



Community Options Illawarra Inc.

Community Options - Quality Options

Community Options Illawarra will provide access to services to maintain and enhance the quality of life for people of frail age, people with disabilities and their carers.

Wollongong

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Nowra

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Phone: 02 4421 4234 Fax: 02 4422 5076

Shellharbour

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Phone: 02 4297 7100 Fax: 02 4297 7200

Milton

Shop 6/65 Princes Hwy Milton NSW 2538
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Southern Highlands

Bungendore Community Centre
2 Majara Street Bungendore NSW 2621
Phone: 02 6238 1872 Fax: 02 6238 0589

2010 - 2011 Annual Report
Financial Statement



Community Options Illawarra Inc.

Community Options - Quality Options

Financial Report 2010 - 2011

COMMUNITY OPTIONS ILLAWARRAINCORPORATED
(INCORPORATED UNDER THE ASSOCIATIONS' INCORPORATION ACT, 1984)

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE, 2011

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**CONSOLIDATED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED
30 JUNE, 2011**

INCOME	Note	2011 \$	2010 \$
Grants Received - Compack		640,261	623,124
Grants Received - CACP		117,945	127,454
Grants Received - DADHC		3,462,310	3,437,817
Grants Unexpended Carried Forward		277,697	191,648
Care Recipient Contributions		75,648	14,959
Facilitated Discharge		30,303	70,000
Interest Received	1(d)	219,597	110,806
Profit on Sale of Fixed Assets		383	2,308
Other Income		5,054	18,690
TOTAL INCOME		4,829,198	4,596,806
EXPENDITURE			
Advertising		9,692	350
Audit and Accountancy		6,312	14,003
Bad Debts Written Off		9,080	35,797
Bank Charges		800	271
Sundry		27,706	33,277
Cleaning		9,824	6,492
Depreciation	1(e)	70,365	29,737
Insurance		72,180	48,948
Electricity and Rates		12,637	8,384
Telephone		52,902	35,984
Membership and Subscriptions		10,835	11,430
Training and Travel		52,305	32,450
Loss on Sale of Assets		8,083	-
Computer Expenses		68,919	115,034
Building Maintenance		20,032	11,096
Motor Vehicle Running Costs		21,077	24,823
Printing and Stationery		54,914	38,085
Rent		87,983	37,667
FBT		34,563	51,765
Shoalhaven - Client Services		461,270	528,804
Legal		1,942	-
Governance		16,793	-
Recruitment		6,760	-
Program Expenses		-	407,314
Security		2,947	4,391
Superannuation		126,000	96,206
Care Recipient Services		1,085,205	1,368,013
Working Expenses		-	16,352
Wages		1,431,807	1,074,244
TOTAL EXPENDITURE		3,762,933	4,030,917
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		1,066,265	565,889
Less UNEXPENDED GRANTS CARRIED FORWARD		918,756	277,697
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		147,509	288,192

STATEMENT OF FINANCIAL POSITION — 30 JUNE, 2011

CURRENT ASSETS	Note	2011	2010
		\$	\$
Cash at bank		1,632,683	1,341,324
Term Deposit		1,375,000	1,318,011
GST Input Tax Credits		7,028	18,519
Receivables	2	<u>143,384</u>	<u>85,693</u>
TOTAL CURRENT ASSETS		<u>3,158,095</u>	<u>2,763,547</u>
NON-CURRENT ASSETS			
Fixed Assets	3	<u>1,290,111</u>	<u>1,277,550</u>
TOTAL NON-CURRENT ASSETS		<u>1,290,111</u>	<u>1,277,550</u>
TOTAL ASSETS		<u>4,448,206</u>	<u>4,041,097</u>
CURRENT LIABILITIES			
Accrued Expenses		286,946	292,827
Provision for Projects	4	190,934	140,931
GST Payable		96,215	51,439
Grants in Advance		148,218	399,512
Grants Unexpended Carried Forward		418,016	-
Provision for Acquisition Shellharbour		-	8,845
Provision for Annual Leave		159,715	121,579
Provision for Equipment and Maintenance		57,500	45,000
Provision for Care Recipient Service		154,404	154,404
Provision for Older Parent Carers		195,979	422,359
Unexpended Funds		<u>500,650</u>	<u>277,697</u>
TOTAL CURRENT LIABILITIES		<u>2,208,667</u>	<u>1,914,593</u>
NON-CURRENT LIABILITIES			
Long Service Leave Provision		58,582	76,541
IMB Loan		<u>111,435</u>	<u>127,951</u>
TOTAL NON-CURRENT LIABILITIES		170,017	204,492
TOTAL LIABILITIES		<u>2,378,684</u>	<u>2,119,085</u>
NET ASSETS		<u>2,069,522</u>	<u>1,922,012</u>
ACCUMULATED FUNDS			
Accumulated Funds		<u>2,069,522</u>	<u>1,922,012</u>
TOTAL ACCUMULATED FUNDS		<u>2,069,522</u>	<u>1,922,012</u>

