



**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr Jeremy Magee  
Systems and Finance Manager  
Aged & Community Service Association of NSW & ACT Inc  
Level 1, 391 Liverpool Road  
ASHFIELD NSW 2131

Dear Jeremy,

**Re: Lodgement of Financial Returns for year ended 30 June 2000 (FR2001/254)**

Receipt is acknowledged of the Secretary's Certificate, which was lodged in the Registry on 29 October 2001.

This documents has now been filed along with the financial return and no further action is required.

Thank you for your assistance in this matter.

Yours sincerely,

Robin Godfrey  
Assistant Manager, NSW Registry

30 October 2001

**Godfrey, Robin**

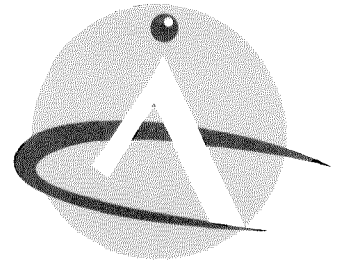
**From:** Jeremy Magee [jeremym@agedservices.asn.au]  
**Sent:** Monday, 29 October 2001 5:10 PM  
**To:** robin.godfrey@air.gov.au  
**Subject:** Meeting Dates as requested

Dear Mr Godfrey

The meeting of the Council of management at which councillors and members were welcomed to bring up issues regarding the Annual report for 1999-2000 occurred on 5 Dec 2000 at our offices at Ashfield at 2.00 pm

Jeremy Magee

Systems & Finance Manager Aged & Community Services Association of NSW & ACT  
Incorporated. (Formerly Aged Services Association of NSW & ACT Inc.)



**Aged & Community Services  
Association of NSW & ACT  
Incorporated**

Level 1, 391 Liverpool Road  
Ashfield NSW 2131  
(access via Beatrice Street)

**TEL** 02 9799 0900 1800 424 770

**FAX** 02 9799 0800

**EMAIL** mail@agedservices.asn.au

**WEB** www.agedservices.asn.au

**ABN** 13 737 853 254

Mr Robin Godfrey  
Statutory Service Branch  
Australian Industrial Registry  
Level 8 Terrace Towers  
80 William St  
East Sydney NSW 2011

25 October 2001

Dear Mr Godfrey,

Enclosed please find our Secretaries Certificate for reporting for year 1999-2000 as we discussed.

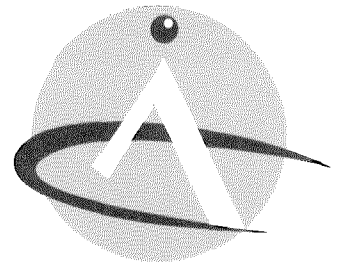
If you have any queries please contact me on 02 97990900. Thank you.

Yours sincerely

Jeremy Magee  
Systems & Finance Manager ASA.

Ph. 29/10 - LM





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## **SECRETARY'S CERTIFICATE**

I, John Ireland certify that the copies of the Auditors Report, accounts and statements of the Aged Services Association of NSW & ACT Inc. (Now known as the Aged & Community Services Association of NSW & ACT Incorporated) lodged with the Registry on 1 June 2001 are copies of the documents that were supplied to members on 15<sup>th</sup> Nov 2000 and presented to the meeting of committee of management held on the 15th Nov 2000.

Yours faithfully,



(Signature)

Mr. John Ireland (Name)

Honorary Secretary/Treasurer, Aged & Community Services Association of NSW & ACT Incorporated. (Position)

23 / 10 / 01 (Date)



**AUSTRALIAN INDUSTRIAL REGISTRY**

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Fax: (02) 9380 6990

Mr Jeremy Magee  
Systems & Finance Manager  
Aged Services Association of NSW & ACT Inc.  
Level 1, 391 Liverpool Rd  
ASHFIELD NSW 2131

Dear Mr Magee

**Re: Lodgment of Financial statements for year ending 30 June 2000  
(F219118, FR2001/254)**

I refer to the above financial statements which were lodged in the Registry on 1 June 2001.

Before the documents can be filed, a Secretary's Certificate should be provided which states ✓  
whether the documents lodged are copies of those provided to members and subsequently  
presented to a meeting of the either the Committee of Management or the annual general  
meeting of the members. The Certificate should indicate the dates these two events occurred.

