



FINANCIAL REPORT 2018

WHEATBELT COMMUNITY LEGAL CENTRE INC.

WHEATBELT COMMUNITY LEGAL CENTRE INC

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

GREG LEDGER PTY LTD

Chartered accountant

SUITE 3, 20 ALTONA STREET

WEST PERTH WA 6003

Phone: 08 9322 1114 Fax: 08 9322 1134

Email: greg@ledgeraccounting.com.au

WHEATBELT COMMUNITY LEGAL CENTRE INC

DECLARATION BY THE BOARD OF MANAGEMENT FOR THE YEAR ENDED 30 JUNE 2018

The Board of Management 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 of Management the financial statements and notes to the financial statements are in accordance with *Association Incorporation Act 2015 (WA)*, the *Australian Charities and Not-for-profits Commission Act 2012* and:

- comply with the Australian Accounting Standards applicable to the Association;
- give a true and fair view of the financial position of Wheatbelt Community Legal Centre Inc as at 30 June 2018 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- at the date of this statement, there are reasonable grounds to believe that Wheatbelt Community Legal Centre Inc will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Board of Management by:

Chairperson



Treasurer

Date:

Wheatbelt Community Legal Centre Incorporated
Balance Sheet
As at 30 June 2018

	2018 \$	2017 \$
Current Assets		
Bendigo Bank Account	115,605	87,187
Bendigo Term Deposits	95,169	53,665
Bendigo Debit Card	732	738
Prepaid Expenditure	688	709
Accounts Receivable	-	13,500
GST Refund	251	240
Total Current Assets	212,445	156,039
Total Assets	212,445	156,039
Current Liabilities		
GST Liability	7,894	12,171
PAYG Payable	4,663	12,351
Accounts Payable	5,090	2,653
Accrued Expenses	500	-
Provision for Annual Leave	14,653	3,373
Provision for Long Service Leave	8,027	1,936
Provision for Annual Leave Loading	2,564	590
Provision for LSL & AL Superannuation	2,398	504
Superannuation Payable	8,400	2,530
Unspent Funds	3,093	-
Total Current Liabilities	57,282	36,108
Total Liabilities	57,282	36,108
Net Assets	155,163	119,931
Accumulated Funds		
Balance at Beginning of the Year	119,931	56,697
Add Surplus for the year	35,232	63,234
Total Equity	155,163	119,931

Wheatbelt Community Legal Centre Incorporated
Income Statement
For the year ended 30 June 2018

	2018 \$	2017 \$
Income		
Department of Mines, Industry Regulation and Safety	123,898	152,705
Law Society - Public Purpose Trust	62,994	-
Lotterywest	-	2,595
Legal Contribution Trust Grant	299,520	299,520
Attorney General	142,919	101,701
Service Generated Income	1,198	9,158
Other Income	714	13,554
Interest Received	1,759	1,540
Total Income	633,002	580,773
Expenses		
Employment Expenses		
Salaries and Wages	371,543	360,830
Redundancy	-	21,658
Superannuation	36,494	33,592
Provision for Annual Leave Loading	4,875	5,973
Provision for Annual Leave	27,858	22,240
Provision for Long Service Leave	6,091	(31,892)
Provision for LSL & AL Superannuation	1,894	(254)
Workers Compensation	1,354	1,132
Total Employment Expenses	450,109	413,279
Rental Costs		
Rent & Rates	33,425	34,931
Total Rent Expense	33,425	34,931
Repairs and Maintenance		
Repairs and Maintenance	1,198	842
Total Repairs and Maintenance	1,198	842
Other Premises Costs		
Cleaning	95	58
Electricity	2,403	2,454
Total Other Premises Costs	2,498	2,512
Staff Training		
Conference	1,755	195
Staff Training	2,515	995
Travel/Accommodation	3,384	-
Total Staff Training	7,654	1,190
Staff Recruitment		
Consultants - Labour Hire	12,067	-
Total Staff Recruitment	12,067	-

Wheatbelt Community Legal Centre Incorporated
Income Statement
For the year ended 30 June 2018 (cont)