The accompanying notes form part of these financial statements.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the committees' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the New South Wales legislation and the Associations Incorporation Act 2009. The committee have determined that the accounting policies adopted are appropriate to meet the needs of the members of Community Options Illawarra Incorporated.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 108 'Accounting AASB 1031 'Materiality' and AASB 1048 'Interpretation and Application of Standards'. These financial statements do not conform with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

Historical Cost Convention

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other Revenue

Other revenue is recognised when it is received.

Income Tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

The financial statements have been prepared under the historical cost convention.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES continued

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Employee benefits

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2011. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

NOTE 2: RECEIVABLES

	2011	2010
	\$	\$
Care Recipient contributions	143,384	85,693
	<u>143,384</u>	<u>85,693</u>

NOTE 3: FIXED ASSETS

	2011	2010
	\$	\$
Land and Building — Shellharbour	405,000	405,000
Land and Building — Church Street	588,330	588,330
	<u>993,330</u>	<u>993,330</u>
Motor Vehicles — Cost	286,890	250,474
Less: Accumulated Depreciation	40,060	13,485
	<u>246,830</u>	<u>236,989</u>
Office Equipment — Cost	119,239	97,718
Less: Accumulated Depreciation	69,288	50,487
	<u>49,951</u>	<u>47,231</u>
	<u>1,290,111</u>	<u>1,277,550</u>

The accompanying notes form part of these financial statements.

NOTE 4: PROVISION FOR SPECIAL PROJECTS

During the 2011 financial year the board moved that funds be set aside from surplus care recipient contributions for special care recipient projects. The amount added to the provision for the year ended 30 June, 2011 was \$50,003. During this financial year \$Nil was expended from this provision. The balance of the provision as at 30 June, 2011 was \$190,934.

NOTE 5: CONTINGENT LIABILITY

As a result of changes to the SACS Award and renegotiation of employment contracts, the organisation has a contingent liability of \$54,316 in the event of employees being made redundant.

NOTE 6: LOAN IMB

The IMB loan was for the purchase of the property at 193 Church Street, Wollongong. The security for the loan is the property at 193 Church Street, Wollongong.

The financial statements have been prepared under the historical cost convention.

STATEMENT BY MEMBERS OF THE COMMITTEE


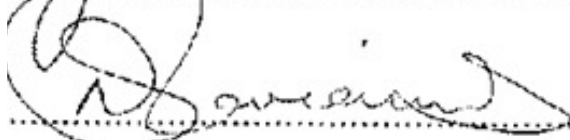
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 6:

1. Presents a true and fair view of the financial position of Community Options Illawarra Incorporated as at 30 June 2011 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Community Options Illawarra Incorporated will be able to pay its debts as and when they fall due.
3. Establishment of all reserve provisions is justified.
4. Payments to associated bodies have been adequately disclosed.
5. All expenditure is in accordance with grant guidelines.

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

Dated this 26 day of September 2011


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Akele Kinnas & Co.

CHARTERED ACCOUNTANTS

Partners:

J. F. AKELE B. COMM. C.A.
E. A. KINNAS B. COMM. C.A.

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Community Options Illawarra Incorporated which comprises the statement of financial position as at 30 June 2011 for the year then ended, the income and expenditure statement, 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 and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act New South Wales and are appropriate to meet the needs of the members. The committee's responsibilities also include 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

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we 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.

