



# FINANCIAL REPORT

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2015/2016



*Looking forward*



# DIRECTORS REPORT

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2016. Queensland Aged and Disability Advocacy Inc. transitioned to a company limited by guarantee in the name of Aged and Disability Advocacy Australia on 22 February 2016.

## Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Richard Olley (Chairperson)  
Leanne Kearins (Deputy Chairperson)  
Ian Edwards (Treasurer) - from 28th September 2015  
Joanne Bryant (Director)  
Daniel O'Sullivan (Director)  
Brian Lenz (Director)  
Glen Thomas (Director) - Treasurer until 28th September 2015  
Paul Johnson (Director)

## Objectives

Aged and Disability Advocacy Australia's Objectives are to:

- (a) enable people to be heard, informed and exercise their rights;
- (b) give vulnerable people a voice through the provision of individual advocacy support, information and education; and
- (c) inform and educate the wider community of the rights, responsibilities, and issues surrounding those who are vulnerable.

## Strategy for achieving the objectives

The Board of Directors has developed and approved a Strategic Plan for 2016-20 which is reviewed annually. This Plan is available on the Aged and Disability Advocacy Australia website.

## Principal Activities

Aged and Disability Advocacy Australia's principal activity is to provide free, confidential, and client directed advocacy to older people and people with disability, to enable our clients to be heard, informed and exercise their rights, through access to information, education and support.

## Performance measures

Key Performance Indicators are detailed in the Strategic Plan which is available on the Aged and Disability Advocacy Australia website.

See auditor's report and accompanying notes to financial statements

### Meetings of directors

There were **two** directors' meetings (including meetings of committees of directors) held during the year (22 February to 30 June 2016) and the number of meetings attended by each of the directors of the company during the financial period are:

	A
Richard Olley	2
Leanne Kearins	2
Ian Edwards	2
Joanne Bryant	2
Daniel O'Sullivan	2
Brian Lenz	2
Glen Thomas	1
Paul Johnson	2

A - Number of meetings attended

### Contributions on winding up

In the event that the Company is wound up, each Member, and each person who has ceased to be a Member in the preceding year, undertakes to contribute to the property of the Company for the payment of debts and liabilities of the Company, and payment of costs, charges and expenses of winding up, and the adjustment of rights of the contributories amongst themselves, such amount as may be required, not exceeding \$10.

### Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on the following page.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

Signed in accordance with a resolution of the directors:

  
\_\_\_\_\_  
Director

Dated at BALSBANE this 7<sup>th</sup> day of September 2016.

See auditor's report and accompanying notes to financial statements



29 August 2016

The Board of Directors  
Aged and Disability Advocacy Australia  
121 Copperfield St  
GEEBUNG  
QLD 4034

## AUDITOR'S INDEPENDENCE DECLARATION

This declaration is made in connection with our audit of the financial report of the company for the year ended 30 June 2016 and in accordance with the provisions of the Corporations Act 2001.

I declare that, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to this audit;
- No contraventions of the Code of Professional Conduct of the Institute of Chartered Accountants in relation to this audit.

Yours faithfully,



Matthew Williams  
Director

**This declaration forms part of and should be read in conjunction with the directors' report.**

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scheme approved under  
Professional Standards  
Legislation

# STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME - YEAR ENDED 30 JUNE 2016

	2016		2015
	\$		\$
<b>INCOME</b>			
HACC Funding - Recurrent	1,481,579		1,490,977
HACC Funding - Non-Recurrent	20,000		-
NACAP Funding - Recurrent	583,331		575,277
Legal Aid - Recurrent	126,744		123,202
Legal Aid - Non-Recurrent Rollover	40,000		-
Legal Aid - Non-Recurrent	82,395		-
Community Care - Recurrent	543,851		528,626
Brisbane City Council	6,623		-
Attorney-General's Department	1,883		-
Attorney-General Rollover	2,850		-
James Cook University	-		5,339
James Cook University Rollover	-		16,940
Less: Transfer provision for unexpended funds	-		-
Partners 4 Health	39,179		16,746
Partners 4 Health Rollover	-		14,469
Queensland Disability Network	96,000		23,493
Queensland Disability Network Rollover	51,507		-
Centrelink - Parental Leave	11,832		-
Fees - Workshops etc	41,866		54,412
Sales - Resources	3,515		-
Membership Fees	73		177
Miscellaneous Income	1,000		2,200
Miscellaneous Income Rollover	6,462		31,000
Profit/(Loss) on Sale - Minor Equipment	2,818		-
DJAG Penalties Enforcement	1,213		5,100
Student Placement Fees	2,000		-
Interest Income	9,895		14,883
<b>TOTAL INCOME</b>	<b>3,156,616</b>		<b>2,902,841</b>
<b>EXPENSES</b>			
<b>Staffing</b>			
Salary & Oncosts - Advocates	1,628,557		1,515,393
Salary & Oncosts - Admin	628,715		655,896
Salary & Oncosts - Other	2,985	2,260,257	4,582
			2,175,871
<b>Travel</b>			
Motor Vehicle Expenses	72,502		81,955
Advocates Travel	76,279		42,625
Admin Travel	9,502		4,684
Other Travel	8,908	167,191	3,908
			133,172

