

Financial Statements

IDEAS-INFORMATION ON DISABILITY EDUCATION AND
AWARENESS SERVICES LIMITED

ABN 73877964532

For the year ended 30 June 2019

Contents

3	Directors' Report
5	Auditor's Independence Declaration
6	Statement of Profit and Loss and Other Comprehensive Income
7	Statement of Changes in Equity
8	Statement of Financial Position
9	Statement of Cash Flows
10	Notes of the Financial Statements
17	Directors' Declaration
18	Auditor's Report
20	Supplementary Information
21	Income and Expenditure Statement

Directors' Report

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

Directors' Report

Your directors present their financial report of IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED for the financial year ended 30 June 2019. Directors have been in office since the start of the financial year unless otherwise stated. The names of the directors in office at anytime during or since the end of the year are:

Director	Office Held	Years Experience	Qualifications	Meetings Attended
Martin Heng Appointed 07/02/2017	Chairperson	24	Online Editor	12 of 13
Teresa McMullen Appointed 07/02/2017 Resigned Nov 2018	Director	28	Occupational Therapist	3 of 5
Chris Dumas Appointed 07/02/2017	Treasurer	24	Accountant	8 of 13
Andrew George Bokor Appointed 06/11/2017	Director	6	Retired	11 of 13
Wendy Lyn Bowles Appointed 06/11/2017	Director	31	Academic	12 of 13
Jacqueline Lorraine Campisi Appointed 06/11/2017 Resigned Nov 2018	Director	35	Social worker	4 of 5
Peter Hunt Appointed 28/03/2019	Director	26	Lawyer	4 of 4
Karen Peacock Appointed 27/11/18	Director	30	Consultant	12 of 13

Principal Activities

The principal activities of the company during the financial year were to provide a range of high quality information, education and awareness services and products for people with disability, older people, their families, carers, other supporters and the general community.

Significant Changes in the State of Affairs

There were no significant changes in the state of affairs of the company.

Operating Result

The surplus/(deficit) from ordinary activities amounted to:

Year ended 30 June 2019 \$98,358

Year ended 30 June 2018 \$124,095

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the company to continue to operate as a going concern is dependent upon the ability of the company to generate sufficient cashflows from operations to meet its liabilities. The directors of the company believe that the going concern assumption is appropriate.

Indemnifying Officers

During or since the end of the financial year the company has given an indemnity entered into an agreement or paid or agreed to pay insurance premiums for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity of director of the company other than conduct involving a wilful breach of duty in relation to the company.

Auditor's Independence Declaration

The Auditor's Independence Declaration as required under section 307C of the Corporations Act 2001 can be found on Page 5.

Signed in accordance with a resolution of the board of directors on 5th October 2019.



Martin Heng (Chairperson)



Chris Dumas (Treasurer)

Auditor's Independence Declaration

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

Auditor's Independence Declaration to the Directors of Ideas-Information of Disability Education and Awareness Services Limited.

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, I declare that to the best of my knowledge and belief, during the year ended 30 June 2019, there has been no contravention of:

a) the auditor independence requirements in relation to the audit;

and

b) any applicable code of professional conduct in relation to the audit.

Walkerbds

Steven R Walker

Chartered Accountant

38A Russell Street, Tumut, NSW, 2720

Date: 6th October 2019

Statement of Profit and Loss and Other Comprehensive Income

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

	NOTES	2019	2018
Income			
Revenue	2	4,172,579	2,298,561
Total Income		4,172,579	2,298,561
Total Income		4,172,579	2,298,561
Expenses			
Advertising & Promotion		229,718	131,570
Accounting & Auditing		11,900	22,514
Bank Fees		1,235	1,022
Business Costs		351,618	204,383
Communications		38,266	21,304
Computer Expenses		88,470	40,198
Depreciation		49,173	10,266
Equipment Hire/Lease		39,370	26,407
Expo		1,310	(1,700)
Insurance		30,968	26,366
Motor Vehicle Expenses		22,993	10,448
Postage, Printing & Stationery		80,218	27,542
Property		186,945	44,509
Resources		3,386	720
Staffing (Inc. Salary, Wages, Superannuation)		2,585,403	1,448,390
Travel		105,850	89,781
Website Development & Maintenance		247,396	70,745
Total Expenses		4,074,221	2,174,465
Surplus Before Income Tax		98,358	124,095
Surplus For The Year		98,358	124,095

The accompanying notes form part of the financial statements.

