



QADA

financial report 2013-14

growing your

VOICE

For the financial year ended 30 June 2014

ABN 19 488 136 200



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INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF QUEENSLAND AGED AND DISABILITY ADVOCACY INC.**

We have audited the special purpose financial report of Queensland Aged and Disability Advocacy Inc., comprising the Income Statements, Statement of Changes in Equity, Balance Sheet, Statement of Cash Flows, Notes to and Forming Part of the Accounts and the Directors' Declaration for the year ended 30 June 2014.

The Responsibility of the Board of Directors for the Financial Report

The Board of Directors is responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Association's constitution and the Associations Incorporation Act 1981 and is appropriate to meet the needs of the members. The Board of Directors' responsibility also includes such internal control as the officers determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

In our opinion, the financial report presents fairly in all material respects the financial position of the Queensland Aged and Disability Advocacy Inc. at 30 June 2014, and of its financial performance for the year ended on that date

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Queensland Aged and Disability Advocacy Inc. to meet the requirements of the Associations Incorporation Act 1981. As a result, the financial report may not be suitable for another purpose.



Chris Booker FCA
Registered Company Auditor

5 September 2014
Brisbane

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Liability limited by a
scheme approved under
Professional Standards
Legislation

QUEENSLAND AGED & DISABILITY ADVOCACY INC

PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|------------------|------------------|
| | \$ | \$ |
| INCOME | | |
| HACC Funding - Recurrent | 1,427,854 | 1,322,354 |
| HACC Funding - Non-Recurrent | 42,184 | 70,000 |
| HACC Funding - Non-Recurrent Rollover | 40,773 | - |
| Less: Transferred to Unexpended Grants Recurrent | | (30,772) |
| Less: Transferred to Unexpended Grants Non-recurrent | | (10,000) |
| NACAP Funding - Recurrent | 565,105 | 461,687 |
| NACAP Funding - Non-Recurrent | - | 2,081 |
| NACAP Funding - Non-Recurrent Rollover | - | - |
| Less: Transferred to Unexpended Grants Carried Forward | - | - |
| Legal Aid - Recurrent | 119,289 | 117,002 |
| Legal Aid - Recurrent rollover | 7,582 | 7,759 |
| Legal Aid - Non-Recurrent Rollover | 22,951 | 6,678 |
| Legal Aid - Non-Recurrent | 20,000 | - |
| Less: Transferred to Unexpended Grants Carried Forward | (20,000) | (7,582) |
| Community Care - Recurrent | 511,987 | 496,786 |
| Community Care - Rec Rollover | - | 6,636 |
| Community Care - Non-Recurrent Rollover | - | 184,168 |
| Community Care - Non-Recurrent Rollover Carried Forward | - | 30,000 |
| GCBF Non-Recurrent | 15,182 | 7,732 |
| Less: Transferred to Unexpended Grants Carried Forward | - | - |
| Attorney-General's Department | 3,974 | - |
| Attorney-General Rollover | - | - |
| James Cook University | 21,357 | - |
| James Cook University Rollover | - | - |
| Less: Transfer provision for unexpended funds | (16,940) | - |
| Medicare Local Metro North Bne | 30,984 | - |
| Medicare Local MN Rollover | - | - |
| Less: Transferred to Unexpended Grants | (14,469) | - |
| mhWISE Contribution ACCS | 10,000 | - |
| Centrelink - Parental Leave | - | 10,917 |
| Fees - Workshops etc | 63,176 | 3,020 |
| Less: Expenditure carried forward | (25,057) | - |
| Membership Fees | 318 | 423 |
| Miscellaneous Income | - | - |
| Profit/(Loss) on Sale - Fixed Assets | - | - |
| DJAG Penalties Enforcement | 5,100 | 4,850 |
| DJAG Penalties Rollover | - | 3,300 |
| Interest Income | 16,336 | 22,051 |
| TOTAL INCOME | 2,847,686 | 2,709,090 |

EXPENSES

Staffing

| | | |
|------------------------------|------------------|------------------|
| Salary & Oncosts - Advocates | 1,509,469 | 1,167,947 |
| Salary & Oncosts - Admin | 668,227 | 618,075 |
| Salary & Wages - CEO | - | - |
| Salary & Oncosts - Other | 3,924 | 4,107 |
| | <u>2,181,620</u> | <u>1,790,129</u> |

Travel

| | | |
|------------------------|----------------|----------------|
| Motor Vehicle Expenses | 87,669 | 88,997 |
| Advocates Travel | 73,285 | 54,159 |
| Admin Travel | 3,381 | 175 |
| Other Travel | - | - |
| | <u>164,335</u> | <u>143,331</u> |

See auditor's report and accompanying notes to financial statements.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2014

