



Embracing CHANGE

2017-18 Financial Report





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Directors' Report

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2018.

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)

Joanne Bryant (Director)

Daniel O'Sullivan (Director)

Jennifer Pouwer Appt 30/10/17

Stephanie Gallagher Appt 30/10/17

Brian Lenz (Director) Resigned 30/10/17

Paul Johnson (Director)

Objectives

Aged and Disability Advocacy Australia's Objectives are to:

- enable people to be heard, informed and exercise their rights;
- give vulnerable people a voice through the provision of individual advocacy support, information and education; and
- 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 principle 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.

Meetings *of* Directors

The directors' meetings (including meetings of committees of directors) held during the year and the number of meetings attended by each of the directors of the company during the financial period are:

Directors	A	B
Richard Olley	6	7
Leanne Kearins	7	7
Ian Edwards	6	7
Joanne Bryant	6	7
Daniel O'Sullivan	5	7
Brian Lenz Resigned 30/10/17	0	1
Paul Johnson	7	7
Jennifer Power Appt 30/10/17	4	6
Stephanie Gallagher Appt 30/10/17	5	6

A: Number of meetings attendned

B: Number of meetings eligible to attend

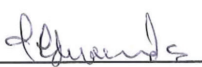
Contributions on winding up

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 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out on the following page.

Signed in accordance with a resolutionn of the directors:



Director

Date at ~~Perth~~ this 24th day of August 2018

Statement *of* profit and loss and other comprehensive income

Year ended 30 June 2018

Income	2018		2017
	\$		\$
CHSP Funding - Recurrent	-		1,556,444
CHSP Funding - Non-Recurrent	-		-
OPAN Non-Recurrent	66,382		-
OPAN Recurrent	2,218,346		-
NACAP Funding - Recurrent	-		591,497
Less: Transferred to Unexpended Grants Carried Forward	-		-
Legal Aid - Recurrent	196,523		130,388
Legal Aid - Non-Recurrent Rollover	16,943		28,057
Legal Aid - Non-Recurrent	-		227,970
Community Care - Recurrent	573,168		558,480
Brisbane City Council	-		2,602
Attorney-General's Department	-		2,421
Attorney-General Rollover	-		3,721
Partners 4 Health	28,940		34,669
Queensland Disability Network	91,491		97,164
Queensland Disability Network Rollover	4,071		-
Sidney Myer Fund	-		10,000
Gay & Lesbian Foundation Aust	-		5,000
Queensland Health Mental Health Branch	27,344		65,229
Queensland Health Mental Health Rollover	99,102		-
Centrelink - Parental Leave	-		12,107
Fees - Workshops etc	75,289		47,902
Sales - Resources	3,892		34,947
Sales - Conference Registrations	-		59,071
Sales - Conference Sponsorship	29,802		29,091
Membership Fees	-		-
Miscellaneous Income	50		24,294
Dept CCSDS (non current)	5,000		-
Profit/(Loss) on Sale - Minor Equipment	432		91
DJAG Penalties Enforcement	-		-
Student Placement Fees	11,818		2,500
Interest Income	8,497		9,121
Total Income	3,457,090		3,532,766
Expenses			
Staffing			
Salary & Oncosts - Advocates	1,653,922		1,764,158
Salary & Oncosts - Admin	833,374		708,464
Salary & Oncosts - Other	3,735	2,491,031	3,223
Travel			
Motor Vehicle Expenses	63,458		74,238
Advocates Travel	57,627		75,096
Admin Travel	15,140		13,342
Other Travel	15,331	151,556	10,294
			172,970

