

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)

ABN 32 993 870 380

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
ABN 32 993 870 380
BOARD REPORT

Your Board members present the special purpose financial report on the entity for the financial year ended 30 June 2020.

Board Members

The names of Board Members in office at the date of this report are:

<u>Name</u>	<u>Position</u>	
Norrie Blythman	Chairperson	
Carmel Laragy	Treasurer	
James Teeken	Secretary	
Luke Stone	Board Member	
Amanda Millear	Board Member	
Lisa Brumtis	Board Member	
Robyn McKenzie	Board Member	
Della Portlock	Board Member	Appointed October 2019
Eve Kinnear	Board Member	Appointed October 2019
Peter Whelan	Board Member	Appointed May 2020
Peter Waters	Past Chairperson	Resigned December 2019
Justin O'Brien	Board Member	Resigned March 2020

Principal Activities

The principal activity of the entity during the financial year was to provide advocacy services for people with a disability.

Significant Changes

No significant changes in the nature of the entity's activity occurred during the financial year.

Operating Results

The surplus for the year attributable to the entity amounted to \$2,812 (2019: \$12,619 - Deficit).

Significant Changes in State of Affairs

No significant changes in the entity's state of affairs occurred during the financial year.

Events Subsequent to Balance Date

A matter has continue to evolve since 30 June 2020 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.


The COVID19 pandemic is likely to induce significant changes in the state of affairs of the association during the financial period ended 30 June 2021. The committee members will take all necessary measures to preserve capital and shepherd the association through this uncertain period.

Signed in accordance with a resolution of the Board.

Chairperson


Norrie Blythman

Treasurer


Carmel Laragy

Dated this

8 day of September 2020



Collins & Co Audit Pty Ltd

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Footscray VIC 3011
Australia

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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT FOR PROFITS
COMMISSION ACT 2012
TO THE DIRECTORS OF
ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION
ABN 32 993 870 380**

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2020 there has been:

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

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 14th day of September 2020

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
ABN 32 993 870 380
STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED
30 JUNE 2020

	2020 \$	2019 \$
REVENUE		
Grants	2,422,326	1,901,029
Donations	-	901
Interest received	17,495	4,020
Management fees income	236,668	186,427
Other income	28,997	4,976
Transfers from grants in advance	1,450,512	1,767,053
TOTAL REVENUE	4,155,998	3,864,406
EXPENDITURE		
Accommodation	5,312	13,756
Accounting/audit fees	4,000	9,310
Administration fees	236,668	101,052
Advertising/promotion	492	-
Bad Debts	-	22
Bank charges	204	404
Consultant	162,523	325,872
Cost of attending events	413	1,904
Cost of hosting meetings	38,838	40,012
Depreciation	-	1,736
Dues and subscriptions	11,346	10,901
Employment expenses	830	569
Equipment	72,071	21,327
Honorarium	15,432	34,890
Leave accrual	115,018	132,978
Management fees	-	-
Participation/communication support	11,476	16,633
Police check	46	683
Postage/shipping	2,227	1,467
Printing/stationery	26,406	30,237
Professional development	8,935	-
Radio show fees	1,482	1,451
Rent	117,320	166,106
Repairs/maintenance	1,135	2,534
Superannuation	127,065	122,800
Supervision	-	8,659
Telephone/internet	26,974	12,348
Transfers to grants in advance	1,770,717	1,450,512
Travel expenses	12,892	39,678
Wages	1,358,506	1,304,186
WorkCover	24,858	24,998
TOTAL EXPENDITURE	4,153,186	3,877,025
Net surplus/(deficit) for the year before income tax	2,812	(12,619)
Income tax expense	-	-
Net surplus/(deficit) attributable to the Association	2,812	(12,619)
Total comprehensive income for the year	2,812	(12,619)

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	2	2,307,389	1,954,521
Trade and other receivables		43,575	1,590
Holding account		258	(831)
TOTAL CURRENT ASSETS		2,351,222	1,955,280
NON CURRENT ASSETS			
Property, plant and equipment	3	-	-
TOTAL NON-CURRENT ASSETS		-	-
TOTAL ASSETS		2,351,222	1,955,280
CURRENT LIABILITIES			
Trade and other creditors	4	118,280	144,707
Funds under Auspice Arrangements	5	1,770,717	1,450,512
Provisions	6	392,860	293,508
TOTAL CURRENT LIABILITIES		2,281,857	1,888,727
TOTAL LIABILITIES		2,281,857	1,888,727
NET ASSETS		69,365	66,553
EQUITY			
Accumulated funds		69,365	66,553
TOTAL EQUITY		69,365	66,553