| | 2014 | | 2013 |
|--|----------------|------------------|------------------|
| | \$ | | \$ |
| Premises/Accommodation | | | |
| Rates - 121 Copperfield | 3,788 | | 3,504 |
| Insurance - 121 Copperfield | 3,129 | | 3,544 |
| Rent/Outgoings | 35,134 | | 34,252 |
| Regional Office Rent | 61,909 | | 61,128 |
| Repair & Maintenance Building | 4,721 | | 5,716 |
| Electricity | 11,983 | | 8,864 |
| Cleaning | 8,890 | | 9,479 |
| Pest Control & Security | 1,947 | 131,501 | 1,411 |
| | <u>131,501</u> | | <u>127,898</u> |
| Equipment, Furniture, IT etc | | | |
| Leasing/Hire Charges - Plant & Equipment | 24,218 | | 18,004 |
| Repair & Maintenance - Plant & Equipment | 5,695 | | 13,961 |
| Depreciation - Computer System | 4,402 | | 4,402 |
| Minor Office Equipment | 7,949 | | 20,255 |
| Minor Assets Under \$10 000 | 881 | | 37,698 |
| Depreciation - Equipment, Furniture etc | - | | - |
| Loss on Disposal of Fixed Assets | - | 43,145 | 140,348 |
| | <u>43,145</u> | | <u>234,668</u> |
| Promotion | | | |
| Advertising & Promotions | 92,494 | 92,494 | 124,710 |
| | <u>92,494</u> | | <u>124,710</u> |
| Communication | | | |
| Printing & Stationery | 17,480 | | 30,620 |
| Postage & Freight | 11,599 | | 5,888 |
| Telephone | 34,992 | | 30,053 |
| Information Technology | 107,101 | 171,172 | 130,667 |
| | <u>107,101</u> | | <u>197,228</u> |
| Contracted Services | | | |
| Bank A/c Fees & Taxes | 3,270 | | 2,066 |
| Interest Paid | - | | 115 |
| Credit Card Management Fees | 941 | | - |
| Insurance | 8,229 | | 11,491 |
| Audit Fees | 7,600 | | 7,200 |
| Legal Fees | 450 | | - |
| ISO Audit Fees | 5,110 | | 6,083 |
| Consulting Fees | 27,592 | | 50,664 |
| Memberships | 3,258 | | 8,472 |
| Management Committee Expenses | 8,301 | | 3,317 |
| Subscriptions & Publications | 1,878 | | 1,055 |
| Admin Services | - | | 172 |
| Advocate Services | 7,557 | | 14,452 |
| Catering General/Venue Hire | 17,136 | 91,322 | 20,480 |
| | <u>17,136</u> | | <u>125,567</u> |
| Other Expenses | | | |
| Asset Purchases | - | | - |
| Distribution of profits - J V Partner ACCS | 8,142 | | - |
| Distribution of profits - QADA carried forward | 8,142 | | - |
| Miscellaneous Expenses | 370 | | - |
| Rounding adjustment | (1) | 16,653 | (1) |
| | <u>(1)</u> | | <u>(1)</u> |
| TOTAL EXPENDITURE | | <u>2,892,242</u> | <u>2,743,530</u> |
| PROFIT (LOSS) FOR THE PERIOD | | <u>(44,556)</u> | <u>(34,440)</u> |

See auditor's report and accompanying notes to financial statements.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

STATEMENT OF CHANGES IN EQUITY YEAR ENDED 30 JUNE 2014

| | <u>Retained Earnings (Accumulated Deficit)</u> | <u>Total</u> |
|---|--|----------------|
| Beginning Balance, 1 July, 2012 | 1,053,558 | 1,053,558 |
| Net income | (34,440) | (34,440) |
| Asset purchases expensed transferred to balance sheet | - | - |
| Ending Balance, 30 June, 2013 | 1,019,118 | 1,019,118 |
| Net income | (44,556) | (44,556) |
| Asset purchases expensed transferred to balance sheet | - | - |
| Ending Balance, 30 June, 2014 | <u>974,562</u> | <u>974,562</u> |

See auditor's report and accompanying notes to financial statements.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

BALANCE SHEET AS AT 30 JUNE 2014

| | Note | 2014 | 2013 |
|--|------|------------------|------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 2 | 823,728 | 761,844 |
| Trade and other receivables | 3 | 21,118 | 13,381 |
| Other assets - prepayments | 4 | 5,931 | 8,975 |
| TOTAL CURRENT ASSETS | | 850,777 | 784,200 |
| NON-CURRENT ASSETS | | | |
| Other financial asset Term Deposits | | 82,652 | 79,976 |
| Plant and equipment | | 521,686 | 565,162 |
| TOTAL NON-CURRENT ASSETS | | 604,338 | 645,138 |
| TOTAL ASSETS | | 1,455,115 | 1,429,338 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 6 | 141,342 | 104,655 |
| Short term provisions - employee benefits (annual leave) | | 112,717 | 108,811 |
| Provision for deferred expenditure - motor vehicles | | 65,473 | 65,473 |
| Unexpended grants carried forward | 7 | 76,466 | 71,306 |
| TOTAL CURRENT LIABILITIES | | 395,998 | 350,245 |
| NON-CURRENT LIABILITIES | | | |
| Long term provisions - employee benefits (LSL) | | 84,555 | 59,975 |
| TOTAL NON-CURRENT LIABILITIES | | 84,555 | 59,975 |
| TOTAL LIABILITIES | | 480,553 | 410,220 |
| NET ASSETS | | 974,562 | 1,019,118 |
| EQUITY | | | |
| Retained Surpluses | | 974,562 | 1,019,118 |
| TOTAL EQUITY | | 974,562 | 1,019,118 |
| TOTAL EQUITY | | 974,562 | 1,019,118 |

See auditor's report and accompanying notes to financial statements.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

ABN 19 488 136 200

STATEMENT OF CASH FLOWS YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|----------------|-----------------|
| | \$ | \$ |
| Cash flows from operating activities | | |
| Receipts | 2,815,871 | 2,689,549 |
| Interest received | 16,336 | 22,051 |
| Less: | | |
| Payments to creditors & ministries | (2,767,647) | (2,597,880) |
| Interest paid | 0 | (115) |
| TOTAL CASH FLOWS FROM OPERATING ACTIVITIES | 64,560 | 113,605 |
| Cash flows from investments | | |
| Movement in term deposits | (2,676) | (3,451) |
| Proceeds of disposal of assets | - | 39,182 |
| Payments for improvements etc. | - | (46,492) |
| TOTAL CASH FLOWS FROM INVESTMENTS | (2,676) | (10,761) |
| Cash flows from finance activities | | |
| Loans raised/(repaid) | - | - |
| TOTAL CASH FLOWS FROM FINANCE ACTIVITIES | - | - |
| Net increase/(decrease) in cash | 61,884 | 102,844 |
| Cash at beginning of year | 761,844 | 659,000 |
| Net increase/(decrease) in cash | 61,884 | 102,844 |
| Cash at end of year | 823,728 | 761,844 |

Notes to Statement of Cash Flows

1. Reconciliation of net operating cash flow to net operating profit:

| | | |
|---|---------------|----------------|
| Net operating profit/(loss) | (44,556) | (34,440) |
| Add: depreciation | 43,476 | 50,882 |
| Loss on disposal of asset | - | 122,167 |
| Rounding | - | (1) |
| (Increase)/decrease in accounts receivable | (15,479) | 2,510 |
| (Increase)/decrease in other receivables | 7,742 | 24,707 |
| (Increase)/decrease in prepayments | 3,044 | 5,906 |
| Increase/(decrease) in accounts payable | 36,687 | 68,860 |
| Increase/(decrease) in provision for employee benefits | 28,486 | 1,881 |
| Increase/(decrease) in provision for deferred expenditure | - | 18,182 |
| Increase/(decrease) in funding repayment liability | 5,160 | (147,049) |
| Cash flows from operating activities | 64,560 | 113,605 |

2. Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at bank and short term deposits at call, net of outstanding bank overdrafts. The cash at the end of the year in the

See auditor's report and accompanying notes to financial statements.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

Note 1 **Summary of Significant Accounting Policies**

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

(a) Basis of preparation

The accounts have been prepared on the basis of historical costs and therefore do not take into account changes in the purchasing power of money or, except where specifically stated, current valuations of non-current assets. The accrual and going concern basis have been adopted.

