

## Committee Members

### ACT Disability, Aged and Carer Advocacy Service Incorporated ABN 15 750 251 576

Your committee members submit the financial accounts of the ACT Disability, Aged and Carer Advocacy Service Inc. (ADACAS) for the financial year ended 30 June 2015.

#### Committee Members

The name of each person who has been a committee member during the year ended 30 June 2015 and to the date of this report are:

Stephen Still	Chairperson
Kim Stewart	Treasurer
Dominic Cookman	Committee member
Pamela Graudenz	Committee member
Sean Fitzgerald	Committee member
Alana Fraser	Committee member
Diana Nasr	Committee member
Kym Duggan	Committee member - App't October 2014
Coleen Box	Public officer

#### Principal Activities

The principal activities of the association during the financial year were: promoting and protecting the rights of people with disabilities, of people who are ageing, and of those who care for them.

#### Significant Changes

No significant change in the nature of these activities occurred during the year.

#### Operating Result

The surplus (deficit) amounted to:

Year ended 30-Jun-15	Year ended 30-Jun-14
\$ 12,643	\$ 73,664

Signed in accordance with a resolution of the Members of the Committee:

  
.....  
Committee Member

Date..... 23/10/15 .....

  
.....  
Committee Member

Date..... 23/10/15 .....

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED  
ABN 15 750 251 576  
CHANGE IN EQUITY STATEMENT  
For the year ended 30 June 2015**

	<b>Note</b>
Balance as at 30 June 2013	176,973
Surplus (loss) for year 2014	73,664
Prior year adjustment	(170)
Balance as at 30 June 2014	250,467
Surplus (loss) for year 2015	12,643
Prior year adjustment	(291)
<b>Balance as at 30 June 2015</b>	<u><u>262,819</u></u>

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED**  
**ABN 15 750 251 576**  
**STATEMENT OF FINANCIAL POSITION**  
**As at the 30 June 2015**

	Note	2015	2014
<b>Current Assets</b>			
Cash and cash equivalents	2	271,372	292,402
Trade and other receivables	3	<u>54,326</u>	<u>29,690</u>
Total current assets		<u>325,698</u>	<u>322,092</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	65,546	91,577
Leasehold Improvements	4	<u>7,245</u>	<u>-</u>
Total non-current assets		<u>72,791</u>	<u>91,577</u>
Total assets		<u>398,489</u>	<u>413,669</u>
<b>Current Liabilities</b>			
Trade and other payables	5	51,516	98,980
Provisions	6	68,305	51,614
Unexpended Grants c/f	7	<u>12,320</u>	<u>9,158</u>
Total current liabilities		<u>132,141</u>	<u>159,752</u>
<b>Non-Current Liabilities</b>			
Provisions	6	<u>3,529</u>	<u>3,450</u>
Total non-current liabilities		<u>3,529</u>	<u>3,450</u>
Total liabilities		<u>135,670</u>	<u>163,202</u>
<b>Net Assets</b>		<u>262,819</u>	<u>250,467</u>
<b>Members' Funds</b>			
Accumulated surplus		<u>262,819</u>	<u>250,467</u>
<b>Total Members Funds</b>		<u>262,819</u>	<u>250,467</u>

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED**  
**ABN 15 750 251 576**  
**CASH FLOW STATEMENT**  
**For the year ended 30 June 2015**

	Note	2015 \$	2014 \$
<b>Cash Flow from Operating Activities</b>			
Operating Income		1,377,142	1,547,124
Interest Income		10,280	10,515
Payments to suppliers and employees		<u>(1,404,068)</u>	<u>(1,441,258)</u>
<b>Net cash provided by Operating Activities</b>	<b>8</b>	<u>(16,646)</u>	<u>116,381</u>
<b>Cash flow from Investing Activities</b>			
Receipt from sale of asset		7,500	13,600
Acquisition of equipment & vehicle		<u>(11,884)</u>	<u>(26,998)</u>
Net cash provided by (used in) investing activities		<u>(4,384)</u>	<u>(13,398)</u>
Net increase/(decrease) in cash held		<u>(21,030)</u>	<u>102,983</u>
Cash at beginning of financial year		<u>292,402</u>	<u>189,419</u>
<b>Cash at end of financial year</b>	<b>2</b>	<u><u>271,372</u></u>	<u><u>292,402</u></u>

