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2012-2013

For the financial year ended 30 June 2013

ABN 19 488 136 200



QADA

Financial Report
2012-2013

Queensland Aged and Disability Advocacy Inc.

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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 2013.

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 2013, 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

10 September 2013
Brisbane

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QUEENSLAND AGED & DISABILITY ADVOCACY INC

ABN 19 488 136 200

BOARD OF MANAGEMENT STATEMENT

In the opinion of the Officers:

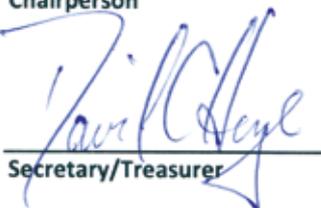
- (a) the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements have been prepared for the purposes of complying with Queensland legislation the Associations Incorporation 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 2013 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 QADA this 4th day of September 2013

in accordance with a resolution of the board:



Chairperson



Secretary/Treasurer

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

QUEENSLAND AGED & DISABILITY ADVOCACY INC

PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2013

	2013		2012
	\$		\$
INCOME			
HACC Funding - Recurrent	1,322,354		1,569,883
HACC Funding - Non-Recurrent	70,000		100,043
HACC Funding - Non-Recurrent Rollover	-		1,055,926
Less: Transferred to Provision for Motor Vehicles	-		(47,291)
Less: Transferred to Unexpended Grants Carried Forward	(40,772)		(190,804)
NACAP Funding - Recurrent	461,687		452,723
NACAP Funding - Non-Recurrent	2,081		-
NACAP Funding - Non-Recurrent Rollover	-		40,581
Less: Transferred to Unexpended Grants Carried Forward	-		(2,081)
Legal Aid - Recurrent	117,002		114,860
Legal Aid - Non-Recurrent Rollover	14,437		10,281
Less: Transferred to Unexpended Grants Carried Forward	(7,582)		(7,759)
Community Care - Recurrent	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	7,732		7,732
Less: Transferred to Unexpended Grants Carried Forward	-		(7,732)
Disability Services Qld - MH Project Rollover	-		19,126
Centrelink - Parental Leave	10,917		10,609
Fees - Workshops etc	3,020		5,683
Sales - Resources	-		18
Membership Fees	423		505
Miscellaneous Income	-		2,229
Profit/(Loss) on Sale - Fixed Assets	-		(43,522)
DJAG Penalties Enforcement	4,850		-
DJAG Penalties Rollover	3,300		-
Interest Income	22,051		49,504
TOTAL INCOME	2,709,090		3,140,514
EXPENSES			
Staffing			
Salary & Oncosts - Advocates	1,167,947		1,260,632
Salary & Oncosts - Admin	618,075		585,694
Salary & Wages - CEO	-		125,698
Salary & Oncosts - Other	4,107	1,790,129	6,736
	<u>1,790,129</u>		<u>1,978,760</u>
Travel			
Motor Vehicle Expenses	88,997		106,278
Advocates Travel	54,159		153,867
Admin Travel	175		16,892
Other Travel	-	143,331	816
	<u>143,331</u>		<u>277,853</u>