I attach for your reference a copy of the Secretary's certificate provided by the organisation  
with respect to the preceding financial year's return.

I would also draw your attention to the fact that the statements prepared for future returns ✓  
should reflect the relevant sections of the *Workplace Relations Act 1996*.

If you have any queries regarding the above, please do not hesitate to contact me on  
(02) 8374 6615.

Yours sincerely

Stephen Kellett  
Statutory Services Branch

15 June 2001

# Finance

## for the year ended 1999-2000

### Notice to Members

Subsections (1) and (2) of section 512 of the Industrial Relations Act 1991 provide as follows:

- s.512. (1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specific information prescribed by the regulations in relation to the organisation. (Industrial Relations Regulation 1992, clause 60)
- (2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

AGED SERVICES ASSOCIATION OF NSW & ACT INC.  
& AGED SERVICES ASSOCIATION OF NSW (Industrial)

### FINANCIAL STATEMENTS

Year ended 30 June 2000

### Contents

- (1) Report by Chief Executive Officer
- (2) Report by Council of Management
- (3) Audit Report
- (4) Income & Expenditure Statement
- (5) Balance Sheet
- (6) Notes to the Financial Statements

**Report by Chief Executive Officer**

In the opinion of the Chief Executive Officer and in accordance with the Rules of the Aged Services Association of NSW & ACT Inc. and Aged Services Association of NSW (Industrial), I report as follows:

1. The following accounts show a true and fair view of the financial affairs of the Association as at 30th June, 2000 and of its surplus for the year then ended.
2. A record has been kept of all moneys collected from members of the Association and all moneys so collected have been credited to the bank accounts of the Association.
3. Before any expenditure was incurred by the Association, approval for such expenditure was obtained.
4. If any payment was made out of any fund for a purpose other than the purpose for which the fund was operated, such payment was approved.
5. No loans or other financial benefits were granted to persons holding office in the Association.
6. The register of members of the Association was maintained in accordance with the Workplace Relations Act 1996.

The Association at the end of the financial year had 307 members.

*Paul Sadler*

**Paul Sadler**

Chief Executive Officer

Dated 31 October 2000

# Finance

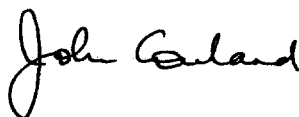
for the year ended 1999-2000

## Report by the Council of Management

In the opinion of the Council of Management and in accordance with the Rules of the Aged Services Association of NSW & ACT Inc. and Aged Services Association of NSW (Industrial), we report as follows:

1. The following accounts show a true and fair view of the financial affairs of the Association at 30th June, 2000 and of its surplus for the year then ended.
2. During the financial year to which the accounts relate, meetings of the Council of Management were held in accordance with the Rules of the Association.
3. During the financial year to which the accounts relate, records of the Association or other documents have been made available to members of the Association as required, in accordance with any law or the Rules of the Association.

This report is made in accordance with a resolution of the Council of Management and is signed for and on behalf of the Council by:



**John Cowland**

President

Dated 31 October 2000



**John Ireland**

Honorary Secretary/Treasurer

Dated 31 October 2000



## **Independent Audit Report to the Members**

### **Scope**

We have audited the financial report of the Aged Services Association of NSW & ACT Inc. and Aged Services Association of NSW (Industrial), being the Income & Expenditure Statement, Balance Sheet and Notes to the Financial Statements for the Year Ended 30 June, 2000. The Council of Management is responsible for the Financial Report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

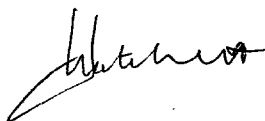
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is of material misstatement. Our procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with accounting policies described in Note 1 to the accounts so as to present a view which is consistent with our understanding of the Association's financial position and performance as represented by the results of its operations.

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

### **Audit Opinion**

In our opinion,

- (a) The financial report presents fairly, in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of the Aged Services Association of NSW & ACT Inc. and Aged Services Association of NSW (Industrial) as at 30th June 2000 and the results of its operations for the year then ended and are in accordance with the provisions of the Associations Incorporation Act, 1984.
- (b) the Association maintained satisfactory accounting records in relation to the year ended 30th June, 2000 including records of the sources and nature of income (including income from members) and records of the nature & purposes of the expenditure of the Association.
- (c) we were provided with all the information and explanations as requested from the officers or employees of the Association.



