

your
voice
heard.

DRC
advocacy

ANNUAL REPORT 2018

Disability Resources Centre Inc.

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DRC
advocacy

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DRC VISION & MISSION

Our Vision

An accessible society that values the contributions of people with disability across all areas of economic, social, cultural and civic life.

Our Mission

Victorians with disability working together to create inclusive communities

Our Guiding Principles and Values

1. We will act on the highest value of participation by people with disability in all aspects of our organization, including playing a leading role in governance and operational roles.
2. We will empower people with disability through participation to contribute within DRC and in broader representative roles.
3. To promote choice and self-determination for all people with disability.
4. To challenge discrimination, poverty and disadvantage while promoting full realization of the UN Convention of the Rights of Persons with Disabilities.

DRC TEAM

Committee of Management

Chairperson	Frank Hall-Bentick
Vice Chairperson	Martin Leckey
Treasurer	Pradeep Hewavitharana
Secretary	Vicki Alipasinopoulos
Members:	Martin Grillo
	Mary Henley-Collopy
	Anna Leyton
	Effie Meehan
	Mary Rispoli
	Emilio Savle

DRC Staff

Executive Officer	Kerri Cassidy (began October 2017)
Outer South East Advocate	Katrina Newman
Melbourne Metro Advocate	Hannah Aroni (began September 2017)
Transport Project Officer	Katherine Marshall (Oct 2017 - June 2018)
Lead Advocate	Anthony Giles-Peters (retired October 2017)

Pro-Bono

Independent Advocate Supervisor	Gillian Meldrum
Continual Quality Improvement Chair	Graham Smith

The Disability Resources Centre gratefully acknowledges the funding assistance of the Department of Health and Human Services' Office for Disability.

We thank the Towards a Just Society Foundation and the Australian Communities Foundation for their support with the Australian Disability and Indigenous People's Education Fund and the Reichstein Foundation for their contribution to the Accessible Public Transport Project.

We particularly thank all those anonymous volunteers who contribute to the life of the DRC.

2017-18 REPORTS

Chairperson



This financial year has again been very busy and productive with our new Executive Officer Kerri Cassidy revitalising our advocacy work by working closely with our individual advocates but also with DHHS office for disability and the Australian Federation of Disability Organisations (AFDO) to upgrade the advocacy work undertaken by us.

We have undertaken two external audits of our work and procedures for which we have been certified to continue for another 12 months until our next review. This work is very time consuming as the auditors examined our work and procedures very closely to see that we are meeting the prescribed National and Victorian governmental standards.

Our transport project officer, Katherine Marshall finished with us in June and is now working as the Metro access and inclusion planer at the Maribryngong city council. The transport report is now finalised and will be launched at this AGM.

In October 2017, our lead advocate Anthony Giles Peters retired after 24 years with the Disability Resources Centre. Anthony started work with us in 1993 and has led our staff during the numerous

battles we have had with funding and to improve the lives of people with disabilities.

During the year we have continued to work in partnership with the Australian Disability and Indigenous Peoples Education Fund (ADIPEF) with funding through the Towards a Just Society Fund (TJSF) and the Australian Communities Foundation (ACF) to disburse small education grants to students with disabilities from indigenous and nonindigenous backgrounds. We have two funding rounds each year and on the 30 September 2017 we allocated 14 small grants and on 31 March 2018 we were able to allocate 11 small grants. We continue to look forward to working with these groups to assist students with disabilities and their studies.

This coming year will again be exciting as we are undertaking a new project examining the disability support pension and have employed a new project worker, Nick Wilson. A new city advocate, Kim Collinson, has started after Hanna Aroni leaving us to explore other disability work. Also, we have just heard that we will receive a 25 percent increase in our funding along with the other disability advocacy organisations funded through the Office for Disability.

Frank Hall-Bentick
Chairperson

Executive Officer



It is my pleasure to provide the first Executive Officer's report and comment on the year that has been. When appointed to the role in October 2017 I was thrilled

to not only have the opportunity to lead an organisation which has core values I am deeply committed to, but also the gift of a Committee of Management who have been involved in disability rights for several decades and who were willing to provide mentorship and expert advice. I've been pleased to experience the goodwill that exists for the DRC and have benefitted from the many supportive connections already established within the Disability Advocacy sector.