	2018		2017
	\$		\$
Premises/Accommodation			
Rates - 121 Copperfield	4,634		4,420
Insurance - 121 Copperfield	10,531		3,312
Rent/Outgoings	31,059		37,681
Rent Logan Road	15,664		-
Regional Office Rent	60,792		72,836
Repair & Maintenance Building	11,320		3,215
Electricity	5,489		9,040
Cleaning	9,501		9,694
Pest Control & Security	3,544	152,534	1,128
			141,326
Equipment, Furniture, IT etc.			
Leasing/Hire Charges - Plant & Equipment	33,447		33,617
Repair & Maintenance - Plant & Equipment	7,252		9,005
Depreciation - Computer System	-		1,548
Minor Office Equipment	15,946		7,748
Minor Assets Under \$10 000	25,805	82,450	8,309
			60,227
Promotion			
Advertising & Promotion	26,225	26,225	56,309
			56,309
Communication			
Printing & Stationery	44,811		53,410
Postage & Freight	15,516		17,785
Telephone	45,841		49,276
Information Technology	131,547	237,715	107,636
			228,107
Contracted Services			
Bank A/c Fees & Taxes	2,903		2,243
Interest Paid	-		-
Credit Card Management Fees	306		480
Insurance	9,080		10,888
Audit Fees	8,750		9,300
Legal Fees	1,013		5,122
ISO Audit Fees	5,378		-
Consulting Fees	144,091		237,983
Memberships	5,992		2,423
Management Committee Expenses	2,339		3,795
Subscriptions & Publications	1,856		877
Advocate Services	106,385		80,570
Catering General/Venue Hire	32,473	320,620	57,283
			410,964
Total Expenditure		<u>3,462,131</u>	<u>3,545,748</u>
Profit (loss) for the period		<u>(5,041)</u>	<u>(12,982)</u>



Statement *of* Changes in Equity

Year ended 30 June 2018

	<u>Retained Earnings (Accumulated Deficit)</u>	<u>Total</u>
Beginning Balance, 1 July, 2016	902,963	902,963
Net income	(12,982)	(12,982)
Rounding	(3)	(3)
Ending Balance, 30 June, 2017	889,978	889,978
Net income	(5,041)	(5,041)
Rounding	(2)	(2)
Ending Balance, 30 June, 2018	<u><u>884,939</u></u>	<u><u>884,939</u></u>



Statement *of* Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Current Assets			
Cash and cash equivalents	2	1,223,038	986,226
Trade and Other Receivables	3	2,284	90,500
Other assets - prepayments	4	7,827	7,004
Total Current Assets		1,233,149	1,083,730
Non-Current Assets			
Other financial asset Term Deposits		6,949	6,793
Plant and equipment	5	433,908	453,691
Total Non-Current Assets		440,929	460,484
Total Assets		1,674,078	1,544,214
Current Liabilities			
Trade and other payables	6	377,792	216,464
Short term provisions - employee benefits (annual leave)		151,672	150,438
Provision for deferred expenditure - motor vehicles		42,657	42,657
Unexpended grants carried forward	7	100,021	137,062
Total Current Liabilities		672,142	546,621
Non-Current Liabilities			
Long term provisions - employee benefits (LSL)		116,997	107,615
Total Non-Current Assets		116,997	107,615
Total Liabilities		789,139	654,236
Net Assets		884,939	889,978
Equity			
Retained Surpluses		884,939	889,978
Total Equity		884,939	889,978
Total Equity		884,939	889,978
		0	0



Statement *of* Cash Flow

As at 30 June 2018

	<u>2018</u>	<u>2017</u>
	\$	\$
Cash flows from operating activities		
Receipts	3,535,986	3,447,364
Interest received	8,497	9,121
Less:		
Payments to creditors	(3,307,515)	(3,454,004)
Interest paid	-	-
Total Cash Flows from Operating Activities	<u>236,968</u>	<u>2,481</u>
Cash flows from investments		
Movement in term deposits	(156)	(112)
Movement in plant and equipment	-	(22,815)
Total Cash Flows from Investments	<u>(156)</u>	<u>(22,927)</u>
Net increase/(decrease) in cash	<u>236,812</u>	<u>(20,446)</u>
Cash at beginning of year	986,225	1,006,671
Net increase/(decrease) in cash	<u>236,812</u>	<u>(20,446)</u>
Cash at the end of year	<u>1,223,037</u>	<u>986,225</u>

Notes to Statement of Cash Flows

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

Net operating profit/(loss)	(5,041)	(12,982)
Add: depreciation	19,711	25,843
Rounding	2	(3)
(Increase)/decrease in accounts receivable	88,216	(78,140)
(Increase)/decrease in prepayments	(823)	1,859
Increase/(decrease) in accounts payable	161,328	(1,819)
Increase/(decrease) in provision for employee bnfs	1,234	34,536
Increase/(decrease) in provision for LSL	9,382	8,027
Increase/(decrease) in provision for deferred expens	-	(22,816)
Increase/(decrease) in unexpected grants carried fwd	(37,041)	47,976
Cash flows from operating activities	<u>236,968</u>	<u>2,481</u>

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.

Notes to the *Financial Statements*

Year ended 30 June 2018

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.



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 Responsible Persons' 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.

(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.



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

(j) 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.

(k) 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 and 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.

