

Independent Auditors Report

Compiled by ATS Partners

19 Stanley St

Wodonga, 3690

ABN 24 125 154 145



Simple
CREATIVE
SOLUTIONS

INDEPENDENT AUDIT REPORT

To the members of Community Accessibility Inc.

Scope

We have audited the attached special purpose financial report, comprising the Statement of Financial Performance, Statement of Financial Position and Statement of Cash Flows of Community Accessibility Inc. for the year ended 30 June 2017. The Association's Committee of Management is responsible for the financial report and have determined that the accounting policies as described in the notes to the Financial Statements are consistent with the financial reporting requirements of the organisation's constitution and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of Community Accessibility Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the organisation's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the Accounting policies detailed in the notes to the financial statements. Accounting Standards and other professional reporting requirements are not applicable to the reports of Community Accessibility Inc.

The audit opinion expressed in this report has been formed on the above basis.

Donations and fundraising activities

Qualification

Receipts from donations and other fundraising activities are a significant source of revenue for the Association. The Association has determined that it is impractical to establish control over the collection of donations and other fundraising activity revenue prior to entry in its financial records. Accordingly, as the evidence available to us about revenue from these sources was limited, our audit procedures for donations and other fundraising activity revenue had to be restricted to the amounts recorded in the financial records. Therefore we are unable to express an opinion on whether donations and other fundraising activity revenue obtained by the Association are complete.

Accountants &
Business Advisors

19 Stanley Street Pty Ltd
ABN 24 125 154 145
ACN 125 154 145

ATS Accountants & Business
Advisors is a CPA Practice



Qualified audit opinion

In our opinion (except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation on our audit procedures referred to in the qualification paragraph not existed), the financial report presents a fair and true view in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of the Association at 30 June 2017 and the results of its operations and its cash flows for the year then ended.

Dated this 30th day of October 2017



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Auditor: Craig Hollis CPA

Firm: ATS Partners

Address: 19 Stanley Street, Wodonga. Vic. 3690.



**COMMUNITY ACCESSABILITY INC.
WODONGA, VICTORIA**

STATEMENT BY THE COMMITTEE

The Associations Committee have determined that Community Accessability is not a reporting entity.

The committee have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in the Notes to the financial statements.

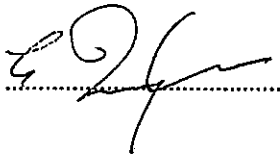
The committee declares that:

1. The financial statements and notes present fairly the organisations' financial position as at 30th June 2017 and:
 - (a) comply with accounting standards as detailed in the Notes to the financial statements; and
 - (b) give a true and fair view of the financial position as at 30th June 2017 and performance for the year ended on that date in accordance with accounting policies described in the Notes to the financial statements.
2. In the Committee's opinion there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable.

Chairperson


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Secretary


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Dated :

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED
30th JUNE 2017**

Community Accessibility Inc

PO BOX 1596
Wodonga. 3689

Income & Expenditure Statement

July 2016 To June 2017

	This Year	Last Year
Income		
Levies & Fees		
Levies Received - Clients	\$132,024	\$133,086
Levies - Service Purchase	\$44,667	\$106,204
Levies Service Purcha - Aspire	\$32,860	\$16,747
Uniting Care NE Willows	\$25,349	\$0
Levies - YS Self Managed	\$262,805	\$967
Total Levies & Fees	\$497,705	\$257,004
Donations		
CHSP/HACC Donations	\$167,067	\$140,789
HACC Registrations	\$10	\$167
n/a Lower Hume Donations	\$388	\$25
Sundry Donations	\$13,663	\$30,857
Total Donations	\$181,128	\$171,838
Grants Received		
DOH HACC Funding	\$149,871	\$553,878
DHealth Federal	\$440,921	\$0
Growth Funding (Fed)	\$68,000	\$0
DHS VFP Funding	\$208,849	\$202,339
Minor Capital Grants HACC	\$14,500	\$33,405
Special Projects-ShepCommBus	\$20,000	\$20,000
Special Grant - Ovens Valley	\$0	\$5,000
Sundry Grants	\$44,000	\$16,700
Total Grants Received	\$946,141	\$831,322
Other Income		
Interest Received	\$10,756	\$19,419
Auspice Travellers Aid	\$24,023	\$84,599
Client Services Income	\$10,001	\$10,330
CLS reimbursement expenses	\$35	\$0
Sundry Income	\$3,231	\$12,504
V/Line income	\$10,484	\$9,463
Profit / (Loss) on Sale	\$0	(\$2,471)
Total Other Income	\$58,530	\$133,845
VFP		
Activity income	\$111,191	\$142,185
VFP Holiday Holding acc.	\$500	\$1,300
Program fee non-eligible client	\$3,628	\$600
Admin Fee Non Eligible	\$273	\$0
Total VFP	\$115,591	\$144,085
Total Income	\$1,799,095	\$1,538,094
Expenses		
Administration		
Accountancy & Audit	\$8,612	\$9,681
Advertising & Promotion	\$3,105	\$6,743
Bad Debts W/off	\$4,548	\$1,286
Bank Charges	\$1,740	\$1,696
Cash Shortfalls	\$44	\$0
Catering	\$218	\$784
Depreciation - Equipment	\$26,172	\$25,165
Donations	\$56	\$0
Equipment Purchases - Minor	\$321	\$2,135