This firm footing has enabled further strength to be added to the operations, governance and central mission of the DRC. This has included creating a strong media presence, rebranding the logo and developing a new website to enable the promotion of our work. Several office systems have been reviewed and updated including the introduction of internet banking and the migration of the bookkeeping, accounts payable and payroll functions into one central system which has increased efficiency and improved oversight. The phone system in the Melbourne office has been updated and is now NBN ready and computer software has been updated.

The Continual Quality Improvement sub-committee, chaired by Graham Smith, spent several months preparing for the certification audit and we were very pleased to complete the process with full compliance to the National and State

Disability Service Standards. Following on from this we have been reviewing our Policies and Procedures with Social Policy Graduate Greta who has volunteered countless hours to the task - thank you!

Our individual advocacy in both Melbourne and Outer East has experienced a significant increase in demand, like many other advocacy services, with the most common issues relating to Legal, Disability Services and Accommodation (see page 11 for more details). Sincere thanks to both Katrina and Hannah for their work over the past year.

An extremely rewarding experience was working with Katherine on the Accessible Public Transport project. It was especially enjoyable meeting people at the forums, hearing their stories and ideas for a better public transport system. Thanks to Katherine for her great work conducting the consultation process and to Lyndall Grimshaw for her support whilst analysing the data and writing the final report (see page 12 for more details).

In May we learnt of our successful submission to the Disability Advocacy Sector Capacity Building Fund for a DSP Pathways Project intended to provide assistance to people with disabilities and advocates in applying for income support. We look forward to reporting on this in due course.

Finally, thank you to our members who have supported the work of the DRC for many years and a warm welcome to members who have joined us in the past year. Your contributions on our Transport Project survey, on social media and in our various events throughout the last year have been appreciated.

Kerri Cassidy
DRC Executive Officer

Outer South East Advocacy

By Katrina Newman



This November marks my 14th year as an advocate with the DRC. It's been refreshing to see the changes within the organisation during this reporting period.

Centrelink issues continue to dominate my work in the outer southeast with over half my clients receiving assistance with applications and appeals to access the Disability Support Pension. I believe I receive so many inquiries and referrals for assistance on this issue as I have developed effective and strong networks across many support organisations in the outer south east corridor, and due to the successful outcomes I assist my clients to achieve. Several of our referrals have also come through the local Federal Member Julian Hill MP in Dandenong who has assisted many of our Dandenong clients by progressing their applications when they fail to be processed after 4 or 5 months. Many of my clients have dual disabilities either developmental and psychiatric disability or physical and psychiatric. I feel that the current application process for the DSP, that is the significant hurdles that people with a disability are required to jump over, only contribute to delays in any potential recovery in their mental health

impairments that could otherwise see them living a full and productive life.

As the outer south east of Victoria transitions to the NDIS issues around access and reviews are also becoming more prevalent.

During this reporting period for the first time in my 14 years of work at the DRC clients have been asked to wait more than two months for our service due to such high demands for advocacy. On average I have received over 4 requests or inquiries for advocacy a week. Referrals to other advocacy services and waitlisting has become the norm.

During the year I was invited to Government House to meet the Governor of Victoria the Honourable Linda Dessau AC. I invited our Executive Officer Kerri Cassidy to join me as it was an excellent opportunity for networking. At the event I also took a moment to remind the Premier of Victoria of the importance of advocacy support for people with a disability, fortunately he appeared to agree with me.



Katrina, Victorian Governor Linda Dessau & Kerri

In 2017 - 2018 we performed above our required Key Performance Indicators recording over 53 clients which reflects the demand and unmet need for advocacy

support in the outer south east corridor in Melbourne.

A couple of examples of my individual advocacy work are as follows.

Example 1

A person with a diagnosis of recurrent severe depression applied for the Disability Support Pension 6 times in a 3-year period, each time the client was unsuccessful. The client was referred to our service through a Mental Health program supporting people to wellness. The client's psychiatrist refused to provide written reports to the client for Centrelink, however they kept the clients Doctor up to date through correspondence. For DSP applications for a Mental Health impairment a diagnosis must be made by a psychiatrist or clinical psychologist. Following the receipt of a copy of the diagnosis that we understood was in the client's file with her GP, a new DSP application was made and a successful outcome achieved.