ABN 19 985 169 409



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Liability limited by a scheme approved under Professional Standards Legislation





Akele Kinnas & Co.

CHARTERED ACCOUNTANTS

Partners:

J. F. AKELE B. COMM. C.A.
E. A. KINNAS B. COMM. C.A.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting obligations under the Associations Incorporation Act New South Wales. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

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

Auditor's Opinion

In our opinion, the financial report of Community Options Illawarra Incorporated presents fairly, in all material respects the financial position of Community Options Illawarra Incorporated as at 30 June 2011 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Act New South Wales.

AKELE KINNAS & CO Chartered Accountants

A handwritten signature in black ink, appearing to read 'Elias Kinnas', written over a horizontal line.

Elias Kinnas

26 September 2011

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INCOME AND EXPENDITURE STATEMENT - DADHC COMMUNITY OPTIONS FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
Grants Received — DADHC		1,144,456	1,144,110
Workers Compensation Recovery		2,720	-
Profit on Sale of Assets		-	1,440
TOTAL INCOME		<u>1,147,176</u>	<u>1,145,550</u>
EXPENDITURE			
Administration and Management Fees		170,670	166,492
Training and Travel		12,744	11,342
One-off Care Recipient Expenses		7,133	19,158
FBT		-	22,293
Motor Vehicle Expenses		9,499	-
Program Expenses		222	13,327
Computer Expenses		-	10,000
Subscriptions and Memberships		3,500	4,000
Repairs and Maintenance		-	4,700
Depreciation		21,722	4,010
Sundry		-	1,393
Superannuation		41,446	31,949
Recruitment		1,734	-
Insurance		8,399	6,114
Care Recipient Services — Nursing		399,280	528,415
Employee Leave Provisions		-	19,536
Wages		453,270	302,821
TOTAL EXPENDITURE		<u>1,129,619</u>	<u>1,145,550</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>17,557</u>	-
Less: Grants Unexpended Carried Forward		<u>17,557</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The financial statements have been prepared under the historical cost convention.

INCOME AND EXPENDITURE STATEMENT - CACP FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
Grants Received — CACP		117,945	127,454
Care Recipient Contributions		<u>8,125</u>	<u>8,220</u>
TOTAL INCOME		<u>126,070</u>	<u>135,674</u>
 EXPENDITURE			
Administration and Management Costs		16,020	14,492
CACP Care Recipient Expenses		89,404	101,328
Motor Vehicle Expenses		956	-
Training		530	16
Superannuation		1,556	1,616
Wages		16,852	18,222
Workers Compensation Insurance		<u>845</u>	<u>-</u>
TOTAL EXPENDITURE		<u>126,163</u>	<u>135,674</u>
 EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		 <u>(- 93)</u>	 <u>-</u>

The accompanying notes form part of these financial statements.

**INCOME AND EXPENDITURE STATEMENT - SPECIAL PROJECTS FOR THE YEAR ENDED
30 JUNE, 2011**

INCOME	Note	2011 \$	2010 \$
Client Contributions		67,688	-
Sundry		<u>-</u>	<u>13,753</u>
TOTAL INCOME		<u>67,688</u>	<u>13,753</u>
EXPENDITURE			
Bad Debts written off		9,080	-
Special Projects Expense		<u>58,608</u>	<u>13,753</u>
TOTAL EXPENDITURE		<u>67,688</u>	<u>13,753</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The financial statements have been prepared under the historical cost convention.

