



## AUSTRALIAN INDUSTRIAL REGISTRY

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

**Ref: FR2003/347-[133N]**

Mr Paul Sadler  
Chief Executive Officer  
Aged & Community Services Association of NSW &  
ACT Incorporated  
Level 1, 391 Liverpool Road  
ASHFIELD NSW 2131

Dear Mr Sadler

**Re: Aged & Community Services Association NSW & ACT Inc.  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

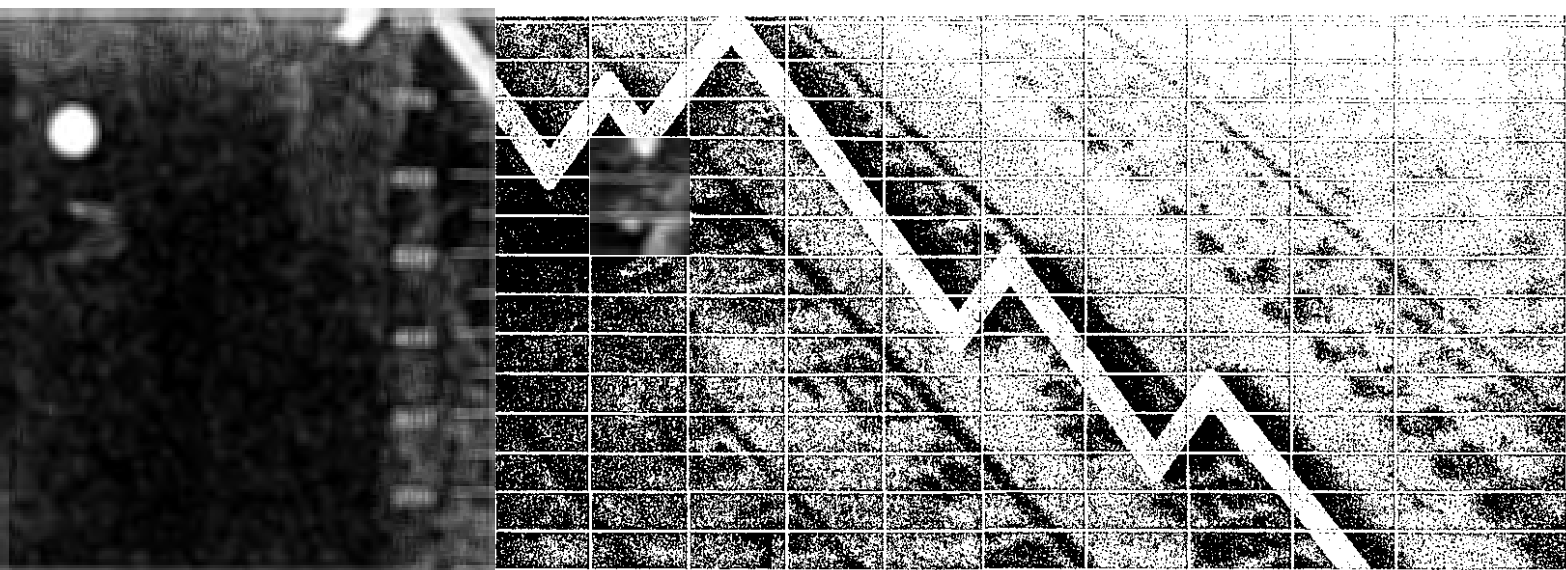
Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna  
E-mail: belinda.penna@air.gov.au

17 July 2003



# ACS Financial Report 2002/2003

Aged and Community Services Association of NSW & ACT Inc.

## Financial Statements

Year Ended 30 June 2003

## 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.

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Aged & Community Services  
Association of NSW & ACT  
Incorporated



PAUL SADLER

## Report by Chief Executive Officer

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

- 1** The following accounts show a true and fair view of the financial affairs of the Association as at 30 June 2003 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 325 members.

*Paul Sadler*

**PAUL SADLER**

CHIEF EXECUTIVE OFFICER

DATED 05 SEPTEMBER 2003



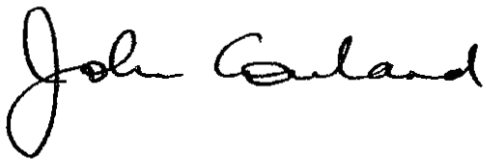
Aged & Community Services  
Association of NSW & ACT  
Incorporated

# Report by the Council of Management

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

- 1** The following accounts show a true and fair view of the financial affairs of the Association at 30 June 2003 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 05 SEPTEMBER 2003



**JOHN IRELAND**  
HONORARY SECRETARY / TREASURER

DATED 05 SEPTEMBER 2003



JOHN COWLAND



JOHN IRELAND



Aged & Community Services  
Association of NSW & ACT  
Incorporated

# Independent Audit Report to the Members

## SCOPE

We have audited the financial report, being a special purpose financial report, of the Aged and Community Services Association of NSW & ACT Inc. being the Income and Expenditure Statement, Balance Sheet and Notes to the Financial Statements for the Year Ended 30 June, 2003.

