

# AMIDA

Action for More Independence and Dignity in Accommodation

## Annual Report 2012



Advocacy, Self-Advocacy, Rights, Accessibility, and Community Living for People with a Disability

**1<sup>st</sup> Floor, Ross House, 247 Flinders Lane, Melbourne 3000**

**Telephone: 9650 2722 Fax 9654 8575**

**Email: [amida@amida.org.au](mailto:amida@amida.org.au)**

**Web: [www.amida.org.au](http://www.amida.org.au)**

Cover artwork by Larissa MacFarlane larrissalice@gmail.com

**AMIDA**  
**Annual General Meeting**  
**11<sup>th</sup> September 2012**  
**AGENDA**

- 10.00 Welcome  
Present/Apologies  
Endorsement of new members  
Minutes of the Previous AGM  
Chairperson's Report  
Activities Report – AMIDA advocacy, SARU, ARG  
Treasurer's Report- endorse auditor and public officer  
Chair is handed over to Returning Officer (16 vacancies)
- 11.00 Launch of CD Raising Our Voices. 25 years Strong
- 12.00 Lunch
- 1.00 Close of meeting



## **AMIDA - Annual General Meeting**

**13<sup>th</sup> September, 2011**

### **Minutes**

**Present:** Ray Groves, Norrie Blythman, Koula Sarimichaelidis, Pam Geoghegan, Gabrielle Dickinson, Pauline Williams, Amanda Hiscoe, Heather Tregale, Daisy Serong, John Serong, Cynthia Pilli, Stephen Reidy-Crofts, Anthony Kolmus, David Banfield (Chair), Brenda Lacy, Jane Hauser, Chris Jennings, Sue Smith, John Wakefield, Luke Stone, Esther Harris, Matt Sheean, Phil Grano, Colleen Pearce

**Apologies:** Gillian Meldrum, John Barnett, Neil Cameron, Villamanta, Elizabeth McGarry (Association for Children with a Disability), Peter Waters, Janice Slattery, Colin Hiscoe, Graeme Williams, Sharon Granek, Rosy Furmeister, Chris Scott, Kelly Geoghegan, Julian Dickinson, Kay Forstner, Mary Reid, Nadia Shaw, Shirana Nash, Michael Buckley

#### **Minutes of previous AGM:**

Pauline Williams read the last minutes.

“That they be accepted as a true and correct record”

**Moved:** Jane            **Seconded:** Stephen            **Carried**

**Chairperson’s Report:** Presented by David Banfield from Annual Report

Vote of thanks to David and Norrie – Cynthia.

Amanda commented that 3CR is now 24 years old.

**Activities Report:** Pauline gave activities report for AMIDA, (FaHCSIA), CRU Rights (State government).

Sue Smith spoke about SARU. She also thanked lead agency AMIDA and the staff at AMIDA.

**Treasurers Report:** Stephen Reidy-Croft gave report

**Moved:** Stephen                      **Seconded:** Cynthia                      **Carried**

‘That we appoint Barco and Associates as auditors’

**Moved:** Stephen                      **Seconded:** Amanda                      **Carried**

‘That Peter Waters continue as Public Officer’

**Moved:** Stephen                      **Seconded:** Amanda                      **Carried**

David Banfield handed meeting to Returning Officer, Esther Harris.

Esther Harris thanked AMIDA for inviting her to again act as Returning Officer.

16 vacancies – declared vacant

7 nominations on the table:

Cynthia Pilli

Ray Groves

Stephen Reidy-Croft

Brenda Lacey

David Banfield

Norrie Blythman

Luke Stone

All persons elected

Esther called for nominations from the floor to fill the remaining positions.

No one nominated from the floor. At the next meeting we can co-opt other members. David will continue as Chairperson until a new Chairperson is elected.

David continued with the meeting and introduced the guest speaker, Public Advocate – Colleen Pearce.

Colleen spoke about violence against people with disabilities. She then took questions from the floor.

Lunch was followed by close of meeting at 1pm.

## **Chairpersons Report Norrie Blythman (Chairperson)**

This year AMIDA is 31 years old. And we are getting better and better each year.

