



IDEAS  
ANNUAL REPORT  
2014



Information on Disability  
& Education Awareness Services



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# ABOUT IDEAS

IDEAS NSW provides a range of high quality information products and services for people with disability, people with age related disability and their families, carers and supporters.

## Our Mission

Provide high quality accessible and relevant information and community awareness services about disability in partnership with people with disability and their supporters.

## Our Vision

A world where people with disability live full, independent lives of their own choosing.

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# CHAIRMAN'S REPORT

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As in previous years, I feel honoured to have the opportunity to present the Chairman's Report for IDEAS – Information on Disability & Education Awareness Services Incorporated for the year to 30 June 2014.

In preparing this report, I was struck by the fact that the two common threads that are evident through all the previous annual reports have been, firstly, the challenging, and changing, environment IDEAS has operated in since its inception and, secondly, the absolute resolve IDEAS has to provide quality, accessible, relevant information for people with disability and their supporters.

The challenges include maintaining the currency of our information databases and ensuring our technological capability to deliver the information is appropriate. Given the broad spectrum of the databases and the almost daily advancements made in technology both of these are mammoth tasks and require significant resources.

Balanced against this constant demand for resources is the constant demand for efficient management practices, as our funding bodies, rightly so, insist on receiving the maximum benefit for their investment in IDEAS. The changing environment I refer to is the imminent introduction of the National Disability Insurance Scheme, the NDIS, and what it will mean to IDEAS and, most importantly, our clients.

It is the change aspect I wish to focus on in my report, but I do commend the various other reports, financial statements and statistical data that comprise the Annual Report, to you as evidence of the manner in which we faced and accommodated the challenges I have spoken of. I am confident you will agree with me that we should be well satisfied in these efforts.

The introduction of the NDIS is a massive change to how we support people with disability in our community. It may also be a two edged sword. In my view, person centred funding is a wholly admirable goal but I have very genuine concerns that, without access to appropriate information, some recipients may make some very poor choices. Poor choices cost the individual in a variety of ways. It may be financial, it may be health, it may be in terms of personal satisfaction and self-esteem or it may be a manifestation across all of these measures. Ultimately, individual poor choices will also cost the community.

What is “appropriate information”?

IDEAS vision is a world where people with disability live full, independent lives of their own choosing and, to facilitate that, our mission is to provide high quality accessible and relevant information and community awareness services about disability in partnership with people with disability and their supporters.

With person centred funding, one school of thought is that the recipient would use part of their funding package to purchase the information they require to make informed decisions. IDEAS believes this approach is flawed on several levels.

Across the spectrum of people with disability there are those at one end that are highly competent at researching their own issues, gathering the information they require and making an informed decision.

At the other end of the spectrum are those that have no skills or abilities in the area and rely on supporters for advice and there are no guarantees those supporters

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# CHAIRMAN'S REPORT

## (continued)

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have adequate skills either. Obviously, there are also infinite skill points along the spectrum.

Given this, those other than the highly skilled, may choose to use part of their funding package to purchase information. At this point, an argument can be put that the person has already been disadvantaged as they have found it necessary to use funds intended to support their life choice to assist in making the life choice.

The other major issue is, if information providers exist because there is a market for information, then market forces will eventually lead to the most regularly accessed information being the focus of the providers and the more specialised needs will be discarded as not economically viable to maintain or very expensive to access. The question of independence would also become a major issue as commercial information providers may align themselves with service providers or service providers develop their own information service.

Since its inception, IDEAS has sought out innovative ways to provide information to our target audience so it is accessible to the widest possible audience in the most appropriate format for that audience. During that time we have become the leading disability information provider in NSW. Our ability to deliver cost effective outcomes on behalf of the bodies that fund us is widely recognised. This is evidenced by the support and encouragement we have received from those bodies to take information to the community and I am referring, in particular, to the hugely successful PossABLE Expo that was conducted in Newcastle in our 2012/13 year. This event lead to a request for us to stage a similar event in Maitland in November 2014.

IDEAS very strongly believes in the importance of, and, in fact, the absolute necessity for, the independence of information services. There should be no possibility for conflicts of interest to arise in information provision.

There should be free access to high quality information for all those who seek to make informed choices about their life. The only way to achieve this is for the information service provider to be part of the funded support structure of the NDIS. We look forward to an ongoing dialogue with all levels of government on this issue and will continue to strenuously put our case on behalf of the people in need of services such as ours.

I would like to acknowledge that IDEAS could not achieve as it has without the assistance and support of many people and organisations. Our thanks go to:

- Minister Ajaka and his staff;
- the Department of FACS; Ageing, Disability and Homecare, particularly the staff we have direct dealings with;
- Rod Sharples and Data Diction; and
- our own dedicated staff.