Statement of Changes in Equity

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

	Retained Surplus	Reserves	Total
	\$	\$	\$
Balance at 1 July 2017	181,368	134,987	316,355
Surplus for the year	<u>124,095</u>	—	<u>124,095</u>
Balance at 30 June 2018	305,463	134,987	440,450
Surplus for the year	<u>98,358</u>	—	<u>98,358</u>
Balance at 30 June 2019	<u>403,821</u>	<u>134,987</u>	<u>538,808</u>

The accompanying notes form part of the financial statements.

Statement of Financial Position

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Cash and Cash Equivalents	3	954,948	1,295,655
Trade and Other Receivables	4	51,089	-
Other Current Assets	5	160	60,700
Total Current Assets		1,006,197	1,356,355
Non-Current Assets			
Plant and Equipment	6	174,111	52,115
Other Non-Current Assets	7	20,625	-
Total Non-Current Assets		194,736	52,115
Total Assets		1,200,933	1,408,470
Liabilities			
Current Liabilities			
Trade and Other Payables	8	163,849	131,985
Employee Provisions	9	242,005	161,218
Other Current Liabilities	10	226,733	604,500
Total Current Liabilities		632,587	897,704
Non-Current Liabilities			
Employee Provisions	9	29,538	70,316
Total Non-Current Liabilities		29,538	70,316
Total Liabilities		662,125	968,020
Net Assets		538,808	440,450
Equity			
Retained surplus		403,821	305,463
Reserves		134,987	134,987
Total Equity		538,808	440,450

The accompanying notes form part of the financial statements.

Statement of Cash Flows

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

	2019	2018
	\$	\$
Cash Flows from Operating Activities		
Commonwealth, State Government Grants	4,084,464	2,090,915
Receipts from Other Operating Activities	57,379	31,108
Interest Received	29,378	17,192
Payments to Supplies and employees	<u>(4,357,523)</u>	<u>(2,369,324)</u>
Total Cash from Operating Activities	<u>(186,302)</u>	<u>(230,109)</u>
Cash flows from Investing Activities		
Payments for Plant and Equipment	<u>(133,620)</u>	<u>(60,700)</u>
Net Cash from / (used in) Investing Activities	<u>(133,620)</u>	<u>(60,700)</u>
Cash flows from Financing Activities		
Payments for Security Bonds	<u>(20,785)</u>	<u>-</u>
Net Cash from / (used in) Financing Activities	<u>(20,785)</u>	<u>-</u>
Net Increase / (Decrease) in Cash Held	(340,707)	(290,809)
Cash Balances		
Opening Cash Balance	<u>1,295,655</u>	<u>1,586,464</u>
Closing Cash Balance	<u>954,948</u>	<u>1,295,655</u>

The accompanying notes form part of the financial statements.

Notes of the Financial Statements

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

The financial statements cover Ideas-Information on Disability Education and Awareness Services Limited as an individual entity incorporated and domiciled in Australia. Ideas-Information on Disability Education and Awareness Services Limited is a company limited by guarantee.

The financial statements were authorised for issue on 5 October 2019 by the directors of the company.

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012, Australian Accounting Standards - reduced disclosure requirements and Interpretations of the Australian Accounting Standards Board and International Financial Reporting Standards as issued by the International Accounting Standards Board. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

(a) Revenue and Other Income

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Ideas-Information on Disability Education and Awareness Services Limited receives non-reciprocal contributions of assets from the government and other parties for no or nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations and bequests are recognised as revenue when received.

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. Rental income from operating leases is recognised on a straight-line basis over the term of the relevant leases.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

All revenue is stated net of the amount of goods and services tax.