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED**

ABN 15 750 251 576

Notes to and forming part of the Financial Statements

For the year ended 30 June 2015

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**Note 1 - Statement of Accounting Policies**

This financial report covers ACT Disability, Aged and Carer Advocacy Service Incorporated as an individual entity. ACT Disability, Aged and Carer Advocacy Service Incorporated is an association incorporated in the Australian Capital Territory under the Australian Charities and Not-for-profits Commission Act 2012.

Basis of Preparation

The financial report is a special purpose financial report that has been prepared in order to satisfy the reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012. The Committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis, is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Income Tax

The Association is a non-profit organisation and is exempt from paying income tax in accordance with Section 50-5 of the *Income Tax Assessment Act 1997*.

Depreciation

The depreciable amount of all fixed assets are depreciated on a diminishing value basis over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Computers	40%
Phone System	20%
Motor Vehicles	22.5%
Air conditioning	20%

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED**

**ABN 15 750 251 576**

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2015**

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Goods and Services Tax

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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Employee Benefits

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year, together with any entitlements arising from wages and salaries, annual leave and long service leave that will be settled after one year, have been measured at their nominal amount.

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED**

**ABN 15 750 251 576**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2- Cash</b>		
Cash at bank	271,296	292,202
Petty cash	75	200
	<u>271,372</u>	<u>292,402</u>
<b>Note 3- Trade and Other Receivables</b>		
Prepaid expense	30,403	16,512
Sundry receivable	19,221	9,210
Bond	4,702	3,968
	<u>54,326</u>	<u>29,690</u>
<b>Note 4- Property, Plant and Equipment</b>		
<b>Equipment &amp; Fittings</b>		
At cost	48,390	48,569
Less: Accumulated depreciation	(30,333)	(25,729)
	<u>18,057</u>	<u>22,840</u>
<b>Motor vehicles</b>		
At cost	96,358	116,961
Less: Accumulated depreciation	(48,869)	(48,224)
	<u>47,489</u>	<u>68,737</u>
<b>Total Property, Plant and Equipment</b>	<u>65,546</u>	<u>91,577</u>
<b>Leasehold Improvement</b>	7,300	-
At cost	(55)	-
Less: Accumulated depreciation	<u>7,245</u>	<u>-</u>
<b>Note 5- Trade and other payables</b>		
Business Credit Cards (CBA)	-	873
Trade payables and Accruals	30,591	76,997
GST and PAYG payables	20,926	21,110
	<u>51,517</u>	<u>98,980</u>
<b>Note 6- Provisions</b>		
<b>Current</b>		
Employee entitlements – annual leave	68,305	51,614
	<u>68,305</u>	<u>51,614</u>
<b>Non Current</b>		
Employee entitlements – long service leave	3,529	3,450
	<u>3,529</u>	<u>3,450</u>

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED**

**ABN 15 750 251 576**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Note 7- Unexpended grants</b>		
- ACT Health- HACC	12,320	-
- NDIS Capacity	-	2,794
- Arts Act	-	6,364
	<u>12,320</u>	<u>9,158</u>
<b>Note 8- Cash flow information</b>		
<b>Reconciliation of Operating Surplus (Loss) with Cash Flow from Operations</b>		
Operating surplus (loss)	12,643	73,664
Prior Year Adjustment	(291)	(170)
Prior Year Accumulated Depreciation Write Back	-	170
<b>Add/subtract Non Cash Items</b>		
Depreciation	22,846	26,813
Provision for staff leave entitlements	16,768	1,053
Loss on sale of assets	750	3,179
Profit on sale of assets	(426)	(5,080)
Operating Surplus adjusted for non-cash items	<u>52,290</u>	<u>99,629</u>
<b>Movement in Current Assets and Liabilities</b>		
Decrease/(increase) in Sundry debtors	(10,010)	(112)
Decrease/(increase) in Accrued revenue and bond	(734)	9,795
Decrease/(increase) in Prepaid expense	(13,891)	7,837
(Decrease)/increase in Creditors	(47,463)	30,074
(Decrease)/increase in Unexpended grants	3,161	(30,842)
<b>Net Cash from Operations</b>	<u>(16,646)</u>	<u>116,381</u>



RESPONSIBLE PERSONS' DECLARATION


- PER SECTION 60.15 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION  
REGULATION 2013

The responsible persons declare that in the responsible persons' opinion:

- (a) 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
- (b) 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*.