See auditor's report and accompanying notes to financial statements

	2016		2015
	\$		\$
<b>Premises/Accommodation</b>			
Rates - 121 Copperfield	4,170		3,984
Insurance - 121 Copperfield	4,069		3,404
Rent/Outgoings	36,578		36,337
Regional Office Rent	65,864		59,697
Repair & Maintenance Building	14,901		58,135
Electricity	8,549		13,257
Cleaning	9,823		10,544
Pest Control & Security	749	144,703	2,232
	<u>749</u>		<u>2,232</u>
<b>Equipment, Furniture, IT etc.</b>			
Leasing/Hire Charges - Plant & Equipment	29,767		26,336
Repair & Maintenance - Plant & Equipment	9,660		11,868
Depreciation - Computer System	4,298		4,402
Minor Office Equipment	8,216		37,428
Minor Assets Under \$10 000	33,113	85,054	46,101
	<u>33,113</u>		<u>46,101</u>
<b>Promotion</b>			
Advertising & Promotions	33,853	33,853	30,471
	<u>33,853</u>		<u>30,471</u>
<b>Communication</b>			
Printing & Stationery	34,679		8,407
Postage & Freight	17,207		14,396
Telephone	46,115		35,681
Information Technology	144,555	242,556	50,134
	<u>144,555</u>		<u>50,134</u>
<b>Contracted Services</b>			
Bank A/c Fees & Taxes	2,145		1,658
Interest Paid	34		8
Credit Card Management Fees	339		927
Insurance	9,275		8,839
Audit Fees	8,200		7,900
Legal Fees	2,705		9,839
ISO Audit Fees	6,717		5,482
Consulting Fees	117,138		29,070
Memberships	3,593		5,391
Management Committee Expenses	2,893		1,823
Subscriptions & Publications	1,874		1,694
Advocate Services	74,492		57,462
Catering General/Venue Hire	25,929	255,334	11,085
	<u>25,929</u>		<u>11,085</u>
<b>Other Expenses</b>			
Distribution of profits - J V Partner ACCS	-		16,688
Distribution of profits - QADA carried forward	-		12,763
Return of unspent funds	-		9,623
Rounding adjustment	-	-	(2)
	<u>-</u>		<u>(2)</u>
<b>TOTAL EXPENDITURE</b>		<u>3,188,948</u>	<u>2,942,107</u>
<b>PROFIT (LOSS) FOR THE PERIOD</b>		<u>(32,332)</u>	<u>(39,266)</u>

See auditor's report and accompanying notes to financial statements

## STATEMENT OF CHANGES IN EQUITY- YEAR ENDED 30 JUNE 2016

	<b>Retained Earnings (Accumulated Deficit)</b>	<b>Total</b>
<b>Beginning Balance, 1 July, 2014</b>	974,562	974,562
Net income	(39,266)	(39,266)
Asset purchases expensed transferred to balance sheet	-	-
<b>Ending Balance, 30 June, 2015</b>	935,296	935,296
Net income	(32,332)	(32,332)
Rounding	(1)	(1)
<b>Ending Balance, 30 June, 2016</b>	<b>902,963</b>	<b>902,963</b>

See auditor's report and accompanying notes to financial statements



## STATEMENT OF FINANCIAL POSITION - AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	1,006,671	884,034
Trade and Other Receivables	3	14,177	18,941
Other assets - prepayments	4	8,863	8,662
<b>TOTAL CURRENT ASSETS</b>		<b>1,029,711</b>	<b>911,637</b>
<b>NON-CURRENT ASSETS</b>			
Other financial asset Term Deposits		6,682	85,014
Plant and equipment	5	456,719	486,026
<b>TOTAL NON-CURRENT ASSETS</b>		<b>463,401</b>	<b>571,040</b>
<b>TOTAL ASSETS</b>		<b>1,493,112</b>	<b>1,482,677</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	220,100	194,640
Short term provisions - employee benefits (annual leave)		115,902	108,376
Provision for deferred expenditure - motor vehicles		65,473	65,473
Unexpended grants carried forward	7	89,086	94,357
<b>TOTAL CURRENT LIABILITIES</b>		<b>490,561</b>	<b>462,846</b>
<b>NON-CURRENT LIABILITIES</b>			
Long term provisions - employee benefits (LSL)		99,588	84,535
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>99,588</b>	<b>84,535</b>
<b>TOTAL LIABILITIES</b>		<b>590,149</b>	<b>547,381</b>
<b>NET ASSETS</b>		<b>902,963</b>	<b>935,296</b>
<b>EQUITY</b>			
Retained Surpluses		902,963	935,296
<b>TOTAL EQUITY</b>		<b>902,963</b>	<b>935,296</b>
<b>TOTAL EQUITY</b>		<b>902,963</b>	<b>935,296</b>