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

These are special purpose financial statements that have been prepared for the purposes of complying with the Queensland legislation Associations Incorporation Act 1981 and Associations Incorporation Regulation 1999. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the users. The report has generally been prepared in accordance with the requirements of the Australian Equivalent to International Financial Reporting Standards AASB101 'Presentation of Financial Statements' and AASB107 'Cash Flow Statements'. No other accounting standards have been specifically applied.

The accounting policies adopted are consistent with those of the previous year, unless otherwise noted.

The chart of accounts has been simplified for the entity. Comparative figures have been amended to reflect the current chart of accounts, although the overall result for the prior year has not changed. The financial report is stated in Australian dollars, which is the entity's functional currency.

(b) Critical Accounting Estimates and Judgments

The officers evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the incorporated association.

(c) Taxation

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

(d) Revenue and Other Income

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

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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

Rent revenue from investment properties is recognised on a straight-line basis over the lease term. Contingent rentals are recognised as income in the period when earned.

Sale of goods revenue is recognised at the point of sale, which is where the customer has taken delivery of the goods, the risks and rewards are transferred to the customer and there is a valid sales contract. Amounts disclosed as revenue are net of sales returns and trade discounts.

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

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

(e) Cash and Cash Equivalents

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

(f) Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. At the end of each reporting period, the entity assesses whether there is objective evidence that a financial asset has been impaired. An asset is deemed impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') has occurred, which has an impact on the estimated future cash flows of the asset(s).

(g) Property, plant and Equipment

Items of property, plant and equipment are recorded at cost and depreciated over their estimated useful lives using the straight line method. Depreciation is calculated as from the date of acquisition. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

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

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

| | |
|---------------------------------|------------|
| Buildings | 40 years |
| Leasehold improvements | 3-10 years |
| Motor vehicles | 5-7 years |
| Plant and equipment | 3-7 years |
| Plant and equipment under lease | 2-5 years |

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

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

Leasehold improvements and plant and equipment under lease are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

(h) 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.

(i) Accounts payable and other payables

Accounts payable and other payables represent the liabilities for goods and services received by the incorporated association during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(j) Borrowings

Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Where there is an unconditional right to defer settlement of the liability for at least 12 months after the reporting date, the loans or borrowings are classified as non-current.

(k) Provisions

Provisions are recognised when the incorporated association has a present (legal or constructive) obligation as a result of a past event, it is probable the incorporated association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

(l) Employee Benefits

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

Long Service Leave

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The liability is 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 expected future wage and salary levels, experience of employee departures and periods of service.

| | 2014 | 2013 |
|---|------------------|-----------------|
| | \$ | \$ |
| Note 2 | | |
| Cash at Bank and On Hand | | |
| Cash on Hand | 450 | 450 |
| Cash at Bank | 819,632 | 747,575 |
| Telstra Business Card | 3,646 | 13,819 |
| Total Cash at bank and On Hand | <u>823,728</u> | <u>761,844</u> |
| Note 3 | | |
| Trade and other receivables | | |
| Deposits | 0 | 804 |
| Accounts Receivable | 16,006 | 527 |
| Reimbursable Fringe Benefits | 0 | 1,824 |
| GST Recoverable | 5,112 | 10,226 |
| Total Trade and other receivables | <u>21,118</u> | <u>13,381</u> |
| Note 4 | | |
| Other Assets - Prepayments | | |
| Prepaid Insurance | 4,367 | 5,889 |
| Prepaid Rent & Motor Vehicle Lease | 1,564 | 3,086 |
| | <u>5,931</u> | <u>8,975</u> |
| Note 5 | | |
| Property Plant & Equipment | | |
| Property - Copperfield Street at Cost | 355,138 | 355,138 |
| Motor Vehicles at Cost | 267,471 | 267,471 |
| Less: Accumulation Depreciation | <u>(111,171)</u> | <u>(72,097)</u> |
| | 156,300 | 195,374 |
| Equipment & Furniture at Cost | - | 0 |
| Less: Accumulated Depreciation | - | 0 |
| | - | 0 |
| Computer Systems at Cost | 22,008 | 22,008 |
| Less: Accumulated Depreciation | <u>(11,760)</u> | <u>(7,358)</u> |
| | <u>10,248</u> | <u>14,650</u> |
| Total Property Plant & Equipment | <u>521,686</u> | <u>565,162</u> |

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

| Note 6 | Trade and other payables | 2014 | 2013 |
|---------------|--|----------------|----------------|
| | Trade Creditors | 5,880 | 7,610 |
| | Accrued Expenses | 4,560 | 5,040 |
| | Accrued Wages / Fair Work Backpay | 91,838 | 66,920 |
| | Provision for Distributed Profits | 8,142 | - |
| | Provision for Miscellaneous Income | 12,000 | - |
| | Salary Sacrifice | - | 41 |
| | Salary Deductions | 87 | 105 |
| | PAYG Withholding Payable | 18,835 | 24,939 |
| | Total Trade and other payables | <u>141,342</u> | <u>104,655</u> |
| Note 7 | Unexpended Grants etc Carried Forward | | |
| | HACC grants | - | 40,773 |
| | DHA | - | - |
| | HACC/DHA penalties enforcement rollover | - | 3,300 |
| | Department of Justice grants | 20,000 | 27,233 |
| | Unexpended Grant - GCBF | - | - |
| | Medicare Local Metro North Bne | 14,469 | - |
| | James Cook University | 16,940 | - |
| | mhWISE/ACCS | 25,057 | - |
| | | <u>76,466</u> | <u>71,306</u> |

Note 8 **Contingent Liabilities**

The incorporated association had no contingent liabilities as at 30 June 2014 and 30 June 2013.