The Council of Management is responsible for the Financial Report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Associations Incorporation Act 1984 (NSW) and are appropriate to meet the needs of the members.

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of Aged and Community Services Association of NSW & ACT Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Associations Incorporation Act 1984 (NSW). We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and significant accounting estimates.

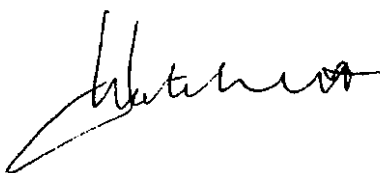
These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with accounting policies described in Note 1 to the accounts so as to present a view which is consistent with our understanding of the Association's financial position and performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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 and Community Services Association of NSW & ACT Inc. as at 30 June 2003 and the results of its operations for the year then ended.
- B** The Association maintained satisfactory accounting records in relation to the year ended 30 June 2003 including records of the sources and nature of income (including income from members) and records of the nature and 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.



**JEFFREY MATCHETT**

PARTNER

REGISTERED COMPANY AUDITOR

**BYRONS**

CHARTERED ACCOUNTANTS

62 BURWOOD ROAD, BURWOOD NSW

DATED 05 SEPTEMBER 2003

# Income and Expenditure Statement

Year Ended 30 June 2003

2002 / \$		2003 / \$
	<b>INCOME</b>	
1,231,868	Membership Fees	1,295,144
0	Donations Received	5,500
57,329	Interest Received	69,460
855,245	Education Services	856,418
22,700	Sale of Records & Publications	25,485
5,462	Miscellaneous Income	5,925
0	Profit on Sale of Assets	6,286
21,297	ACS Consultancy	33,536
145,098	Project Income	113,143
25,763	Prior Period Adjustment	92,000
<b>2,364,762</b>	<b>TOTAL INCOME</b>	<b>2,502,897</b>
	<b>EXPENDITURE</b>	
901,681	Salaries & Wages	863,900
25,570	Long Service Leave Movement	19,321
16,147	Annual Leave Movement	15,087
58,006	Superannuation	69,507
110,507	Subscriptions	110,683
440,527	Education Programs	521,676
28,442	Consultancies	32,966
300	Legal Expenses	5,471
2,893	Maintenance	1,234
81,693	Computer Operations	58,172
5,400	Auditors Remuneration - Audit	6,000
1,140	Auditors Remuneration - Other	7,600
56,126	Administration	37,436
0	Doubtful Debts Movement	0
0	Bad Debts	0
50,081	Occupancy	62,267
64,204	Telephones	56,681
170,624	Printing & Stationery	182,224
27,626	Postage	29,763
97,464	Travel	93,571
18,216	Insurance	16,905
15,163	Staff Training & Development	11,420
51,638	Depreciation & Loss on Sale of Assets	55,784
122,730	Projects	122,143
<b>2,346,178</b>	<b>TOTAL EXPENDITURE</b>	<b>2,379,811</b>
18,584	Surplus/ <Deficit>	123,086
710,875	Add Prior Years' Accumulated Surplus	729,459
729,459	Accumulated Surplus Carried Forward	852,545

# Balance Sheet

As at 30 June 2003

2002 / \$		2003 / \$
	<b>CURRENT ASSETS</b>	
892,325	Cash and Deposits – Note 2	1,463,819
82,745	Receivables – Note 3	50,383
975,070		1,514,202
	<b>NON CURRENT ASSETS</b>	
219,898	Property, Plant and Equipment – Note 4	229,633
<b>1,194,968</b>	<b>TOTAL ASSETS</b>	<b>1,743,835</b>
	<b>CURRENT LIABILITIES</b>	
344,446	Creditors and Borrowings – Note 5	735,819
121,063	Provisions – Note 6	155,471
<b>465,509</b>	<b>TOTAL LIABILITIES</b>	<b>891,290</b>
<b>729,459</b>	<b>NET ASSETS</b>	<b>852,545</b>
<b>729,459</b>	<b>ACCUMULATED FUNDS</b>	<b>852,545</b>

# Notes to and forming part of the Financial Statements

Year Ended 30 June 2003

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1984 (NSW). The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 1984 (NSW) and the following Australian Accounting Standards:

**AAS 5** Materiality

**AAS 8** Events Occurring After Reporting Date

**AAS 30** Accounting for Employee Entitlements

No other *applicable* Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets. The following *material* accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

### PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are measured on the cost basis. The carrying amount is reviewed by the Association to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows, which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

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

### INCOME TAX

The Association is exempt from income tax.