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

QUEENSLAND AGED & DISABILITY ADVOCACY INC

PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2013

	2013		2012
	\$		\$
Premises/Accommodation			
Rates - 121 Copperfield	3,504		2,856
Insurance - 121 Copperfield	3,544		5,289
Rent/Outgoings	34,252		33,074
Regional Office Rent	61,128		64,420
Repair & Maintenance Building	5,716		47,234
Electricity	8,864		9,873
Cleaning	9,479		9,962
Pest Control & Security	1,411	127,898	2,754
			175,462
Equipment, Furniture, IT etc			
Leasing/Hire Charges - Plant & Equipment	18,004		15,721
Repair & Maintenance - Plant & Equipment	13,961		6,447
Depreciation - Computer System	4,402		14,698
Minor Office Equipment	20,255		18,672
Minor Assets Under \$10 000	37,698		-
Depreciation - Equipment, Furniture etc	-		16,232
Loss on Disposal of Fixed Assets	140,348	234,668	-
			71,770
Promotion			
Advertising & Promotions	124,710	124,710	102,237
			102,237
Communication			
Printing & Stationery	30,620		28,206
Postage & Freight	5,888		16,483
Telephone	30,053		37,342
Information Technology	130,667	197,228	138,131
			220,162
Contracted Services			
Bank A/c Fees & Taxes	2,066		932
Interest Paid	115		10
Credit Card Management Fees	-		942
Insurance	11,491		14,926
Audit Fees	13,283		6,890
Consulting Fees	50,664		141,409
Memberships	8,472		18,634
Management Committee Expenses	3,317		1,264
Subscriptions & Publications	1,055		854
Admin Services	172		3,660
Advocate Services	14,452		39,776
Catering General/Venue Hire	20,480	125,567	29,617
			258,914
Other Expenses			
Asset Purchases	-		146,724
Rounding adjustment	(2)	(2)	-
			146,724
TOTAL EXPENDITURE		<u>2,743,529</u>	<u>3,231,882</u>
PROFIT (LOSS) FOR THE PERIOD		<u>(34,439)</u>	<u>(91,368)</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 2013

	<u>Retained Earnings (Accumulated Deficit)</u>	<u>Total</u>
Beginning Balance, 1 July, 2011	998,202	998,202
Net income	(91,368)	(91,368)
Asset purchases expensed transferred to balance sheet	<u>146,724</u>	<u>146,724</u>
Ending Balance, 30 June, 2012	1,053,559	1,053,559
Net income	(34,439)	(34,439)
Asset purchases expensed transferred to balance sheet	<u>-</u>	<u>-</u>
Ending Balance, 30 June, 2013	<u><u>1,019,119</u></u>	<u><u>1,019,119</u></u>

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

QUEENSLAND AGED & DISABILITY ADVOCACY INC

BALANCE SHEET AS AT 30 JUNE 2013

	Note	2013	2012
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	2	822,012	716,831
Trade and other receivables	3	13,381	40,598
Other assets - prepayments	4	8,975	14,881
TOTAL CURRENT ASSETS		844,368	772,310
NON-CURRENT ASSETS			
Other financial asset Term Deposit securing bank guarantee		19,808	18,694
Plant and equipment		565,162	730,900
TOTAL NON-CURRENT ASSETS		584,970	749,594
TOTAL ASSETS		1,429,338	1,521,904
CURRENT LIABILITIES			
Trade and other payables	6	104,655	35,795
Short term provisions - employee benefits (annual leave)		108,811	120,058
Provision for deferred expenditure - motor vehicles		65,473	47,291
Unexpended grants carried forward	7	71,306	218,355
TOTAL CURRENT LIABILITIES		350,245	421,499
NON-CURRENT LIABILITIES			
Long term provisions - employee benefits (LSL)		59,975	46,847
TOTAL NON-CURRENT LIABILITIES		59,975	46,847
TOTAL LIABILITIES		410,220	468,346
NET ASSETS		1,019,118	1,053,558
EQUITY			
Retained Surpluses		1,019,119	1,053,559
TOTAL EQUITY		1,019,119	1,053,559
TOTAL EQUITY		1,019,119	1,053,559

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 2013

	2013	2012
	\$	\$
Cash flows from operating activities		
Receipts	2,689,549	3,091,010
Interest received	22,051	49,504
Less:		
Payments to creditors & ministries	(2,597,878)	(3,861,352)
Interest paid	(115)	(10)
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES	113,606	(720,847)
Cash flows from investments		
Movement in term deposits	(1,114)	(766)
Proceeds of disposal of assets	39,182	47,727
Payments for improvements etc.	(46,492)	(146,592)
TOTAL CASH FLOWS FROM INVESTMENTS	(8,424)	(99,631)
Cash flows from finance activities		
Loans raised/(repaid)	-	-
TOTAL CASH FLOWS FROM FINANCE ACTIVITIES	-	-
Net increase/(decrease) in cash	105,182	(820,478)
Cash at beginning of year	716,831	1,537,310
Net increase/(decrease) in cash	105,182	(820,478)
Cash at end of year	822,013	716,831