Note 9 **Events after the reporting period**

No matter or circumstance has arisen since 30 June 2014 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

ABN 19 488 136 200

BOARD OF MANAGEMENT STATEMENT

In the opinion of the Officers:

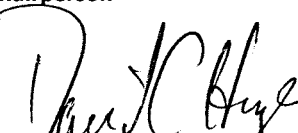
- (a) the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements have been prepared for the purposes of complying with Queensland legislation the Associations Incorporation Act 1981 and Associations Incorporation Regulation 1999;
- (b) the attached financial statements and notes thereto comply with the Accounting Standards as described in note 1 to the financial statements;
- (c) the attached financial statements and notes thereto give a true and fair view of the incorporated association's financial position as at 30 June 2014 and of its performance for the financial year ended on the date; and
- (d) there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

Dated at Brisbane this 4th day of September 2014

in accordance with a resolution of the board:



Chairperson



Secretary/Treasurer

See auditor's report and accompanying notes to financial statements.

PROJECT CERTIFICATION 1

Home and Community Care Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

And **David Hayes**, Treasurer

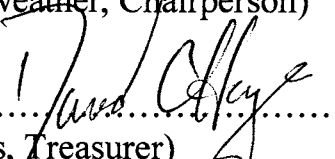
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from the Department of Social Services.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14
(Megan Fairweather, Chairperson)

Signature.......... Date 4/9/14
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

HOME & COMMUNITY CARE PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | 2014 | | 2013 |
|---|------------------|---------|------------------|
| | \$ | | \$ |
| Recurrent INCOME | | | |
| HACC Funding - Recurrent | 1,427,854 | | 1,322,354 |
| Less: Transferred to provision for motor vehicles | - | | - |
| Less: Transferred to/from unexpended grants | 20,773 | | (30,772) |
| Fees - Workshops etc | 247 | | 160 |
| Sales - Resources | - | | - |
| Membership Fees | 179 | | 240 |
| Miscellaneous Income | - | | - |
| Profit/(Loss) on Sale - Fixed Assets | - | | - |
| DJAG Penalties Enforcement | - | | 416 |
| DJAG Penalties Rollover | - | | - |
| Interest Income | 9,200 | | 12,103 |
| TOTAL INCOME | 1,458,253 | | 1,304,501 |
| EXPENSES | | | |
| Staffing | | | |
| Salary & Oncosts - Advocates | 741,924 | 604,379 | |
| Salary & Oncosts - Admin | 373,295 | 326,186 | |
| Salary & Wages - CEO | - | - | |
| Salary & Oncosts - Other | 2,232 | 2,441 | |
| Criminal Checks | - | - | 933,006 |
| Travel | | | |
| Motor Vehicle Expenses | 49,176 | 45,612 | |
| Advocates Travel | 37,915 | 19,715 | |
| Admin Travel | 1,910 | (1,796) | |
| Other Travel | - | - | 63,531 |
| Premises/Accommodation | | | |
| Rates & Insurance - 121 Copperfield | 3,888 | 3,281 | |
| Rent/Outgoings - 117 Copperfield | 17,594 | 17,257 | |
| Regional Office Rent | 34,818 | 33,565 | |
| Repair & Maintenance - Buildings | 2,679 | 3,881 | |
| Electricity | 6,723 | 5,059 | |
| Cleaning | 4,987 | 5,421 | |
| Pest Control & Security | 1,094 | 803 | 69,267 |
| Equipment, Furniture, IT, etc | | | |
| Leasing/Hire Charges - Plant & Equipment | 12,740 | 9,667 | |
| Repair & Maintenance - Plant & Equipment | 3,195 | 10,617 | |
| Depreciation - Computer System | 2,470 | 2,439 | |
| Minor Office Equipment <\$1,000 | 3,902 | 16,001 | |
| Minor Assets <\$10,000 | 494 | 35,479 | |
| Depreciation - Equipment, Furniture etc | - | - | |
| Profit/(Loss) on Sale - Fixed Assets | - | (317) | 73,886 |
| Promotion | | | |
| Advertising & Promotions | 44,438 | 43,291 | 43,291 |
| Communication | | | |
| Printing and Stationery | 8,524 | 26,434 | |
| Postage & Freight | 5,801 | 3,331 | |
| Telephone | 19,625 | 17,336 | |
| Information Technology | 60,032 | 41,490 | 88,591 |
| Contracted Services | | | |

QUEENSLAND AGED & DISABILITY ADVOCACY INC

HOME & COMMUNITY CARE PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | | | | |
|--|-------|------------------|----------|------------------|
| Bank A/C Fees & Taxes | 1,712 | | 1,179 | |
| Interest Paid | - | | 65 | |
| Credit Card Management Fees | 528 | | - | |
| Insurance | 2,259 | | 1,037 | |
| Audit Fees | 4,183 | | 4,154 | |
| Legal fees | 252 | | - | |
| ISO Audit Fees | 2,867 | | 3,510 | |
| Consulting Fees | 8,277 | | 13,741 | |
| Memberships | 1,222 | | 4,873 | |
| Management Committee Expenses | 7,636 | | 599 | |
| Subscriptions & Publications | 1,020 | | 606 | |
| Admin Services | - | | 101 | |
| Catering General | 2,182 | 32,138 | 3,064 | 32,929 |
| Other Expenses | | | | |
| Asset Purchases | - | - | 0 | - |
| TOTAL EXPENDITURE | | <u>1,471,594</u> | <u>0</u> | <u>1,304,501</u> |
| Excess of operating income over expenditure | | <u>(13,341)</u> | | <u>-</u> |
| Non-Recurrent Income | | | | |
| INCOME | | | | |
| HACC Funding: Non- Recurrent | | 42,184 | | 80,000 |
| HACC Funding: Non-Recurrent Rollover | | 10,000 | | - |
| Profit/(Loss) on Sale - Fixed Assets | | - | | - |
| Less: Transferred to provision for motor vehicles | | - | | - |
| Less: Transferred to unexpended grants | | - | | (10,000) |
| TOTAL INCOME | | <u>52,184</u> | | <u>70,000</u> |
| EXPENSES | | | | |
| Advocates Salary & Wages | | 38,614 | | - |
| Advocates Superannuation | | 3,570 | | - |
| Advocates Services | | - | | - |
| Advocates Workcover | | - | | - |
| Advocates Training & Development | | - | | - |
| Information Technology | | - | | 60,000 |
| Consulting Fees - Other | | 10,000 | | - |
| Consulting Fees - IR | | - | | - |
| Consulting Fees - Marketing | | - | | - |
| Memberships | | - | | - |
| Management Committee Expenses | | - | | - |
| Subscriptions & Publications | | - | | - |
| Catering/Venue Hire General | | - | | - |
| TOTAL EXPENSES | | <u>52,184</u> | | <u>60,000</u> |
| Excess of operating income over expenditure | | <u>-</u> | | <u>10,000</u> |