### **Byrons**

Chartered Accountants  
62 Burwood Rd,  
Burwood NSW

### **Jeffrey Matchett**

Partner  
Registered Company Auditor  
Dated 31 October 2000

# Finance

for the year ended 1999-2000

## INCOME AND EXPENDITURE STATEMENT

As at 30th June 2000

| 1999<br>\$       |                                       | 2000<br>\$       |
|------------------|---------------------------------------|------------------|
|                  | <b>Income</b>                         |                  |
| 1,028,350        | Membership Fees – NSW                 | 1,097,391        |
| 24,853           | Membership Fees – Non NSW             | 42,611           |
| 0                | Donations Received                    | 0                |
| 1,320            | Advertising                           | 2,150            |
| 37,521           | Interest Received                     | 41,448           |
| 427,005          | Education Services                    | 420,823          |
| 45,377           | Sale of Records & Publications        | 65,541           |
| 23,358           | Misc. Income                          | 28,197           |
| 150              | Hire Goodwin Room                     | 290              |
| 0                | Profit on Sale of Assets              | 7,649            |
| 81,988           | ASA Consultancy                       | 73,168           |
| 38,326           | Project Income                        | 179,862          |
| 0                | Prior Period Adjustment               | 24,956           |
| <b>1,708,248</b> | <b>Total Income</b>                   | <b>1,984,085</b> |
|                  | <b>Expenditure</b>                    |                  |
| 566,767          | Salaries & Wages                      | 724,090          |
| 2,172            | Long Service Leave Movement           | 1,142            |
| 16,003           | Annual Leave Movement                 | 23,487           |
| 26,027           | Superannuation                        | 31,685           |
| 95,379           | Subscriptions                         | 92,635           |
| 240,422          | Education Programmes                  | 213,152          |
| 34,526           | Consultancies                         | 38,094           |
| 1,000            | Legal Expenses                        | 5,792            |
| 2,187            | Maintenance                           | 1,620            |
| 46,240           | Computer Operations                   | 42,808           |
| 4,300            | Auditors Remuneration – Audit         | 4,500            |
| 7,024            | Auditors Remuneration – Other         | 9,940            |
| 45,485           | Administration                        | 107,257          |
| 16,000           | Doubtful Debts Movement               | <24,000>         |
| 4,812            | Bad Debts                             | 1,713            |
| 84,155           | Occupancy                             | 46,773           |
| 57,377           | Telephones                            | 65,997           |
| 168,117          | Printing & Stationery                 | 167,025          |
| 28,319           | Postage                               | 26,981           |
| 111,075          | Travel                                | 106,463          |
| 28,285           | Insurance                             | 28,520           |
| 14,841           | Library                               | 6,034            |
| 7,019            | Staff Training & Development          | 8,619            |
| 54,154           | Depreciation & Loss on Sale of Assets | 52,447           |
| 9,901            | Projects                              | 63,103           |
| <b>1,671,587</b> | <b>Total Expenditure</b>              | <b>1,845,879</b> |
| 36,661           | Surplus/(Deficit)                     | 138,206          |
| 364,721          | Add Prior Years Accumulated Surplus   | 401,382          |
| 401,382          | Accumulated Surplus Carried Forward   | 539,588          |

# **BALANCE SHEET**

As at 30th June 2000

| <b>1999</b>                |                                       | <b>2000</b>      |
|----------------------------|---------------------------------------|------------------|
| <b>\$</b>                  |                                       | <b>\$</b>        |
| <b>Current Assets</b>      |                                       |                  |
| 373,772                    | Cash & Deposits Note 2                | 728,236          |
| 130,562                    | Receivables Note 3                    | 193,967          |
| 504,334                    |                                       | 922,203          |
| <b>Non Current Assets</b>  |                                       |                  |
| 154,835                    | Property & Plant & Equipment (Note 4) | 192,624          |
| <b>659,169</b>             | <b>Total Assets</b>                   | <b>1,114,827</b> |
| <b>Current Liabilities</b> |                                       |                  |
| 174,109                    | Creditors & Borrowings (Note 5)       | 466,932          |
| 83,678                     | Provisions (Note 6)                   | 108,306          |
| <b>257,787</b>             | <b>Total Liabilities</b>              | <b>575,239</b>   |
| <b>401,382</b>             | <b>Nett Assets</b>                    | <b>539,588</b>   |
| <b>401,382</b>             | <b>Accumulated Funds</b>              | <b>539,588</b>   |