(b) Fair Value of Assets and Liabilities

The company measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the company would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

(c) Property, Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses related to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(k) for details on impairment).

Depreciation and amortisation

The depreciable amount of all fixed assets having a cost exceeding \$2,000 net of goods and service tax, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available 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. Fixed assets having a cost of \$2,000 or less are written off to the statement of profit and loss and other comprehensive income in the year of purchase.

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

Class of Fixed Assets	Depreciation Rate
Plant and equipment	10-100%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Property, plant and equipment are brought to account at costs less, where applicable, any accumulated depreciation.

The cost of fixed assets purchased by the company includes the costs of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

All other repairs and maintenance are charged to the statement of profit or loss and other comprehensive income during the financial period in which they are incurred.

(d) Income Tax

All income of the company is exempt from income tax as the company has received tax exemption.

(e) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand and in at call deposits with banks or financial institutions, investments in money market instruments maturing within less than three months, net of bank overdrafts.

(f) Employee Entitlements

Short-term employee provisions

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, sick leave and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

The company's obligations for long-term employee benefits are presented as non-current employee provisions in the statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current employee provisions.

Revenues, expenses and assets are recognised net of the amount of GST.

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 within other receivables or payables in the statement of financial provision.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

(h) 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 method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

(i) Accounts Payable and Other Payables

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

(j) Comparative Figures

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

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

(k) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts 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 carrying amount over its recoverable amount is recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in the use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset's class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(l) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and available information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data obtained both externally and within the company.

(m) Economic Dependence

The company is dependent upon the ongoing receipt of Federal and State Government grants to ensure the ongoing continuance of the programs. At the date of this report management is of the belief that funding is only guaranteed until August 31 2020.

	2019	2018
2. Revenue and Other Income		
State / Federal Government Grants	4,090,916	2,253,261
Donations Received	529	-
Operational Income	50,812	27,538
Interest	29,378	17,192
Other Income	943	570
Total Revenue and Other Income	4,172,579	2,298,561

	2019	2018
3. Cash on Hand		
Bank accounts	954,948	1,295,655
Total Cash on Hand	954,948	1,295,655
	2019	2018
4. Trade and Other Receivables		
Gst Receivable	51,089	-
Total Trade and Other Receivables	51,089	-
	2019	2018
5. Other Current Assets		
Prepayments	160	60,700
Total Other Current Assets	160	60,700
	2019	2018
6. Plant and Equipment, Vehicles		
Plant & Equipment		
Plant and equipment at cost	131,406	240,522
Accumulated depreciation of plant and equipment	(38,718)	(203,599)
Total Plant & Equipment	92,689	36,923
Vehicles		
Motor Vehicles	118,890	32,318
Less: Accumulated depreciation of motor vehicles	(37,467)	(17,125)
Total Vehicles	81,423	15,192
Total Plant and Equipment, Vehicles	174,111	52,115

Movements in carrying amounts

Movement in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year;

	Plant and Equipment \$	Motor Vehicle \$	Total \$
Balance at 1 July 2017	42,124	20,257	62,381
Additions	-	-	-
Disposals	-	-	-
Depreciation expense	<u>(5,201)</u>	<u>(5,065)</u>	<u>(10,266)</u>
Balance at 30 June 2018	36,923	15,192	52,115
Additions	107,750	86,573	194,323
Disposals	(23,154)	-	(23,154)
Depreciation expenses	<u>(28,831)</u>	<u>(20,342)</u>	<u>(49,173)</u>
Carrying amount at 30 June 2019	<u>92,688</u>	<u>81,423</u>	<u>174,111</u>

2019	2018
------	------

7. Other Non-Current Assets

Security Bond	20,625	-
Total Other Non-Current Assets	20,625	-

2019	2018
------	------

8. Trade & Other Payables

Trade Payables		
Accounts Payable	34,981	48,984
Total Trade Payables	34,981	48,984
Other Payables		
Accrued Expenses	92,716	-
GST Payables	-	69,038
PAYG Withholding Payable	36,169	13,963
Superannuation Payable	(17)	-
Total Other Payables	128,868	83,001
Total Trade & Other Payables	163,849	131,985