The federal government continue to fund us through the National Disability Advocacy Program. We have also had funding from the State government for the SARU, The United Nations Convention project, and we had more funding to continue training about rights for residents of Group Homes.

The Raising Our Voices Radio Show did some training this year and it was very successful. 8 people participated and they learnt all about putting together a radio show, warm up exercises and went into the studio and made some radio. They also learnt about using the portable recorders. Some of our new presenters have already made 2 new shows. Members of our team will be passing their skills on to a group of people with a disability visiting from the Kirabati Islands. We hope to organise more training in the future. Of course we have our Raising Our Voices 25 year strong CD that we will launch at our AGM and if people want copies they can contact AMIDA.



We continue to be a part of Disability Advocacy Victoria (DAV), with Norrie Blythman and Gabrielle Dickinson attending as AMIDA representatives.

This is our 4th year as lead partner in the SARU - Self Advocacy Resource Unit. The four partners are Start Community Art, AMIDA, Reinforce and Brain Injury Matters. For AMIDA, our role has included managing the finances, employing staff, attending meetings with the funding body and being represented on the Project Management Group. The SARU continues to be a very valuable service! From 13 groups when we started there are now 23 self-advocacy groups with 4 more new

ones about to start. Training continues for the "Getting into the Act" DVD on the Disability Act for Self Advocacy Groups.

The Act Resources Group (ARG) continues and we have launched the web site and made DVDs about the Disability Act. An iPhone application has been finished and a magazine is on the way.

Finally, I would like to thank the other Committee members for all their efforts and support throughout the year, and also the workers for the great work they have done. I especially want to remember our friend and long-time committee member David Banfield who passed away in April. David was a strong self-advocate and would be very proud of all we've achieved as I know we all are.

Thank you.

Norrie Blythman  
Chairperson  
**AMIDA**



### **COMMITTEE MEMBERS**

Norrie Blythman	Chairperson
Stephen Reidy-Crofts	Deputy Chairperson (Resigned February 2012)
Brenda Lacey	Treasurer
Peter Waters	Secretary/Public Officer
Kay Forstner	Co-Secretary
Ray Groves	Committee Member
Cynthia Pilli	Committee Member
David Banfield	Committee Member (Deceased 1 <sup>st</sup> April 2012)
Luke Stone	Committee Member (Co-opted)
Janice Slattery	Committee Member (Co-opted)

## AMIDA WORKERS

Gabrielle Dickinson	Housing Rights/Coordinator
Pauline Williams	Housing Rights/Coordinator
Pam Geoghegan	Housing Rights
Koula Sarimichaelidis	Administration/Finance
Gab Reade	Radio Technical Producer
Mary Reid	Project Worker CRU Rights
Jane Hauser	Peer Educator/Advisor
Paul Drew	Peer Educator/Advisor
Amanda Hiscoe	Peer Educator/Advisor
Nadia Shaw	CRU Rights support worker

## Self Advocacy Resource Unit

Sue Smith	SARU Project Worker
Jacqui Ward	SARU Project Worker
Jan Coles	SARU Project Worker
Heidi Peart	Conference Support Worker/Project Worker
Michael Buckley	Film maker and Project Worker ARG
Lisa Brumtis	Actor/Peer advisor
Colin Hiscoe	Actor/Peer advisor
Peta Ferguson	Peer Advisor
Neil Cameron	Peer Advisor
Larissa MacFarlane	Peer Advisor
Andrew Maurice	Peer Advisor





## **Activities Report – 2011/12**

### **Systemic Advocacy**

#### **Human Rights Charter and Human Rights Convention**

Despite the fact that Australia has signed the UN Convention on the Rights of Persons with a Disability we are very far from complying with it in AMIDA's view. A number of the articles in the Convention relate to people being able to live in the community. Article 19 is the right to live independently and be included in the community choosing where you live and who you live with. In Australia there is no real choice for most people with a disability requiring support. Group homes and Institutions for people with a disability are places where around 15,000 Victorians with a disability live in order to receive needed support. With thousands waiting for a support service, people are forced to accept any vacancy that is offered them. For this reason and many others, AMIDA has endorsed the Shadow report on the UN Convention which lists all the ways Australia fails in its obligations. We continue to lobby for more person centred support provision and housing that is separately managed from needed support.