Notes to Statement of Cash Flows

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

Net operating profit/(loss)	(34,439)	55,356
Add: depreciation	50,882	88,023
Loss on disposal of asset	122,167	43,507
Rounding	-	1
(Increase)/decrease in accounts receivable	2,510	-
(Increase)/decrease in other receivables	24,707	5,912
(Increase)/decrease in prepayments	5,906	(641)
Increase/(decrease) in accounts payable	68,860	(83,539)
Increase/(decrease) in provision for employee benefits	1,881	28,124
Increase/(decrease) in provision for deferred expenditure	18,182	10,274
Increase/(decrease) in funding repayment liability	(147,049)	(867,864)
Cash flows from operating activities	113,606	(720,847)

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.

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

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 2013

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 2013

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 2013

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.

	2013	2012
	\$	\$
Note 2		
Cash at Bank and On Hand		
Cash on Hand	450	1,050
Cash at Bank	747,575	658,532
Interest Bearing Deposit - Bank	60,168	57,831
Telstra Business Card	13,819	(582)
Total Cash at bank and On Hand	<u>822,012</u>	<u>716,831</u>
Note 3		
Trade and other receivables		
Deposits	804	-
Accounts Receivable	527	3,037
Reimbursable Fringe Benefits	1,824	281
GST Recoverable	10,226	37,280
Total Trade and other receivables	<u>13,381</u>	<u>40,598</u>
Note 4		
Other Assets - Prepayments		
Prepaid Insurance	5,889	14,339
Prepaid Rent & Motor Vehicle Lease	3,086	542
	<u>8,975</u>	<u>14,881</u>
Note 5		
Property Plant & Equipment		
Property - Copperfield Street at Cost	355,138	355,138
Motor Vehicles at Cost	267,471	304,775
Less: Accumulation Depreciation	<u>(72,097)</u>	<u>(54,100)</u>
	195,374	250,675
Equipment & Furniture at Cost	-	326,006
Less: Accumulated Depreciation	-	<u>(254,776)</u>
	-	71,230
Computer Systems at Cost	22,008	198,617
Less: Accumulated Depreciation	<u>(7,358)</u>	<u>(144,760)</u>
	14,650	53,857
Total Property Plant & Equipment	<u>565,162</u>	<u>730,900</u>

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

Note 6	Trade and other payables		
Trade Creditors		7,610	3,726
Accrued expenses		5,040	6,890
Accrued wages / Fair Work backpay		66,920	5,282
Salary sacrifice		41	2,468
Salary deductions		105	-
PAYG Withholding Payable		24,939	17,429
Total Trade and other payables		<u>104,655</u>	<u>35,795</u>
Note 7	Unexpended Grants Carried Forward		
HACC grants		40,773	190,804
DHA		-	2,081
HACC/DHA penalties enforcement rollover		-	3,300
Department of Justice grants		30,533	14,438
Unexpended Grant - GCBF		-	7,732
		<u>71,306</u>	<u>218,355</u>

Note 8 **Contingent Liabilities**

The incorporated association had no contingent liabilities as at 30 June 2013 and 30 June 2012.

Note 9 **Events after the reporting period**

No matter or circumstance has arisen since 30 June 2013 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.

PROJECT CERTIFICATION 1

Home and Community Care Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

And **David Hayes**, Treasurer

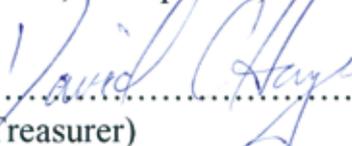
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2013.

