



CARERS &
dis ABILITY LINK

15 Second Street, Nuriootpa
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www.cadl.support

ANNUAL REPORT 2019

11AM - 2PM
24th October 2019
Vine Inn Hotel, Nuriootpa



**SERVICE
EXCELLENCE
CERTIFICATE**

'Achieved accreditation at Certificate level of the Service Excellence Program'

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BOARD OF MANAGEMENT MEMBERS 2018/2019



CHAIRPERSON
Mr Mark Pfitzner
Carer



VICE-CHAIRPERSON
Mrs Monica Davies
Carer



Mr Bob Haines
Carer



Ms Jane Alcorn
Carer



Mr Peter Lange
Retired Carer



Mr Jeff Hoffmann
Carer



Ms Gayl Sanderson
Carer



Miss Cathy Jones
Carer



Mrs Vicki Brown
Carer



Mrs Coral Gallasch
Carer



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BOARD OF MANAGEMENT CHAIRPERSON REPORT

It is with much pleasure that I present the third Annual Report on behalf of the Board of Management of Carers and Disability Link which covers the Barossa and Districts, Adelaide Hills and Fleurieu Peninsula and York Peninsula.

The Board has been exceptionally busy this year as there has been many changes in the wind. While this has brought with it some uncertainty as to the future of our organisation, we have been praised for the way we supported carers and clients. Firstly, in May CADL was reviewed by the Aged Care Quality and Safety Commission and found to have satisfied the Home Care Standards. Secondly, in August CADL had its NDIS Audit. This was a huge task as some forty policies needed to be reviewed before the audit. The staff who had to write or review policies worked many long hours to complete the necessary paperwork. Again, CADL was praised for the way they had orientated and trained all staff to provide services to clients. It was noticed by the auditors the strong culture of care for clients and carers. I wish to thank all staff and managers for their service over and beyond to get such glowing reports in all areas. CADL will pursue continuous improvement in order to remain compliant with legislation.

Last month the Federal Government announced that Carers SA have been appointed to provide the Integrated Carer Gateway Service for country South Australia. CADL has congratulated Carers SA on their appointment and look forward working with them to provide services. With this announcement we will continue to receive normal Federal Government funding until May next year. Our next step is to make sure that no carer misses out on the support that they need as these changes take place. We look forward to continuing support for families in our community, including carers, well into the future in whatever way we can. The board wishes to thank our CEO, Vicki Williamson, for running sessions for carers on the Integrated Carer Support Service at Nuriootpa, Woodside and Kadina to explain the possible changes. These sessions were greatly appreciated by all attendees.

Early in the year, the Board reviewed its Risk Management Policy something required and essential to be in place when looking at change. This has been helpful in several situations throughout the year. The Board engaged David Henderson to look at a business model for moving ahead too. Especially when looking at funding in the future, David was able to help us focus on areas where we could investigate and explore.

Last year the Board adopted a new Strategic Plan. The CEO, Vicki Williamson, has given regular updates and kept the Board informed around diversification of funding, review of programs and structures for service. As part of communication and advertising a firm called Click Films was engaged to produce short films of CADL services and how volunteers are used. One such film will be shown at the end of the AGM today.

This year the Board spent hours on review of the Constitution. We engaged a facilitator to review the constitution and make suggestions to ensure that it complied with industry standards. A major discussion was on membership of CADL and today we adopted the new Constitution as the Special General Meeting.

BOARD OF MANAGEMENT CHAIRPERSON REPORT Cont...

A major part of the Board's responsibility is to oversee the financial management of CADL. The board wishes to thank David Saegenschnitter for his regular monthly reports and the AGM Financial statement. The final statement shows that CADL was able to return quite a successful year. Much of this was achieved through strong growth in the NDIS direct care services, plan management and support coordination. The Board also acknowledges the amazing financial support of Community Helpers in the Barossa, the Woodside, Eudunda and Maitland Op Shops in providing funds for specific programs. The Board thanks all those volunteers who give hundreds of hours of amazing service.

