business model is to hold these assets only to collect cash flows, or to collect cash flows and to sell ("The Business Model Test") and
- The contractual cash flows of the assets give rise to contractual payments that are solely payments of principal and interest ("SPPI Test")

Both of these tests must to be met in order to classify and measure the asset at:

- Amortised Cost
- Equity instruments at Fair Value through Other Comprehensive Income (FVOCI)

Failing these tests requires the assets to be classed and measured at Fair Value through Profit & Loss (FVPL).

### *Financial assets at fair value through profit or loss (FVPL)*

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL.

Given that the business model and contractual cash flows of the assets differ from the above tests, Breast Cancer Care has categorised the equity investments on hand at fair value through profit and loss.

### **(i) Impairment of financial assets at fair value through profit and loss**

Breast Cancer Care follows the guidance of AASB 9 Financial Instruments to determine when a financial asset is impaired. The only impairment methodology under this standard uses more forward looking information to measure the impairment under the 'Expected Credit Losses (ECL) model. Instruments within the scope of this model include financial assets measured at amortised cost and FVOCI.

### **(j) Trade and other payables**

Trade payables and other payables are carried at amortised costs and represent liabilities for goods and services provided to Breast Cancer Care WA prior to the end of the period that are unpaid and arise when Breast Cancer Care WA becomes obliged to make future payments in respect of the purchase of these goods and services.

### **(k) Provisions**

Provisions are recognised when Breast Cancer Care WA has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When Breast Cancer Care WA expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of comprehensive income net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provisions due to the passage of time is recognised as a borrowing cost.

## **(l) Employee entitlements**

### *(i) Wages, salaries, annual leave and sick leave*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in other payables in respect of employees' services up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

### *(ii) Long service leave*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method.

Consideration is given to the expected future salaries and wage levels, experience of employee departures and periods of service.

## **(m) Changes in accounting policies**

This note explains the changes in the entity's accounting policies as a result of the adoption of AASB 16 Leases however the prior year financial statements did not have to be restated as a result.

### *AASB 16 Leases*

The Entity adopted AASB 16 as of 1 January 2019.

The lease recognised by the Entity under AASB 16 relate to the right to use land and buildings.

AASB 16 provides a new lessee accounting model which requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months unless the underlying asset is of low value. The depreciation of the lease assets and interest on the lease liabilities are recognised in the consolidated profit or loss and other comprehensive income statement.

Before the adoption of AASB 16, the Entity classified each of its leases (as lessee) at inception either as a finance lease or operating lease.

### *Transition to AASB 16*

The Entity adopted the new standard using the modified retrospective approach and applied the practical expedient per AASB 16.C10(a) and (c). Lease assets and liabilities are measured at the present value of future payments on the initial date of application, being 1 January 2019.

### *Leases accounting policy (applied from 1 January 2019)*

When a contract is entered into, the Entity assesses whether the contract contains a lease. A lease arises when the Entity has the right to direct the use of an identified asset which is not substitutable and to obtain substantially all economic benefits from the use of the asset throughout the period of use.

The Entity separates the lease and non-lease components of the contract and accounts for these separately. The Entity allocates the consideration in the contract to each component on the basis of their relative stand-alone prices.

### *Leases as a lessee*

Lease assets and lease liabilities are recognised at the lease commencement date, which is when the assets are available for use. The assets are initially measured at cost, which is the present value of future lease payments adjusted for any lease payments made at or before the commencement date, plus any make-good obligations and initial direct costs incurred.

Lease assets are depreciated using the straight-line method over the lease term. Periodic adjustments are made for any re-measurements of the lease liabilities and impairment losses, assessed in accordance with the Entity's impairment policies.

Lease liabilities are initially measured at the present value of future minimum lease payments, discounted using the Entity's incremental borrowing rate if the rate implicit in the lease cannot be readily determined, and are subsequently measured at amortised cost using the effective interest rate. Minimum lease payments are fixed payments.

The lease liability is remeasured when there are changes in future lease payments arising from a change in rates, index or lease terms from exercising an extension or termination option. A corresponding adjustment is made to the carrying amount of the lease assets, with any excess recognised in the consolidated profit or loss and other comprehensive income statement.

### *Short-term leases and lease of low value assets*

Short-term leases (lease term of 12 months or less) and leases of low value assets are recognised as incurred as an expense in the consolidated profit or loss and other comprehensive income statement. Low value assets comprise plant and equipment.

## **(n) Income tax**

Breast Cancer Care WA Inc. is exempt from the payment of income tax under the provisions of Section 50-45 of the Income Tax Assessment Act 1997. The entity holds deductible gift recipient status.

## **(o) Other taxes**

Revenues, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority are classified as operating cash flows.