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 Health and Ageing.

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

Signature.......... Date10/9/13.....
(Megan Fairweather, Chairperson)

Signature.......... Date3/9/13.....
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

HOME & COMMUNITY CARE PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

	2013		2012
	\$		\$
Recurrent INCOME			
HACC Funding - Recurrent	1,322,354		1,569,883
Less: Transferred to provision for motor vehicles	-		(33,516)
Less: Transferred to unexpended grants	(30,772)		(6,636)
Fees - Workshops etc	160		517
Sales - Resources	-		18
Membership Fees	240		392
Miscellaneous Income	-		193
Profit/(Loss) on Sale - Fixed Assets	-		118
DJAG Penalties Enforcement	416		2,564
DJAG Penalties Rollover	-		(2,564)
Interest Income	12,103		39,456
TOTAL INCOME	1,304,501		1,570,425
EXPENSES			
Staffing			
Salary & Oncosts - Advocates	604,379	732,784	
Salary & Oncosts - Admin	326,186	271,639	
Salary & Wages - CEO	-	87,948	
Salary & Oncosts - Other	2,441	4,456	
Criminal Checks	-	933,006	619
			1,097,446
Travel			
Motor Vehicle Expenses	45,612	74,446	
Advocates Travel	19,715	20,759	
Admin Travel	(1,796)	10,152	
Other Travel	-	63,531	587
			105,944
Premises/Accommodation			
Rates & Insurance - 121 Copperfield	3,281	6,329	
Rent/Outgoings - 117 Copperfield	17,257	18,403	
Regional Office Rent	33,565	50,055	
Repair & Maintenance - Buildings	3,881	40,089	
Electricity	5,059	7,671	
Cleaning	5,421	7,740	
Pest Control & Security	803	69,267	2,140
			132,427
Equipment, Furniture, IT, etc			
Leasing/Hire Charges - Plant & Equipment	9,667	9,628	
Repair & Maintenance - Plant & Equipment	10,617	5,002	
Depreciation - Computer System	2,439	11,420	
Minor Office Equipment <\$1,000	16,001	14,217	
Minor Assets <\$10,000	35,479	-	
Depreciation - Equipment, Furniture etc	-	12,612	
Profit/(Loss) on Sale - Fixed Assets	(317)	73,886	-
			52,879
Promotion			
Advertising & Promotions	43,291	43,291	3,490
			3,490
Communication			
Printing and Stationery	26,434	10,938	
Postage & Freight	3,331	9,005	

QUEENSLAND AGED & DISABILITY ADVOCACY INC

HOME & COMMUNITY CARE PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

Telephone	17,336		28,702	
Information Technology	41,490	88,591	73,899	122,544
Contracted Services				
Bank A/C Fees & Taxes	1,179		742	
Interest Paid	65		8	
Credit Card Management Fees	-		732	
Insurance	1,037		6,866	
Audit Fees	4,154		1,080	
ISO Audit Fees	3,510		-	
Consulting Fees	13,741		13,965	
Memberships	4,873		13,172	
Management Committee Expenses	599		926	
Subscriptions & Publications	606		646	
Admin Services	101		-	
Catering General	3,064	32,929	1,525	39,662
Other Expenses				
Asset Purchases	-	-	16,033	16,033
TOTAL EXPENDITURE		1,304,501		1,570,425
Excess of operating income over expenditure				
Non-Recurrent Income				
INCOME				
HACC Funding: Non- Recurrent		70,000		100,043
HACC Funding: Non-Recurrent Rollover		-		1,055,926
Profit/(Loss) on Sale - Fixed Assets		-		47,728
Less: Transferred to provision for motor vehicles		-		(13,775)
Less: Transferred to unexpended grants		(10,000)		(184,168)
TOTAL INCOME		60,000		1,005,754
EXPENSES				
Advocates Salary & Wages		-		157,165
Advocates Superannuation		-		7,098
Advocates Services		-		39,776
Advocates Workcover		-		128
Advocates Training & Development		-		11,059
Admin Salary & Wages		-		190,740
Admin Services		-		3,660
Admin Superannuation		-		11,583
Admin Workcover		-		2,474
Admin Training & Development		-		559
CEO Salary & Wages		-		9,726
Criminal History Checks		-		87
Staff Amenities		-		165
Motor vehicle expenses		-		9,143
Advocates Travel		-		98,550
Admin Travel		-		2,181
Other Travel		-		61
Asset Purchases		-		128,332
Rent/Outgoings		-		5,200
Leasing/ Hire Charges - plant & equipment		-		3,330