The Board has met monthly over the past year and has visited both Woodside and Kadina sites for meetings which has allowed us to meet staff at those locations. At the last AGM we welcomed Cathy Jones as a new member but unfortunately she took up a position at the Nuriootpa CADL office and had to resign. Gayle Sanderson also resigned during the year due to ill health but we are thankful that she has made a good recovery. Vicky Taylor from York Peninsula has been co-opted to attend meetings. She has used Zoom Video Communications, similar to Skype, to have the meeting broadcast to her in Kadina. The Board also co-opted Robert Stokes to fill the position left vacant by Gayle Sanderson till the AGM. Thank you to Jane Alcorn who is retiring after eleven (11) years of service to the CADL Board, we are extremely grateful for her contribution over these many years.

The Board conducted an audit of skills that each Board member possesses and have actively been looking for new members. Currently, the Board has eight elected members and can have up to twelve members so there is room for people who are interested in serving our communities in this way. I have been wonderfully supported in my first year as chairperson by my executive: Monica Davies vice chairperson and Vicki Brown extra member and all Board members.

Finally, I acknowledge the carers and clients here today and assure you we are here for you and your communities.

Thankyou.



Mark Pfitzner
Chairperson



CHIEF EXECUTIVE OFFICER REPORT

This past year has been a year of growth, a year of review, and a time for change.

At Carers and Disability Link we have seen significant growth in our National Disability Insurance Scheme (NDIS) services: across our Direct Care Services team providing support to individuals in their home and in their communities; across our Support Coordination team assisting participants to access approved supports; across our Plan Management team assisting participants with payments for NDIS and other services; and most recently across our NDIS Groups team developing and delivering group activities in conjunction with NDIS participants. We now support almost 400 NDIS participants across our regions and beyond, many receiving more than one of the NDIS supports that we offer.

Our reviews commenced with our assessment by the Aged Care Quality and Safety Commission against the Home Care Standards where we again satisfied the requirements of these standards. Our next review to retain our certification as a NDIS Provider was undertaken through the NDIS Quality and Safeguard Commission and SAIGlobal. We successfully met these standards. Thank you to all the Carers, Clients, NDIS Participants, and Volunteers that provided their time and feedback for these reviews and to all the staff and board members for the many hours dedicated to this process. Much credit goes to our staff and contractors for maintaining such a high quality, respected and individually focused model of support.

It was with sadness that despite many hours of work and our solid reputation, we received the news that our tender for ongoing Commonwealth Government funding for Carer Support Programs (currently for those caring for a relative or friend over the age of 65 years) was not successful. From 31st of May 2020, this will impact our capacity to continue our 25 year tradition of Carer driven; community connected Carer Support across the breadth of our organisation. It will not however, impact our passion for supporting Carers, for advocating with Carers, and for highlighting the valuable role Carers play in our families and in our communities.

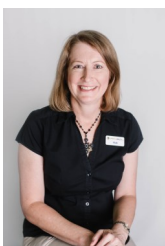
As such we remain committed to supporting Carers through other funding, through family and individual supports such as the Commonwealth Home Support Program and NDIS, and through working with Carers SA (the successful tenderer) to ensure Carers in SA continue to get the high quality and individually focused support they are seeking. With imminent changes to our funding levels, we reviewed our Strategic Plan this year to ensure we continue to focus our efforts in ways that will allow us to continue our mission of 'actively empowering Carers, the aged and people with disability to live enriched lives.' We have thus created sustainable growth through: diversification; transparent change management practices; maintenance of established culture; expansion of our quality workforce; greater and more targeted marketing; purposeful networking and partnerships; review of Information and Communication Technology; and most importantly continued listening to Carer, client, participant and community need and feedback.

My thanks go to the Board and Advisory Committees of Carers and Disability Link. Thank you for your support and guidance through out this busy year and for the additional work undertaken to ensure we meet our legislative and regulatory obligations and to ensure we keep Carers, clients, participants and our community fully informed.

We would not be the organisation we are with the high quality reputation and respect we have, if it was not for our exceptional staff team. Thank you all for the respectful way you go about your work, for upholding our culture of support both towards those we support and towards each other, and for putting in more than we ask so that others do not miss out.

Thank you to our volunteers both within Carers and Disability Link and within our communities who assist with promotion, fundraising, administration, transport, and much, much more.

No matter the changes surrounding Carers and Disability Link, we go into the future confident in our approach to the work we do and that together we can meet our vision of 'A community working together: Inclusive, Enabling and Caring'.