	2018 \$	2017 \$
Insurance		
Insurance - general	9,303	2,914
Total Insurance	9,303	2,914
Communications		
Telephone/Internet	8,186	7,133
IT Maintenance Purchase Support	4,047	4,593
Video Conference Service	6,350	-
Total Communications	18,583	11,726
Office Overheads		
Equipment	11,242	1,408
Postage & Stamps	1,317	1,441
Printing & Stationery	2,056	1,818
Staff Amenities	2,171	1,656
Total Office Overheads	16,786	6,323
Finance & Accounting Fees		
Accounting Fee	21,684	19,170
Audit Fee	2,570	2,040
Bank Fees	252	273
Total Finance & Accounting Fees	24,506	21,483
Library, Resource & Subscription		
Library, Resources & Subscription	2,914	2,281
Practising Certificate	3,770	2,520
Membership fee	3,604	3,803
Total Library, Resource & Subscription	10,288	8,604
Travel Expenses		
Mileage	5,810	5,500
Travel Allowance	215	6,928
Parking	194	274
Total Travel & Other Grant Expenses	6,219	12,702
Programming & Planning		
Advertising and Marketing	2,041	1,033
Total Programming & Planning	2,041	1,033
Unspent Grant		
Unspent Grant	3,093	-
Total Depreciation	3,093	-
Total Expenses	597,770	517,539
Net Surplus for the Year	35,232	63,234

Wheatbelt Community Legal Centre Incorporated
Statement of Changes in Equity
For the year ended 30 June 2018

	Retained Earnings \$	Retained Earnings \$
Balance at 1 July 2016	<u>56,697</u>	<u>56,697</u>
Total Comprehensive income for the 2017 year	63,234	63,234
Balance at 30 June 2017	<u>119,931</u>	<u>119,931</u>
Total Comprehensive income for the 2018 year	35,232	35,232
Balance at 30 June 2018	<u>155,163</u>	<u>155,163</u>

Wheatbelt Community Legal Centre Incorporated
Statement of Cash Flow
For the year ended 30 June 2018

	2018 \$	2017 \$
Cash Flow from Operating Activities		
Receipts from Government Grants	629,331	553,926
Receipts from Non-Government Grants	1,912	11,807
Interest Received	1,759	1,540
Payments to Suppliers & Employees	(563,086)	(620,427)
Net Cash provided by (used in) Operating Activities	69,916	(53,154)
Net increase (decrease) in cash held	69,916	(53,154)
Cash at Beginning of Reporting Period	141,590	194,744
Cash at End of Reporting Period	211,506	141,590
1. Reconciliation of Cash		
Cash on Hand	-	-
Cash at Bank	211,506	141,590
	211,506	141,590
2. Reconciliation of Net Cash used in Operating Activities to Operating Results		
Operating Result	35,232	63,234
Add: Increases/(Decreases) in Liabilities		
AL Provision	11,280	(30,125)
AL Loading	1,974	(5,272)
LSL Provision	6,091	(71,283)
LSL & AL Superannuation Provision	1,894	(6,320)
GST Liability	(4,277)	1,449
Accounts Payable	2,437	2,653
Accrued Expenses	500	-
PAYG Payable	(7,688)	7,531
Superannuation Payable	5,870	228
Unspent Funds	3,093	-
Fringe Benefits Staff	-	(800)
Less: Decreases/ (Increases) in Assets		
Prepaid Expenditure	21	(709)
Accounts Receivable	13,500	(13,500)
GST Refund	(11)	(240)
	69,916	(53,154)

Wheatbelt Community Legal Centre Incorporated
Department of Mines, Industry Regulation and Safety
Income Statement
For the year ended 30 June 2018

	2018 \$	2017 \$
Income		
Department of Commerce	123,898	152,705
Lotterywest	-	867
Interest Received	192	154
Other Income	214	-
Total Income	124,304	153,726
Expenses		
Salaries & Wages	73,298	76,416
Redundancy	-	3,870
Superannuation	7,268	7,051
Workers Compensation	307	476
Provision for Annual Leave	4,603	1,195
Provision for Long Service Leave	(226)	259
Provision for Annual Leave Loading	805	209
Provision for LSL & AL Superannuation	349	158
Rent	7,498	13,327
Cleaning	32	23
Electricity	663	777
Conference	373	15
Travel/Accommodation	804	-
Communications - Telephone/Internet	3,246	2,434
IT Maintenance Purchase Support	984	1,588
Equipment	1,330	274
Postage & Stamps	280	351
Printing & Stationery	539	676
Staff Amenities	631	420
Staff Training	-	50
Repairs & Maintenance	451	115
Insurance - General	875	668
Accounting Fees	4,609	6,969
Audit Fees	770	1,020
Bank Charges	49	96
Library, Resources & Subscription	695	182
Membership Fees	700	670
Mileage	1,121	2,779
Travel Allowance	-	2,846
Parking	54	79
Advertising and Marketing	277	636
Total Expenses	112,385	125,629
Net Surplus for the Year	11,919	28,097