See auditor's report and accompanying notes to financial statements

## STATEMENT OF CASH FLOWS - YEAR ENDED 30 JUNE 2016

	2016	2015
	\$	\$
<b>Cash flows from operating activities</b>		
Receipts	3,141,478	2,901,984
Interest received	9,895	14,883
Less:		
Payments to creditors	(3,107,034)	(2,854,191)
Interest paid	(34)	(8)
<b>TOTAL CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>44,305</b>	<b>62,668</b>
<b>Cash flows from investments</b>		
Movement in term deposits	78,332	(2,362)
Proceeds of disposal of assets	-	-
Payments for improvements etc.	-	-
<b>TOTAL CASH FLOWS FROM INVESTMENTS</b>	<b>78,332</b>	<b>(2,362)</b>
<b>Cash flows from finance activities</b>		
Loans raised/(repaid)	-	-
<b>TOTAL CASH FLOWS FROM FINANCE ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash</b>	<b>122,637</b>	<b>60,306</b>
Cash at beginning of year	884,034	823,728
<b>Net increase/(decrease) in cash</b>	<b>122,637</b>	<b>60,306</b>
Cash at end of year	<b>1,006,671</b>	<b>884,034</b>

### Notes to Statement of Cash Flows

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

<b>Net operating profit/(loss)</b>	(32,332)	(39,266)
Add: depreciation	29,307	35,660
Rounding	(1)	-
(Increase)/decrease in accounts receivable	(5,243)	14,026
(Increase)/decrease in other receivables	10,007	(11,849)
(Increase)/decrease in prepayments	(201)	(2,731)
Increase/(decrease) in accounts payable	25,460	53,298
Increase/(decrease) in provision for employee benefits	22,579	(4,361)
Increase/(decrease) in funding repayment liability	(5,271)	17,891
<b>Cash flows from operating activities</b>	<b>44,305</b>	<b>62,668</b>

#### 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 above statement of cash flows represents the cash at bank figure shown in the balance sheet.

See auditor's report and accompanying notes to financial statements

## **Note 1**                    **Summary of Significant Accounting Policies**

The financial report has been drawn up on an accruals basis. It has been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuation of non-current assets. In the opinion of the members of the State Executive the entity is not considered to be a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored to satisfy specifically all of their information needs. This financial report is therefore considered to be a special purpose report prepared to enable the entity to fulfil its obligation to prepare accounts under the Australia Charities and Not-for-profits Commission Act 2012. The entity has generally applied the following Accounting Standards:

AASB 101 Presentation of Financial Statements  
AASB 107 Cash Flow Statements  
AASB 108 Accounting Policies, changes in accounting estimates and errors  
AASB 110 Events after Balance Sheet Date  
AASB 1031 Materiality  
AASB 1048 Interpretation of Standards  
AASB 1054 Australian Additional Disclosures

No other Accounting Standards have been specifically applied in the preparation of this report. The accounting policies have been consistently applied by the entity.

### **(a) Revenue and Other Income**

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

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

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

Interest income is brought to account in the period in which it is received.

### **(b) Taxation**

The entity is exempt from income tax under Subdivision 50-B of the Income Tax Assessment Act 1997.

### **(c) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

See auditor's report and accompanying notes to financial statements

**Note 1**                      **Summary of Significant Accounting Policies (cont'd)**

**(d) 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.

**(e) 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).

**(f) Property, Plant and Equipment**

Items of property, plant and equipment are recorded at cost or at independent or Officers' valuation, and depreciated over their estimated useful lives using the straight-line method. The carrying amount of property, plant and equipment is reviewed by the Officers to ensure it is not in excess of the recoverable amount from those assets. Depreciation is calculated as from the date of acquisition.

**(g) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the 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.

**(h) Accounts payable and other payables**

Accounts payable and other payables represent the liabilities for goods and services received by the company 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.

See auditor's report and accompanying notes to financial statements

**Note 1**                      **Summary of Significant Accounting Policies (cont'd)**

**(i) Employee Entitlements**

Provision is made for the entity's liability for employee entitlements arising from services rendered by employees to balance date. Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

**(h) Critical Accounting Estimates and Judgments**

The directors 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 company.