PROJECT CERTIFICATION 2

National Aged Care Advocacy Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

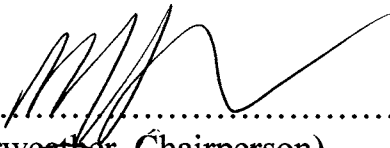
And **David Hayes**, Treasurer

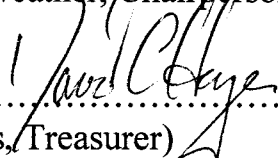
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from the Department of Social Services.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14

Signature.......... Date 4/9/14

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NATIONAL AGED CARE ADVOCACY PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | 2014 | | 2013 |
|---|----------------|---------|----------------|
| | \$ | | \$ |
| Recurrent | | | |
| INCOME | | | |
| NACAP Funding - Recurrent | 565,105 | | 461,687 |
| NACAP Funding - Non-Recurrent | - | | 2,081 |
| Transferred to/from grants in advance | - | | - |
| Fees - Workshops etc | 103 | | 57 |
| Membership Fees | 74 | | 87 |
| Miscellaneous Income | - | | - |
| DJAG Penalties Enforcement | 1,311 | | 1,100 |
| DJAG Penalties Rollover | - | | 736 |
| Rounding | - | | 3 |
| Interest Income | 4,180 | | 4,968 |
| Total Income | 570,773 | | 470,719 |
| EXPENSES | | | |
| Staffing | | | |
| Salary & Oncosts - Advocates | 292,964 | 217,780 | |
| Salary & Oncosts - Admin & CEO | 157,447 | 122,495 | |
| Salary & Oncosts - Other | 533 | 605 | 340,880 |
| Travel | | | |
| Motor Vehicle Expenses | 11,326 | 7,466 | |
| Motor Vehicle Depreciation/Replacement | 9,182 | 9,565 | |
| Advocates Travel | 10,137 | 9,656 | |
| Admin Travel | 772 | 48 | |
| Other Travel | - | - | 26,735 |
| Premises/Accommodation | | | |
| Rates & Insurance- 121 Copperfield | 1,600 | 1,478 | |
| Rent/Outgoings - 117 Copperfield | 6,890 | 6,125 | |
| Regional Office Rent | 14,305 | 13,697 | |
| Repair & Maintance - Buildings | 1,092 | 882 | |
| Electricity | 2,815 | 1,818 | |
| Cleaning | 2,089 | 1,934 | |
| Pest Control & Security | 454 | 290 | 26,224 |
| Equipment, Furniture, IT etc | | | |
| Leasing/ Hire Charges - Plant & Equipment | 5,337 | 3,471 | |
| Repair & Maintenance - Plant & Equipment | 1,338 | 1,591 | |
| Depreciation - Computer System | 1,034 | 916 | |
| Minor Office Equipment < \$1000 | 1,635 | 2,033 | |
| Minor Assets < \$10,000 | 207 | 1,070 | |
| Profit/Loss on Disposal of Fixed Assets | - | 23,716 | |
| Depreciation - Equipment, Furniture etc | - | - | 32,797 |
| Promotion | | | |
| Advertising & Promotions | 14,769 | 14,800 | 14,800 |
| Communication | | | |
| Printing & Stationery | 1,386 | 2,136 | |
| Postage & Freight | 2,292 | 937 | |
| Telephone | 8,191 | 6,254 | |
| Information Technology | 25,023 | 14,329 | 23,656 |

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NATIONAL AGED CARE ADVOCACY PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | 2014 | | 2013 |
|--|------------|-----------------|----------------|
| | \$ | | \$ |
| Contracted services | | | |
| Bank A/c Fees & Taxes | 715 | | 425 |
| Interest Paid | - | | 24 |
| Credit Card Management Fees | 221 | | - |
| Insurance | 519 | | 1,533 |
| Audit Fees | 1,942 | | 1,469 |
| ISO audit fees | 1,201 | | 1,241 |
| Legal fees | 106 | | - |
| Consulting Fees | 3,380 | | 38 |
| Memberships | 402 | | 1,716 |
| Management Committee Expenses | 352 | | 261 |
| Subscriptions & Publications | 393 | | 216 |
| Admin Services | - | | 35 |
| Catering General | 891 | 10,122 | 852 |
| | <u>891</u> | | <u>852</u> |
| Other Expenses | | | |
| Asset Purchases | - | - | - |
| | <u>-</u> | | <u>-</u> |
| Total Expenditure | | <u>582,940</u> | <u>472,902</u> |
| Excess of operating income over expenditure | | <u>(12,167)</u> | <u>(2,183)</u> |
| Non-Recurrent Income | | | |
| Non recurrent grant | | - | - |
| Miscellaneous income | | - | - |
| | | <u>-</u> | <u>-</u> |
| Expenses | | | |
| Salary & Wages - Advocates | | - | - |
| Salary & Wages - Admin | | - | - |
| Advocates Travel | | - | - |
| Admin Travel | | - | - |
| Catering/Venue Hire General | | - | - |
| Printing & Stationery | | - | - |
| | | <u>-</u> | <u>-</u> |
| Excess of income over expenditure | | <u>-</u> | <u>-</u> |

PROJECT CERTIFICATION 3

Community Legal Service Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson


And **David Hayes**, Treasurer

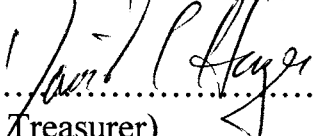
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from Legal Aid Queensland.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14
(Megan Fairweather, Chairperson)