Example 2

As the Department of Health and Human Services (DHHS) wound down their work as provider of Individual Support Packages for people with a disability we still received requests for advocacy from people in great need of support through to early 2018. In late 2017 I received a call from a carer / mother for assistance with advocacy support to ensure the allocation of funds for a package of care for a young person with a disability living at home.

The person with a disability was aged 27 with a severe development disability associated with cerebral palsy, epilepsy, a profound intellectual disability and

depression living at home with their mother who was their fulltime and sole carer. There had been an instance of domestic violence in the house between the carer and her husband. While they were now separated they continued to live under the same roof.

It was not sustainable for the person with the disability or their carer to wait until the full roll out of the NDIS to receive support. The Carer experienced carer stress and had chronic sleep deprivation as she slept in the same room as the person with a disability managing their active night care. The risk of carer breakdown was extremely high. Furthermore, the financial stresses associated with caring for her adult child provided another significant area of concern for the family.

In all my years of advocacy I had not seen such urgent or higher needs. On reading the Disability Support Register application I was shocked that this family had not been previously offered a package despite frequent requests for support. It was an excellent example of how people without a voice slipped through the fallibility of the DHHS disability system.

If the carer relationship had broken down the only option left was for this young person to move into a nursing home, as supported accommodation did not provide the high level of care required. The total budget for the Individual Support Package was \$193,000. While it might appear to sound like a significant sum, through DRC advocacy support it provided a life line and a sustainable and essential support service to this young person and family who were in a very desperate position.

Melbourne Metro Advocacy

By Hannah Aroni



It's been a pleasure and a privilege to be part of DRC's evolution over the past 12 months. Although I will have departed my role as of the Annual Meeting, I want to take this opportunity to thank Kerri Cassidy for her tireless work moving DRC forward and managing both my work as Individual Advocate and our systemic advocacy projects, and for Katrina Newman's insights and guidance. This year, apart from my work as an individual advocate, I had the opportunity to contribute to the broader goals of the organisation by participating in the creation of our media releases and contributing to our social media strategy, to contribute to improvements to internal documents and processes to further safeguard clients' confidentiality when engaging with other agencies, and to create a new advocacy resource (discussed below). Working as the Melbourne Metro Advocate over the last year has been a tremendous learning experience, and it has been wonderful to work with and for an agency that truly practices what it preaches in terms of consumer leadership and disability rights. As of the time of writing of this report, the new Melbourne Metro Advocate, Kim Collinson, has been settling into her role, and I have every confidence that she will be a fantastic advocate and a boon to DRC's clients.

As in the Dandenong office, I've found that in the Melbourne office transitions within the service and funding system have led to a significant uptick in requests for advocacy over the past few months; the Melbourne Metro office has been averaging around 4 or 5 inquiries a week, and at times clients have had to wait several months to transition from the wait list to the active client list or to have less urgent advocacy issues addressed.

In the Melbourne Metro office, advocacy issues have ranged from housing to education to service access to engagement with the legal system. The NDIS has been a significant focus for advocacy for our new and existing clients, with some clients being erroneously rejected for scheme access at first instance, and others struggling to manage the complexities of the NDIS alone. Drawing on both my own legal research and existing resources prepared by NDAP-funded advocacy organisations and graciously shared with DRC, I've prepared an advocacy resource which clients can share with their treating and support teams to help improve the quality of the evidence they present to the NDIS when applying for scheme access. This resource has helped significantly streamline our NDIS-related advocacy process and led to further referrals. Kerri and I have also discussed the possibility of creating educational resources designed especially for doctors and allied health professionals, and to this end, I have prepared a draft program proposal for a program aimed at raising the general competency and skill level of health professionals supporting their clients to access the NDIS. As in the Dandenong office, Disability Support Pension applications and appeals have also occupied a significant proportion of our advocacy work, and clients have been gratified to hear of our commitment to produce additional resources as part of the DSP Project.