INCOME AND EXPENDITURE STATEMENT - CENTRE MANAGEMENT FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
Profit on Sale of Assets		383	-
Care Recipient Contributions		-	6,476
Vehicle Leaseback		1,560	1,560
Sundry Income		609	3,764
Administration Fee		596,921	555,581
Interest		219,597	110,806
TOTAL INCOME		819,070	678,187
EXPENDITURE			
Audit and Accountancy		6,312	14,003
Computer Expenses		59,090	78,432
FBT		34,563	(1,836)
Advertising		9,517	350
Cleaning		9,824	6,492
Telephone		52,460	35,984
Rates and Electricity		12,637	8,384
Security		2,947	4,391
Insurance		43,607	24,582
Bank Charges		800	271
Subscriptions		3,835	4,430
Repairs		20,032	6,396
Motor Vehicle Costs		15,597	22,463
Sundry		1,998	848
Superannuation		10,404	6,302
Employee Leave Provisions		26,362	-
Depreciation		9,575	15,442
Travel		268	-
Printing, Postage and Stationery		50,115	38,085
Recruitment		1,976	9,610
Bad Debts Written Off		-	35,140
Governance		16,793	5,812
Shellharbour Premises		46,424	-
Legal Fees		1,942	-
Training		15,212	-
Staff Amenities		12,681	-
Consultants		12,639	-
Equipment		1,195	7,001
Working Expenses		-	16,238
Rent		38,958	37,667
Loss on Sale of Assets		8,083	-
Wages		144,881	70,000
TOTAL EXPENDITURE		670,727	446,487
EXCESS (DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		148,343	231,700

The accompanying notes form part of these financial statements.

INCOME AND EXPENDITURE STATEMENT - FACILITATED DISCHARGE FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011	2010
		\$	\$
Facilitated Discharge		<u>30,303</u>	<u>70,000</u>
TOTAL INCOME		<u>30,303</u>	<u>70,000</u>
EXPENDITURE			
Facilitated Discharge Project		11,093	39,252
Administration and Management Fee		13,588	10,500
Superannuation		395	1,573
		-	700
Wages		<u>5,227</u>	<u>17,975</u>
TOTAL EXPENDITURE		<u>30,303</u>	<u>70,000</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The financial statements have been prepared under the historical cost convention.

INCOME AND EXPENDITURE STATEMENT - TRANSITION CARE PROJECT DADHC FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
DADHC Funds		<u>163,276</u>	<u>159,292</u>
TOTAL INCOME		<u>163,276</u>	<u>159,292</u>
EXPENDITURE			
Administration and Management Costs		24,084	23,752
Program Expenses		25,380	88,482
FBT		-	5,200
Motor Vehicle Expenses		1,355	-
Recruitment		247	-
Training		1,749	-
Travel		32	-
Depreciation		1,063	-
Insurance		1,198	2,700
Superannuation		-	3,209
Wages		-	<u>35,949</u>
TOTAL EXPENDITURE		<u>55,108</u>	<u>159,292</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>108,168</u>	-
Less: Grants Unexpended Carried Forward		<u>108,168</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

**INCOME AND EXPENDITURE STATEMENT - COMPACK FOR THE YEAR ENDED
30 JUNE, 2011**

INCOME	Note	2011 \$	2010 \$
ComPack Funding		<u>640,261</u>	<u>623,124</u>
TOTAL INCOME		<u>640,261</u>	<u>623,124</u>
EXPENDITURE			
Administration and Management Fee		96,000	93,469
FBT		-	2,000
Workers Compensation Insurance		4,728	1,500
Superannuation		18,826	14,190
Subscriptions		-	1,000
ComPack		344,033	335,081
Wages		<u>177,992</u>	<u>157,185</u>
TOTAL EXPENDITURE		<u>641,579</u>	<u>604,425</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>(- 1,318)</u>	<u>18,699</u>

The financial statements have been prepared under the historical cost convention.

**INCOME AND EXPENDITURE STATEMENT - DVA FUNDS FOR THE YEAR ENDED
30 JUNE, 2011**

INCOME	Note	2011 \$	2010 \$
DADITC DVA Funding		<u>5,882</u>	-
TOTAL INCOME		<u>5,882</u>	-
EXPENDITURE			
DVA Client Expenses - Shoalhaven		<u>5,882</u>	-
TOTAL EXPENDITURE		<u>5,882</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	-

The accompanying notes form part of these financial statements.