QUEENSLAND AGED & DISABILITY ADVOCACY INC

HOME & COMMUNITY CARE PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

Repair & Maintenance - Buildings	-	2,712
Repair & Maintenance - Plant & Equipment	-	9
Minor office equipment	-	2,600
Advertising & Promotions	-	97,716
Printing & Stationery	-	13,398
Postage & Freight	-	5,848
Audit fees	-	5,500
Information Technology	60,000	47,848
Consulting Fees - Other	-	66,181
Consulting Fees - IR	-	4,578
Consulting Fees - Marketing	-	52,734
Memberships	-	1,682
Management Committee Expenses	-	80
Subscriptions & Publications	-	23
Catering/Venue Hire General	-	23,828
TOTAL EXPENSES	<u>60,000</u>	<u>1,005,754</u>
Excess of operating income over expenditure	<u>-</u>	<u>-</u>

PROJECT CERTIFICATION 2

National Aged Care Advocacy Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

And **David Hayes**, Treasurer

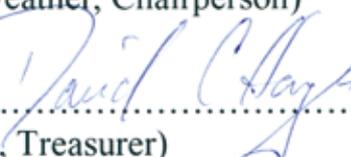
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2013.

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 Health and Ageing.

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

Signature.......... Date 10/7/13.....
(Megan Fairweather, Chairperson)

Signature.......... Date 3/9/13.....
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NATIONAL AGED CARE ADVOCACY PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

	2013		2012
	\$		\$
Recurrent			
INCOME			
NACAP Funding - Recurrent	461,687		452,723
NACAP Funding - Non-Recurrent	2,081		3,564
Transferred to/from grants in advance	-		(2,081)
Fees - Workshops etc	57		148
Membership Fees	87		113
Miscellaneous Income	-		55
DJAG Penalties Enforcement	1,100		736
DJAG Penalties Rollover	736		(736)
Interest Income	4,968		10,048
Total Income	<u>470,717</u>		<u>464,570</u>
EXPENSES			
Staffing			
Salary & Oncosts - Advocates	217,780		216,887
Salary & Oncosts - Admin & CEO	122,495		124,593
Salary & Oncosts - Other	<u>605</u>	340,879	<u>1,365</u>
Travel			
Motor Vehicle Expenses	7,466		21,861
Motor Vehicle Depreciation	9,565		-
Advocates Travel	9,656		9,026
Admin Travel	48		2,868
Other Travel	<u>-</u>	26,735	<u>169</u>
Premises/Accommodation			
Rates & Insurance- 121 Copperfield	1,478		1,816
Rent/Outgoings - 117 Copperfield	6,125		5,282
Regional Office Rent	13,697		14,366
Repair & Maintance - Buildings	882		4,434
Electricity	1,818		2,202
Cleaning	1,934		2,221
Pest Control & Security	<u>290</u>	26,223	<u>614</u>
Equipment, Furniture, IT etc			
Leasing/ Hire Charges - Plant & Equipment	3,471		2,763
Repair & Maintenance - Plant & Equipment	1,591		1,436
Depreciation - Computer System	916		3,277
Minor Office Equipment < \$1000	2,033		1,855
Minor Assets < \$10,000	1,070		-
Profit/Loss on Disposal of Fixed Assets	23,716		-
Depreciation - Equipment, Furniture etc	<u>-</u>	32,798	<u>3,620</u>
Promotion			
Advertising & Promotions	<u>14,800</u>	14,800	<u>1,030</u>
Communication			
Printing & Stationery	2,136		3,139
Postage & Freight	937		1,630
Telephone	6,254		8,237
Information Technology	<u>14,329</u>	23,655	<u>16,353</u>