The Melbourne office has particularly seen a trend of people with complex chronic illness-related disabilities receiving rejections for first instance applications to access services, particularly people with ME/CFS, Ehlers Danlos Syndrome, or multiple co-occurring conditions. DRC continues to be an advocacy organisation of choice for individuals with complex, co-occurring, invisible or under-recognised disabilities due to our broad intake criteria and strong grasp of issues for this cohort, and we have received strongly positive feedback on our work with this client group.

Notably, several of the housing issues we have seen in the DRC office, including residence in unsafe or insecure settings, would be significantly ameliorated by an increase in overall public and affordable housing stock. I believe this will continue to be an issue of priority for disabled people and disability advocates going forward.

A few examples of my advocacy work over my year at DRC are as follows:

Example 1

A client with multiple complex disabilities, who considers their privacy paramount, and who is of no fixed address, wanted to access the NDIS without supplying the NDIA with a home address. They had been unable to get clear guidance from the NDIA on whether homeless individuals could access the scheme without supplying a residential address, and received multiple contradictory answers when they sought guidance over the phone. Using a strategy of sustained written communication with the NDIA, I was able to secure an answer in writing, confirming that a participant need only supply a postal address (which can be a PO Box or the address of a consenting support or medical service) and a general suburb or service region where they habitually reside, and this will be sufficient to fulfil scheme requirements. Apart from granting the client peace of

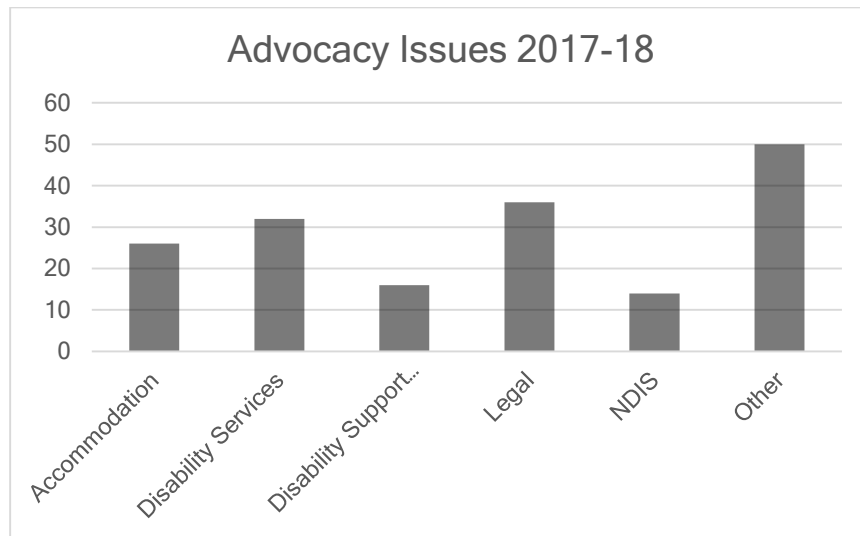
mind, I was able to share this information with other advocates in other individual advocacy agencies, resulting in a clearer pathway to service access for other agencies' clients with no fixed address. I have also made a recommendation to the NDIA that this policy be added to their website, and we are hopeful that this may be actioned soon.

Example 2

DRC was approached by a client whose tertiary study had been disrupted due to a combination of disability discrimination by a key academic within their department, and a lack of appropriate disability supports within key sections of their program of study. The student was keen to complete their required placement, but had been assigned pre-placement hurdle requirements which were being assessed according to unclear criteria, and which the student felt had been unfairly imposed due to her disability. The client had been referred to their university's internal student rights advocate, but the advocate had been unable to progress the issue, and communication between the client and the internal advocate had broken down. I joined forces with their key disability support worker at the university and arranged a meeting with their head of school and other relevant figures within the university system. Together with the student, we brainstormed ways that the student could be supported to progress with their course. The university agreed to revise the hurdle requirements, committed to ensuring that the student would no longer be assessed by anyone who had been involved in the alleged discrimination, and issued an official warning to the academic who had made inappropriate and ableist statements to the student. The student is now on track to progress through their course and participate in their next placement.