NOTES continued on page 8 >



NOTES continued from page 7 &gt;

# Notes to and forming part of the Financial Statements

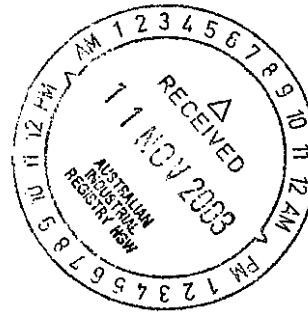
As at 30 June 2003

2002 / \$		2003 / \$
<b>NOTE 2: CASH</b>		
892,325	Cash and Term Deposits	1,463,819
<b>NOTE 3: RECEIVABLES</b>		
78,643	Trade Debtors	55,383
<5,000>	Provision for Doubtful Debts	<5,000>
9,102	Prepayments	0
82,745		50,383
<b>NOTE 4: PROPERTY PLANT &amp; EQUIPMENT</b>		
166,711	Motor Vehicles – at cost	184,285
17,316	Less Provision for Depreciation	11,597
149,395		172,688
91,280	Ashfield Leasehold Improvements – at cost	91,280
63,895	Less Amortisation of Leasehold Improvements	82,152
27,385		9,128
87,377	Office Equipment, Furniture and Fittings at cost	100,223
70,248	Less Provision for Depreciation	78,228
17,129		21,995
83,297	Computers at cost	95,532
57,938	Less Provision for Depreciation	69,710
25,359		25,822
219,268		229,633
<b>NOTE 5: CREDITORS &amp; BORROWINGS</b>		
188,945	Trade Creditors and Accrued Expenses	153,419
7,461	Subscriptions in Advance	337,829
148,040	Seminars in Advance	113,561
0	Project Funding Advanced	131,010
344,446		735,819
<b>NOTE 6: PROVISIONS</b>		
75,681	Provision for Annual Leave	90,768
45,382	Provision for Long Service Leave	64,703
121,063		155,471
<b>NOTE 7: LEASING COMMITMENTS</b>		
	Operating Lease Commitments for Rent of Premises and Computer Equipment	
41,867	Payable not later than one year	8,850
7,165	Payable not later than five years	

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

## **STATUTORY REPORTING AUSTRALIAN INDUSTRIAL REGISTER** 30<sup>TH</sup> JUNE 2003


1. Statutory Declaration NSW Oaths Act 1900
  - Annex A                      List of Offices
  - Annex B                      List of Office Holders
2. Secretary's Certificate
3. Copy of Annual Report
  - Financial Report Included



### SECRETARY'S CERTIFICATE

I, John Ireland certify that the copies of the Auditors Report, Accounts and Statements of the Aged & Community Services Association of NSW & ACT Incorporated are copies of the documents that were supplied to members on 30<sup>th</sup> October 2003 and presented to the meeting of committee of management held on the 2<sup>nd</sup> September 2003.

Yours faithfully,



John Ireland

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

7 / Nov / 2003 (Date)

**STATUTORY DECLARATION  
NSW OATHS ACT 1900**

I, John Arthur Ireland

Of Southern Cross Homes, Cardinal Gilroy Village, Barcom St; Merrylands 2160 in  
the state of NSW.....

do hereby solemnly declare and affirm that:-

1. I am the Honorary Secretary/ Treasurer of the Aged and Community Services Association of NSW & ACT Inc. which is an organisation registered under the provisions of the Workplace Relations Act 1996.
2. To the best of my knowledge and belief the list annexed hereto and marked "A" is a true and correct list of the offices of the Aged and Community Services Association of NSW & ACT Inc. as required by [268(3)(b)].
3. To the best of my knowledge and belief the list annexed hereto and marked "B" is a true and correct list of the office holders of the Aged and Community Services Association of NSW & ACT Inc. as required for [s268(3)(B)].
4. To the best of knowledge and belief the register of members of the Aged and Community Services Association of NSW & ACT Inc., has during the 2003 calendar year has been kept and maintained as required by section 268 (1) and (2).
5. The office of the Aged and Community Services Association of NSW & ACT Inc. is located at First Floor, 391 Liverpool Road Ashfield NSW 2131. The postal address is First Floor, 391 Liverpool Road Ashfield NSW 2131.

And I make this solemn declaration, in accordance with the Oaths Act, 1900, and subject to the punishment by law provided for the making of any wilfully false statement in any such declaration.

Declared at Merrylands )  
this Seventh day of )  
November ) 2003)  
before me:

[Signature]  
.....  
JUSTICE OF THE PEACE

KESHA NOVNA 198202243  
Print full name (and number) of JP



## **Annex A**

List of the Offices of the Aged and Community Services Association of NSW & ACT  
Inc.

President

Senior Vice President.

Junior Vice President.