Committee Member:

  
Name STEPHEN STILL

Committee Member:

Fiona May AMay Secretary  
Name

Dated this 22nd day of October 2015

**ACT DISABILITY, AGED AND CARER  
ADVOCACY SERVICE INCORPORATED  
ABN 15 750 251 576  
STATEMENT OF COMPREHENSIVE INCOME  
For the year ended 30 June 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
National Disability Advocacy Program	199,672	190,515
Disability ACT (SDM Grant)	103,669	188,006
Home & Community Care (net of c/f amount)	479,145	498,480
National Aged Care Advocacy Program	152,391	149,696
Mental Health Consumer Advocacy	118,951	114,809
Disability ACT Grant	1,091	3,273
External Merits Review and Development	118,000	-
Interest received	10,280	10,515
Membership income/donations	559	573
IDEAS Inc brokerage	5,833	19,328
Contribution for motor vehicles	20,448	19,507
Comm Serv Dir Arts ACT	6,365	13,483
Profit on Disposal of Assets	425	5,080
Other ADACAS Income	52,701	18,637
<b>Total Income</b>	<u>1,269,530</u>	<u>1,231,902</u>
<b>Expenses</b>		
Advertising and promotion	7,251	34,877
AGM, meetings & conferences	6,477	18,926
Audit fees	2,000	1,870
Consultant Fees	41,221	70,000
Depreciation	22,846	26,813
Equipment purchases & maintenance	8,666	9,224
Insurance	12,424	12,273
Loss on Diposal of Assets	750	3,179
Motor Vehicle, travel & mileage	52,524	36,808
Office supplies/stationary & general expenses	15,211	19,997
Prof fees/governance/memberships	4,096	4,036
Rent	46,545	43,149
Salaries & staff benefits	858,965	739,856
Staff development/support supervision	29,216	22,983
Staff leave provisions	30,205	7,610
Superannuation	80,126	67,332
System monitoring & development	17,227	13,315
Telephone/computer and internet	21,137	25,990
<b>Total Expenses</b>	<u>1,256,887</u>	<u>1,158,238</u>
<b>Net Surplus/Deficit for the Year</b>	<u><b>12,643</b></u>	<u><b>73,664</b></u>

Principal Phillip W Miller CA  
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ASIC Authorised Audit Company No. 408893

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES  
AND NOT FOR PROFITS COMMISSION ACT 2012  
TO DIRECTORS OF ACT DISABILITY, AGED AND  
CARER ADVOCACY SERVICE INCORPORATED  
ABN 15 750 251 576**

As lead auditor for the audit of ACT Disability, Aged and Carer Advocacy Service Incorporated for the year ended 30 June 2015, I declare that to the best of my knowledge and belief, there have been:

- i. no contraventions of the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

**MCS Audit Pty Ltd**



**Phillip W Miller CA**  
**Director**

**Dated in Canberra on:** 26 October 2015

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF ACT DISABILITY, AGED AND**  
**CARER ADVOCACY SERVICE INCORPORATED**  
**ABN 15 750 251 576**

**Report on the Financial Report**

I have audited the accompanying financial report of ACT Disability, Aged and Carer Advocacy Service Incorporated, which comprises the statement of financial position as at 30 June 2015, 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.

***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 in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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

made by the responsible entities, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***

In my opinion the financial report of ACT Disability, Aged and Carer Advocacy Service Incorporated 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 2015 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**MCS Audit Pty Ltd**



**Phillip W Miller CA**

**Director**

**Date:** 26 October 2015

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