I would like to acknowledge also the invaluable contribution of my fellow board members. They are truly committed to the vision of IDEAS and give freely of their time and expertise to ensure IDEAS continues to grow as the relevant organisation in the provision of information for people with disability. I feel privileged to be able to work with them.

In particular, I would like to acknowledge our Vice Chair for the past year, Jan Loudon, who has regrettably advised she will be leaving the Board for personal reasons. Jan's balanced, considered opinions have been an important factor in our progress over the last few years and I would like to thank her for contribution and wish her and her family our very best.



*'The introduction of the NDIS is a massive change to how we support people with disability in our community.'*

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# CHAIRMAN'S REPORT

## (continued)

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It would be remiss not to single out our Executive Officer, Diana Palmer, for special mention. While I know Diana will fervently state the IDEAS operation is a team effort, I can assure you her contribution is nothing short of outstanding. I cannot say more than that, except, thank you, Diana.

I will finish by saying that we expect 2014/15 to be even more challenging, with massive changes to be introduced in our sector. Rest assured, we stand ready to face the challenges, embrace the changes and continue to do what we do best – serve those members of our community that seek to make informed decisions that allow them to live full, independent lives of their choosing .

Thank you.



Robert Gilholme  
Chairman.

***'IDEAS very strongly believes in the importance of, and, in fact, the absolute necessity for, the independence of information services.'***

# 2014 HIGHLIGHTS

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## 23,511 total connections

This includes people connected through various channels: Infoline; Online enquiries; connections at Community Events; advocacy brokerage and self advocacy.

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## 22,232

being connections with people with disability, their families and carers.

Representing **94.5%** of total connections

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## 112 events

attended including community events; networking events and one off workshop sessions run by IDEAS

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## 141

new subscribers to the Newsletter of IDEAS

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## 115

new e-news subscribers

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## 88,000

unique visits to our website

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# TREASURER'S REPORT

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Another positive year for our very positive organisation. The net increase in our profit from a loss position of \$36,411 to a profit of \$148,583 is commendable and speaks volumes for the work of Diana and of our staff.

As a first year treasurer I am pleasantly surprised at how fluently and efficiently everything has run. Michelle is exceptionally efficient in her work and Diana is a numbers person.

In a standard operation it is the Treasurer's role to have an overview of the systems that are used, monitor spending and be able to advise the board of our financial position, especially if new projects are to be undertaken as to their affordability and the recurrence or otherwise of our funding. The monitoring of this and the diligence that the staff have in protecting funding and running an efficient operation in this year is well illustrated by the closure of the lease and consolidation of expenditure through the middle of the year whilst not compromising the delivery and efforts to deliver PossABLE.

All of our accounting is prepared on MYOB and there are monthly reports. We are audited at the end of every financial year.

The profit of \$148,583 has stemmed from an increase in our turnover from \$1,424,455 to \$1,936,853. The additional turnover is derived from the undertaking and completion of many projects during the course of the year by external bodies hence the significant increase in consultants fees from \$54,308 in the prior year to \$617,052 in the current year.

This is a great result considering the nature of the funding environment, the competition in our industry and our integrity and independence standards which define our organisation (who we are).

Our net Equity position remains strong at \$333,819 with our current liability commitments being reduced from over \$1,000,000 to approximately \$300,000. I note that the undertaking and completion of previously funded programs is the reason for this reduction in current liabilities. I further note that there has been a corresponding reduction in cash position commensurate with our expenditure on these prefunded projects.

Our 2014 PossABLE Expo expenditure has fallen in the 2015 financial year as against the 2013 Expo falling in the 2013 financial year on the comparative Income and Expenditure Statement.

On a personal note I congratulate Diana and Michelle on their maintenance of the accounts function. The board is supportive to all involved and remains focussed on IDEAS objectives and the work achieved has been brilliant.

I reaffirm that we have had a successful financial year and Walkers have prepared our financial audit and confirmed that we have fulfilled our responsibilities.

Looking forward our organisation has secured funding for the next financial year and has every reason to believe we will continue as a going concern advocating for and disseminating information to our clientele into the future. I commend all of those involved in securing those commitments to funding and note that we as a board should continue to venture out into the corporate world to access a commitment of recurring sponsorship for our community engagement activities for the immediate and hopefully long term future.

As Treasurer I support the outstanding work of our EO and her staff and look forward to another fruitful and positive year next year.

Chris Dumas

A handwritten signature in black ink, appearing to be 'CD' followed by a long horizontal flourish.