Individual Advocacy

The most common advocacy issues presented to our service relates to Legal (36) and Disability Services (32). There has been an increase in NDIS related issues from the previous year (from 2 to 14) and we expect this to increase further in the next year as the NDIS rolls out in the Outer South East. There was also a significant increase in requests for DSP assistance this year (from 2 to 16).



About a quarter of our clients this year were culturally and linguistical diverse (CALD) with two clients identifying as Aboriginal or Torres Strait Islander.

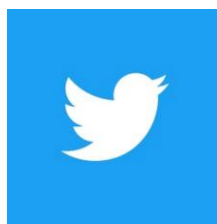
Social Media

The DRC has been active on social media since October 2017 on both Facebook and Twitter with over 200 tweets. These platforms have allowed us to engage with a new online audience from DRC members, partner organisations and the wider public. Social media was particularly useful in engaging with participants in our Transport Project forums, online survey and to keep our supporters updated on the latest happenings at the DRC.

A significant project during the first half of 2018 was refreshing our logo and creating a new website. Our sincere thanks to Sam from Evoco Design who awarded us \$10,000 worth of rebranding, stationery and web design. Please subscribe to our website at drc.org.au to receive our latest newsletters and updates.



165 Followers



145 Followers



Subscription ready

Public Transport Project

Throughout the latter part of 2017 and first half of 2018 the DRC conducted the Accessible Public Transport Project.

The project involved gathering the experiences of people with disabilities to identify what works well and what the challenges are in Victoria's public transport system. An additional aim was to identify the impacts of inaccessible public transport on the lives of people with disabilities.



Shepparton Forum, May 2018

Three methods were used:

- Online survey
- Public Transport Forums
- 1:1 Interviews

Forums were held in Melbourne, Shepparton, Ballarat, Sale and Dandenong and this gave opportunity for some of the issues that are most relevant in those areas to be heard.

Over 450 people contributed their experiences of using Public Transport throughout metropolitan, regional and rural Victoria. These individuals represented many different experiences of disability and types of transport used.

“In a perfect world... being able to decide on the day and know you can get on the bus, train or taxi just for the pleasure of travel. I could then be spontaneous, have choice and freedom”

Transport Project Participant

The final report highlights some of the stories, common themes and recommendations for a fully accessible Public Transport system. For example, participants widely reported that the ability to board trains, trams and buses without requiring assistance was an important aspect of independent travel and enables greater inclusion.

This project was funded by Victorian Department of Health and Human Services' Disability Advocacy Innovation Fund with contribution from the Reichstein Foundation.



Katherine Marshall, Transport Project Officer

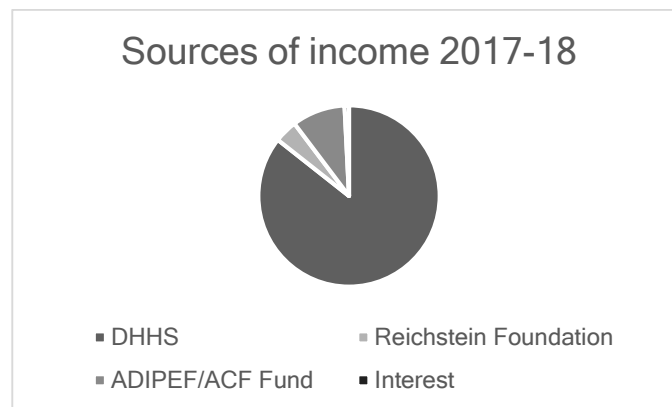
FINANCIAL SUMMARY



I am pleased to present the audited statements and financial report of the Disability Resources Centre Inc (DRC) for the financial year ending 30 June 2018.

You will see from the income and expenditure statement that we have finished the year with a surplus of \$21,291 compared to a net loss of \$2,407 in 2017. Total equity in our organisation is \$34,576.

This was achieved by an increase in funding with a \$15,000 DHHS grant to appoint our Executive Officer and revitalise the Committee of Management as well as additional DHHS funding and a grant from the Reichstein Foundation for our Transport Project. With continued carefully monitoring of our expenditure the DRC is placed in a stronger financial position coming into the 2018-19 year.