Vicki Williamson
CEO, Carers and Disability Link

BAROSSA MANAGERS REPORT

CARER SUPPORT.

Despite a year of waiting as the Government has designed, tendered and allocated funds for a new Integrated Carer Support Service, our Carer Support team has continued to provide high quality, individualised and group support for Carers. Carer Support Staff have also been involved with or driven regular information and education sessions, local expos, networks and other workshops. Some highlights were: A Time to Reflect; Minds and Hearts Master Class; Dementia Awareness with Author Carolyn Cranwell; The Anxiety Curve together with Autism SA; Mark Le Messurier Social and Emotional Literacy; and Young Carer Trivia Night.

We wish to acknowledge the Department of Social Services (Cwth);, Department of Human Services (State); and SA Health as through their funding this past year we have provided 4500 instances of Commonwealth funded carer support and 2500 hours of State funded carer support.

Additionally Young Carers, received financial support over the past year from Community Helpers, Country Stitchers, Eudunda Op Shop, Soroptomists, the 3-legged Challenge and others, allowing Young Carers to receive one to one support, scholarships, and opportunities to attend groups, events, activities, camps, training.

COMMONWEALTH HOME SUPPORT PROGRAMME

Over the past year 56 clients have received services through Centre-based Day Respite, Flexible Respite and Social Support. Highlights have been the regular Chair Tai Chi, various bus trips and concerts including trips to see Disney on Ice, the Woodcarvers Workshop and Monarto Zoo.

DISABILITY SERVICES

Strength in our Disability Services has seen considerable growth. Our Direct Care Services Team has provided over 34,000 hours of services to 155 clients and NDIS Participants over the past year. Our Support Coordination Team supports 130 NDIS Participants, and Plan Management is provided to 146 NDIS Participants, an increase over the past year of nearly 100% and 200% respectively.

DEMENTIA FRIENDLY COMMUNITIES

The Launch of the Dementia Friendly Communities Garden was a great success and included the launch of a new book for children entitled "Grandpa has lost the plot" by authors Barbara Storey and Matt Kowald and illustrated by Greg Haar. Acknowledgement of the hard work of the committee, the success of the endeavor and of the day was the receipt of the Barossa Council Australia Day 2019 Community Event of the Year.

NETWORKING

We continue to work together with the following community and sector groups: Carer Support Network SA, Barossa Community Services Network, Barossa Community Conversations, Barossa Youth Advisory Council, Barossa/Gawler Seniors Collaborative Action Project, Barossa Local Health Cluster (PHN), and to support local community consultations and initiatives.

THANK YOU

Thank you to those community groups, families and individuals who have contributed to the success of Carers and Disability Link over the past year and to allowed us to provide additional support to Carers in need. Special thanks to our regular donors: Community Helpers Staff, Volunteers and Board; Country Stitchers Knitters, Sewists and Quilters; Soroptomists International; and Susanne Collins Angas Memorial Fund.



Vicki Williamson, CEO

YORKE PENINSULA MANAGERS REPORT

The Staff

The region we are funded to work in; Port Broughton to Bute and down the entire leg of Yorke Peninsula. We have almost 5.8 full time equivalent (FTE) staff here. This wonderful team includes:

Administration staff 1.2 FTE Kylie and Belinda

Carer Support Workers 1.0 FTE Aaron, Cheree and Mazz

Commonwealth Home Support Program .4 FTE Andrew

Care Workers Linda and Joylene

Disability Services 1.0 FTE Samantha and Kerry

NDIS Support Coordination FTE .6 Kerri

Manager FTE 1.0 Heidi

Carer Support

This year we have walked alongside and supported 308 Carers. This includes speaking with people one to one, in small groups or at information sessions. We have taken carers on 1 retreats, experienced 2 mystery trips and enjoyed 2 pamper days and many various activities across the Yorke Peninsula on a regular basis. The regular education sessions we have been offering across the year to Carers about Dementia, Alzheimer's and Parkinson's continue to be extremely well attended by carers and members of the community. Further to these sessions we also have 9 different types of groups that run regularly with most occurring each fortnight.

