

Children and Young People with Disability Australia

ABN 42 140 529 273

Financial Statements

For the year ended 30 June 2019

Children and Young People with Disability Australia
ABN 42 140 529 273

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Children and Young People with Disability Australia
ABN 42 140 529 273
Directors' Report

Your directors present this report on the company for the financial year ended 30 June 2019.

Directors

The names of the directors in office at any time during or since the end of the year are:

Alan Blackwood	
Bronwyn Morkham	
Jocelyn Neumueller	
Geoffrey Warren	
Grace Mills	
Theresa Duncombe	Resigned 24/05/2019
Anne Murphy	Resigned 23/05/2019

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Operating Result

The surplus of the company for the financial year after providing for income tax amounted to:

Year ended	Year ended
30 June 2019	30 June 2018
\$	\$
21,518	7,351

Principal Activities

The principal activities of the company during the course of the year were To advocate systemically at the national level for the rights and interest of all children and young people with disability living in Australia as individuals, members of a family and their community..

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

Significant Changes in the State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in subsequent financial years.

Future Developments

The company expects to maintain the present status and level of operations and hence there are no likely developments in the operations in future financial years.

Children and Young People with Disability Australia

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Directors' Report

Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Directors Benefits

No director has received or has become entitled to receive, during or since the financial year, a benefit because of a contract made by the company or related body corporate with a director, a firm which a director is a member or an entity in which a director has a substantial financial interest.

Indemnifying Officer or Auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was not a party to any such proceedings during the year.

Auditors Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 has been included.

Signed in accordance with a resolution of the Board of Directors:



Alan Blackwood

Director



Bronwyn Morkham

Director

Dated: 28TH OCTOBER, 2019

Children and Young People with Disability Australia

ABN 42 140 529 273

Auditor's Independence Declaration

UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

Director:
A.R Ager CA, BEc
Registered Company Auditor

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Glen Waverley, VIC 3150
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Authorised Audit Company
No. 453122

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the Audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit

ASSUR PTY. LTD.

ASSUR PTY LTD

Authorised Audit Company number: 453122

Chartered Accountant

Anthony Ager
Anthony Ager
Director - Audit & Assurance
Chartered Accountant

Dated: 18TH OCTOBER, 2019.

The accompanying notes form part of these financial statements.

Children and Young People with Disability Australia
ABN 42 140 529 273
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Revenue		422,138	447,360
Gross surplus		422,138	447,360
Marketing		(6,846)	(14,331)
Administration expenses		(393,774)	(425,678)
Surplus before income tax		21,518	7,351
Income tax (credit) expense			
Surplus for the year		21,518	7,351
Other comprehensive income:			
Items that will not be reclassified subsequently to profit or loss:			
Items that will be reclassified subsequently to profit or loss when specific conditions are met:			
Total other comprehensive income for the year, net of tax			
Total comprehensive income for the year		21,518	7,351

Children and Young People with Disability Australia

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Statement of Financial Position as at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Current Assets			
Cash assets	<u>2</u>	291,660	149,062
Receivables	<u>3</u>		270
Other	<u>4</u>	12,955	12,397
Total Current Assets		304,615	161,728
Total Assets		304,615	161,728
Liabilities			
Current Liabilities			
Payables	<u>5</u>	12,027	22,836
Current tax liabilities	<u>6</u>	6,780	(4,643)
Provisions	<u>7</u>	3,660	13,132
Other	<u>8</u>	148,136	
Total Current Liabilities		170,603	31,325
Non-Current Liabilities			
Provisions	<u>7</u>	3,903	21,812
Total Non-Current Liabilities		3,903	21,812
Total Liabilities		174,506	53,137
Net Assets		130,109	108,591
Equity			
Retained earnings		130,109	108,591
Total Equity		130,109	108,591

The accompanying notes form part of these financial statements.

Children and Young People with Disability Australia

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Statement of Changes in Equity for the year ended 30/06/2019

	Notes	Retained Earnings	Total
Balance at 01/07/2017		101,241	101,241
Comprehensive income			
Surplus attributable to the members		7,351	7,351
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		7,351	7,351
Balance at 30/06/2018		108,591	108,591
Comprehensive income			
Surplus attributable to the members		21,518	21,518
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		21,518	21,518
Balance at 30/06/2019		130,109	130,109

The accompanying notes form part of these financial statements.