# Finance

## for the year ended 1999-2000

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE 2000

#### **Note 1: Summary of Significant Accounting Policies**

##### ***Special Purposes Financial Reports***

The Association is not a reporting entity because, in the Council's opinion, there is unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specially all of their information needs. These accounts are therefore 'Special Purpose Financial Reports' that have been prepared to satisfy the rules of the Association and the requirements of the Association's Incorporation Act 1984 to prepare accounts.

The accounts of the Association have been prepared on an accruals basis and in accordance with applicable Accounting Standards other than AAS 28 Statement of Cash Flows.

##### ***Historical Cost Convention***

The accounts have been prepared under the historical cost convention and have not been adjusted to take account of the costs of specific assets or their impact on the operating results.

##### ***Depreciation***

Depreciation is calculated on the straight line basis so as to write off the net cost of each fixed asset during its effective working life. The depreciation rates used for each class of assets are:

|  |     |
|--|-----|
| Motor Vehicles                         | 10% |
| Leasehold improvements                 | 20% |
| Office Equipment, Furniture & Fittings | 20% |
| Computers                              | 33% |

##### ***Employee Entitlements***

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

##### ***Revenue***

Revenue from the sale of goods is recognised upon the delivery of goods to customers. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

##### ***Income Tax***

The Association is exempt from income tax.

| <b>1999</b>   |  | <b>2000</b> |
|---|--|-------------|
| <b>\$</b>   |  | <b>\$</b>   |
| <b>Note 2: Cash</b>   |  |             |
| 373,772   | Cash & Term Deposits                           | 728,236     |
| <b>Note 3: Receivables</b>  |  |             |
| 148,122   | Trade Debtors                                  | 187,440     |
| <29,000>  | Provision for Doubtful Debts                   | <5,000>     |
| 11,440  | Prepayments                                    | 11,527      |
| 0   | Accrued Interest Receivable                    | 0           |
| 130,562   |  | 193,967     |
| <b>Note 4: Property, Plant &amp; Equipment</b>                            |  |             |
| 24,576  | Motor Vehicles – at cost                       | 104,580     |
| 3,973   | Less Provision for Depreciation                | 5,989       |
| 20,603  |  | 98,591      |
| 91,280  | Ashfield Leasehold Improvements – at cost      | 91,280      |
| 9,128   | Less Amortisation of Leasehold improvements    | 27,384      |
| 82,152  |  | 63,896      |
| 86,311  | Office Equipment, Furniture & Fittings at cost | 77,487      |
| 66,326  | Less Provision for Depreciation                | 58,320      |
| 19,985  |  | 19,167      |
| 88,118  | Computers at cost                              | 65,464      |
| 56,023  | Less Provision for Depreciation                | 54,494      |
| 32,095  |  | 10,970      |
| 154,835   |  | 192,624     |
| <b>Note 5: Creditors &amp; Borrowings</b>                                 |  |             |
| 81,930  | Trade Creditors & Accrued Expenses             | 126,933     |
| 20,172  | Subscriptions in Advance                       | 285,069     |
| 26,208  | Seminars in Advance                            | 39,843      |
| 45,799  | Project Funding Advanced                       | 15,087      |
| 174,109   |  | 466,932     |
| <b>Note 6: Provisions</b>   |  |             |
| 61,205  | Provision for Annual Leave                     | 84,692      |
| 22,473  | Provision for Long Service Leave               | 23,615      |
| 83,678  |  | 108,307     |
| <b>Note 7: Leasing Commitments</b>  |  |             |
| Operating Lease Commitments for<br>rent of premises & Computer Equipment. |  |             |
| Payable:  |  |             |
| 28,660  | – not later than 1 year                        | 45,460      |
| 93,145  | – not later than 5 years                       | 93,885      |