Commonwealth Home Support Program

The Commonwealth Home Support Program for persons over 65 years. We have delivered 2162 hours of support in Centre Based Groups held at designated centres at least fortnightly. These groups are for people over 65 who have a Carer. We have delivered 1695 of Social Group activity to persons over the age of 65, and provide 692 occasions of transport to ensure those that want to can access these groups. For the people who do not find being in a group enjoyable their Carers have accessed regular Flexible Respite with over 2218 hours delivered. We have had the privilege of providing support to 60 families.

Disability Services

Direct Care Service continues to grow especially now that the NDIS age group has been expanded and rolled out across the state. We have provided 7618 hours of direct client service delivery this period to 45 Participants.

Carers Community Centre Op Shop in Maitland

The Carers Community Centre (3C's Op Shop) which is in Maitland on the Central Yorke Peninsula continues to support us with regular donations each month from their fundraising efforts. In particular this has ensured our Young Carers program has been able to keep running and continue to develop. The Young Carer program is not funded by any other means so this is hugely important to the Young Carers in our region.



Wishing you many good things!

Heidi Jamieson

YP Manager

ADELAIDE HILLS & FLEURIEU REPORT

Carer Support Program

Carer Support staff supported 691 Carers, and delivered a total of 7381 hours of Carer support (individual support and group support) and 8206 occasions of Carer support (individual support and group support). Seven Carer retreats were held, including:

- Two overnight retreats
- Three Big Days Out
- Two single-day retreats

Some highlights for the AH&F region Carer Support Program this year include:

- Pamper day in Carers Week of October 2018 was held for the first time at Auchendarroch House in Mount Barker. Forty five Carers attended the day to receive some pampering as well as the opportunity to meet new Carers and reconnect with each other.
- The Carer Support Team has assisted Carers with NDIS pre-planning in preparation for planning meetings with the LAC's. As a result of pre-planning, a number of Carers have found the plans their carees have received have been far better funded than anticipated. The Carer Support Team have also successfully supported several Carers and their participants through a review of a reviewable decision of their NDIS plans, and had successful outcomes with increases in budget allocations and/or new funding for Support Coordination and Plan Management which wasn't funded in the original plan.
- The Carer Support Team facilitated a number of successful and well attended Pop Up Groups/workshops for Carers, including:
 - Two Autism SA workshops in March 2019 and June 2019.
 - An information session 'Navigating Aged Care Choices' in February 2019. Guest speakers from COTA, Catalyst Foundation, Aged Care Assessment Team (Local Health Network Barossa, Hills, Fleurieu and Kangaroo Island)
 - An NDIS information session in March 2019. Guest speaker was the Community Engagement Officer from Mission Australia, Mount Barker.

Volunteer Program

CADL are so grateful to our many volunteers, without whom we wouldn't be able to provide the current level of support to our local communities. Volunteers provide support across a range of programs and services, as outlined in the table below.

Volunteer Role	Number of Volunteers
Driver	2
Op Shop	42
Op Shop Team Leader	9
Op Shop Support and Finance	2
Carer Support Volunteer	1
Young Carer Support Volunteer	2
Advisory Committee members	3

The total hours worked by Volunteers in the AH&F region this year were 10,330.25.

As changes to the Carer Support Program rolled out across the organisation this year, the Volunteer Program undertook the development of a Carer Peer Support Program with a view to maintain the provision of social support to Carers. The program aims to maintain and further establish stronger community and social connections, as well as up skilling and acknowledging the contribution of Carers who are able to move into Carer Peer Support Volunteer (CPSV) roles to act as enablers, connectors and leaders.

ADELAIDE HILLS & FLEURIEU REPORT Cont....

Direct Care Services Program

The Direct Care Services Program provided services to 119 clients, delivering 8730 hours of service.

Woodside Op Shop

Highlights for the CADL AH&F region Op Shop this year include:

- July 2018 - Dress Up Day was lots of fun, and raised \$999.50 for the AH&F region Young Carer Program
- December 2018 – Mega Christmas Sale helped to reduce stock in the shop ready for restocking in January 2019, and raised in excess of \$1350 in one day of sales
- January 2019 - CADL celebrated their current team of Op Shop Volunteers for their enormous contribution to the development and growth of the business over the past 9 years, along with a special presentation, awarding 12 outstanding volunteers with recognition of over 5 years of service
- June 2019 –The re-establishment of CADL Op Shop Face Book page once again began to draw a larger audience to the shop and event days, utilising the page as an affordable and efficient platform in which to promote, advertise and showcase our many achievements and wonderful volunteers

Support Coordination Program

CADL have delivered Support Coordination services to over 30 NDIS participants in the AH&F region this year, and recently expanded our service offerings in the region to include all three levels of Support Coordination; including Support Connection, Coordination of Supports and Specialist Support Coordination.