Wheatbelt Community Legal Centre Incorporated
Legal Contribution Trust
Income Statement
For the year ended 30 June 2018

	2018 \$	2017 \$
Income		
Legal Contribution Trust	299,520	299,520
Attorney General	142,919	101,701
Lotterywest	-	1,728
Service Generated Income	1,198	9,158
Interest Received	1,567	1,386
Other Income	500	13,554
Total Income	445,704	427,047
Expenses		
Salaries & Wages	272,096	284,413
Redundancy	-	17,788
Superannuation	26,741	26,541
Workers Compensation	957	656
Provision For Annual Leave	21,706	21,045
Provision - Long Service Leave	5,890	(32,106)
Provision - Annual Leave Loading	3,799	5,720
Provision for LSL & AL Superannuation	1,545	(412)
Rent	24,926	21,603
Cleaning	63	35
Electricity	1,572	1,676
Conference/Room Hire	423	180
Travel/Accommodation	2,580	-
Staff Training	2,515	945
Communications - Telephone/Internet	4,690	4,698
IT Maintenance Purchase Support	2,063	3,005
Equipment	5,836	1,135
Postage & Stamps	1,036	1,091
Printing & Stationery	1,168	1,142
Staff Amenities	1,460	1,236
Repairs & Maintenance	747	726
Insurance - General	8,228	2,247
Accounting Fees	15,393	12,201
Audit Fees	1,300	1,020
Bank Charges	203	177
Library,Resources & Subscriptions	1,972	2,099
Membership Fees	2,904	3,133
Practising Certificate	3,770	2,520
Travel Allowance	215	4,082
Parking	140	195
Advertising and Marketing	1,764	398
Mileage	4,689	2,721
Total Expenses	422,391	391,910
Net Surplus for the Year	23,313	35,137

Wheatbelt Community Legal Centre Incorporated
Law Society - Public Purpose Trust
Income Statement
For the year ended 30 June 2018

	2018 \$	2017 \$
Income		
Law Society - Public Purpose Trust	62,994	
Total Income	62,994	-
Expenses		
Salaries & Wages	26,149	
Superannuation	2,484	
Workers Compensation	91	
Provision For Annual Leave	1,550	
Provision - Long Service Leave	428	
Provision - Annual Leave Loading	271	
Rent	1,000	
Electricity	168	
Conference/Room Hire	959	
Consultants-Labour Hire	12,067	
Communications - Telephone/Internet	250	
IT Maintenance Purchase Support	1,000	
Video Conference Service	6,350	
Equipment	4,076	
Printing & Stationery	350	
Staff Amenities	80	
Insurance - General	200	
Accounting Fees	1,682	
Audit Fees	500	
Library,Resources & Subscriptions	246	
Unspent Grant	3,093	
Total Expenses	62,994	-
Net Surplus for the Year	-	-

WHEATBELT COMMUNITY LEGAL CENTRE INC

Notes to and forming part of the Financial Statements For the year ended 30 June 2018

Note 1 - Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Board of Management has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the following mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012 and the significant accounting policies disclosed below, which the Board of Management has determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

AASB 101 - Presentation of Financial Statements

AASB 107 - Cash Flow Statements

AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1031 - Materiality

AASB 1048 - Interpretation of Standards

AASB 1054 - Australian Additional Disclosures

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.

Income Tax

The Association is exempt from income tax under the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

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.

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 asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

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.

WHEATBELT COMMUNITY LEGAL CENTRE INC

Notes to and forming part of the Financial Statements For the year ended 30 June 2018

Note 1 - Statement of Significant Accounting Policies (continued)

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.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash and Cash Equivalents

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

Revenue and Other Income

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

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

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

Goods and Services Tax (GST)

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

Funding in Advance

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended.