Treasurer

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# EXECUTIVE OFFICER'S REPORT

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The year 2013/2014, like any other year has been one of complex challenges, opportunities and gains in the work that we do. With the advent of the NDIS, IDEAS has created and strived to maintain a focus on driving changes in the support sector for people with disability. To ensure that the well-being, freedom, choice and control is the domain of people with disability.

The focus of our work has been to increase the channels and platforms of communication and dissemination of information, and the development of our new website launched late in 2014.

This development work is in addition to the core activities of our Disability Infoline, Advocacy brokerage and community engagement provision. The demand for these services is not diminishing and our statistics show a rise in demand for information that will assist people with disability make informed decisions about their daily living. As we know, the role of advocacy and information is an increasingly important one and the need for this to remain independent of service provision to minimise conflict

of interest is paramount with the advent of the major reforms across the sector. The work that the staff at IDEAS do on a daily basis is grounded in the belief that people with disability are sovereign citizens and have the right and responsibility to make their own decisions about their lives. We assist where we can to make their decisions as informed as possible.

IDEAS has supported this in a number of ways through:

- the provision of information to assist people with their decision making
- presenting and speaking at Conferences, seminars and other engagements
- developing and convening a number of workshops and training sessions for people with disability and mainstream professionals
- developing resources to be utilised in online service provision and strengthening staff knowledge in this critical area.

The need to maintain, manipulate and understand data collected from a variety of sources and understand the information needs of people with disability inform us continually, and challenge us to constantly improve our data collection, maintenance and analysis. Further development of this will be done in the coming year as our online reach continues to grow.

IDEAS is keen to continue to develop access to information about inclusive communities and the redevelopment of the website now gives us a platform to see this grow.

I commend the work of the IDEAS team during the year as each member has worked towards goals in their area of work. In particular the contribution made by all staff to inform the development of the search hub on the new website, the development of training and education projects and the planning for the POSSABLE EXPO at Maitland late in 2014. These are all focus areas to be built on during the coming 2014/2015 year. Thank you to all staff for their efforts and support and to the Board for their continued support and direction.

Diana Palmer



Executive Officer

# Accessing independent information

Following on from the success of PossABLE in Newcastle and with the advent of the NDIS IDEAS spent the next year focused on redeveloping our databases and online provision supported by a grant received from NSW Ageing, Disability and Homecare. This major work concentrated efforts internally for the information line, database and knowledge management and publishing services to review, consult, reflect and rethink data collected, indexing systems, collation and output of the information and resources held by IDEAS.



**Information on Disability  
Education and Awareness Services**

**LIVE INFORMATION CALL US NOW**

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**Australia's independent information hub for people with disability, older people, their families and carers**



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Search by  
postcode and/or  
keyword

[GO](#)

[My Bookmarks/Saved Searches](#)