QUEENSLAND AGED & DISABILITY ADVOCACY INC

NATIONAL AGED CARE ADVOCACY PROGRAM

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Contracted services		
Bank A/c Fees & Taxes	425	190
Interest Paid	24	2
Credit Card Management Fees	-	210
Insurance	1,533	1,970
Audit Fees	1,469	310
ISO audit fees	1,241	-
Consulting Fees	38	3,952
Memberships	1,716	3,780
Management Committee Expenses	261	258
Subscriptions & Publications	216	185
Admin Services	35	-
Catering General	852	310
	<u>7,809</u>	<u>11,168</u>
Other Expenses		
Asset Purchases	-	2,359
	<u>-</u>	<u>2,359</u>
Total Expenditure	<u>472,900</u>	<u>466,582</u>
Excess of operating income over expenditure	<u>(2,183)</u>	<u>(2,012)</u>
Non-Recurrent Income		
Non recurrent grant	-	37,017
Miscellaneous income	-	1,981
	<u>-</u>	<u>38,998</u>
Expenses		
Salary & Wages - Advocates	-	11,758
Salary & Wages - Admin	-	1,867
Advocates Travel	-	22,063
Admin Travel	-	775
Catering/Venue Hire General	-	2,531
Printing & Stationery	-	4
	<u>-</u>	<u>38,998</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

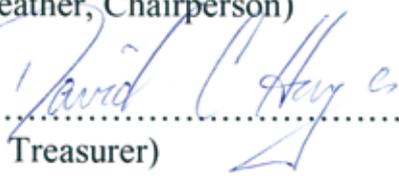
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2013.

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 0/9/13.....
(Megan Fairweather, Chairperson)

Signature.....  Date 3/9/13.....
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY LEGAL SERVICE PROGRAM SERVICE AGREEMENT

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

	2013	2012
Recurrent	\$	\$
CLSP recurrent grant	117,002	114,860
Legal Aid Non-Recurrent Rollover	7,759	7,003
Less: Transferred to unexpended grants	(7,582)	(7,759)
Fees - Workshops etc	-	73
	<hr/>	<hr/>
	117,179	114,177
Expenses		
Advertising & Promotions	4,565	-
Advocates Salary & Wages	87,184	85,726
Advocates Superannuation	7,592	8,320
Advocates Workcover	911	2,135
Advocates Training & Development	1,000	1,895
Criminal History Checks	394	43
Motor Vehicle Fuel & Oil	5,586	42
Advocates Allowances	329	434
Advocates Flights & Accommodation	64	1,841
Advocates Parking & Tolls	304	281
Advocates Taxis, Fares, Car Hire	318	463
Admin Training & Development	-	653
Admin Flights & Accommodation	-	861
Admin Parking & Tolls	41	28
Management Committee Expenses	49	-
Telephone	-	403
Rent/Outgoings	4,138	4,190
Printing & Stationery	-	727
IT Management/Maintenance	142	-
Insurance	4,562	6,090
Catering (General)	-	45
	<hr/>	<hr/>
Total Expenditure	117,179	114,177
	<hr/>	<hr/>
Surplus of income over expenditure	-	-

PROJECT CERTIFICATION 4

Community Care Program

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

And **David Hayes**, Treasurer

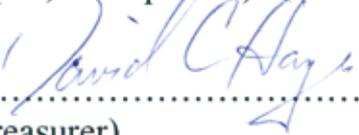
Hereby certify that the information contained in the books and financial records of Queensland Aged and Disability Advocacy Inc. present fairly the financial position of the association as at 30 June 2013.