Children and Young People with Disability Australia

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Statement of Cash Flows

For the year ended 30 June 2019

	2019	2018
	\$	\$
<hr/>		
Cash Flow From Operating Activities		
Receipts from customers	420,203	445,390
Payments to Suppliers and employees	(279,410)	(438,044)
Interest received	2,205	1,700
Net cash provided by (used in) operating activities (note 2)	<hr/> 142,998 <hr/>	<hr/> 9,045 <hr/>
 Cash Flow From Investing Activities		
Payment for:		
Other Assets	<hr/> (400) <hr/>	<hr/>
Net cash provided by (used in) investing activities	<hr/> (400) <hr/>	<hr/>
Net increase (decrease) in cash held	142,598	9,045
Cash at the beginning of the year	<hr/> 149,062 <hr/>	<hr/> 140,016 <hr/>
Cash at the end of the year (note 1)	<hr/> 291,660 <hr/>	<hr/> 149,062 <hr/>

The accompanying notes form part of these financial statements.

Children and Young People with Disability Australia

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Statement of Cash Flows

For the year ended 30 June 2019

	2019	2018
Note 1. Reconciliation Of Cash		
For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.		
Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash At Bank - Cash Management Account	197,984	97,624
Cash at Bank - Gift Fund	2,710	39,106
Bendigo Term Deposit	90,966	12,332
	<u>291,660</u>	<u>149,062</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Surplus

Operating surplus (loss) after tax	21,518	7,351
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	270	(270)
(Increase) decrease in prepayments	(159)	
Increase (decrease) in trade creditors and accruals	(6,713)	(4,573)
Increase (decrease) in other creditors	144,040	(471)
Increase (decrease) in employee entitlements	(27,381)	4,751
Increase (decrease) in sundry provisions	11,423	2,258
Net cash provided by operating activities	<u>142,998</u>	<u>9,045</u>

Children and Young People with Disability Australia

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Notes to the Financial Statements**For the year ended 30 June 2019**

Note 1: Summary of Significant Accounting Policies

Children and Young People with Disability Australia is a company limited by guarantee, incorporated and domiciled in Australia.

The financial statements were authorised for issue on 28/10/2019 by the directors of the company.

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001.

The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies that have been adopted in the preparation of the statements are as follows:

Accounting Policies**(a) Financial Instruments****Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

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Notes to the Financial Statements

For the year ended 30 June 2019

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

The company does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.

(i) *Financial Assets at fair value through profit or loss*

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) *Available-for-sale investments*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available for sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

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Notes to the Financial Statements

For the year ended 30 June 2019

(v) *Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are either discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(b) **Employee Benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. 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. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bond terms to maturity that match the expected timing of cash flows.

(c) **Cash and Cash Equivalents**

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 short-term borrowings in current liabilities on the statement of financial position.

(d) **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All dividends received shall be recognised as revenue when the right to receive the dividend has been established.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where the outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

Children and Young People with Disability Australia**ABN 42 140 529 273****Notes to the Financial Statements****For the year ended 30 June 2019**

Investment property revenue is recognised on a straight-line basis over the period of the lease term so as to reflect a constant periodic rate of return on the investment.

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

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(f) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(g) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

(h) Income Tax

The company is a Public Benevolent Institution and is exempt from Australian Income Tax. It is endorsed as a Deductible Gift Recipient and donations of \$2 or more are tax deductible.

(h) New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the company. The directors have decided not to early adopt any of the new and amended pronouncements.

Children and Young People with Disability Australia

ABN 42 140 529 273

Notes to the Financial Statements

For the year ended 30 June 2019

2019

2018

Note 2: Cash assets

Bank accounts:

- Cash At Bank - Cash Management Account	197,984	97,624
- Cash at Bank - Gift Fund	2,710	39,106
- Bendigo Term Deposit	90,966	12,332
	<u>291,660</u>	<u>149,062</u>

Note 3: Receivables

Current

Trade debtors		270
	<u></u>	<u>270</u>

Note 4: Other Assets

Current

Prepayments	2,995	2,836
Other	9,960	9,560
	<u>12,955</u>	<u>12,397</u>

Note 5: Payables

Unsecured:

- Trade creditors	634	7,348
- Other creditors	11,392	15,489
	<u>12,027</u>	<u>22,836</u>
	<u>12,027</u>	<u>22,836</u>

Children and Young People with Disability Australia

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Notes to the Financial Statements