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Accumulated Funds \$	Total \$
Balance as at 1 July 2018	79,172	79,172
Surplus/ (deficit) attributable to the Association	(12,619)	(12,619)
Balance as at 30 June 2019	<u>66,553</u>	<u>66,553</u>
Surplus/ (deficit) attributable to the Association	2,812	2,812
Balance as at 30 June 2020	<u>69,365</u>	<u>69,365</u>

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding and other sources		4,415,634	3,566,037
Payments to suppliers and employees		(4,080,261)	(3,704,512)
Interest received		17,495	4,020
Net cash generated from/(used in) operating activities	8 (a)	<u>352,868</u>	<u>(134,455)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		-	(1,354)
Proceeds on disposal of property, plant and equipment		-	-
Net cash generated from/(used in) investing activities		<u>-</u>	<u>(1,354)</u>
Net increase/(decrease) in cash held		352,868	(135,809)
Cash and cash equivalents at beginning of financial year		1,954,521	2,090,330
Cash and cash equivalents at end of financial year	8 (b)	<u><u>2,307,389</u></u>	<u><u>1,954,521</u></u>

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1. Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of the Action For More Independence & Dignity In Accommodation, an incorporated association, which is incorporated in Victoria under the *Associations Incorporation Reform Act 2012*.

Basis of preparation

This financial report is a special purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Interpretations, the *Associations Incorporation Reform Act 2012 (Victoria)* and the *Australian Charities and Not-For-Profit Commission Act 2012* and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report has been prepared with the requirements of the following Australian Accounting Standards:

AASB 101: Presentation of Financial Statements

AASB 107: Statement of Cash Flows

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1054: Australian Additional Disclosures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

The financial report has been prepared on an accruals accounting basis and 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 is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

Accounting Policies

a. Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

b. Income Tax

The Association is exempt from paying income tax by virtue of Sections 50-50 & 50-52 of the *Income Tax Assessment Act 1997*.

c. Property, Plant and Equipment

Classes of property, plant and equipment are measured using the cost model.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over their useful lives to the company commencing from the time the asset is held ready for use.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1. Statement of Significant Accounting Policies (*continued*)

c. Property, Plant and Equipment (*continued*)

The depreciation rates used for each class of depreciable asset are shown below:

Fixed Asset Class	Depreciation Rate
Furniture, fixtures and fittings	20–50%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

d. Employee Entitlements

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.

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

e. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. 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 an 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 recognised in the income and expenditure statement.

g. Revenue

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1. Statement of Significant Accounting Policies (*continued*)

g. Revenue (*continued*)

Fees from Rendering of Services

Revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

Grant Income

Grant income received, other than for specific purposes, is brought to account over the period to which the grant relates.

Deferred Income

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

Capital Grants

Grant Income received relating to the purchase of capital items is shown as Unamortised Capital Grant and brought to account over the expected life of the asset in proportion to the related depreciation charge.

Interest Revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Donations

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).

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 assets and liabilities statement.

i. Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1. Statement of Significant Accounting Policies (*continued*)

j. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
Note 2. Cash and Cash Equivalents		
Cash at bank	2,306,714	1,953,601
Cash on hand	675	920
	<u>2,307,389</u>	<u>1,954,521</u>

Note 3. Property, Plant and Equipment

Office equipment		
At cost	-	-
Less accumulated depreciation	-	-
	<u>-</u>	<u>-</u>
Total property, plant and equipment	<u>-</u>	<u>-</u>

Movements in carrying amounts of property plant and equipment

	Plant and equipment \$	Office equipment \$	Total \$
30 June 2019			
Balance at the beginning of the year	-	382	382
Additions	-	1,354	1,354
Disposals - written down value	-	-	-
Depreciation expense	-	(1,736)	(1,736)
Balance at the end of the year	<u>-</u>	<u>-</u>	<u>-</u>
30 June 2020			
Balance at the beginning of the year	-	-	-
Additions	-	-	-
Disposals - written down value	-	-	-
Depreciation expense	-	-	-
Balance at the end of the year	<u>-</u>	<u>-</u>	<u>-</u>