**Website tools**

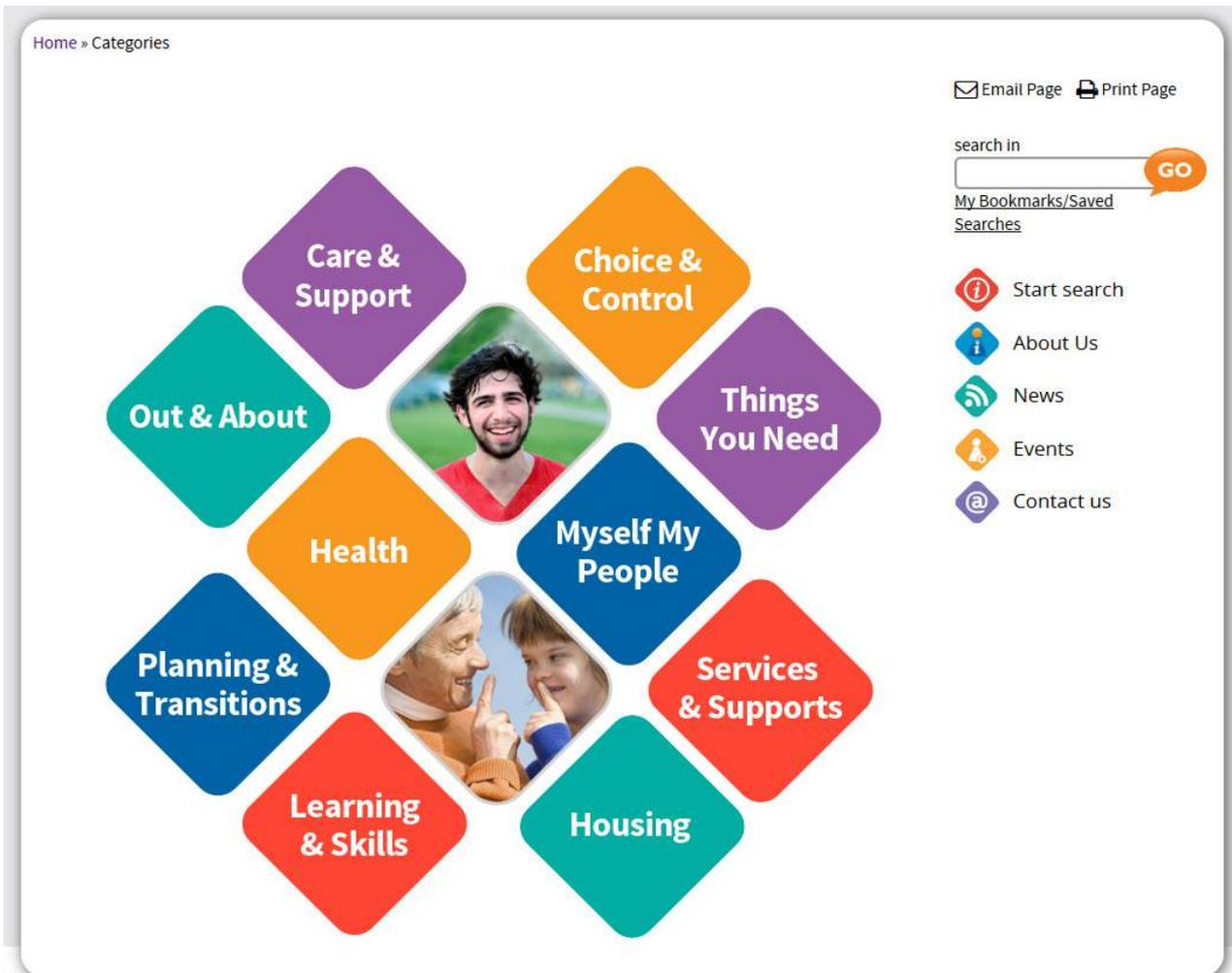
- Skip to content
- Text size
- Contrast
- Print Page
- Read Speaker

**In your language**

- 中国 - 简体
- 中國 - 傳統
- ਪੰਜਾਬੀ
- Việt
- العربية
- Filipino
- Español
- 한국어
- 

New home page of [www.ideas.org.au](http://www.ideas.org.au)

The resulting website and database redevelopment came to fruition in various phases during 2014 with the final website complete and live, late in 2014. The search path developed was done through strong research, consultation and experience with people with disability involved at each step.



### Search path

The resulting options for discovery and search on the website, support fast direct service searching as well as more in depth research around topics which assist people with disability make informed decisions in a world where they have choice and control about their daily living.



As technology develops, IDEAS continues to grow the channels available for dissemination and access to information to ensure that people with disability have the widest possible opportunities. The redeveloped website also gives access to our experienced Information Officers through live chat which was developed as part of our revamped online provision.

Connection with social media is also a growing area and IDEAS is continuing to develop our understanding of how the interaction with Social Media can be used to assist decision making.

As with mainstream media, IDEAS is constantly meeting the challenge of the move to a digital world. We know that when people with disability connect in the online world there is strong take up, so we need to ensure we are providing access through the latest channels.

We also need to remember that access to the online world of our key stakeholders, namely people with disability and their families and carers, is still lower overall compared to mainstream (and especially for those in rural and regional Australia), so we continue to honour our commitment to keeping people informed through offline channels as well.

We currently have over 2,800 hard copy subscribers to the Newsletter of IDEAS.

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# The continuum between information and advocacy

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IDEAS continues to demonstrate the strength of information provision as one end of the continuum of supporting people with disability to have control over their daily living. The integration of our advocacy brokerage service with our Information Line continues to demonstrate the power an individual gains through information and knowledge that can assist them make informed decisions and this early intervention diminishes the need for escalation to individual advocacy regularly.

## Headline Enquiries: The top 4



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# Community Engagement

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Our role out in the community has continued through attendance at both mainstream and disability specific events. This continues to challenge us given current resources and pressure on other activities. We are looking to new avenues to achieve similar outcomes of raising awareness in mainstream communities.

During 2013-2014 we focused on the development of a training and education arm. With some successes in this area we will continue to refocus our community engagement further on the development of training and education as a core activity for IDEAS.



*'We are looking to new avenues to achieve similar outcomes of raising awareness in mainstream communities.'*

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# Representation and policy engagement

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IDEAS was given membership to the Disability Network Forum in 2014 and continued to contribute to policy discussion through this year.