2019	2018
------	------

9. Employee Benefits**Current**

Annual Leave Provision	141,665	125,320
Long Service Leave Provision	105,530	35,124
Salary Sacrifice	(5,224)	685

Unpaid Expense Claims	35	89
Total Current	242,005	161,218
Non Current		
Long Service Leave Provision	29,538	70,316
Total Non Current	29,538	70,316
Total Employee Benefits	271,543	231,534
	2019	2018

10. Other Liabilities

Current		
Deferred Income	226,733	604,500
Total Current	226,733	604,500
Total Other Liabilities	226,733	604,500

11. Contingent Liabilities

Estimates of the potential financial effect of contingent liabilities that may become payable before 30 June 2019:

The company has not had all its funding from State and Federal government agencies guaranteed beyond 31 August 2020. Should the company be wound up, the company would have an estimated employee involuntary redundancy liability of \$225,000.

12. Related Party Transactions

Related parties include its key management personnel and related entities as described below.

Unless otherwise stated none of the transactions incorporated special terms and conditions and no guarantees made.

Key management are the executive members and directors of the company

Transactions with key management personnel

There were no related party transactions

	2019	2018
	\$	\$
Key management personnel remuneration	\$143,979	\$135,138

13. Members' Guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1 towards meeting any outstanding obligations of the entity. At 30 June 2019 the number of members was 383.

	2019	2018
14. Auditors Remuneration		
Audit Fees	8,517	8,801
Other	3,383	13,713
Total Auditors Remuneration	11,900	22,514

Directors' Declaration

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

The directors' of the company declare that:

1. The financial statements and notes to the financial statements are in accordance with the Australian Charities and Not-for-profits Commission Act 2012; and

(a) comply with Accounting Standards – Reduced Disclosure Regime, and the Australian Charities and Not-for-profits Commission Regulations 2013; and

(b) give a true and fair view of the financial position as at 30 June 2019 and the performance for the year ended on that date of the company.

2. There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors dated 5th October 2019.



Signed: Martin Heng (Director)



Signed: Chris Dumas (Director)

Auditor's Report

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

Opinion

I have audited the accompanying financial report of IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED, which comprises the statement of financial position as at 30 June 2019, and the statement of profit and loss and comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory notes and the directors' declaration.

In my opinion, the financial statements of IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED are in accordance with Div 60 of Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2019, and of its performance for the year ended on that date; and
- (ii) complying with Accounting Standards – Reduced Disclosure Regime and Div 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities* section of my report. I am independent of the company in accordance with the ACNC Act and 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 my other responsibilities in accordance with the Code.

I confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards- Reduced Disclosure Regime, the Australian Charities and Not-for-profits Commission Act 2012 and the *Corporations Act 2001* and for such internal controls as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

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 my 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.

I communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.



Auditor's signature: Steven Walker

38A Russell Street, Tumut, NSW, 2720

Dated: 6/10/2019

Supplementary Information

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

DISCLAIMER

The additional financial data presented on the following pages is in accordance with the books and records of the Ideas-Information on Disability Education and Awareness Services Limited that have been subjected to the auditing procedures applied in my statutory audit of the company for the year ended 30 June 2019. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, I do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

In accordance with firm policy, I advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.