Kate Preiss
Executive Officer

CHIEF FINANCE OFFICER REPORT

I am pleased report that for the 2018/2019 financial year, the organisation returned a surplus of \$199,072 after allowing \$100,645 for depreciation of buildings, motor vehicles and plant & equipment.

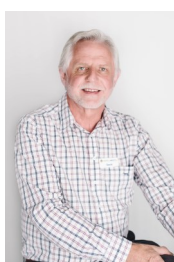
Total income of \$5.642m is an increase of 13.3% on the previous year. The increase in main can be attributed to the fee for service divisions of the organisation, these being Direct Care Services, NDIS Plan Management and Support Coordination.

Our main source of income came from:

- ◆ Both State and Federal Government Grants to fund Carer Support Programs and the Commonwealth Home Support Program;
- ◆ Donations from Community Helpers, Op Shops at Woodside, Maitland and Eudunda and other various individuals and service clubs;
- ◆ Respite and Brokerage services provided to NDIS participants and other clients with a disability;
- ◆ NDIS Plan Management fees ;
- ◆ NDIS Support Coordination fees.

Overall, expenses increased by 10.5% on the previous year. Wages/salaries and other employment costs increased by 10.2% with award CPI and SACS transition increases along with additional staff employed in the Support Coordination division attributing to the increase. Payments to contractors who deliver care services increased by 20.5% on the previous year and this was due to the growth and increase in revenue achieved by the Direct Care Services division.

As a result of the current years earnings and movement in the balance sheet, cash on hand increased by \$339,437 and net assets have increased to \$1.682m. This increase in reserves continues to build a strong healthy financial position as we face the loss of our major carer support funding in May 2020. In order to maintain a strong balance sheet to meet future demands, we are continuing to focus on building our fee for service divisions.



David Saegenschnitter FCPA
Chief Financial Officer

Financial Statements

Carers and Disability Link Incorporated
ABN 35139389561
For the year ended 30 June 2019

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Income and Expenditure Statement

Carers and Disability Link Incorporated For the year ended 30 June 2019

	2019	2018
Income		
Donations Received	360,804	377,913
Interest Income	10,042	7,826
Grants	2,272,812	2,185,575
Other Income	41,329	17,800
Reimbursements	4,727	2,717
Respite and Brokerage Income	2,952,630	2,387,348
Total Income	5,642,343	4,979,179
Gross Surplus	5,642,343	4,979,179
Expenditure		
Advertising	31,614	31,168
Audit Fees	8,000	8,300
Bad Debts	-	723
Bank Fees	3,635	2,914
Board/Governance	6,441	7,693
Carer Programs	61,078	49,466
Cleaning & Pest Control	12,474	14,716
Client Support Consumables	19,601	22,327
Consulting & Bookkeeping	29,692	23,919
Contractors	1,705,366	1,414,338
Depreciation	100,645	90,662
Equipment Lease	2,537	2,803
Insurance	39,549	38,618
Interest Expense	2,154	2,075
IT Support	67,509	103,611
Leave Expense	(3,924)	73,761
Minor Asset Purchases	5,343	6,595
Motor Vehicles	69,573	71,871
Payroll Fees	11,020	10,845
Printing & Stationery	33,642	37,670
Rent	151,606	157,295
Repairs and Maintenance	9,978	14,450
Respite	727	5,719
Retreat Expense	33,832	43,603
SACC Transfer of MHCS Funds	67,776	65,246
Security	2,360	1,877
Subscriptions	11,443	10,226
Superannuation	230,168	205,428
Telephone & Internet	37,709	35,763
Training & Development	16,034	17,899

The accompanying notes form part of these financial statements.

