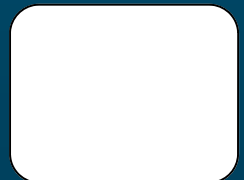
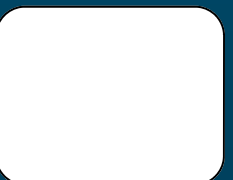
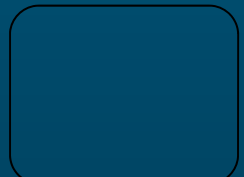
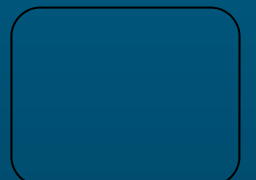
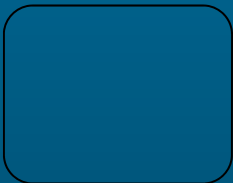
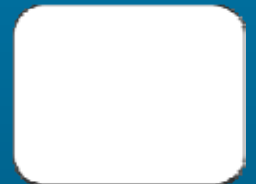
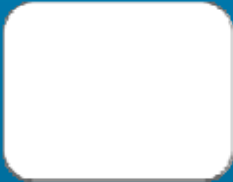


CODA ANNUAL REPORT

2014



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Colac Otway Disability Accommodation Inc acknowledges the support of the Victorian Government.

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Our Core Business

*Our core business is to provide accommodation
and support services to people with a disability
and their families who reside in the Colac
Otway Shire*

Our Values

*Respect
Integrity
Empowerment
Honesty
Independence*

Our Mission

*CODA Inc. is committed to providing a range
of quality community based residential
support programs which are flexible,
accessible, affordable and safe: while
promoting each client's independence and
value as a member of the community.*

Board Members

Chairperson



Trish Stephens

Vice Chairperson



Andrew Wright

Treasurer



John Scarrott

General Board Members

Bruce Edwards, Geoff Wallace, Lloyd Brunt, Mary Carew, Michael Chapman, George Roberts, David Schram, Margaret Carter.

Finance Committee Members

John Scarrott, Bruce Edwards, Trish Stephens



Back row: Andrew Wright, Trish Stephens, Michael Chapman, John Scarrott

Front Row: Lloyd Brunt, Mary Carew

Absent: David Schram, George Roberts, Margaret Carter

Chairman's Report

Trish Stephens

As is usual Jacqui has presented a very comprehensive report of 2014 at CODA.

On behalf of the Board I thank her for the extensive work she has done this year to make the introduction of the NDIS as smooth as possible for the clients, staff and parents. It has been a difficult year for her on many fronts but she has continued to carry out her CEO duties with professionalism and dedication.

To all the CODA staff – thankyou from the Board for your many and varied contributions to our organisation in a year when you have had to make many changes to the manner in which you have undertaken your work.

We are fortunate to have a Board with so much expertise and it is with regret that we accept the resignations of two of our long serving members.

Lloyd Brunt was elected to the Board in 1993 and previous to that he had been a founding member of Colac Accommodation Support Service (CASS), which amalgamated with CODA in 1993. We have appreciated Lloyd's practical advice and kindly manner. Thankyou Lloyd for your wonderful input over so many years.

Andrew Wright has been a member of the Board since 2001 and has led the Board so capably for 10 years as Chairperson. He has been Vice Chairperson for the last 2 years and I sincerely thank him for his invaluable support and advice.

We thank both these gentlemen for the many contributions that they have made to CODA and wish them all the very best in their future pursuits.

This year we have welcomed Marg Carter to the Board. Already we appreciate the expertise that she has shared with us.

It is very pleasing to know that we have finished the year in a financially sound position and with a positive outlook for the future.

I thank the Board members for their input and support.

Trish Stephens


Chairman



Mia Soares and Sarah Henderson at the NDIA 1st Birthday Celebration

CEO Report Jacqui Suares

If we take the unfortunate analogy of the National Disability Insurance Agency as a plane being built in the air, and reflect that as a provider of services to people with disabilities we could perhaps be considered the ground crew responsible for the safe passage and landing of the said aircraft – but most importantly people with disabilities and their families are the passengers who have taken off, passport and rosary beads in hand; for an as yet undetermined destination – one could gain some insight into the journey CODA has taken over the past year. The enormity of the task, our ability (or lack of it!) to influence the outcome and the responsibility for getting it right cannot be underestimated.



***At long last the funding
base for staffing support at
Jalmah is aligned to the
needs of the residents.***

While much has rightly been made by politicians of the herculean efforts of the NDIA; very little recognition has come the way of service providers who have universally worked tirelessly to implement an under-developed scheme with negligible support; often at significant financial and

human cost. In this regard, CODA is no different – and we at least need to acknowledge the dedication and determination of our staff who have worked incredibly hard to ensure the best outcomes for our clients and families. Creating a gateway to the organisation by way of our fabulous Project Officer, Monica Provan has ensured a central repository for all things NDIS, and a streamlined and consistent approach to engagement with clients and their families. Financial processes have required significant adjustments, learning the complexities of the NDIA Provider Portal and ensuring that invoicing for services delivered is done in a timely and thorough manner has been the domain of our Finance Officer Jennie; who has tackled this task with her usual good will and dedication. Our Quality Manager Pip has maintained an ever vigilant eye on the quality of our service provision, and has been fundamental in ensuring we have an appropriately skilled and supported workforce to deliver responsive and tailored services to our clients. We continue to utilize the many and varied skills Kat Bryan has brought to the organisation, and this year she has been instrumental in implementing our web-based client management system – from

the initial transfer of client information to her ongoing role in developing staff members skill, capacity – and dare I say “attitude” – to a rapidly changing and increasingly technology based world.