**(e) Accounts receivable and other debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

**(l) Provisions**

Provisions are recognised when the consolidated entity has a present (legal or constructive) obligation as a result of a past event, it is probable the consolidated entity 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.

**(m) Employee Benefits**

*Wages and salaries and annual leave*

Liabilities for wages and salaries, including non-monetary benefits and annual leave are 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.

See auditor's report and accompanying notes to financial statements

**Note 1**                    **Summary of Significant Accounting Policies (cont'd)***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.

	2016	2015
	\$	\$
<b>Note 2</b> <b>Cash at Bank and On Hand</b>		
Cash on Hand	300	450
Cash at Bank	916,202	878,988
IBTD CBA - Credit Gaurantee	30,000	-
Telstra Business Card	-	4,596
IBTD CBA - Term Deposit	65,553	-
CBA Credit Facility	(5,384)	-
<b>Total Cash at bank and On Hand</b>	<u>1,006,671</u>	<u>884,034</u>
<b>Note 3</b> <b>Trade and Other Receivables</b>		
Accounts Receivable	7,223	1,980
GST Recoverable	6,954	16,961
<b>Total Trade and Other Receivables</b>	<u>14,177</u>	<u>18,941</u>
<b>Note 4</b> <b>Other Assets - Prepayments</b>		
Prepaid Insurance	6,263	4,713
Prepaid Rent & Motor Vehicle Lease	2,600	3,949
<b>Total Other Assets - Prepayments</b>	<u>8,863</u>	<u>8,662</u>

See auditor's report and accompanying notes to financial statements



	2016	2015
	\$	\$
<b>Note 5</b>		
<b>Property, Plant &amp; Equipment</b>		
Property - Copperfield Street at Cost	355,138	355,138
Motor Vehicles at Cost	267,471	267,471
Less: Accumulation Depreciation	<u>(167,438)</u>	<u>(142,429)</u>
	<u>100,033</u>	<u>125,042</u>
Computer Systems at Cost	22,008	22,008
Less: Accumulated Depreciation	<u>(20,460)</u>	<u>(16,162)</u>
	<u>1,548</u>	<u>5,846</u>
<b>Total Property Plant &amp; Equipment</b>	<u>456,719</u>	<u>486,026</u>
<b>Note 6</b>		
<b>Trade and Other Payables</b>		
Trade Creditors	7,440	37,135
Accrued Expenses	9,900	7,900
Accrued Wages / Fair Work Backpay	174,603	130,180
Salary Deductions	-	22
Staff Reimbursement Account	-	400
PAYG Withholding Payable	28,157	19,003
	<u>220,100</u>	<u>194,640</u>
<b>Total Trade and Other Payables</b>	<u>220,100</u>	<u>194,640</u>
<b>Note 7</b>		
<b>Unexpended Grants etc. Carried Forward</b>		
HACC/DHA penalties enforcement rollover	-	3,300
Department of Justice grants	3,721	39,550
Legal Aid Received in Advance	45,000	-
BCC Grants Received in Advance	2,602	-
Sales Resources Received in Advance	37,763	-
QDN	-	51,507
	<u>89,086</u>	<u>94,357</u>
<b>Total Unexpended Grants et. Carried Forward</b>	<u>89,086</u>	<u>94,357</u>

**Note 8**                      **Contingent Liabilities**

The organization had no contingent liabilities as at 30 June 2016.

**Note 9**                      **Events After the Reporting Period**

No matter or circumstance has arisen since 30 June 2016 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.

See auditor's report and accompanying notes to financial statements

## RESPONSIBLE PERSONS' DECLARATION

In the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

On behalf of the responsible persons

  
\_\_\_\_\_  
Responsible Person

Dated at Brisbane this 7<sup>th</sup> day of September 2016.

See auditor's report and accompanying notes to financial statements

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGED AND DISABILITY ADVOCACY AUSTRALIA****Scope**

We have audited the attached special purpose financial statements as set out on pages 1 to 13 for the year ended 30 June 2016.

**Responsible Entities' Responsibility for the Financial Report**

The responsible entities of the registered entity are 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 *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and the needs of the members. The responsible entities' 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.

**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 responsible entities' preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the responsible entities, 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. The Members of the Board of Management of the entity are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the constitution and are appropriate to meet the needs of the members. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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Liability limited by a  
scheme approved under  
Professional Standards  
Legislation

## Opinion

In our opinion the financial report of Aged and Disability Advocacy Australia 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 2016 and of its financial performance and cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

## 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 for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

## Independence

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



Matthew Williams  
Director

7 September 2016

See auditor's report and accompanying notes to financial statements



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