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

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>4. INCOME</b>		
<b>(a) Fundraising Income:</b>		
Donations & Growth Initiatives	2,902,226	2,736,827
Sponsorships and grants	314,092	325,975
	<u>3,216,318</u>	<u>3,062,802</u>
<b>(b) Investment Income</b>		
Interest income	2,888	9,935
Other investment income	55,465	68,131
Net gain/(loss) on disposal of Financial Assets	7,887	(11,954)
	<u>66,240</u>	<u>66,112</u>

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>5. EMPLOYMENT</b>		
Operational	(976,628)	(923,443)
Fundraising	(468,199)	(545,855)
Administrative	(172,298)	(158,372)
Growth Initiatives	(84,397)	(63,015)
	<u>(1,701,522)</u>	<u>(1,690,685)</u>

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>6. CASH AND CASH EQUIVALENTS</b>		
Cash at bank and in hand	535,783	422,481
Short-term deposits	304,532	209,730
	<u>840,315</u>	<u>632,211</u>

Cash at bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between one day and six months, depending on the immediate cash requirements of Breast Cancer Care WA, and earn interest at the respective short-term deposit rates.

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>7. TRADE AND OTHER RECEIVABLES</b>		
Pledges Receivable	65,010	53,819
Net goods & services tax receivable	10,690	13,421
Other receivables	11,884	21,549
	<u>87,584</u>	<u>88,789</u>

Trade receivables, which generally have 30-90 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. Breast Cancer care applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. Bad debts are written off when identified.

## 8. PLANT AND EQUIPMENT AND RIGHT OF USE ASSETS

<b>(a) Plant and Equipment</b>	Furniture & Fixtures	Office Equipment	Trademarks and Licences	Total
	\$	\$	\$	\$
<b>COST OR FAIR VALUE</b>				
<b>At 31 December 2018</b>	125,706	108,450	510	234,666
Additions	-	3,526	-	3,526
Disposals	(937)	(598)	-	(1,535)
<b>At 31 December 2019</b>	124,769	111,378	510	236,657
<b>ACCUMULATED DEPRECIATION</b>				
<b>At 31 December 2018</b>	37,714	88,238	-	125,952
Depreciation charge for the period	9,437	9,390	-	18,827
Disposals	(468)	(598)	-	(1,066)
<b>At 31 December 2019</b>	46,683	97,030	-	143,713
<b>NET CARRYING AMOUNT</b>				
<b>At 31 December 2018</b>	87,992	20,212	510	108,714
<b>At 31 December 2019</b>	78,086	14,348	510	92,944
<b>(b) Right of Use Assets</b>	<b>Buildings</b>	<b>Other</b>	<b>Total</b>	
	\$	\$	\$	
<b>At 31 December 2018</b>	-	-	-	
Right of Use Assets on Transition	149,268	-	149,268	
Depreciation Charge	(27,160)	-	(27,160)	
Additions to Right of Use Assets	4,537	-	4,537	
<b>At 31 December 2019</b>	126,645	-	126,645	



	31 Dec 2019	31 Dec 2018
	\$	\$
<b>9. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT &amp; LOSS (FVPL) - (NON CURRENT)</b>		
Listed investments at fair value in:		
Fixed Interest Investments	303,429	274,886
Equity Investments	667,233	578,099
Alternative Investments	143,693	191,220
	<u>1,114,355</u>	<u>1,044,205</u>
Movement in financial assets at FVPL		
Beginning balance	1,044,205	1,109,363
Purchases	208,548	126,768
Net disposal of Financial Assets	(257,847)	(144,970)
Changes in Fair Market Value	119,449	(46,956)
	<u>1,114,355</u>	<u>1,044,205</u>
<b>Balance at the end of the year</b>	<b>1,114,355</b>	<b>1,044,205</b>

All Shares have no fixed maturity date or coupon rate.

Fixed-interest-securities include corporate bonds, convertible notes and hybrid securities which have coupon rates varying from 2 per cent to 6 per cent and maturity dates ranging from November 2020 to April 2075. The market value of these securities fluctuates from time to time.

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>10. TRADE AND OTHER PAYABLES (CURRENT)</b>		
Visa Cards	11,638	6,580
Trade Creditors	12,685	44,717
Other Creditors	21,664	23,947
Accruals	78,757	52,171
	<u>124,744</u>	<u>127,415</u>

Trade and other payables are carried at amortised costs and represent liabilities for goods and services provided to Breast Cancer Care WA prior to the end of the period that are unpaid and arise when Breast Cancer Care WA becomes obliged to make future payments in respect of the purchase of these goods and services.

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>11. PROVISIONS</b>		
Current		
Employee entitlements – annual leave	76,859	60,891
Employee entitlements – long service leave	28,663	-
	<u>105,522</u>	<u>60,891</u>
Non – Current		
Employee entitlements – long service leave	24,947	23,270
	<u>24,947</u>	<u>23,270</u>

	31 Dec 2019	31 Dec 2018
	\$	\$
<b>12. LEASE LIABILITIES</b>		
Current	25,739	-
Non - Current	100,906	-
	<u>126,645</u>	<u>-</u>

### 13. RECONCILIATION OF NET SURPLUS FOR THE PERIOD TO NET CASH FLOW FROM OPERATIONS

	Note	31 Dec 2019	31 Dec 2018
		\$	\$
Net Surplus/(loss) for the period		223,202	(421,360)
Depreciation	8	18,827	38,667
Changes in Fair Value of Financial Assets	9	(119,449)	46,956
Net loss/(gain) on disposal of Financial Assets		(7,888)	11,954
Lease payments showing as financing		34,335	-
Book Value of Donated Asset		469	-
<i>(Increase)/Decrease in Assets</i>			
Receivables		1,204	7,114
Prepayments		(5,559)	(1,433)
<i>Increase/(Decrease) in Liabilities</i>			
Trade creditors and accruals		(2,671)	(7,034)
Provision for employee benefits		46,308	24,702
Net cash inflow from/(used in) operating activities		<u>188,778</u>	<u>(300,434)</u>

### 14. RELATED PARTIES AND RELATED PARTY TRANSACTIONS

#### (a) Directors' compensation

The directors act in an honorary capacity and receive no compensation for their services.