Diana Palmer completed her term on the Board of DANA (Disability Advocacy Network of Australia) in October 2013.

Throughout 2013-2014 IDEAS continued to contribute to policy development by actively participating in consultations and provided written submissions where opportunities presented.





# Corporate Support

2013-2014 has seen many “unbillable hours” conducted due to the major reforms undertaken within the disability sector both within NSW and nationally. There has been some sector support available which IDEAS has accessed.

The opportunities and challenges presenting for IDEAS as an Independent Information Provider need to be taken on and dealt with as they arise, whilst continuing to plan for and position ourselves for a successful future. This has placed pressure on resources in the strategic and management functions while still providing core services to support people with disability in the community.

IDEAS is rising to the challenge and commenced work on our QA system with plans to achieve Accreditation under the National Disability Service Standards and ISO 9001:2008 in the coming financial year.

The Board, Management and staff are continually reviewing activities to monitor our achievements - successes and disappointments to focus our attention on our future service provision.



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# FINANCIAL STATEMENTS

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## Committee's Report For the year ended 30 June 2014

Your committee members submit the financial accounts of IDEAS - Information on Disability Education and Awareness Services Inc for the financial year ended 30 June 2014.

### Committee Members

The names of committee members at the date of this report are:

Robert Gilholme  
Jim Grainda  
Jackie Campisi  
Teresa McMullen

Jan Loudon  
Wendy Bowles  
Bruce Mumford

Chris Dumas  
Melinda Paterson  
Dave Reid

### Principal Activities

The principal activities of the association during the financial year were: Providing and maintaining of up to date information to people with a disability.

### Significant Changes

No significant change in the nature of these activities occurred during the year.

### Operating Result

The surplus from ordinary activities amounted to:

Year ended 30 June 2014	Year ended 30 June 2013
\$ 148,583	\$ (36,411)

Signed in accordance with a resolution of the Members of the Committee on :

Robert Gilholme:



Chris Dumas:



**Statement of Profit or Loss and Comprehensive Income**  
**For the year ended 30 June 2014**

	Notes	2014 \$	2013 \$
Revenue	2	<u>1,936,853</u>	<u>1,424,455</u>
Rent		66,590	68,166
Motor Vehicle		8,456	8,970
Wages & Salary		653,520	675,745
Other expenses from ordinary activities		<u>1,059,704</u>	<u>707,985</u>
		<u>1,788,270</u>	<u>1,460,866</u>
Net surplus /(deficiency) from ordinary activities		<b><u>148,583</u></b>	<b><u>(36,411)</u></b>
Total comprehensive income attributable to members of the entity		<b><u>148,583</u></b>	<b><u>(36,411)</u></b>

**Statement of Changes in Equity**  
**For the year ended 30 June 2014**

	Notes	Retained Surplus	
		2014 \$	2013 \$
Opening Equity		159,356	195,767
Adjustment to Opening Retained surplus		25,880	-
Net surplus for the year		<u>148,583</u>	<u>(36,411)</u>
Closing Equity		<b><u>333,819</u></b>	<b><u>159,356</u></b>

# FINANCIAL STATEMENTS

## Statement of Financial Position as at 30 June 2014

	Notes	2014 \$	2013 \$
<b>Current Assets</b>			
Cash on hand	4	494,371	1,132,619
Accounts receivable and other debtors	5	42,987	5,877
Other current assets	6	11,120	11,358
<b>Total Current Assets</b>		<b><u>548,478</u></b>	<b><u>1,149,854</u></b>
<b>Non-Current Assets</b>			
Property, plant and equipment	7	107,817	105,231
<b>Total Non-Current Assets</b>		<b><u>107,817</u></b>	<b><u>105,231</u></b>
<b>TOTAL ASSETS</b>		<b><u>656,295</u></b>	<b><u>1,255,085</u></b>
<b>Current Liabilities</b>			
Account payables and other payables	8	91,823	145,764
Employee provisions	9	115,888	47,915
Other current liabilities	10	91,499	841,310
<b>Total Current Liabilities</b>		<b><u>299,210</u></b>	<b><u>1,034,989</u></b>
<b>Non-Current Liabilities</b>			
Employee provisions	9	23,266	60,740
<b>Total Non-Current Liabilities</b>		<b><u>23,266</u></b>	<b><u>60,740</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>322,476</u></b>	<b><u>1,095,729</u></b>
<b>NET ASSETS</b>		<b><u>333,819</u></b>	<b><u>159,356</u></b>
<b>Equity</b>			
Retained surplus		333,819	159,356
<b>TOTAL EQUITY</b>		<b><u>333,819</u></b>	<b><u>159,356</u></b>