#### **Affordable Housing for people with a disability**

We have been advocating with the Office of Housing and Community Housing providers for more single occupancy housing which is in extremely high demand. We made a submission to the government on the proposed new State Housing Framework and formed links with allies to argue against planned attacks on public housing rent rates, security of tenure and quality of stock. We also had input to research into the level of risk of homelessness faced by people with a disability.

#### **Shut In Campaign**

This campaign is lobbying to shut all institutions. AMIDA has a representative, Jane Houser, on this campaign group. The campaign has now produced a website with information, and we have produced a live radio show from Federation Square this year. We also advocated that the new guidelines for the Supported Accommodation Innovation Fund be community based and non-institutional. We endorsed the United Nations Shadow report calling for the closure of all institutions in Australia in order to comply with our responsibilities as signatories to the Convention on the

Rights of Persons with a Disability. We also contributed to the consultation on the State Plan and proposed it be in line with the UN Convention including a Plan to close all institutions in Victoria.

### **Unmet need for housing and support services**

AMIDA explored in 2 radio shows the National Disability Insurance Scheme and the impact it might have on unmet need. We also sent out information about the NDIS in our newsletter and we attended 2 forums to collect information on it and representatives attended the rally at Federation Square.



### **Improving Supported Accommodation**

Information gathered in our community education activities is used when lobbying government. We continued to participate in the “Creative Think Tank” about ways to promote best practice in supported accommodation. We worked with Reinforce to produce a training manual for staff and residents in group homes called My House My Home My Rights.

We submitted recommendations to government on the draft regulations for the Supported Residential Services and were successful in having some recommendation accepted.

### **Self Advocacy**

### **Tenancy Rights**



We were once again successful in obtaining an extension of funding for our campaign to inform and empower people living in Community Residential Units. Presentations this year continued in group houses, and day services following on from the mail out of around 1000 booklet/DVDs to all the Community Residential Units in Victoria. The DVD explains residential

rights, how to ask for your rights and how to get advocacy support. Training has now been provided to an additional 111 residents bring the total number of residents of CRU's who have participated in the training to 261. These people live at 58 different Community Residential units and the majority of these sessions have taken place in country Victoria.

### **Raising Our Voices radio show**

2011/12 has been our 25<sup>th</sup> year of supporting people with a disability having the opportunity to be involved in the Raising Our Voices radio show on 3CR 855am. This is a self-advocacy activity which gives people the opportunity to air their views, their own stories and also tackles systemic issues. The show goes to air on the 2nd Wednesday of each month at 6pm and is supported by a dedicated team of broadcasters from Reinforce and AMIDA. Topics this year have included:

- Live Radiothon
- Reinforce (longest running self advocacy group in Victoria) Update
- People First New Zealand
- 2012 Strengthening Disability Advocacy Conference
- AFDO talks on changes to Disability Support Pension
- Every Australian Counts Campaign and the National Disability Insurance Scheme
- Live Show from Federation Square on institutions, housing rights in group homes and AFDO's campaign work
- Club Wild – participation and creative expression through music, video and performance
- AMIDA's advocacy update

This year we also ran a successful training course to refresh the skills of



some of our presenters and introduce some new people to the world of radio. Thanks to everyone who participated and aired issues important to people with a disability. There are always many people with a disability directly involved in the planning, presentation and interviewing for the show. Thanks also to Gab Reade, our wonderful technical producer over the year and to Helen Gwilliam who co-

presented the training. Thanks also to wonderful 3CR. Copies of the shows are available on CD. Shows can be listened to live on your computer if your radio doesn't pick up 3CR. Just go to [www.3cr.org.au](http://www.3cr.org.au) . We also have podcasts of the show on our new website

[www.amida.org.au](http://www.amida.org.au) . This year we produced a special anniversary CD to celebrate Raising Our Voices, 25 years strong on 3CR 855am. You can get free copies from AMIDA.