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 10/9/13.....
(Megan Fairweather, Chairperson)

Signature.....  Date 3/9/13.....
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY CARE PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2013

	<u>2013</u>	<u>2012</u>
	\$	\$
Recurrent		
Community Care - Rec Rollover	6,636	-
Community Care - Rec Rollover Carried forward	-	(6,636)
Community Care - Recurrent	496,786	-
Fees - Workshops etc	63	-
Membership Fees	96	-
DJAG Penalties Enforcement	3,334	-
DJAG Penalties Rollover	2,564	-
Interest Income	4,980	-
Community Care - NR Rollover Pay Equity	1,548	200,000
Community Care - NR Rollover Pay Equity Carried Forward	-	(1,548)
Community Care - NR Rollover MHWISE	147,620	573,582
Community Care - NR Rollover MHWISE Carried Forward	-	(147,620)
	<hr/>	<hr/>
Total Income	663,627	617,778
Expenses		
Salary & Wages - Advocates	199,219	107,146
Super'n - SGC - Advocates	17,693	4,127
Workcover - Advocates	5,037	128
Training & Development - Adv	2,316	-
Recruitment - Advocates	747	-
Salary & Wages - Admin	87,115	78,301
Salary & Wages - Admin MHWISE	56,438	122,166
Salary & Wages - Advocates MHWISE	5,131	31,937
Super'n - SGC - Admin	9,531	2,548
Super'n - SGC - Admin MHWISE	3,406	10,687
Workcover - Admin	2,356	2,474
Training & Development - Admin	2,446	559
Training & Development - Adv MHWISE	764	11,059
Staff Amenities	651	70
Staff Amenities MHWISE	16	95
Motor Vehicle Reimbursements	(1,962)	-
Motor Vehicle Insurance & Rego	7,456	-
Motor Vehicle Repairs & Maint	1,993	-
Motor Vehicle Reimbursements MHWISE	329	-
Motor Vehicle Fuel & Oil	86	-
Motor Vehicle Fuel & Oil MHWISE	58	5,010
Depreciation - Vehicles Replac	10,576	-
Allowances Adv	1,678	-
Allowances Adv MHWISE	965	1,942
Flights & Accommodation Adv	4,045	-
Parking & Tolls Adv	538	-
Taxis, Fares, Car Hire Adv	1,377	-
Allowances Admin	106	332
Flights & Accommodation Admin	(987)	1,581
Flights & Accommodation Admin MHWISE	297	26,539

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY CARE PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Flights & Accommodation Adv MHWISE	11,857	300
Parking & Tolls Admin	111	-
Parking & Tolls Admin MHWISE	32	73
Parking & Tolls Adv MHWISE	172	-
Taxis, Fares, Car Hire Admin	24	195
Taxis, Fares, Car Hire Adv MHWISE	1,368	724
Rates - 121 Copperfield	801	-
Insurance - 121 Copperfield	1,426	-
Rent/Outgoings - 117 Copperfld	6,731	5,200
Regional Office Rent	13,866	-
Repair & Maintance - Buildings	953	-
Electricity	1,987	-
Cleaning	2,124	-
Pest Control & Security	318	-
Leasing/ Hire Charges - P & EQ	3,791	-
Leasing/ Hire Charges - P & EQ MHWISE	1,075	3,330
Repair & Maintance - P & EQ	1,753	-
Depreciation - Computer Replac	1,048	-
Minor Office Equipment <1,000	2,198	696
Minor Assets <10,000	1,149	4,755
P/L on Disposal Fixed Assets	112,896	-
Advertising & Promotions	1,451	-
Advertising & Promotions MHWISE	13,828	20,615
Stationery	936	-
Stationery MHWISE	5	3,732
Printing	1,090	-
Printing MHWISE	20	9,667
Postage & Freight	1,018	-
Postage & Freight MHWISE	602	5,755
Telephone	6,089	-
Salary & Wages - Advocates Pay Equity	1,548	-
1800 Freecall Service	374	-
IT Management/Maintenance	9,568	-
IT Management/Maintenance MHWISE	50	10,895
IT Call-outs	4,585	259
Staff Internet Reimbursement	504	-
Bank A/c Fees & Taxes	462	-
Interest Paid	26	-
Insurance	4,420	-
Audit Fees	1,577	5,500
ISO Audit Fees	1,332	-
Consulting Fees - Other	25	-
Consulting Fees - Other MHWISE	25,535	66,181
Consultancy Fees - IR	17	4,578
Memberships	1,883	1,682
Management Committee Expenses	232	80
Subscriptions & Publications	233	23