Signature.......... Date 4/9/14
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY LEGAL SERVICE PROGRAM SERVICE AGREEMENT

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|--|----------------|----------------|
| | \$ | \$ |
| Recurrent | | |
| CLSP recurrent grant | 119,289 | 117,002 |
| Legal Aid Recurrent Rollover | 7,582 | 7,759 |
| Less: Transferred to unexpended grants | - | (7,582) |
| Fees - Workshops etc | - | - |
| | <u>126,871</u> | <u>117,179</u> |
| Expenses | | |
| Advertising & Promotions | - | 4,565 |
| Advocates Salary & Wages | 102,390 | 87,184 |
| Advocates Superannuation | 9,373 | 7,592 |
| Advocates Workcover | 1,970 | 911 |
| Advocates Training & Development | 1,665 | 1,000 |
| Criminal History Checks | 556 | 394 |
| Motor Vehicle Fuel & Oil | 75 | 5,586 |
| Advocates Allowances | 747 | 329 |
| Advocates Flights & Accommodation | 1,803 | 64 |
| Advocates Parking & Tolls | 356 | 304 |
| Advocates Taxis, Fares, Car Hire | 20 | 318 |
| Admin Training & Development | 335 | - |
| Admin Flights & Accommodation | - | - |
| Admin Parking & Tolls | - | 41 |
| Management Committee Expenses | - | 49 |
| Telephone | - | - |
| Rent/Outgoings | 4,280 | 4,138 |
| Minor Office Equipment <1,000 | 979 | - |
| Advertising & Promotions | 816 | - |
| Telephone | 650 | - |
| IT Management/Maintenance | 411 | 142 |
| Insurance | 5,000 | 4,562 |
| Subscriptions & Publications | 123 | - |
| Catering (General) | 21 | - |
| | <u>131,570</u> | <u>117,179</u> |
| Total Expenditure | <u>131,570</u> | <u>117,179</u> |
| Surplus of income over expenditure | <u>(4,699)</u> | <u>-</u> |

PROJECT CERTIFICATION 4

Community Care Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

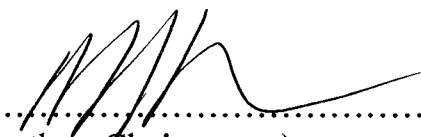
And **David Hayes**, Treasurer

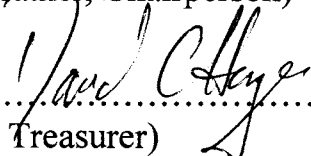
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from the Department of Communities.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date .. 4/9/14 ..
(Megan Fairweather, Chairperson)

Signature.......... Date .. 4/9/14 ..
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY CARE PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|----------------|----------------|
| | \$ | \$ |
| Recurrent | | |
| Community Care - Rec Rollover | - | 6,636 |
| Community Care - Rec Rollover Carried forward | - | - |
| Community Care - Recurrent | 511,987 | 496,786 |
| Fees - Workshops etc | 90 | 63 |
| Membership Fees | 65 | 96 |
| DJAG Penalties Enforcement | 3,789 | 3,334 |
| DJAG Penalties Rollover | - | 2,564 |
| Interest Income | 2,949 | 4,980 |
| Community Care - NR Rollover Pay Equity | - | 1,548 |
| Community Care - NR Rollover Pay Equity Carried Forward | - | - |
| Community Care - NR Rollover MHWISE | - | 147,620 |
| Community Care - NR Rollover MHWISE Carried Forward | - | - |
| Total Income | 518,880 | 663,627 |
| Expenses | | |
| Salary & Wages - Advocates | 246,180 | 199,219 |
| Super'n - SGC - Advocates | 22,314 | 17,693 |
| Workcover - Advocates | 5,533 | 5,037 |
| Training & Development - Adv | 5,056 | 2,316 |
| Recruitment - Advocates | 689 | 747 |
| Salary & Wages - Admin | 119,976 | 87,115 |
| Salary & Wages - Admin MHWISE | - | 56,438 |
| Salary & Wages - Advocates MHWISE | - | 5,131 |
| Super'n - SGC - Admin | 10,739 | 9,531 |
| Super'n - SGC - Admin MHWISE | - | 3,406 |
| Workcover - Admin | 2,961 | 2,356 |
| Training & Development - Admin | 1,645 | 2,446 |
| Training & Development - Adv MHWISE | - | 764 |
| Staff Amenities | 602 | 651 |
| Staff Amenities MHWISE | - | 16 |
| Motor Vehicle Reimbursements | (738) | (1,962) |
| Motor Vehicle Insurance & Rego | 4,258 | 7,456 |
| Motor Vehicle Repairs & Maint | 2,302 | 1,993 |
| Motor Vehicle Reimbursements MHWISE | - | 329 |
| Motor Vehicle Fuel & Oil | 4,086 | 86 |
| Motor Vehicle Fuel & Oil MHWISE | - | 58 |
| Depreciation - Vehicles Replac | 7,971 | 10,576 |
| Allowances Adv | 2,171 | 1,678 |
| Allowances Adv MHWISE | - | 965 |
| Flights & Accommodation Adv | 4,483 | 4,045 |
| Parking & Tolls Adv | 640 | 538 |
| Taxis, Fares, Car Hire Adv | 1,221 | 1,377 |
| Allowances Admin | 314 | 106 |
| Flights & Accommodation Admin | 251 | (987) |
| Flights & Accommodation Admin MHWISE | - | 297 |