### **Information, Advice, Referral and Individual Advocacy**

During 2011/12 we continued to provide information, advice, referral and individual advocacy to people with a disability. We were able to provide information, advice and referral to 78 people with a disability and community organisations. We provided secondary consultation to 11 services. 145 people were provided with information as part of education sessions including 111 residents of CRU's. 30 people were provided with direct individual advocacy, family advocacy or self-advocacy support.

### **Networking**

AMIDA continues with its involvement with Disability Advocacy Victoria (DAV) and has participated in training provided by DARU. The main networking event in the last year was the Strengthening Advocacy Conference which brought together Advocacy and Self –Advocacy groups for 2 days of sharing information, networking and learning. AMIDA made a presentation on how we have worked with self-advocacy and the SARU was an integral part of the planning and organising of the conference.

### **Disseminating information about AMIDA and improving access to AMIDA**

We again produced 4 newsletters and a special edition on the threat to public housing. We have tried to include important information that we receive from government and the community as well as our own activities. Thanks to all the members who made contributions as these are most welcome. The newsletters are on our web site [www.amida.org.au](http://www.amida.org.au)

AMIDA website continues to evolve so check it out as we will provide more up to date information on our work and useful information from the community – [www.amida.org.au](http://www.amida.org.au)

## The Self Advocacy Resource Unit



The last 12 months have seen a lot of things happening at SARU.

This year the SARU joined with DARU and Disability Advocacy Victoria to run the 2<sup>nd</sup> Strengthening Disability Advocacy Conference.

The conference was very successful with lots of great outcomes for self-advocacy.

SARU supported over 70 self-advocates to attend the conference. SARU also ran a self-advocacy stream at the conference. Some of our most popular sessions included

*“Strength in Numbers”* setting up a Victorian Self Advocacy network, *“Nothing About US without Us”* People First New Zealand, *“Supporting Self Advocacy”* a Self-Advocacy Workers Code of Conduct, Reinforce’s *“My House, My Home My Rights”* presentation, and *“Working Together for Change”* the self-advocacy and advocacy working together panel discussion.



The feedback we got about the conference was very good. The other great thing to happen because of the conference is that SARU is now supporting members of self-advocacy groups to set up a Victorian Self Advocacy Network.

SARU has employed Heidi Peart to provide self-advocacy groups with information they need to think about when setting up a network including how the network will run, who can join the network, what the network will do etc. Heidi also made a training package for groups to use when they are talking about how to set up the network.



This year SARU changed the way the Project



and explore ideas.

Management Group runs. The PMG used to meet every month but now we only have a formal meeting every two months and we run a forum every other month. The forum topics are decided by self-advocates and provide an opportunity for self-advocates to come along and talk about different issues

The first two forums were about the National Disability Insurance Scheme (NDIS). The self-advocates at the meeting thought it was very important that self-advocates have a say about the NDIS. The self-advocates who attended the second forum decided to set up a Self-Advocacy NDIS Lobby Group. The group includes representatives of different self-advocacy groups. They will be holding their first meeting soon.



The SARU has also been very busy making new resources for use by self-advocacy groups these resources include four new tool kits about running good groups, lobbying, meetings and communication and a self-advocacy bingo game.



Jacqui is also busy making some new resources about the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD). The resources include posters, a DVD, a UNCRPD puzzle book, and a UNCRPD bingo game.

This year the SARU also launched the self-advocacy workers Code of Conduct discussion paper and also started a regular two monthly e-memo for people working supporting self-advocacy.

We are also excited to announce that there are four new self-advocacy groups about to start in Victoria including a new group in Bendigo and new groups Stawell, Shepparton and Benalla.

The next twelve months should be an exciting time for self-advocacy in Victoria. [www.saru.net.au](http://www.saru.net.au)

### **Act Resources Group (ARG)**

Another of the projects AMIDA auspices for the Self Advocacy Re Born Consortium is the Act Resources Group. This group has, with its project worker, Michael Buckley, created information on the Victorian Disability Act 2006 and the rights contained in it, for distribution to the Victorian community. The resource development includes – many DVD's, and a new website. [www.actresources.com.au](http://www.actresources.com.au)

There is also an iphone and ipad application you can download for free called Be the Boss.