Income and Expenditure Statement

	2019	2018
Travel and Accommodation	27,051	17,583
Utilities, Rates & Taxes	23,078	23,375
Volunteer Costs	4,201	3,834
Wages and Salaries	2,562,393	2,245,098
Workcover	58,966	62,233
Total Expenditure	5,443,271	4,923,705
Current Year Surplus/ (Deficit)	199,072	55,474

The accompanying notes form part of these financial statements.

Financial Statements · Carers and Disability Link Incorporated

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Assets and Liabilities Statement

Carers and Disability Link Incorporated As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Cash & Cash Equivalents	1	861,581	522,144
Trade and Other Receivables	2	614,363	631,289
Prepayments		65,649	51,264
Other Current Assets		40	40
Total Current Assets		1,541,632	1,204,738
Non-Current Assets			
Plant and Equipment, Vehicles	3	225,143	278,907
Land & Buildings	4	795,528	816,413
Total Non-Current Assets		1,020,672	1,095,320
Total Assets		2,562,304	2,300,057
Liabilities			
Current Liabilities			
Trade and Other Payables	5	463,573	369,497
GST Payable		38	-
Employee Entitlements	6	336,245	340,169
Total Current Liabilities		799,856	709,666
Non-Current Liabilities			
Loans	7	80,411	107,427
Total Non-Current Liabilities		80,411	107,427
Total Liabilities		880,267	817,093
Net Assets		1,682,036	1,482,965
Member's Funds			
Capital Reserve			
Current Year Earnings		199,072	55,474
Retained Earnings		1,482,965	1,427,491
Total Capital Reserve		1,682,036	1,482,965
Total Member's Funds		1,682,036	1,482,965

The accompanying notes form part of these financial statements.

Movements in Equity

Carers and Disability Link Incorporated For the year ended 30 June 2019

	2019	2018
Equity		
Opening Balance	1,482,965	1,427,491
Increases		
Surplus for the Period	199,072	55,474
Total Increases	199,072	55,474
Total Equity	1,682,036	1,482,965

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Carers and Disability Link Incorporated For the year ended 30 June 2019

	2019	2018
Cash flows from		
Operating Activities		
Receipts	5,649,227	5,636,197
Payments to suppliers & employees	(5,266,819)	(5,463,456)
Interest received	10,042	7,826
Net cash provided by/(used in) operating activities	392,450	180,567
Investing Activities		
Proceeds from sale of property, plant & equipment	-	17,273
Purchase of property, plant & equipment	(25,997)	(128,037)
Net cash provided by/(used in) investing activities	(25,997)	(110,764)
Financing Activities		
Borrowings	-	52,033
Repayments	(27,016)	-
Total Financing Activities	(27,016)	52,033
Net increase/(decrease) in cash held	339,437	121,836
Cash on hand		
Cash on hand at beginning of financial year	522,144	400,308
Cash on hand at the end of the year	861,581	522,144

Notes of the Financial Statements

Carers and Disability Link Incorporated For the year ended 30 June 2019

Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (SA) 1985 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

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.

Impairment of Assets

At the end of each reporting period, the committee 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, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Employee Provisions

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 provisions have been measured at the amounts expected to be paid when the liability is settled.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

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 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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

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 periods in which they are incurred.

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.

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 association 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.

	2019	2018
1. Cash on Hand		
At Call Member Fund - Co-Op	159	202
Petty Cash	600	500
Load & Go Cards	1,029	104
Kadina Imprest Account	37,788	8,084
NAB Cash Maximiser	727,479	467,443
NAB Cheque Account	94,000	34,668
Undeposited Funds	526	11,145
Total Cash on Hand	861,581	522,144