Community Accessibility Inc

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Income & Expenditure Statement

July 2016 To June 2017

	This Year	Last Year
Equipment Purchase Under \$100	\$1,299	\$1,597
IT Expenses	\$914	\$3,526
IT Support	\$16,431	\$9,897
Database HMS/Zoho	\$11,383	\$6,817
Software Office viruses	\$3,366	\$1,111
Lease-Photocopier	\$18,595	\$17,839
Legal Fees	\$6,624	\$8,186
Office Relocation	\$409	\$0
Petty Cash	\$0	\$45
Photocopier Usage	\$18	\$0
Postage	\$3,321	\$4,077
Printing & Stationery	\$4,161	\$3,557
Professional Support	\$3,142	\$0
OH&S	\$2,049	\$5,509
Subscriptions	\$3,193	\$4,221
Smartlink payments	\$493	\$1,564
Sundry Expenses	\$31	\$0
V/Line Ticket sales	\$6,845	\$5,726
MYKI tickets	\$0	\$484
Total Administration	\$127,089	\$121,646
Governance		
Comm Meeting/gifts	\$1,472	\$1,126
Meetings conferences	\$2,941	\$207
Consultants Fees	\$0	\$7,124
Travel & Accommodation	\$118	\$60
Total Governance	\$4,531	\$8,517
Occupancy		
Cleaning	\$2,393	\$2,724
Electricity & Gas	\$6,120	\$6,038
Insurance - Other	\$1,495	\$1,420
Rates	\$6,802	\$5,695
Rent	\$91,422	\$72,277
VFP Reimbursement	\$0	(\$74)
Repairs & Maintenance	\$2,365	\$2,538
Removal waste	\$955	\$844
Security	\$2,259	\$1,631
Total Occupancy	\$113,810	\$93,093
Telephone & Internet IT		
Telephone - Office	\$25,165	\$20,719
Mobile Phone	\$12,470	\$5,889
Internet	\$3,142	\$3,240
Total Telephone & Internet IT	\$40,777	\$29,848
Vehicle Expenses		
Cleaning - vehicles	\$969	\$4,242
Fuel	\$103,678	\$104,017
Smash Repairs	\$2,731	\$3,786
Repairs & Service - Vehicles	\$68,197	\$46,738
Leased Vehicles Caddy	\$20,885	\$20,010
Leased Vehicle Hiace Bus	\$20,662	\$14,741
Hyundai i40 11G7EN Leased	\$7,367	\$0
Hyundai i40 11G7ES leased	\$7,090	\$0
Depreciation	\$112,724	\$131,346

Community Accessibility Inc

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Income & Expenditure Statement

July 2016 To June 2017

	This Year	Last Year
E-Tag	\$3,004	\$2,535
Registrations - Vehicles	\$14,580	\$14,356
Insurance - Vehicles	\$23,432	\$22,626
RACV	\$2,859	\$2,314
Total Vehicle Expenses	\$388,177	\$366,711
Volunteer Friends Program		
Activity Expenses	\$86,107	\$94,486
Hire Vehicles	\$430	\$996
Total Volunteer Friends Program	\$86,536	\$95,482
Volunteer Costs		
Vol Fuel Reimb	\$2,491	\$3,495
Vol. Training	\$221	\$714
Vol. Social Support	\$13,689	\$15,873
Vol Amenities	\$1,102	\$1,295
Vol. Medical Expenses	\$25	\$1,093
Vol. Meal Reimbursements	\$4,726	\$8,783
Vol. Police Checks	\$2,014	\$1,737
Total Volunteer Costs	\$24,269	\$32,990
Wages & On-costs - Staff		
Wages		
Salaries	\$939,408	\$664,926
Holiday Pay	\$44,127	\$64,795
Sick Pay	\$20,748	\$37,031
Superannuation	\$87,878	\$72,503
Workcover	\$17,557	\$13,677
Staff Travel	\$0	\$343
Staff Training	\$4,441	\$2,351
Staff Support	\$2,301	\$663
Staff Amenities	\$871	\$425
Provision for Annual/Sick Leav	\$11,597	(\$980)
Provision for L.S.L	(\$10,177)	\$14,506
Total Wages & On-costs - Staff	\$1,118,752	\$870,240
Total Expenses	\$1,903,941	\$1,618,527
Operating Loss	(\$104,845)	(\$80,433)

COMMUNITY ACCESSABILITY INC.