Steven R Walker

Chartered Accountant

38A Russell Street, Tumut, NSW, 2720

Date 6/10/19

Income and Expenditure Statement

IDEAS-INFORMATION ON DISABILITY EDUCATION AND AWARENESS SERVICES LIMITED

For the year ended 30 June 2019

	2019	2018
Income		
Donations Received	529	-
Ebility Advertising	20,232	18,123
EBility-General	15,000	-
Gift Account Interest	62	62
Google Ad Income	206	702
Interest - Grant Account	24,990	13,378
Grants - Other	-	3,192
Grants (Cwlt) - Op - Recurrent	56,282	55,546
Grants (Cwlt) Op - Non-Recurrent	3,419,212	-
Grants (State) Op - Non-R	615,422	971,929
Grants (State) Op - Recurrent	-	1,222,594
Miscellaneous	819	570
Newsletter Advertising	2,730	464
Photocopying Income	125	-
Interest - Term Deposits	3,774	3,465
Training & Education Income	5,280	8,250
Interest - Working Accounts	552	287
Donations		
Database Income	7,364	-
Total Donations	7,364	-
Total Income	4,172,579	2,298,561
Gross Surplus	4,172,579	2,298,561
Expenditure		
Accommodation & Meals	63,302	44,953
Accounting Fees	3,383	13,713
Advertising Planned Other	163,494	61,654
Annual Leave Expense	16,345	(16,827)
Assets Purchases <\$2,000	60,762	5,107
Audit Fees	8,517	8,801
Business Planning Costs	14,622	20,575
Business Telephone Lines	18,187	12,365
Car Hire	14,017	5,684
Cleaning	7,113	3,769
Client Support Consumables	35,265	37,110
Client Support Services	593	4,669
Computer Repairs & Maint	59,897	26,372
Consultancy Fees	152,638	102,758
Credit Card Charges	447	362

	2019	2018
Database Allocation	193	-
Directory Listing	6,548	20,889
Depreciation - Plant & Equip	28,831	5,201
Depreciation - Motor Vehicle	20,342	5,064
Emp't Support & S'vision Costs	8,005	1,974
Equipment Repairs & Maintenance	22,556	-
Event Accessibility	240	-
Event Hospitality Expenses	59	1,470
Venue Expenses	1,010	364
Fares	27,883	34,860
Fees & Permits	696	171
Fuel & Oil Motor Vehicle	14,764	7,523
Gift Account Fees	-	3
Grants Account Fees	68	31
Hardware Expenses	7,567	584
Health and Safety	3,425	90
Insurance - General	9,765	6,688
Insurance - Workers Comp.	21,203	19,678
Insurance Motor Vehicle	4,514	2,098
Internet Connection Fees	3,551	2,366
Kilometres Reimbursed	648	4,284
Library & Newsletter Resources	3,386	-
Long Service Leave Expense	29,628	11,428
Loss on Sale of N-C Assets	23,151	-
Marketing Allocation	156	-
Meeting Expenses	9,247	7,992
Membership Fees Paid	9,225	3,811
Mobile Telephones	12,971	6,593
Office Repairs & Maintenance	24,152	310
One-off Event Related Advert.	1,866	9,270
Other Equipment Hire	1,000	395
Other Motor Vehicle Expenses	1,637	-
Other Repairs & Maintenance	591	392
Pay Pal Charges	-	125
PayPal Fees	-	-
PayPal Charges	480	285
Photocopier Lease	38,370	26,011
Postage, Freight & Courier	24,737	15,553
Printing Costs	36,041	4,115
Promotions - Miscellaneous	41,311	18,381
Public Relations	16,500	21,375
Publishing Allocation	1,500	500
Recruitment Expense	33,766	2,310
Registration Motor Vehicle	822	805
Rent	139,646	43,807
Repairs & Maint. Motor Vehicle	1,256	22
Resources Produced	-	720
Salaries - Other	(12,948)	-

	2019	2018
Salaries and Wages	2,252,270	1,298,542
SMS Account	3,148	652
Software Expenses	14,111	8,431
Staff Amenities	6,123	585
Stationery Other	11,105	4,033
Stationery Paper	8,336	3,841
Sundry Event Expenses	-	(3,533)
Sundry Expenses	4,738	5,259
Superannuation	208,716	121,602
Toll Free Telephone Line	3,959	1,695
Training & Development (Board Member)	-	198
Training & Development (Staff)	51,502	30,552
Utilities	20,291	10,597
Website Hosting	3,343	2,444
Website Maintenance	306	70,745
Working Account Fees	239	216
Web Development	247,090	-
Total Expenditure	4,074,221	2,174,465
Current Year Surplus/ (Deficit)	98,358	124,095