INCOME AND EXPENDITURE STATEMENT - CALD FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
DADHC — CALD Funding		196,438	191,648
Other Income		<u>-</u>	<u>263</u>
TOTAL INCOME		<u>196,438</u>	<u>191,911</u>
EXPENDITURE			
Administration		28,980	28,336
CALD - Client Expenses		92,295	72,725
FBT		-	5,700
Workers Compensation Insurance		1,442	2,500
Wages		63,900	63,905
Motor Vehicle Expenses		269	-
Recruitment		298	-
Training		2,105	-
Depreciation		1,279	-
Program Expenses		-	13,054
Travel		37	16
Superannuation		<u>5,833</u>	<u>5,675</u>
TOTAL EXPENDITURE		<u>196,438</u>	<u>191,911</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The financial statements have been prepared under the historical cost convention.

**INCOME AND EXPENDITURE STATEMENT - DEMENTIA FOR THE YEAR ENDED
30 JUNE, 2011**

INCOME	Note	2011	2010
		\$	\$
DADHC —Dementia Funding		<u>286,555</u>	<u>279,564</u>
TOTAL INCOME		<u>286,555</u>	<u>279,564</u>
EXPENDITURE			
Administration		42,276	41,293
Client Expenses		86,765	161,040
Wages		137,492	62,734
Travel		54	16
Motor Vehicle Expenses		2,103	-
Recruitment		434	-
Depreciation		1,866	-
Superannuation		12,165	5,607
FBT		-	768
Training		1,297	6,606
Workers Compensation Insurance		<u>2,103</u>	<u>1,500</u>
TOTAL EXPENDITURE		<u>286,555</u>	<u>279,564</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

INCOME AND EXPENDITURE STATEMENT - MOTOR NEURONE FUNDS FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
Grant			
Client Contributions		-	2,896
TOTAL INCOME		<u>-</u>	<u>2,896</u>
EXPENDITURE			
Program Expenses		-	2,896
TOTAL EXPENDITURE		<u>-</u>	<u>2,896</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The financial statements have been prepared under the historical cost convention.

INCOME AND EXPENDITURE STATEMENT - SHELLHARBOUR SET-UP FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
Transfer from Provisions		-	100,000
DADHC Non-Recurrent		-	37,000
TOTAL INCOME		<u>-</u>	<u>137,000</u>
EXPENDITURE			
Program Expenses			8,845
Premises Fit Out		-	103,284
Equipment and Computers			24,871
TOTAL EXPENDITURE		<u>-</u>	<u>137,000</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

**INCOME AND EXPENDITURE STATEMENT - NSW COMMUNITY OPTIONS - NON
RECURRENT FOR THE YEAR ENDED 30 JUNE, 2011**

INCOME	Note	2011 \$	2010 \$
Grant		<u>1,890</u>	<u>67,500</u>
TOTAL INCOME		<u>1,890</u>	<u>67,500</u>
EXPENDITURE			
Program Expenses		-	63,090
Client Services		<u>1,890</u>	<u>4,410</u>
TOTAL EXPENDITURE		<u>1,890</u>	<u>67,500</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The financial statements have been prepared under the historical cost convention.

**INCOME AND EXPENDITURE STATEMENT - NEW DEMENTIA FOR THE YEAR ENDED
30 JUNE, 2011**

INCOME	Note	2011	2010
		\$	\$
Grant: DADFIC		<u>101,470</u>	<u>122,551</u>
TOTAL INCOME		<u>101,470</u>	<u>122,551</u>
EXPENDITURE			
Administration		19,500	-
Motor Vehicle Expenses		1,086	322
Insurance		960	337
Program Expenses		-	101,470
Wages		52,378	-
Client Expenses		17,276	-
Recruitment		198	-
Training		648	-
Travel		25	-
Depreciation		4,630	-
Superannuation		4,769	-
Computer Costs		-	<u>1,526</u>
TOTAL EXPENDITURE		<u>101,470</u>	<u>103,655</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>18,896</u>

The accompanying notes form part of these financial statements.