## Treasurers Report Brenda Lacey

AMIDA finished the financial year 2011/12 in a healthy position. Our reports are consolidated into one report as this is now a requirement of Consumer Affairs. The reports show a net profit of \$19,734. All of this is committed to existing projects. Retained profits of \$387,205 includes one off grants that are being spent over more than one year and other provisions

AMIDA continues to receive funding from the Commonwealth Department of Family, Housing Community Services and Indigenous affairs under the National Disability Advocacy Program. We receive funding from the State Department of Human Services through the Office for Disability for the Self Advocacy Resource Unit. This year we received additional funding from the Department of Human Services for the CRU Rights project and the project to develop resources about the United Nations Convention on the rights of Persons with a Disability

Overall the financial position of AMIDA, and the projects it supports, is a healthy one and we are in a position to meet all our obligations.





**AMIDA - CONSOLIDATED ABN 32 993 870 380**

Financial Statements

For the year ended 30 June 2012

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2012**

	2012	2011
	\$	\$
<b>Income</b>		
Hire income		83
Interest received	13,968	41
Other income	20,229	13,995
Profit on sale of property, plant, equip		302
Other Grant	3,900	10,000
Act Resources		61,027
Saru DVD		4,000
Cru Rights	28,860	22,302
Saru - Establishment	10,000	2,300
Saru Grant - Ongoing	233,995	166,958
Federal Grant	119,836	122,461
Grants - City of Melbourne		2,484
<b>Total Income</b>	<b>430,788</b>	<b>405,955</b>
<b>Expenses</b>		
Advertising and promotion	68	77
Audit fees	1,700	1,400
Bank Fees And Charges	365	583
Cleaning/rubbish removal		3
Computer Expenses	4,014	2,375
Conference/seminar costs	16,511	19,263
Consultants fees	11,957	23,233
Depreciation - plant	4,278	5,353
Depreciation - office exps	1,924	824
Donations		244
DVD expenses	8,146	4,677
Faxes	135	

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2012**

	2012 \$	2011 \$
Radio Show Fees	1,014	609
Filing Fees	43	42
Hire - Meeting Room	1,700	1,230
Hire/rent of Plant & Equipment		486
Insurance		3,153
Internet Access	403	156
Long service leave	2,000	1,000
Materials & supplies	4,556	21,035
Parking	1,170	2,004
Postage	970	1,510
Photocopy	612	271
Printing	4,616	7,866
Production of Information	12,999	3,000
Project Workers	45,928	
Rates & land taxes		223
Rent on land & buildings	24,548	24,672
Repairs & maintenance	1,479	1,448
Staff amenities	2,447	4,000
Staff training	245	
Stationery	2,320	50
Subscriptions	268	1,359
Sundry expenses	568	700
Superannuation	19,891	20,928
Telephone	2,336	4,484
Travel, accom & conference	5,152	20,367
Wages	220,597	261,630
Workcover	6,093	5,720
<b>Total Expenses</b>	<b>411,053</b>	<b>445,977</b>

**AMIDA - CONSOLIDATED ABN 32 993 870 380****Income and Expenditure Statement****For the year ended 30 June 2012**

	2012	2011
	\$	\$
<b>Profit from ordinary activities before income tax</b>		
	<b>19,734</b>	<b>(40,022)</b>
Income tax revenue relating to ordinary activities		
<b>Net profit attributable to the association</b>	<b>19,734</b>	<b>(40,022)</b>
<b>Total changes in equity of the association</b>	<b>19,734</b>	<b>(40,022)</b>
Opening retained profits	367,471	407,493
Net profit attributable to the association	19,734	(40,022)
<b>Closing retained profits</b>	<b>387,205</b>	<b>367,471</b>

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Detailed Balance Sheet As At 30 June 2012**