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT
30th JUNE 2017**

Community Accessibility Inc

PO BOX 1596
Wodonga. 3689

Statement of Financial Position

June 2017

	This Year	Last Year
Assets		
Current Assets		
Cash at Bank		
CBA CHEQUE ACC	\$29,256	\$7,711
Cash Drawer	\$692	\$692
C'wealthTermDep 50156284	\$71,272	\$70,992
C'wealthTerm Deposit Bond	\$7,728	\$7,551
Hume TermDep 608607 I1.1	\$259,836	\$253,322
Business Online Saver	\$137,695	\$135,599
VFP - CBA CHEQUE ACC	\$19,634	\$14,031
VFP - Business online	\$58,789	\$88,255
Hume TermDep 608607 I1	\$103,778	\$101,329
CA Inc Network	\$5,100	\$1,919
Total Cash at Bank	\$693,781	\$681,400
Trade Debtors	\$122,349	\$54,675
Petty Cash		
Petty Cash Shep	\$500	\$500
Petty Cash Wodonga	\$600	\$600
Petty Cash Wang VFP	\$200	\$200
Petty Cash Seymour	\$200	\$200
Petty Cash Wang Transport	\$260	\$250
Volunteer Friends Petty Cash	\$200	\$200
Petty Cash	\$1,960	\$1,950
Undeposited Funds	\$0	\$1,404
Total Current Assets	\$818,089	\$739,429
Fixed Assets		
Furniture & Equipment	\$115,137	\$110,238
Less Acc Depn of Furn & Equip	(\$75,096)	(\$60,657)
Motor Vehicles at cost	\$1,000,305	\$980,487
Less Accum Depn Vehicles	(\$663,728)	(\$551,004)
Volunteer Friends - Furn & Eq.	\$98,581	\$98,080
Less Accum Depn Furn & Eq VF	(\$80,358)	(\$68,625)
Total Fixed Assets	\$394,842	\$508,519
Total Assets	\$1,212,931	\$1,247,948
Current Liabilities		
Trade Creditors	\$51,883	\$30,743
Accrued Expenses	\$1,878	
GST Liability		
GST Collected	\$39,047	\$28,575
GST Paid	(\$19,932)	(\$18,626)
GST Adjustments	\$339	\$339
GST Liability	\$19,454	\$10,288
Credit Card Liabilities		
CBA Credit Card HV	\$0	\$171
CBA Credit Card MC	\$0	\$126
CBA Credit Card HH	\$139	\$296
CBA Credit Card PC	\$105	\$472
CAB Credit Card SR	\$0	\$190
Credit Card Liabilities	\$243	\$1,256

Community Accessibility Inc

PO BOX 1596
Wodonga. 3689

Statement of Financial Position

June 2017

	This Year	Last Year
Withholding PAYG Payable	\$9,990	\$6,306
Deposit VFP Holiday	\$30,318	\$0
Transport prepayment	\$3,500	\$0
Superannuation	(\$266)	\$0
Provision for Leave		
Prov'n Annual Leave VF & CA	\$49,084	\$37,487
Prov'n Long Service VF & CA	\$45,638	\$55,815
Total Provision for Leave	<u>\$94,722</u>	<u>\$93,302</u>
Total Current Liabilities	<u>\$211,723</u>	<u>\$141,895</u>
Net Assets	<u>\$1,001,208</u>	<u>\$1,106,054</u>
Equity		
Retained Earnings	\$1,106,054	\$1,186,487
Current Earnings	(\$104,845)	(\$80,433)
Total Equity	<u>\$1,001,208</u>	<u>\$1,106,054</u>

COMMUNITY ACCESSABILITY INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30th JUNE 2017**

COMMUNITY ACCESSABILITY INC.

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30TH JUNE 2017**

Last Year \$		This Year \$
	CASH FLOWS FROM OPERATIONS	
19,419	Investment Income	10,756
831,321	Grants	949,641
171,838	Donations	181,128
511,759	Other Receipts	623,966
<u>-1,465,163</u>	Payments to Employees and Suppliers	<u>-1,729,285</u>
69,174	Net Cash Flows from Operations	36,206
	CASH FLOWS FROM INVESTING ACTIVITIES	
<u>-96,272</u>	Payment for property, plant, equipment	25,218
31,000	Proceeds from sale of property, plant and equipment	<u>-25,218</u>
<u>-65,272</u>	Net Cash Flows from Investing Activities	
	CASH FLOWS FROM FINANCING ACTIVITIES	
0		0
<u>0</u>	Net Cash Flows from Financing Activities	<u>0</u>
<u>3,902</u>	NET CASH FLOWS	<u>10,988</u>
	CASH ACCOUNT BALANCES	
680,851	At the beginning of the year	684,753
<u>684,753</u>	At the end of the year	<u>695,741</u>
<u>3,902</u>	Movement in Cash Balances	<u>10,988</u>
	RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT	
-80,433	Operating Result	-104,845
	Add / (Less)	
156,511	Depreciation	138,896
13,526	Increase/(Decrease) in Provision for Leave Entitlements	1,420
-16,610	Increase (Decrease) in Creditors	68,408
-6,291	(Increase) / Decrease in Debtors	-67,673
2,471	(Gain)/Loss on Sale of Plant & Equipment	<u>0</u>
<u>69,174</u>	Net Cash Flows from Operations	<u>36,206</u>