For the year ended 30 June 2019

	2019	2018
Note 6: Tax Liabilities		
Current		
GST payable	<u>6,780</u>	<u>(4,643)</u>
	<u>6,780</u>	<u>(4,643)</u>

Note 7: Provisions

Current

Employee entitlements*	<u>3,660</u>	<u>13,132</u>
	<u>3,660</u>	<u>13,132</u>

Non Current

Employee entitlements*	<u>3,903</u>	<u>21,812</u>
	<u>3,903</u>	<u>21,812</u>

* Aggregate employee entitlements liability	7,563	34,944
---------------------------------------------	-------	--------

There were 7 employees at the end of the year

Note 8: Other Liabilities

Current

Income In Advance	<u>148,136</u>	<u></u>
	<u>148,136</u>	<u></u>

Children and Young People with Disability Australia

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Notes to the Financial Statements

For the year ended 30 June 2019

2019

2018

Note 9: Capital and Leasing Commitments

Operating lease expenditure contracted for at balance date that is not cancellable and is not provided for in the accounts:

Payable:

No later than one year	29,583	35,500
Later than one year but not later than two years	<u>29,583</u>	<u>29,583</u>
	<u>29,583</u>	<u>65,083</u>

Children and Young People with Disability Australia**ABN 42 140 529 273****Directors' Declaration**

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.

The directors of the company declare that:

1. the financial statements and notes are in accordance with the Corporations Act 2001:
 - (a) comply with Accounting Standards described in Note 1 to the financial statements and the Corporations Regulations; and
 - (b) give a true and fair view of the company's financial position as at 30 June 2019 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. in the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Alan Blackwood

Director



Bronwyn Morkham

Director

Dated: 28TH OCTOBER, 2019.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Children and Young People with Disability Australia (the Company), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Children and Young People with Disability Australia is in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2019 and of its performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and the Corporations Regulations 2001.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Director:
A.R Ager CA, BEc
Registered Company Auditor

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Authorised Audit Company
No. 453122

Children and Young People with Disability Australia

ABN 42 140 529 273

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

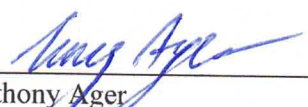
Signed on: 4TH NOVEMBER, 2019

ASSUR PTY LTD

ASSUR PTY LTD

Authorised Audit Company Number: 453122

Chartered Accountants



Anthony Ager

Director - Audit & Assurance

Chartered Accountant

Children and Young People with Disability Australia

ABN 42 140 529 273

Detailed Profit and Loss Statement

For the year ended 30 June 2019

	2019 \$	2018 \$
Income		
Commonwealth Grants - Recurrent	337,152	346,474
Royal Commission	44,575	81,040
National Redress Scheme	44,575	
Donations Received	2,648	1,070
Memberships	10,437	14,300
Interest received	2,205	1,700
Other income	11,118	2,775
Funds Carried Forward	(30,572)	
Total income	422,138	447,360
Expenses		
Advertising and promotion	2,185	832
Consultancy	777	10,877
Assets < \$5,000	1,856	116
Annual Leave Expense	(9,472)	264
Accountancy & Audit fees	2,955	2,673
Bank Fees And Charges	435	472
Board/Governance Expenses	13,492	3,996
Computer Expenses & IT expenses	2,028	2,506
Events	58	1,845
Graphic Design	1,299	2,773
Insurance	4,228	4,601
Long service leave	(17,909)	4,487
Meeting & Conference Expenses	1,843	2,113
Membership Fees	2,351	1,723
Postage & Courier	1,361	2,815
Printing & stationery	8,652	5,340
Recruitment expenses	28,563	12,603
Rent & Occupancy	43,876	42,158
Salaries & Wages	212,795	207,376
Salary Sacrifice Paid	50,931	43,950
Staff training	624	
Subscriptions	5,079	5,530

The accompanying notes form part of these financial statements.

Children and Young People with Disability Australia

ABN 42 140 529 273

Detailed Profit and Loss Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Sundry expenses	2,097	2,182
Superannuation	21,598	23,272
Telephone & Internet	7,964	7,846
Travel & Accommodation	9,539	45,232
Workcover	1,418	2,426
Total expenses	<u>400,620</u>	<u>440,009</u>
Surplus from Ordinary Activities before income tax	<u>21,518</u>	<u>7,351</u>