Note

	2012	2011
	\$	\$
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash At Bank - A/c 00901238	11,789	34,878
Saru Bank Account 10409017	3,633	265,034
Cash at Bank A/c 00901211	21,090	58,855
Cash At Bank A/c 10568886	36,000	
Bank A/c 10568851	55,000	
Bank A/c 10568843	278,000	
Cash on hand	84	293
Petty Cash	51	100
	<b>405,647</b>	<b>359,161</b>
<b>Other</b>		
Prepayments		1,500
		1,500
<b>Total Current Assets</b>	<b>405,647</b>	<b>360,661</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Plant & equipment - at cost	42,317	42,317
Less: Accumulated depreciation	(25,489)	(21,226)
Office equipment	6,411	6,411
Less: Accumulated amortisation	(2,608)	(669)
Plant - Other	1,627	1,627
Less: Accumulated depreciation	(1,445)	(1,445)
	20,814	27,016
<b>Total Non-Current Assets</b>	<b>20,814</b>	<b>27,016</b>
<b>Total Assets</b>	<b>426,461</b>	<b>387,677</b>
<b>Current Liabilities</b>		

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Detailed Balance Sheet As At 30 June 2012**

Note

	2012	2011
	\$	\$
<b>Payables</b>		
<b>Unsecured:</b>		
Other creditors	397	1,084
	397	1,084
<b>Current Tax Liabilities</b>		
GST payable control account	40,933	39,553
Input tax credit control account	(6,162)	(14,947)
GST clearing	(16,660)	(10,968)
Amounts withheld from salary and wages	4,156	4,484
	22,267	18,122
<b>Other</b>		
Advance payments	13,593	
	13,593	
<b>Total Current Liabilities</b>	<b>36,256</b>	<b>19,206</b>
<b>Non-Current Liabilities</b>		
<b>Provisions</b>		
Employees entitlements	3,000	1,000
	3,000	1,000
<b>Total Non-Current Liabilities</b>	<b>3,000</b>	<b>1,000</b>
<b>Total Liabilities</b>	<b>39,256</b>	<b>20,206</b>
<b>Net Assets</b>	<b>387,205</b>	<b>367,471</b>
<b>Members' Funds</b>		
Accumulated surplus (deficit)	387,205	367,471
<b>Total Members' Funds</b>	<b>387,205</b>	<b>367,471</b>

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2012**

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

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act . The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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.

**(a) Property, Plant and Equipment (PPE)**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**(b) Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

**(c) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include 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) 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.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2012**

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).

**(f) Leases**

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

**(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 Tax 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 the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

**(h) Trade and Other Payables**

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



**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Statement by Members of the Committee**  
**For the year ended 30 June 2012**

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of AMIDA - CONSOLIDATED as at 30 June 2012 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

---

President

---

Treasurer

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Independent Auditor's Report to the Members**

## **Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report, of AMIDA - CONSOLIDATED (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet, notes comprising a summary of significant accounting policies and other explanatory notes for the financial year ended 30 June 2012.

## **Committee's Responsibility for the Financial Report**

The committee of AMIDA - CONSOLIDATED are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the Associations Incorporation Act and is appropriate to meet the needs of the members. The committee's responsibilities also includes such internal control as the committee determine is necessary to enable the preparation 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 association's 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, 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.

## **Auditor's Opinion**

In our opinion, the financial report presents truly and fairly, in all material respects, the financial position of AMIDA - CONSOLIDATED as at 30 June 2012 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act .

## **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 AMIDA - CONSOLIDATED to meet the requirements of the Associations Incorporation Act . As a result, the financial report may not be suitable for another purpose.

Signed on :

---

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Independent Auditor's Report to the Members**

Mrs Letizia Barco, FCPA

BARCO & ASSOCIATES

45 Johnson Street Reservoir Vic 3073

**AMIDA - CONSOLIDATED ABN 32 993 870 380**  
**Certificate by Member of the Committee**  
**For the year ended 30 June 2012**

I, of [ENTER ADDRESS] certify that:

1. I am a member of the Committee of AMIDA - CONSOLIDATED.
2. I attended the annual general meeting of the association held on .
3. I am authorised by the attached resolution of the Committee to sign this certificate.
4. This annual statement was submitted to the members of the association at its annual general meeting.

---

Committee Member