The DRC has sufficient funds as of 30 June 2018 to pay our liabilities, which are predominantly administrative and operational costs, as well as salaries for staff.

The auditor has again acknowledged our commitment to sound financial controls and policies as presented in their report which follows.

Pradeep Hewavitharana
Treasurer

FINANCIAL STATEMENTS

DISABILITY RESOURCES CENTRE INC

INCOME STATEMENT FOR YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
<u>INCOME</u>		
Grants Received Dept Human Services	158,628	134,375
Transport Grant	49,960	-
Reichstein Foundation	10,000	-
General Grants Received	11,250	11,250
Other Income	626	2,352
Interest Income	1,931	1,137
Donations	11,306	7,750
	<hr/>	<hr/>
<u>TOTAL INCOME</u>	243,701	156,865
Less		
<u>EXPENDITURE</u>		
AGM Expenses	40	-
ADIPEF/ACF Expenses	18,656	22,700
Audit	8,145	1,230
Annual Registration	1,062	-
Bank Charges	50	75
Board Expenses	1,481	3,697
Conferences & Memberships	259	293
CSO Network IT Expenses	7,016	5,995
Depreciation	-	-
Forums & Workshops	788	-
Minor Equipment	3,507	-
Financial Services	1,929	2,907
HDV-IR & A Expenses	-	7,360
Office Administration Costs	942	-
Printing Postage & Stationery	927	2,566
Rent,Rates & Occupancy Costs	11,548	10,738
Data Man Expenses	1,650	-
Salaries	140,441	88,002
Software	1,782	-
Strategic Planning	-	286
Superannuation	13,260	8,089
Sundry Expenses	87	-
Telephone	3,762	3,804
Travel & Accommodation	3,557	2,104
Workcover	614	-
Other Employer Expenses	905	-
	<hr/>	<hr/>
<u>TOTAL EXPENSES</u>	222,410	159,272
	<hr/>	<hr/>
<u>NET INCOME (LOSS)FOR THE YEAR</u>	21,291	2,407

BALANCE SHEET AS AT 30 JUNE 2018

		2018	2017
		\$	\$
<u>CURRENT ASSETS</u>			
	Notes		
Petty Cash		195	382
Cash at Banks	(1)(j)	174,568	83,251
		<u>174,763</u>	<u>83,633</u>
<u>NON CURRENT ASSETS</u>			
Property Plant & Equipment at cost		28,231	28,231
Less Provision for Depreciation		-28,231	-28,231
		<u>0</u>	<u>0</u>
<u>TOTAL ASSETS</u>			
		<u>174,763</u>	<u>83,633</u>
<u>CURRENT LIABILITIES</u>			
Trade Creditors& Accruals		22,400	11,010
Provision for Annual Leave		8,288	13,041
Provision for Audit Fees		0	2,130
Grants in advance		108,165	34,581
Provision for Long Service Leave		3,741	11,994
<u>TOTAL LIABILITIES</u>			
		<u>142,594</u>	<u>72,756</u>
<u>NET ASSETS</u>			
		<u>32,169</u>	<u>10,878</u>
Represented by			
<u>MEMBERS EQUITY</u>			
Opening Balance 1 July		13,285	13,285
Add Net Income (Loss) For the Year		21,291	-2,407
<u>TOTAL EQUITY 30 JUNE</u>			
		<u>34,576</u>	<u>10,878</u>