#### (b) Key management personnel

The compensation paid to those having authority for planning, directing and controlling the entity's activities, directly or indirectly (other than directors), during the year:

	31 Dec 2019	31 Dec 2018
	\$	\$
Short - term employment benefits	381,591	376,026

31 Dec 2019

31 Dec 2018

\$

\$

## 15. AUDITOR'S REMUNERATION

Amounts received or due and receivable by auditors BDO Audit (WA) Pty Ltd of Breast Cancer Care WA Inc. for:

- an audit of the financial statements	3,500	3,500
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## 16. EVENTS AFTER THE REPORTING DATE

On 31 January 2020, the World Health Organisation (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. Because of the rapid increase in exposure globally, on 11 March 2020, the WHO classified the COVID-19 outbreak as a pandemic.

The full impact of the COVID-19 outbreak continues to evolve at the date of this report. The Entity is therefore uncertain as to the full impact that the pandemic will have on its financial condition, liquidity, and future results of operations during 2020.

Management is actively monitoring the global situation and its impact on the Entity's financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Entity is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the 2020 financial year.

Although the entity cannot fully estimate the length or gravity of the COVID-19 effect, from its initial assessment, the impact over the next 12 months does not appear to be significant, indicating the entity will be able to continue as a going concern.

## 17. CONTINGENT ASSET AND CONTINGENT LIABILITIES

The directors are not aware of any Contingent Assets and Contingent Liabilities that existed as of 31 December 2019.

## 18. COMMITMENTS

The directors are not aware of any commitments, other than those already disclosed, that existed at 31 December 2019.

# Directors' Declaration

The directors of Breast Cancer Care WA Inc declare that:

1. The financial statements, comprising the statement of income and expenditure, statement of financial position, statement of cash flows, statement of changes in fund, and accompanying notes, are in accordance with the ACNC Act 2012 and:
  - a. comply with Australian Accounting Standards – Reduced Disclosure Requirements and the ACNC Regulations 2014; and
  - b. give a true and fair view of the entity's financial position as at 31 December 2019 and of its performance for the period ended on that date.
  
2. In the directors'/responsible entity's opinion, there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

On behalf of the directors by:



**Malcolm Day**  
Director and Chairman  
Perth, 11 June 2020



**Simon Martin**  
Director and Vice-Chairman  
Perth, 11 June 2020

## INDEPENDENT AUDITOR'S REPORT

To the members of Breast Cancer Care WA Inc

### Report on the Audit of the Financial Report

#### Qualified opinion

We have audited the financial report of Breast Cancer Care WA Inc, which comprises the statement of financial position as at 31 December 2019, 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 report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion, except for the effects of the matter described in the *Basis for qualified opinion* section of our report, the accompanying financial report of Breast Cancer Care WA Inc, is 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 registered entity's financial position as at 31 December 2019 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

#### Basis for qualified opinion

Fundraising income (which includes Cash donations, fundraising programs, event income and sponsorship and grants) are a significant source of revenue for Breast Cancer Care WA Inc. The registered entity has determined that it is impracticable to establish control over the collection of Fundraising income prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to fundraising income had to be restricted to the amounts recorded in the financial records amounting to \$806,895. We therefore are unable to express an opinion whether fundraising income recorded by the registered entity are complete.

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 registered entity 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* (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 qualified opinion.



### **Emphasis of Matter-Subsequent Event**

We draw attention to Note 16 of the financial report, which describes the non-adjusting subsequent event on the impact of the COVID19 outbreak on Breast Cancer Care WA Inc. Our opinion is not modified in respect of this matter.

### **Other information**

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in Breast Cancer Care WA Inc's annual report, 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 on the other information obtained prior to the date of this auditor's report, 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 responsible entities for the Financial Report**

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the registered entity's financial reporting process.

### **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 (<http://www.auasb.gov.au/Home.aspx>) at:

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

**BDO Audit (WA) Pty Ltd**

BDO

A handwritten signature in black ink, appearing to read 'J Prue'.

**Jarrad Prue**

**Director**

Perth, 11 June 2020

**DECLARATION OF INDEPENDENCE BY JARRAD PRUE TO THE DIRECTORS OF BREAST CANCER CARE  
WA INCORPORATED**

As lead auditor for the review of Breast Cancer Care WA Incorporated for the year ended 31 December 2019, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the review.



**Jarrad Prue**

Director

**BDO Audit (WA) Pty Ltd**

Perth, 11 June 2020