They appear in the balance sheet as a liability – Funding in Advance

Unexpended Grants

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended. Amounts received for the current year that are not completely spent, and are permitted by the funding agreement to be spent in future years, or are not required to be returned to the funder, are recognised as income in the year expended.

They appear in the balance sheet as a liability – Unexpended Grants.

WHEATBELT COMMUNITY LEGAL CENTRE INC

Independent auditor's report

To the members of Wheatbelt Community Legal Centre Inc.

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Wheatbelt Community Legal Centre Inc (the Association), which comprises the balance sheet as at 30 June 2018, the income statement, statement of changes in equity and 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 of Management.

In our opinion, the financial report of Wheatbelt Community Legal Centre Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year ended 30 June 2018; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*;

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Associations Incorporation Act 2015 (WA)* 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.

Responsibility of the Board of Management for the Financial Report

The Board of Management 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 2015 (WA)* and the *Australian Charities and Not-for-Profits Commission Act 2012*, and the needs of the members. The Board of Management's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.

- Conclude on the appropriateness of the Board of Management's 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 registered 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 Board of Management 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 of Management 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.



Ross Gregory Ledger
Chartered Accountant
Registered Company Auditor

29 AUGUST 2018

GREG LEDGER PTY LTD

CHARTERED ACCOUNTANT

ABN 63 066 718 134

PO Box 565
Wembley, WA 6913

Suite 3, 20 Altona Street
West Perth, WA 6005

Telephone+(08) 93221114
Facsimile + (08) 9322 1134

Liability limited by a scheme approved under Professional Standards Legislation.

29 August 2018

The Board of Management
Wheatbelt Community Legal Centre Inc
PO Box 601
Northam WA 6401

AUDITOR INDEPENDENCE DECLARATION

This declaration is made in connection with the audit of the financial report of Wheatbelt Community Legal Centre Inc. for the year ended 30 June 2018 and in accordance with the requirements of Subdivision 60-C section 60-40 of *Australian Charities and Not-for-profits Commission Act 2012*.

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2018 there have been:

- no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

Yours sincerely



Ross Gregory Ledger
Chartered Accountant
Registered Company Auditor

Attachment B

Auditor's Certification (from Schedule 5 of Current Agreement)

Name of Organisation: Wheatbelt Community Legal Centre Inc.

Financial Year Period: 01/07/2017 to 30/06/2018

I hereby certify that:

- (a) I am not a principal, member, shareholder, officer, employee or accountant of the Organisation or of a related body corporate as defined in section 9 of the Corporations Act 2001;
- (b) In my opinion, the attached financial statements which comprise a Statement of Financial Position, a Statement of Comprehensive Income (previously known as a Statement of Financial Performance), and Notes to the Financial Statements of the above-mentioned Organisation ('the Organisation'), and, if general purpose reports are provided, a Statement of Cash Flows, for the stated Financial Year Period are:
 - i. based on proper accounts and present true and fair view of the Organisation's financial position and financial performance in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
 - ii. in accordance with the terms and conditions of the Agreement between Commonwealth of Australia and Legal Aid Western Australia and Wheatbelt Community Legal Centre Inc. 1 July 2017 – 30 June 2018. Agreement between Legal Aid Western Australia and Wheatbelt Community Legal Centre Inc. 1 July 2017 -30 June 2018, copies of which has been made available to me, in relation to the provision of community legal services.
- (c) The fourth quarter CLSIS Funds Report, containing details of the Organisations transactions for the financial year, including audit adjustments, and the Organisation's grant position at the beginning and end of the financial year is provided in respect of funds provided in accordance with the Terms and Conditions of the Agreement referred to in b.ii above for all Funding Categories.

This is an unqualified audit report.

Unless written under separate cover, I hereby further certify that, in my opinion, there is no conflict of interest between myself and the Organisation or its Management Committee.

AUDITOR DETAILS

Full Name: Ross Gregory Ledger

Name of Company (if applicable): Greg Ledger Pty Ltd

ACN or ABN Number: 63 066 718 134

Registered Auditor: Yes **Registration No: 14163**

Signature:

Date: 29 / 08 / 2018