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY CARE PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---------------------------------------|--------|---------|
| | \$ | \$ |
| Flights & Accommodation Adv MHWISE | - | 11,857 |
| Parking & Tolls Admin | 116 | 111 |
| Parking & Tolls Admin MHWISE | - | 32 |
| Parking & Tolls Adv MHWISE | - | 172 |
| Taxis, Fares, Car Hire Admin | 18 | 24 |
| Taxis, Fares, Car Hire Adv MHWISE | - | 1,368 |
| Rates - 121 Copperfield | 782 | 801 |
| Insurance - 121 Copperfield | 647 | 1,426 |
| Rent/Outgoings - 117 Copperfld | 6,369 | 6,731 |
| Regional Office Rent | 12,786 | 13,866 |
| Repair & Maintance - Buildings | 951 | 953 |
| Electricity | 2,445 | 1,987 |
| Cleaning | 1,814 | 2,124 |
| Pest Control & Security | 399 | 318 |
| Leasing/ Hire Charges - P & EQ | 4,633 | 3,791 |
| Leasing/ Hire Charges - P & EQ MHWISE | - | 1,075 |
| Repair & Maintance - P & EQ | 1,162 | 1,753 |
| Depreciation - Computer Replac | 898 | 1,048 |
| Minor Office Equipment <1,000 | 1,419 | 2,198 |
| Minor Assets <10,000 | 180 | 1,149 |
| P/L on Disposal Fixed Assets | - | 112,896 |
| Advertising & Promotions | 15,432 | 1,451 |
| Advertising & Promotions MHWISE | - | 13,828 |
| Stationery | 844 | 936 |
| Stationery MHWISE | - | 5 |
| Printing | 371 | 1,090 |
| Printing MHWISE | - | 20 |
| Postage & Freight | 2,143 | 1,018 |
| Postage & Freight MHWISE | - | 602 |
| Telephone | 6,526 | 6,089 |
| Salary & Wages - Advocates Pay Equity | - | 1,548 |
| 1800 Freecall Service | - | 374 |
| IT Management/Maintenance | 12,127 | 9,568 |
| IT Management/Maintenance MHWISE | - | 50 |
| IT Call-outs | 9,061 | 4,585 |
| Staff Internet Reimbursement | 447 | 504 |
| Bank A/c Fees & Taxes | 624 | 462 |
| Credit Card Management Fees | 192 | - |
| Interest Paid | - | 26 |
| Insurance | 452 | 4,420 |
| Audit Fees | 1,475 | 1,577 |
| Legal Fees | 92 | - |
| ISO Audit Fees | 1,042 | 1,332 |
| Consulting Fees - Other | 1,134 | 25 |
| Recruitment - Advocates | 227 | 25,535 |
| Consultancy Fees - IR | 1,574 | 17 |
| Memberships | 350 | 1,883 |
| Management Committee Expenses | 314 | 232 |
| Subscriptions & Publications | 341 | 233 |

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY CARE PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|-----------------|-----------------|
| | \$ | \$ |
| Admin Services | - | 38 |
| Catering/Venue Hire (General) | 821 | 1,378 |
| Advocate Services MHWISE | - | 14,452 |
| Catering/Venue Hire (General) MHWISE | - | 11,221 |
| Other Expenses | - | - |
| | <hr/> | <hr/> |
| Total Expenditure | 532,862 | 689,600 |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | <u>(13,982)</u> | <u>(25,973)</u> |
| | <hr/> | <hr/> |
| Non-Recurrent | \$ | \$ |
| | 2014 | 2013 |
| Community Care - Non-Recurrent Rollover | - | 30,000 |
| Community Care - Non-Recurrent Transition | - | 35,000 |
| | <hr/> | <hr/> |
| Total Income | - | 65,000 |
| Expenses | | |
| Training & Development - Adv | - | 1,999 |
| Training & Development - Admin | - | 7,896 |
| Parking & Tolls Admin | - | 54 |
| Advertising & Promotions | - | 11,380 |
| Consulting Fees - Other | - | 11,307 |
| Management Committee Expenses | - | 2,176 |
| Catering/Venue Hire (General) | - | 188 |
| Allowances Admin | - | 1,590 |
| Flights & Accommodation Admin | - | 374 |
| Parking & Tolls Admin | - | 200 |
| Taxis, Fares, Car Hire Admin | - | 82 |
| Minor Office Equipment <1,000 | - | 23 |
| Advertising & Promotions | - | 27,663 |
| Catering/Venue Hire (General) | - | 68 |
| | <hr/> | <hr/> |
| | - | 65,000 |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | <u>-</u> | <u>-</u> |
| | <hr/> | <hr/> |

PROJECT CERTIFICATION 5

Community Legal Education Collaboration Fund

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

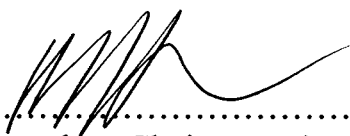
And **David Hayes**, Treasurer

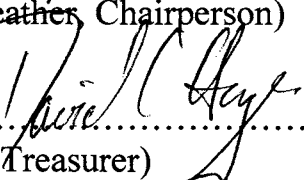
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from Legal Aid Queensland.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14
(Megan Fairweather, Chairperson)

Signature.......... Date 4/9/14
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY LEGAL EDUCATION COLLABORATION FUND

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|----------|----------|
| | \$ | \$ |
| Recurrent | | |
| Legal Aid Non-Recurrent Rollover | 22,951 | 6,678 |
| Fees - Workshops etc | - | 1,130 |
| Legal Aid Non-Recurrent | 20,000 | 22,951 |
| Legal Aid Non-Recurrent Carried Forward | (20,000) | (22,951) |
| | <hr/> | <hr/> |
| | 22,951 | 7,808 |
| Expenses | | |
| Salary & Wages - Advocates | 13,500 | 3,614 |
| Super'n - SGC - Advocates | 1,249 | 324 |
| Workcover - Advocates | 702 | - |
| Allowances Adv | - | 114 |
| Motor Vehicle Fuel & Oil | 30 | - |
| Flights & Accommodation Adv | 3,831 | 884 |
| Parking & Tolls Adv | 118 | 80 |
| Taxis, Fares, Car Hire Adv | 521 | 364 |
| Stationery | - | - |
| Consulting Fees - Other | 3,000 | - |
| Catering/Venue Hire (General) | - | 2,428 |
| | <hr/> | <hr/> |
| Total Expenditure | 22,951 | 7,808 |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | - | - |

PROJECT CERTIFICATION 6

James Cook University Clinical Supervision Support Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

And **David Hayes**, Treasurer

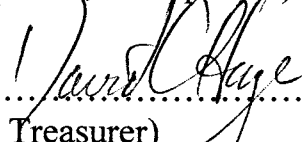
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from the James Cook University.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14
(Megan Fairweather, Chairperson)