**Statement of Cash Flows**  
**For the year ended 30 June 2014**

	Notes	2014 \$	2013 \$
<b>Cash Flow From Operating Activities</b>			
Receipts from members, customers, funding bodies		1,993,351	938,303
Payments to suppliers and employees		(2,627,050)	(237,580)
Interest received		<u>22,625</u>	<u>17,278</u>
Net cash provided by (used in) operating activities	11	<u>(611,074)</u>	<u>718,001</u>
 <b>Cash Flow From Investing Activities</b>			
Proceeds from sale of plant and equipment		11,136	12,273
Payments for plant & equipment		<u>(38,310)</u>	<u>(22,576)</u>
Net Cash provided by / used in investing activities		<u>(27,174)</u>	<u>(10,303)</u>
Net increase (decrease) in cash held		(638,248)	707,698
Cash at the beginning of the year		<u>1,132,619</u>	<u>424,921</u>
 Cash at the end of the year	 4	 <u>494,371</u>	 <u>1,132,619</u>

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# FINANCIAL STATEMENTS

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## Notes to the Financial Statements For the year ended 30 June 2014

### 1. Statement of Significant Accounting Policies

#### Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and the *Associations Act*. The association is a not for profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial statements except for the cash flow information have been prepared on an accruals 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 have been rounded to the nearest dollar.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

#### Accounting Policies

##### (a) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### Depreciation

The depreciation amount of all fixed assets including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held and ready for use. Leasehold improvements are depreciated over the shorter life of either the unexpired period of the lease or the estimated useful lives of the improvements.

**Notes to the Financial Statements**  
**For the year ended 30 June 2014**

**1. Statement of Significant Accounting Policies continued...**

The depreciation rates for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Leasehold improvements	20%
Leased plant and equipment	20%
Office equipment	20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

**(b) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. These cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

**(c) Cash on Hand**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**(d) Revenue and Other Income**

Non-reciprocal grant revenue is recognized in profit and loss when the association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably.

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

When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognized in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognized as income on receipt.

The association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognized at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognized in the statement of profit and loss and other comprehensive income.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

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.

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

Donations and bequests are recognized as revenue when received.

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

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# FINANCIAL STATEMENTS

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## Notes to the Financial Statements For the year ended 30 June 2014

### 1. Statement of Significant Accounting Policies continued...

#### (e) 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.

#### (f) Impairment of Assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount, any excess of the asset's carrying amount over its recoverable amount is immediately 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 use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generation unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognized 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.

#### (g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

#### (h) Comparative Figures

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

#### (i) Key Estimates

##### *Impairment*

The association assesses impairment at each reporting date by evaluation of conditions and events specific to the group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

**(j) Adjustments to Opening Accumulated Funds**

The indexation funding amount of \$25,880.17 was incorrectly disclosed in the 2013 financial statements. It was disclosed as other current liability and should have been recognized as income in the income and expenses statement. As a result a post audit adjustment has been brought to account in the 2014 financial statements.

**Notes to the Financial Statements  
For the year ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>2. Revenue</b>		
<b>Operating Activities:</b>		
Interest revenue	22,625	17,278
<b>Other operating revenue:</b>		
Funding	1,839,355	1,204,576
Subscriptions – Newsletter	3,296	7,477
Other Income	16,243	19,881
Rental Income	13,091	13,091
Donations	2,459	639
Expo Site Income	15,875	161,513
Sponsorship	<u>23,909</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,936,853</u></b>	<b><u>1,424,455</u></b>
<b>3. Surplus for the year</b>		
Expense:		
Depreciation of non-current assets:		
- Plant and equipment	<u>23,908</u>	<u>31,763</u>
<b>4. Cash Assets</b>		
<b>Bank accounts:</b>		
Working account - CBA	21,571	788,458
Working account – Bendigo	1,000	-
Grants account	260,786	161,565
Gift account	10,788	10,760
Staff provisions account	116,454	92,190
Expo account	11,755	11,464
Access aware account	3,319	3,237
Riverina equipment pool account	12,601	12,290
Future projects account	53,647	52,355
<b>Other cash items:</b>		
Cash on hand	300	300
Undeposited funds	<u>2,150</u>	<u>-</u>
	<b><u>494,371</u></b>	<b><u>1,132,619</u></b>
<b>5. Accounts Receivables</b>		
<b>Current</b>		
Trade debtors	<u>42,987</u>	<u>5,877</u>