**INCOME AND EXPENDITURE STATEMENT - SHOALHAVEN COMMUNITY OPTIONS
FOR THE YEAR ENDED 30 JUNE, 2011**

INCOME	Note	2011	2010
		\$	\$
DADHC Grant		<u>740,692</u>	<u>729,736</u>
TOTAL INCOME		<u>740,692</u>	<u>729,736</u>
EXPENDITURE			
Administration		109,284	107,754
Travel		218	764
Recruitment		1,296	-
		-	10,640
Training		9,419	10,632
Motor Vehicle Expenses		7,784	-
Wages		213,726	174,091
Program Expenses		-	10,000
Computer Expenses		-	8,348
Subscriptions		3,500	2,000
Depreciation		13,616	6,671
Superannuation		18,414	15,508
Client Expenses		268,469	347,045
Client Expenses — One-off		3,079	-
Insurance		5,436	6,094
Employee Leave Provisions		<u>-</u>	<u>11,293</u>
TOTAL EXPENDITURE		<u>654,241</u>	<u>710,840</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>86,451</u>	<u>-</u>
Less: Grants Unexpended Carried Forward		<u>86,451</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

Note: This surplus in 2010 was fully expended during the year in the acquisition of a motor vehicle. The motor vehicle acquisition is shown on the balance sheet as asset purchases.

The financial statements have been prepared under the historical cost convention.

INCOME AND EXPENDITURE STATEMENT - OLDER PARENT CARERS FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011	2010
		\$	\$
Grant		223,906	268,723
Grants Unexpended Carried Forward		-	205,772
Profit on Sale of Assets		-	<u>867</u>
TOTAL INCOME		<u>223,906</u>	<u>475,362</u>
EXPENDITURE			
Administration		32,244	69,493
Computer Expenses		-	1,830
Carer Expenses		-	250,027
Insurance		1,634	3,379
Motor Vehicle Expenses		1,848	1,219
FBT		-	6,300
Program Expenses		-	7,557
Depreciation		13,933	3,614
Training		2,385	1,073
Travel		703	1,423
Wages		120,210	118,869
Superannuation		10,428	10,578
Marketing		175	-
Recruitment		337	-
Client One-off Expenses		219	-
Publications		<u>4,060</u>	<u>-</u>
TOTAL EXPENDITURE		<u>188,176</u>	<u>475,362</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>35,730</u>	<u>-</u>
Less: Grants Unexpended Carried Forward		<u>35,730</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

INCOME AND EXPENDITURE STATEMENT - COPS SOUTHERN HIGHLANDS FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
DADHC — Non Recurrent		78,128	-
TOTAL INCOME		<u>78,128</u>	-
EXPENDITURE			
Administration		23,544	-
Motor Vehicle Expenses		1,311	-
Recruitment		239	-
Telephone		442	-
Minor Equipment		408	-
Insurance		1,830	-
Computer Costs		8,613	-
Training		3,905	-
Travel		974	-
Depreciation		3,526	-
Printing, Postage and Stationery		738	-
Rent		2,600	-
Client Services		8,139	-
Wages		20,092	-
Superannuation		<u>1,767</u>	-
TOTAL EXPENDITURE		<u>78,128</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	-

Note: This surplus in 2010 was fully expended during the year in the acquisition of a motor vehicle. The motor vehicle acquisition is shown on the balance sheet as asset purchases.

The financial statements have been prepared under the historical cost convention.

INCOME AND EXPENDITURE STATEMENT - SCOPC PACKAGES FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011 \$	2010 \$
SCOPC Packages		262,451	-
Other Income		<u>7,600</u>	-
TOTAL INCOME		<u>270,051</u>	-
EXPENDITURE			
Older Parent Carers		<u>99,851</u>	-
TOTAL EXPENDITURE		<u>99,851</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		170,200	-
Less: Grants Unexpended Carried Forward		<u>170,200</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	-

The accompanying notes form part of these financial statements.

INCOME AND EXPENDITURE STATEMENT - COPS NON-RECURRENT FUNDING FOR THE YEAR ENDED 30 JUNE, 2011

INCOME	Note	2011	2010
		\$	\$
INCOME NSW Cops		<u>26,680</u>	-
TOTAL INCOME		<u>26,680</u>	-
EXPENDITURE			
Client Services		<u>26,680</u>	-
TOTAL EXPENDITURE		<u>26,680</u>	-
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>-</u>	-

The financial statements have been prepared under the historical cost convention.