Signature.......... Date 4/9/14
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

JAMES COOK UNIVERSITY STUDENT CLINIC FUND

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|-------------|-------------|
| Recurrent | \$ | \$ |
| James Cook University | 21,357 | - |
| Less: Transferred to provision for unexpended funds | (16,940) | |
| | <hr/> | <hr/> |
| | 4,417 | - |
| Expenses | | |
| Salary & Wages - Advocates | 2,867 | - |
| Super'n - SGC - Advocates | 265 | - |
| Memberships | 1,285 | - |
| | <hr/> | <hr/> |
| Total Expenditure | 4,417 | - |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | - | - |
| | <hr/> <hr/> | <hr/> <hr/> |

PROJECT CERTIFICATION 7

Medicare Local Metro North Brisbane
Home and Community Care Program - Advocacy Support

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson


And **David Hayes**, Treasurer

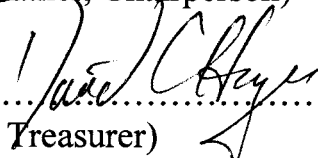
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from the Medicare Local Metro North Brisbane.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14

Signature.......... Date 4/9/14

QUEENSLAND AGED & DISABILITY ADVOCACY INC

MEDICARE LOCAL METRO NORTH BRISBANE PROJECT

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | <u>2014</u> | <u>2013</u> |
|------------------------------------|-------------|-------------|
| Recurrent | \$ | \$ |
| Medicare Local Metro North Bne | 15,984 | - |
| | <hr/> | <hr/> |
| | 15,984 | - |
| Expenses | | |
| Salary & Wages - Advocates | 14,100 | - |
| Super'n - SGC - Advocates | 1,304 | - |
| Workcover - Advocates | 580 | - |
| | <hr/> | <hr/> |
| Total Expenditure | 15,984 | - |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | <u>-</u> | <u>-</u> |

PROJECT CERTIFICATION 8

Medicare Local Metro North Brisbane
Home and Community Care Program – Client Consultations

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

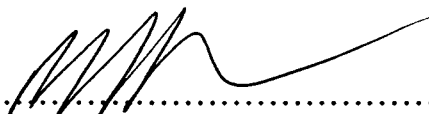
And **David Hayes**, Treasurer

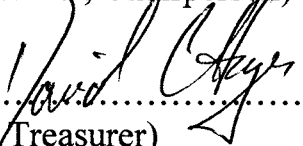
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of grants specified in the funding agreement from the Medicare Local Metro North Brisbane.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date ..4/9/14.....
(Megan Fairweather, Chairperson)

Signature.......... Date ..4/9/14.....
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

MEDICARE LOCAL METRO NORTH BRISBANE PROJECT

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2014

| | <u>2014</u> | <u>2013</u> |
|--|-------------|-------------|
| Recurrent | \$ | \$ |
| Medicare Local Metro North Bne | 15,000 | - |
| Less: Transferred to unexpended grants | (14,469) | - |
| | <hr/> | <hr/> |
| | 531 | - |
| Expenses | | |
| Taxis, Fares, Car Hire Adv | 314 | - |
| Catering/Venue Hire (General) | 217 | - |
| | <hr/> | <hr/> |
| Total Expenditure | 531 | - |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | - | - |
| | <hr/> <hr/> | <hr/> <hr/> |

PROJECT CERTIFICATION 9

Joint Venture Partnership between
Queensland Aged and Disability Advocacy and the
Australian College of Community Services

PROJECT TITLE: mhWISE Training Program

We, **Megan Fairweather**, Chairperson


And **David Hayes**, Treasurer

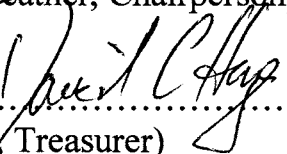
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2014.

We are satisfied that –

- a) The amounts as stated in the Statement of Financial Performance have been expenses incurred on the approved project according to the objectives and conditions of the Memorandum of Understanding between Queensland Aged and Disability Advocacy Inc. and the Australian College of Community Services.

- b) A full and complete set of financial records has been maintained.

Signature.......... Date 4/9/14
(Megan Fairweather, Chairperson)

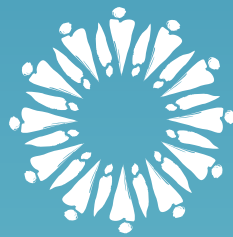
Signature.......... Date 4/9/14
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

mhWISE ACCS/QADA PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2014

| | 2014 | 2013 |
|---|----------|-------|
| | \$ | \$ |
| Recurrent | | |
| HACC Funding: Non-Recurrent Rollover | 10,000 | - |
| Fees - Workshops etc | 35,543 | - |
| Fees - Workshop Travel | 3,512 | - |
| Fees - Workshop Sustenance | 450 | - |
| ACCS Contribution | 10,000 | - |
| Less: Transferred to provision for unexpended funds | (25,057) | - |
| Interest Income | 8 | - |
| | <hr/> | <hr/> |
| | 34,456 | - |
| Expenses | | |
| Salary & Wages - Advocates | 2,580 | - |
| Training & Development - Adv | 80 | - |
| Salary & Wages - Admin | 1,100 | - |
| Training & Development - Admin | 275 | - |
| Allowances Adv | 2,377 | - |
| Flights & Accommodation Adv | 1,667 | - |
| Parking & Tolls Adv | 75 | - |
| Leasing/ Hire Charges - P & EQ | 39 | - |
| Minor Office Equipment <1,000 | 15 | - |
| Advertising & Promotions | 3,221 | - |
| Stationery | 9 | - |
| Printing | 721 | - |
| Bank A/c Fees & Taxes | 217 | - |
| Advocate Services | 5,000 | - |
| Catering/Venue Hire (General) | 796 | - |
| Distribution of Profits | 16,284 | - |
| | <hr/> | <hr/> |
| Total Expenditure | 34,456 | - |
| | <hr/> | <hr/> |
| Surplus of income over expenditure | - | - |
| | <hr/> | <hr/> |

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QADA
giving you a voice

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f: (07) 3637 6001 e: info@qada.org.au

QADA acknowledges the traditional custodians of this land and pays respect to elders, past and present.
QADA – Queensland Aged and Disability Advocacy Inc.