# FINANCIAL STATEMENTS

## Notes to the Financial Statements For the year ended 30 June 2014

	2014	2013
	\$	\$
<b>6. Other Current Assets</b>		
Rental bond	<u>11,120</u>	<u>11,358</u>
<b>7. Property, Plant and Equipment</b>		
Plant and equipment:		
- At cost	240,522	221,912
- Less: Accumulated amortisation	<u>(164,988)</u>	<u>(150,357)</u>
	<u>75,534</u>	<u>71,555</u>
Motor vehicles:		
- At cost	42,275	42,145
- Less: Accumulated depreciation	<u>(9,992)</u>	<u>(8,469)</u>
	<u>32,283</u>	<u>33,676</u>
	<u>107,817</u>	<u>105,231</u>

### Movements in carrying amounts

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

	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$
Balance at 1 July 2012	94,174	33,929	128,103
Additions	-	22,575	22,575
Disposals	-	(13,682)	(13,682)
Depreciation expense	<u>(22,619)</u>	<u>(9,146)</u>	<u>(31,765)</u>
Balance at 30 June 2013	<u>71,555</u>	<u>33,676</u>	<u>105,231</u>
Additions	18,610	19,700	38,310
Disposals	-	(11,816)	(11,816)
Depreciation expense	<u>(14,631)</u>	<u>(9,277)</u>	<u>(23,908)</u>
Carrying amount at 30 June 2014	<u>75,534</u>	<u>32,283</u>	<u>107,817</u>

**Notes to the Financial Statements**  
**For the year ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>8. Accounts Payable</b>		
Unsecured:		
- Trade creditors and ATO	<u>91,823</u>	<u>145,764</u>
 <b>9. Employee Provisions</b>		
<b>Current</b>		
Provision for annual leave	64,480	47,915
Provision for long service leave	<u>51,408</u>	-
	<b><u>115,888</u></b>	<b><u>47,915</u></b>
 <b>Non Current</b>		
Provision for long service leave	<u>23,266</u>	<u>60,740</u>
 <b>10. Other Liabilities</b>		
<b>Current</b>		
ADHC Other Current Liabilities		
Additional Grant (Indexation)	-	81,905
Other Current Liabilities		
Wagga Wagga City Council Project Grant	-	84,405
DADHC – City of Sydney Grant	2,500	-
Web Enhancement Grant	-	350,000
ACD Through the Maze Grant	18,379	75,000
Pathways to Leadership Grant	<u>70,620</u>	<u>250,000</u>
	<b><u>91,499</u></b>	<b><u>841,310</u></b>

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# FINANCIAL STATEMENTS

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**Notes to the Financial Statements**  
**For the year ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>11. Reconciliation of Net Cash Provided by / used in Operating Activities to Net Profit</b>		
Operating profit / (loss)	148,583	(36,411)
Depreciation	23,908	31,763
(Profit) / Loss on sale of property, plant & equipment	680	1,409
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and other receivables	(36,872)	451
Increase (decrease) in trade creditors and accruals	(53,942)	66,243
Increase (decrease) in other creditors	(723,929)	622,489
Increase (decrease) in employee entitlements	30,498	32,057
<b>Net cash provided by (used in) operating activities</b>	<b><u>(611,074)</u></b>	<b><u>718,001</u></b>

**Statement by Members of the Committee  
For the year ended 30 June 2014**

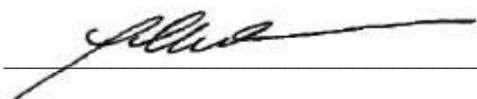
The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

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

1. Presents fairly the financial position of IDEAS – Information on Disability Education and Awareness Services Inc as at 30 June 2014 and its performance for the year ended on that date.
  
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

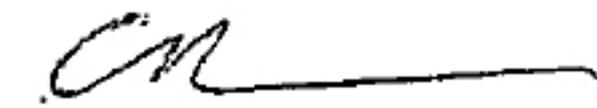
This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Robert Gilholme  
Chairperson



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Chris Dumas  
Treasurer



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# FINANCIAL STATEMENTS

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Walker B D S

ACCOUNTANTS + BUSINESS DEVELOPMENT SPECIALISTS

## IDEAS - Information on Disability Education and Awareness Services Inc

### Independent Auditor's report to the Members

#### Auditor's opinion

##### Report on the Financial Report

I have audited the accompanying financial report of IDEAS – Information on Disability Education and Awareness Services Inc which comprises the balance sheet as at 30 June 2014 and the income statement, statement of recognised income and expenditure and of cashflows statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

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

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

##### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an audit in accordance with Australian Accounting Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

## **Independence**

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

## **In my opinion:**

The financial report of IDEAS – Information on Disability Education and Awareness Services Inc is in accordance with the Associations Incorporation Act including:

- i. Giving a true and fair view of the Association’s financial position as at 30 June 2014 and of its performance and its cash flows for the year ended on that date; and
- ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act.