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.

Note 2 Cash at Bank and On Hand

	2018	2017
	\$	\$
Cash on Hand	300	300
Cash at Bank	1,126,828	889,615
IBTD CBA - Credit Guarantee	30,000	30,000
IBTD CBA - Term Deposit	67,473	66,987
CBA Credit Facility	(1,563)	(676)
Total Cash at bank and On Hand	1,223,038	986,226

Note 3 Trade and Other Receivables

Deposits	-	45
Accounts Receivable	2,284	90,455
Total Trade and Other Receivables	2,284	90,500

Note 4 Other Assets - Prepayments

Prepaid Insurance	4,991	7,004
Prepaid Rent & Motor Vehicle Lease	2,836	-
Total Other Assets - Prepayments	7,827	7,004

Note 5 Property, Plant & Equipment

Property - Copperfield Street at Cost	355,138	355,138
Motor Vehicles at Cost	290,286	290,286
Less: Accumulation Depreciation	(211,444)	(191,733)
	78,842	98,553
Computer Systems at Cost	22,008	22,008
Less: Accumulated Depreciation	(22,008)	(22,008)
	-	-
Total Property Plant & Equipment	433,980	453,691

Note 6 Trade and Other Payables

Trade Creditors	23,281	30,839
Accrued Expenses	9,450	10,765
GST Payable	12,746	(1,817)
Accrued Wages / Fair Work Backpay PAYG Withholding Payable	304,214	155,114
	28,101	21,563
Total Trade and Other Payables	377,792	216,464



Note 7 Unexpended Grants etc. Carried Forward

CHSP/DHA penalties enforcement rollover	-	3,300
Department of Justice grants	-	(3,300)
Legal Aid Received in Advance	-	16,943
OPAN Received in Advance	87,068	-
Sales Resources Received in Advance	-	16,946
QLD Health Grants in Advance	-	99,102
QDN	12,953	4,071
Total Other Assets - Prepayments	100,021	137,062

Note 8 Contingent Liabilities

The organization had no contingent liabilities as at 30 June 2018.

Note 9 Events After the Reporting Period

No matter or circumstance has arisen since 30 June 2018 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.



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-profit 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 BEERUNG this 28th day of August 2018.

Your independent audit specialist

CB Audit Pty Ltd | ABN 32 146 530 529 | PO Box 7440 Loganholme Qld 4129

10 August 2018

The Officers
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 2018 and in accordance with the provisions of the Australian Charities and Not-for-profits Commission Act 2012.

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

- No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to this audit;
- No contraventions of the Code of Professional Conduct in relation to this audit.

Yours faithfully,



Matthew Williams
CB Audit Pty Ltd
Registered Company Auditor No. 470848

Matthew Williams, IPA, SSAud, RCA
Managing Director

Your independent audit specialist

CB Audit Pty Ltd | ABN 32 146 530 529 | PO Box 7440 Loganholme Qld 4129

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGED AND DISABILITY ADVOCACY AUSTRALIA***Report on the Audit of the Financial Report - Qualified Opinion***

We have audited the accompanying financial report, being a special purpose financial report of Aged and Disability Advocacy Australia, which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities' declaration.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, 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 2018 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 qualified opinion

It is not practicable for the company to maintain control over cash receipts prior to their being received and receipted by officers. Accordingly, it is not practicable for our audit procedures with regard to cash receipts to extend beyond cash receipts recorded as receipted by way of issue of an official receipt. We therefore are unable to express an opinion on whether the recorded cash donations of the company are complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the 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 directors' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Matthew Williams, IPA, SSAud, RCA
Managing Director

Your independent audit specialist

CB Audit Pty Ltd | ABN 32 146 530 529 | PO Box 7440 Loganholme Qld 4129

Responsibility of the Responsible Entities' 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 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. In preparing the financial report, the responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so. The responsible entities are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibility 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 my 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.
- Conclude on the appropriateness of the responsible entities 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 registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Matthew Williams, IPA, SSAud, RCA
Managing Director

Your independent audit specialist

CB Audit Pty Ltd | ABN 32 146 530 529 | PO Box 7440 Loganholme Qld 4129

We communicate with responsible entities 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.

A handwritten signature in blue ink, appearing to read 'Matthew Williams'.

Matthew Williams
CB Audit Pty Ltd
Registered Company Auditor No. 470848

29 August 2018

Matthew Williams, IPA, SSAud, RCA
Managing Director



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