DISABILITY RESOURCES CENTRE INC**CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<u>INCOME</u>		
Grants Received	335,187	195,303
Interest Received	2,557	1,137
Other Income	11,306	10,102
	<u>349,050</u>	<u>206,542</u>
<u>EXPENDITURE</u>		
Payments To Suppliers & Employees	-257,921	-178,232
	<u>91,130</u>	<u>28,310</u>
<u>NET CASH INFLOWS FROM OPERATIONS</u>		
	<u>91,130</u>	<u>28,310</u>
<u>NET CASH FLOW</u>		
	<u>91,130</u>	<u>28,310</u>
<u>RECONCILIATION OF OPERATING SURPLUS WITH CASH FLOW FROM OPERATIONS</u>		
Operating Surplus/-Deficit For Year	21,291 -	2,407
Add Back Depreciation	-	-
	<u>21,291 -</u>	<u>2,407</u>
<u>MOVEMENT IN ASSETS & LIABILITIES</u>		
Decrease/Increase In Trade & Other Payables	9,261	5,607
Decrease/Increase In Provisions	- 13,006 -	1,970
Decrease/Increase In Grants in Advance	73,584	27,080
	<u>69,839</u>	<u>30,717</u>
<u>NET CASH INFLOWS FROM OPERATIONS</u>	<u>91,130</u>	<u>28,310</u>
<u>CASH AT BANK AT START OF YEAR</u>	<u>83,633</u>	<u>55,323</u>
<u>CASH AT BANK 30 JUNE</u>	<u>174,763</u>	<u>83,633</u>
<u>MADE UP AS FOLLOWS</u>		
	2018	2017
	\$	\$
Petty Cash	195	382
Cash at Banks	174,568	83,251
	<u>174,763</u>	<u>83,633</u>
<u>CASH AT BANK 30 JUNE</u>	<u>174,763</u>	<u>83,633</u>

NOTES TO FINANCIAL STATEMENTS

**DISABILITY RESOURCES CENTRE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2018**

Note 1: Statement of Significant Accounting Policies

This financial report is special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Reform Act 2012. The committee has determined that the association is not a reporting entity.

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

a. Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

b. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (income). The association does not apply deferred tax.

Current income tax expense charged to the profit and loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

The Association is exempt from paying income tax by virtue of Section 50-45 of the Income Tax Assessment Act, 1997. Accordingly, tax effect accounting has not been adopted.

c. Property, Plant and Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold Improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

d. Employee Entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

Provision is made for the Association's liability for long service leave from commencement of employment, not from the 5 year employment period normally accrued as industry practice.

DISABILITY RESOURCES CENTRE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2018

Note 1: Statement of Significant Accounting Policies (cont.)

e. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

g. Revenue

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

Grant Income

Grant income received, other than for specific purposes, is brought to account over the period to which the grant relates.

Deferred Income

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

Capital Grants

Grant Income received relating to the purchase of capital items is shown as Unamortised Capital Grant and brought to account over the expected life of the asset in proportion to the related depreciation charge.

Interest Revenue

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

Donations

Donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

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

h. 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 assets and liabilities statement.

**DISABILITY RESOURCES CENTRE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2018**

i. Economic Dependence

The entity is dependent on the Department of Human Services Office for Disability for the majority of its revenue used to operate the business. At the date of this report the Committee has no reason to believe the Department will not continue to support the entity.

j. Cash at Banks

	2018	2017
	\$	\$
Bank Australia Account #12053287	124,170	59,397
Bank Australia Account #12056165	50,143	16,304
Bank Australia Account #12056167	254	7,519
Petty Cash	195	382
	<u>174,762</u>	<u>83,633</u>

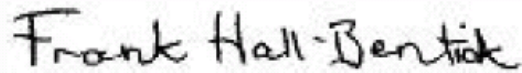
DISABILITY RESOURCES CENTRE INC.
STATEMENT BY MEMBERS OF THE COMMITTEE
FOR THE YEAR ENDED
30 JUNE 2018

The committee has determined that the association is not a reporting entity and that this special purpose 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 Disability Resources Centre Inc. as at 30 June 2018 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Disability Resources Centre Inc. will be able to pay its debts as and when they fall due.

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



Chairperson

Dated: 19 November 2018

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF DISABILITY RESOURCES CENTRE INC.

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Disability Resources Centre Inc., which comprises the committee's report, the assets and liabilities statement as at 30 June 2018, statement of cash flows as at 30 June 2018, and the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies, other explanatory information statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of Disability Resources Centre Inc. is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 and the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those 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 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 association's preparation and fair presentation of the financial report that gives a true and fair view, 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 association'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.

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

Opinion

In our opinion, the financial report gives a true and fair view of the financial position of Disability Resources Centre Inc. as at 30 June 2018 and 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 Incorporation Reform Act 2012.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Disability Resources Centre Inc. to meet the requirements of the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose.



Michael Adasko

Dated: 12-11-18

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