Steven Walker

WalkerBDS

*Dated this 7th day of September 2014*

## **Disclaimer**

Disclaimer:

The additional financial data presented with this report being the income and expenditure statement is in accordance with the books and records of IDEAS – Information on Disability Education and Awareness Services Inc which have been subjected to the audit procedures applied in my statutory audit of the Association for the year ended 30 June 2014. It will be appreciated that my statutory audit did not cover all details of 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 my Firm’s 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 Association) in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.



**Steven R Walker, Chartered Accountant**

**WalkerBDS**

**Accountants**

*Dated this 7th day of September 2014*

# FINANCIAL STATEMENTS

## Detailed Income and Expenditure Statement For the year ended 30 June 2014

	2014	2013
	\$	\$
<b>Income</b>		
Funding	1,839,355	1,204,576
Photocopying	18	62
Interest received	22,625	17,278
Subscriptions - Newsletter	3,296	7,477
Other income	16,225	19,819
Rental income	13,091	13,091
Donations	2,459	639
Expo site income	15,875	161,513
Sponsorship	<u>23,909</u>	<u>-</u>
Total income	<u>1,936,853</u>	<u>1,424,455</u>
<b>Expenses</b>		
Accountancy	9,430	9,706
Advertising and promotion	50,242	52,215
Asset purchases	12,180	11,923
Bank fees and charges	1,949	455
Cleaning/rubbish removal	6,942	7,083
Client support services	85,100	114,975
Committee expenses	2,490	2,255
Computer expenses	27,092	27,843
Consultants fees	617,052	54,308
Depreciation - plant	23,908	31,763
Expo expenses	2,530	142,721
Emp't support & supervision costs	527	449
Fees & charges	138	116
Insurance	30,902	30,383
Health & safety	947	652
Loss on sale of asset	680	1,409
Motor vehicle	8,456	8,970
Postage	11,634	18,980
Printing & stationery	9,924	27,771
Library expenses	327	234

**Detailed Income and Expenditure Statement**  
**For the year ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Expenses (continued..)</b>		
Recruitment expenses	497	514
Rent on land & buildings	66,590	68,166
Repairs, maintenance & replacements	13,512	17,917
Security	11	-
Staff amenities	2,101	4,151
Staff training & development	10,286	4,469
Subscriptions	4,991	4,054
Sundry expenses	321	1,001
Superannuation	57,584	57,525
Telephone & other communications	21,601	21,930
Travel, accommodation & conferences	42,917	47,595
Wages	654,520	675,745
Utilities	10,888	13,545
Volunteer costs	<u>-</u>	<u>43</u>
Total expenses	<u>1,788,269</u>	<u>1,460,866</u>
Profit from ordinary activities	<b><u>148,583</u></b>	<b><u>(36,411)</u></b>

# ACCESSING INFORMATION SURVEY

2014

353

respondents

71%

female

97%

people with disability, family member,  
carer

90%

respondents from NSW

2012

379

respondents

80%

female

81%

people with disability, family member,  
carer

88%

respondents from NSW

# 2014

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## What do you get information about?

Services - 54%  
Subsidies and Entitlements - 54%  
Health/Illness and disability issues - 58%

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## What do you want information about?

Friendships and social groups - 50%  
Independent living - 45%  
Recreation - 44%

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## How do you use the information?

To make choices - 73%  
Know what I am entitled to - 63%  
Make my own decisions - 55%

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# 2012

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## What do you get information about?

Services - 63%  
Subsidies and Entitlements - 54%  
Health/Illness and disability issues - 57%

---

## What do you want information about?

Friendships and social groups - 49%  
Independent living - 52%  
Recreation - 48%

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## How do you use the information?

To make choices - 68%  
Know what I am entitled to - 62%  
Make my own decisions - 52%

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# OUR SUPPORTERS

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The Board and Staff of IDEAS would like to extend a special thanks to the following individuals and organisations for their support and assistance throughout the year.

- Rod Sharples, DataDiction
- Katie Clee, Katopra Print



IDEAS NSW gratefully acknowledges funding from Ageing, Disability & Home Care Department - Disability Services Program, and the Australian Government through the Home & Community Care Program.



IDEAS  
Freecall: 1800 029 904

[www.ideas.org.au](http://www.ideas.org.au)