Honorary Secretary/ Treasurer

Councillors (12) twelve

## Annex B

### List of Office Holders of the Aged and Community Services Association of NSW & ACT Inc. as at 31 October 2003

Office	Office Holder
President	Mr John Cowland Chief Executive Officer Illawarra Retirement Trust PO Box 116 WOONONA, NSW 2517
Senior Vice President	Ms Carol Allen General Manager, Aged Services Anglicare Chesalon Aged Services PO Box 427 PARRAMATTA, NSW 2124
Junior Vice President	Mr Ian Wilson Chief Executive Officer Mt Warrigal Care Group PO Box 435 ALBION PARK, NSW 2527
Honorary Secretary / Treasurer	Mr John Ireland Chief Executive Officer Southern Cross Homes Cardinal Gilroy Village Barcom St. MERRYLANDS, NSW 2160
Councillor	Ms Pauline Armour Manager -- Community Care Mercy Family Centre Limited PO Box 2118 HORNSBY, NSW 1630
Councillor	Mr Graeme Fear Group Co-ordinator, Aged Care Society of St. Vincent De Paul PO Box 5 PETERSHAM, NSW 2049
Councillor	Mr Brian Dooley Administrator Our Lady of Consolation Home 32 Evans Road ROOTY HILL, NSW 2766
Councillor	Dr June Heinrich Chief Executive Officer Baptist Community Services NSW & ACT Locked Bag EASTWOOD, NSW 2122

## Annex B (Continued).

Councillor	Mrs Sue Irvine Director of Care Services Anglican Retirement Community Services PO Box 3276 BELCONNEN, ACT 2617
Councillor	Mr Dennis Byron General Manager Anglican Care Toronto Road BOORAGUL, NSW 2884
Councillor	Mr Errol Curran Deputy Chief Executive Officer Nambucca Valley Care Limited Locked Bag 175 MACKSVILLE, NSW 2447
Councillor	Mr Stephen Walkerden General Manager United Protestant Association PO Box 273 WAHROONGA, NSW 2076
Councillor	Mr Elwyn Townsend Chief Executive Officer Presbyterian Social Services PO Box 2196 STRAWBERRY HILLS, NSW 2012
Councillor	Mr Michael Barry Executive Officer Autumn Lodge Village Inc 50 Butler Street ARMIDALE, NSW 2350
Councillor	Mr Rex Leighton Group Manager, Care Operations (Illawarra Retirement Trust) Peakhurst Retirement Village PO Box 116 WOONONA, NSW 2517
Councillor	Mr John Baremans Hon. Treasurer Abel Tasman Village 222 Waldron Rd CHESTER HILL, NSW 2162



Australian Government  
Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr John Ireland  
Hon Treasurer  
Aged & Community Services Association of NSW & ACT Incorporated  
Level 1, 391 Liverpool Road  
ASHFIELD NSW 2131

Dear Mr Ireland

**Financial Return - year ending 30 June 2004 (FR2004/576)**

I refer to the documents lodged in the Registry on 4 November 2004. The documents have been filed; however, I draw your attention to the following matters by way of information when preparing the Association's next financial return.

Notice Required by s272(5) of the RAO Schedule<sup>1</sup>

This notice should be included in the general purpose financial report (GPFR) but appears to have been omitted. There is a paraphrased reference to it in paragraph 8 of the operating report. This, however does not satisfy the requirements of s272(5). Please note the text of the notice must be inserted in full in the GPFR.

Operating Report

Part of this report (paragraphs 1 to 8) appear to reflect the text of the former "committee of management certificate" which was formerly required under the now repealed financial reporting provisions of the Act. It is not necessary to replicate this in the operating report.

Right of Members to Resign

The reference to s174 of the "Workplace Relations Act" is incorrect. The relevant provision is s174 of the RAO Schedule. The Act and the Schedule are separately numbered..

For clarity, you may wish to consider describing members' right to resign as follows:

Members have the right to resign from the Association in accordance with Rule [insert the relevant rule reference] of the Association's rules.

Auditor's opinion

The "audit opinion" in the auditor's report has been expressed in the terms of the former provisions of the Act. Section 257 of the RAO Schedule now stipulates the matters on which the auditor is required to express an opinion. You may wish to bring this to the attention of the auditor.

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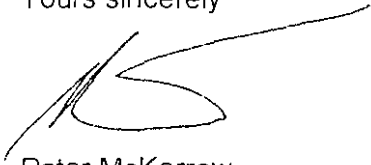
<sup>1</sup> The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule)



Financial Return for year ending 30 June 2003 (FR2003/347)

In reviewing the Association's 30 June 2004 financial return, it appeared that the Registry had not formally acknowledged receipt and filing of the return for the year ending 30 June 2003. Please accept my apologies for overlooking this. This return has now also been filed.

Yours sincerely

A handwritten signature in black ink, consisting of a stylized 'P' followed by a long horizontal stroke.

Peter McKerrow  
for Deputy Industrial Registrar

9 February 2005