	2019	2018
2. Trade and Other Receivables		
Accounts Receivable	614,363	584,997
Accrued Income	-	47,016
Prov'n for Doubtful Debt	-	(723)
Total Trade and Other Receivables	614,363	631,289
	2019	2018
3. Plant & Equipment, Vehicles		
Motor Vehicles		
Motor Vehicles at Cost	463,663	463,663
Less Accumulated Depreciation on Motor Vehicles	(317,082)	(262,656)
Total Motor Vehicles	146,581	201,007
Plant & Equipment		
Plant & Equipment at Cost	273,422	247,425
Less Accumulated Depreciation on Plant & Equipment	(194,859)	(169,525)
Total Plant & Equipment	78,563	77,900
Total Plant & Equipment, Vehicles	225,143	278,907
	2019	2018
4. Land & Buildings		
Land		
Land at Cost	140,000	140,000
Total Land	140,000	140,000
Buildings		
Buildings at Cost	792,693	792,693
Less Accumulated Depreciation on Buildings	(137,165)	(116,280)
Total Buildings	655,528	676,413
Total Land & Buildings	795,528	816,413
	2019	2018
5. Trade & Other Payables		
Accrued Expenses	61,974	56,865
Continuity of Support payments	2,919	18,533
Contra Account	390	(400)
In Trust - Baros Dis Cons Chc	280	-
In Trust - CHSP	-	55,871
In Trust - Thyne Reid Foundation	71,818	-
In Trust - Young Carers	1,700	2,067
NAB Business VISA Card	2,220	4,411
Trade Creditors	322,273	232,150
Total Trade & Other Payables	463,573	369,497

	2019	2018
6. Employee Entitlements		
Annual Leave Provision	167,538	151,094
Long Service Leave Provision	168,707	189,074
Total Employee Entitlements	336,245	340,169
	2019	2018

7. Loans

Non Current Liability		
Capital Finance - KIA	-	6,916
NAB Building Loan	34,340	34,340
NAB Motor Vehicle Loan	46,071	66,171
Total Non Current Liability	80,411	107,427
Total Loans	80,411	107,427
	2019	2018

8. Cash Flow Reconciliation

Reconciliation of cash flow from operating activities with net current year surplus		
Current year surplus	199,072	55,474
Non-cash flows in current year surplus:		
Depreciation expense	100,645	90,662
Changes in assets and liabilities		
(Increase)/decrease in accounts receivable and other debtors	16,926	(141,128)
(Increase)/decrease in prepayments	(14,385)	7,718
Increase/(decrease) in accounts payable and other payables	94,116	110,352
Increase/(decrease) in employee entitlements	(3,924)	73,762
Total Cash Flow Reconciliation	392,450	196,840

Certificate By Members of the Committee

Carers and Disability Link Incorporated For the year ended 30 June 2019

The attached financial statements of Carers and Disability Inc. for the year ended 30 June 2019 are, in our opinion properly drawn up:

1. so as to present fairly the financial position of the Association as at 30 June 2019 and the results of its operations for the year then ended, and;
2. in accordance with the provisions of the Association rules, and;
3. in accordance with applicable Australian Accounting Standards.


As 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.

During the financial year no:

1. officers of the Association,
2. firms of which an officer is a member,
3. corporation in which an officer has a substantial financial interest,

have received or become entitled to receive a benefit as a result of a contract between the officer, firm or corporation and the Association.

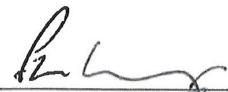
Signed according to the resolution of the Committee.



Chairperson

Signing officer's name:

Mark Pitzner



Committee Member

Signing officer's name:

PETER LANGE

Location: *Melbourne*

Date: 26/9/2019

Ian G McDonald FCA



Carers and Disability Link Inc.

**Annual Financial Statements
for the year ended 30 June 2019**

STATEMENT BY AUDITOR

We confirm that, for the audit of the financial statements of Carers and Disability Link Inc. for the year ended 30 June 2019, we have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board.

A handwritten signature in blue ink that reads 'Ian G McDonald'.

Ian G McDonald FCA

Dated this 16th day of September 2019

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Ian G McDonald FCA



Carers and Disability Link Inc. Independent Auditor's Report

We have audited the attached financial statements, being a special purpose financial report, of Carers and Disability Link Inc. (Association) for the year ended 30 June 2019.

Opinion

In our opinion, the financial statements of the Association are properly drawn up:

- a) to present fairly the financial position of the Association as at the 30 June 2019 and the results of its operations for the period then ended, and;
- b) according to applicable Australian Accounting Standards.

Basis for Opinion

For the audit of the Association we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association to meet the requirements of Associations Incorporation Act (SA) 1985 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with Associations Incorporation Act (SA) 1985 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule 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 judgment, including the assessment of the risks of material misstatement in 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 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 management, 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.

Ian G McDonald FCA
Registered Company Auditor

Dated at Grange this 26th day of September 2019

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