QUEENSLAND AGED & DISABILITY ADVOCACY INC

COMMUNITY CARE PROFIT AND LOSS STATEMENT YEAR ENDED 30 JUNE 2013

	<u>2013</u>	<u>2012</u>
	\$	\$
Admin Services	38	3,660
Catering/Venue Hire (General)	1,378	-
Advocate Services MHWISE	14,452	39,776
Catering/Venue Hire (General) MHWISE	11,221	22,952
Other Expenses	-	7,087
	<u>689,600</u>	<u>628,440</u>
Total Expenditure	<u>689,600</u>	<u>628,440</u>
Surplus of income over expenditure	<u>(25,973)</u>	<u>(10,662)</u>
Non-Recurrent	\$	\$
	2013	2012
Community Care - Non-Recurrent Rollover	30,000	-
Community Care - Non-Recurrent Transition	35,000	-
	<u>65,000</u>	<u>-</u>
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	-
	<u>65,000</u>	<u>-</u>
Surplus of income over expenditure	<u>-</u>	<u>-</u>

PROJECT CERTIFICATION 5

Community Legal Education Collaboration Fund

PROJECT TITLE: Queensland Aged & Disability Advocacy Inc.

We, **Megan Fairweather**, Chairperson

And **David Hayes**, Treasurer

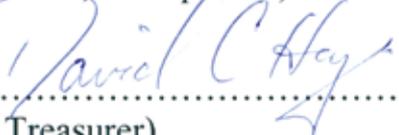
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We are satisfied that –

- 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 10/9/13
(Megan Fairweather, Chairperson)

Signature.....  Date 3/9/13
(David Hayes, Treasurer)

QUEENSLAND AGED & DISABILITY ADVOCACY INC

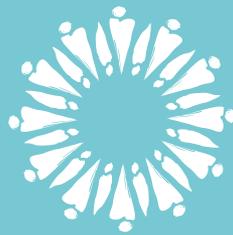
COMMUNITY LEGAL EDUCATION COLLABORATION FUND

PROFIT AND LOSS STATEMENT

YEAR ENDED 30 JUNE 2013

	2013	2012
Recurrent	\$	\$
Legal Aid Non-Recurrent Rollover	6,678	9,957
Fees - Workshops etc	1,130	4,946
Legal Aid Non-Recurrent	22,951	(6,678)
Legal Aid Non-Recurrent Carried Forward	(22,951)	-
	<hr/>	<hr/>
	7,808	8,225
Expenses		
Salary & Wages - Advocates	3,614	5,153
Super'n - SGC - Advocates	324	456
Allowances Adv	114	-
Flights & Accommodation Adv	884	1,181
Parking & Tolls Adv	80	-
Taxis, Fares, Car Hire Adv	364	41
Catering/Venue Hire (General)	2,428	1,394
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Total Expenditure	7,808	8,225
	<hr/>	<hr/>
Surplus of income over expenditure	-	-
	<hr/>	<hr/>

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QADA
giving you a voice

121 Copperfield Street Geebung Qld 4034

www.QADA.org.au

FRECALL: 1800 818 338 (outside Brisbane) **p: (07) 3637 6000** (Brisbane area)

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.