Note 4. Trade and Other Payables

Current		
Trade and other creditors	-	21,251
Other creditors	41,590	24,023
Payroll liabilities	22,516	17,166
Net GST payable	54,174	82,267
	<u>118,280</u>	<u>144,707</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
Note 5. Funds under Auspice Arrangements		
Current		
Funds under Auspice Arrangements	1,770,717	1,450,512
	<u>1,770,717</u>	<u>1,450,512</u>
Note 6. Provisions		
Current		
Annual leave	44,597	29,940
Long service leave	53,265	51,240
Other leave	152,491	87,935
Personal/ carer's leave	142,507	124,393
	<u>392,860</u>	<u>293,508</u>
Note 7. Capital and Leasing Commitments		
A lease agreement has been taken out for premises. Lease agreement payments are increased on an annual basis by 3%. Lease agreement terms are 3 months.		
	2020 \$	2019 \$
Note 8. Cash Flow Information		
(a) Reconciliation of result for the year to cashflows from operating activities		
Reconciliation of net income to net cash provided by operating activities:		
Net surplus/(deficit) attributable to the Association	2,812	(12,619)
Non-cash flow item:		
Depreciation	-	1,736
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other receivables	(43,074)	25,442
- (Increase)/decrease in other assets	-	-
- Increase/(decrease) in trade and other payables	(26,427)	37,799
- Increase/(decrease) in unearned income	320,205	(319,791)
- Increase/(decrease) in employee entitlement provisions	99,352	132,978
	<u>352,868</u>	<u>(134,455)</u>
(b) Cash and cash equivalents at end of financial year		
Cash at bank	2,306,714	1,953,601
Cash on hand	675	920
	<u>2,307,389</u>	<u>1,954,521</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 9. Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2020 (30 June 2019: none).

Note 10. Association Details

The registered office of the Association is:

Action For More Independence & Dignity In Accommodation (AMIDA)
1st Floor
Ross House
247 Flinders Lane
MELBOURNE VIC 3000

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)

ABN 32 993 870 380

STATEMENT BY MEMBERS OF THE BOARD

The Board 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 Board of Action For More Independence & Dignity In Accommodation:

- 1 The financial statements and notes set out on pages 3 to 13 are in accordance with the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-For-Profit Commission Act 2012*, including:
 - (a) complying with Accounting Standards, the *Associations Incorporation Reform Act 2012*, the *Australian Charities and Not-For-Profit Commission Act 2012* and other mandatory professional reporting requirements, and
 - (b) give a true and fair view of Action for More Independence & Dignity in Accommodation's financial position as at 30 June 2020 and of its performance for the financial year ended on that date, and
- 2 There are reasonable grounds to believe that Action for More Independence & Dignity in Accommodation will be able to pay its debts as and when they become due and payable.

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

Chairperson


Norrie Blythman

Treasurer


Carmel Laragy

Dated this

8

day of

SEPTEMBER 2020.



ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION
ABN 32 993 870 380
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Action For More Independence & Dignity In Accommodation (the Association), which comprises the statement of financial position as at 30 June 2020, and the statement of profit & loss and other comprehensive income, the statement of changes in equity and the cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with the Australian Charities Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria), including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2020 and of its performance and cash flows for the year ended on 30 June 2020; and
- ii. complying with Australian Accounting Standards as per Note 1, the Australian Charities Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria).

Basis of Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. I am independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

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



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Emphasis of Matter - Basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Action For More Independence & Dignity In Accommodation. to meet the requirements of the Australian Charities Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria). As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines 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.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.



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As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

TOWARDS A VISION SHARED



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Frederik Ryk Ludolf Eksteen CA

ASIC Auditor Registration Number 421448

**Collins & Co
127 Paisley Street
FOOTSCRAY VIC 3011**

Dated this 14th day of September 2020

ACTION FOR MORE INDEPENDENCE & DIGNITY IN ACCOMMODATION (AMIDA)
ABN 32 993 870 380
CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, **Norrie Blythman** and I, **Carmel Laragy**, hereby certify that:

- (a) We are members of the committee of the Action For More Independence & Dignity In Accommodation.
- (b) We attended the annual general meeting of the association held on October 2020.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This special purpose financial report was submitted to the members of the association at its annual general meeting.

Chairperson

Norrie Blythman

Treasurer

Carmel Laragy

Dated this

 day of