Our Supervisors too have experienced a significant increase in workload, as they endeavour to ensure equitable access to supports when implementing plans that arrive in an ad hoc fashion – and this is particularly relevant at Langdon House where Sandy Barber has put in an incredible effort to manage staffing resources, client compatibility and track usage according to NDIA plans. Our individual support area has continued to expand under the NDIS, and we have been fortunate in recruiting some valuable new staff to the team as we expand our service provision in line with the directions our clients are setting. Our shared accommodations services at Jalmah and Cass House have fared best in the transition to the NDIS, and at long last the funding base for staffing support at Jalmah is aligned to the needs of the residents. Our sincere thanks to Sandy, Kerrie, Mitzi and Sue who have worked diligently through the NDIS transition, advocating for clients and families as necessary and keeping the administration staff alerted to some of the



inconsistencies and issues for individuals as they arise.

On the positive side we are now observing some families, particularly those with children, receiving individualized funding for services tailored to meet their families' unique circumstances; where in the past these resources would have been allocated regionally as block funding, and mostly absorbed within the larger metropolitan areas, leaving rural families with few service options. This provides CODA with the opportunity to expand our range of services, maximise the use of resources and create varied and exciting work prospects for our staff.

There are many issues yet to be worked through as the implementation of the NDIS is rolled out, and of particular concern to CODA are accommodation models for the future, notional "caps" on services such as respite (as continuously reported to us by our families) and the potential to drop the community development ball – an essential element to the quality of life for people with disabilities and ultimately to the costs of the scheme.

Of most importance however in this report it is essential to highlight that CODA has so far survived the transition to the NDIS - we have clearly demonstrated that small

organisations can manage the transition, and in fact in many regards it is somewhat easier for niche, nimble operators to do so. Support from our peak body National Disability Services (NDS), the GRAND network in Geelong; but principally the supports from our colleagues through the dKnet partnership have stood us in excellent stead – ensuring we have the required principles imbedded in our day to day practice and the enabling systems in place.

We have clearly demonstrated that small organisations can manage the transition, and in fact in many regards it is somewhat easier for niche, nimble operators to do so.

CODA has continued to invest in facilities, and it is a pleasure to visit Cass House and observe the newly renovated and extended home which provides a more liveable and workable space for all. While DHS provided the major component of funding for this renovation, the CODA Board made a sizable contribution to the overall cost. Langdon House have

been enjoying their new 'wheels', giving them greater capacity to access and enjoy community activities, while the fully modified vehicle is also available to the other services to use as required. The CODA Board welcomed Marg Carter, who comes to us with many years' experience in the aged care sector, during the year. As we look to the future with some current Board members considering retirement, recruiting new members to the Board may well be a priority for the near future.

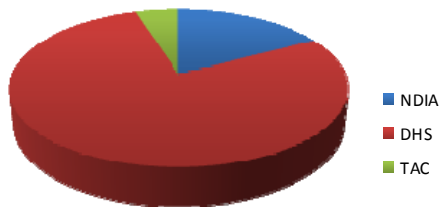
Vale Christopher Collins Brunt. After a long and gradual decline in health, Chris passed away in December 2013; having spent the past 20 years as a founding and integral resident at Cass House. We remember Chris as a man of steely determination, with a wicked sense of humour and a gentleman to the last. Our thoughts remain with Lloyd, Dot and Sharon who have been both a loving family to Chris and staunch supporters of Cass House and the CODA organisation.



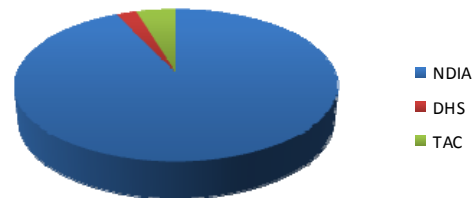
JACQUI SUARES
CEO

Statistical Graphics

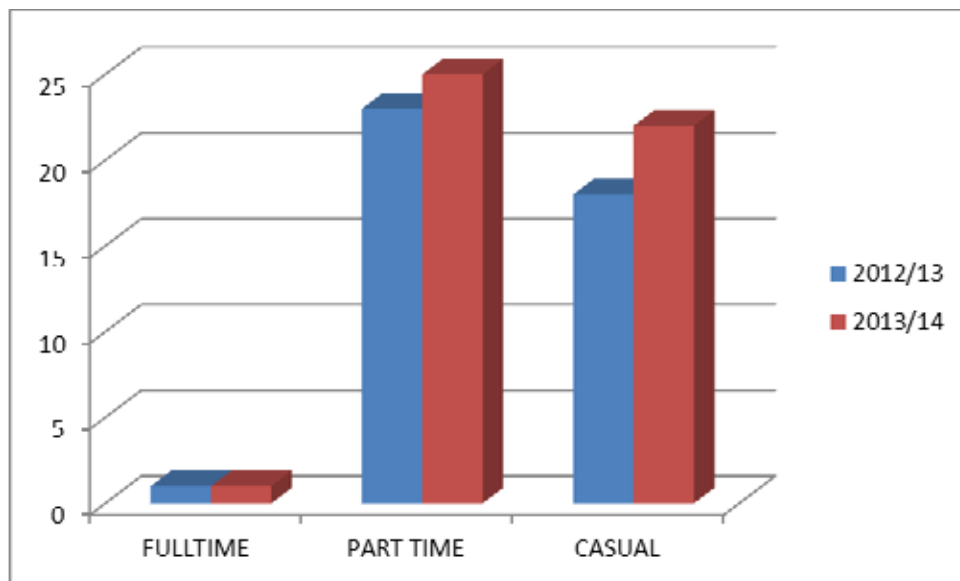
**FUNDING SOURCES
2013-2014 ACTUAL**



**FUNDING SOURCES
2014-2015 PREDICTED**

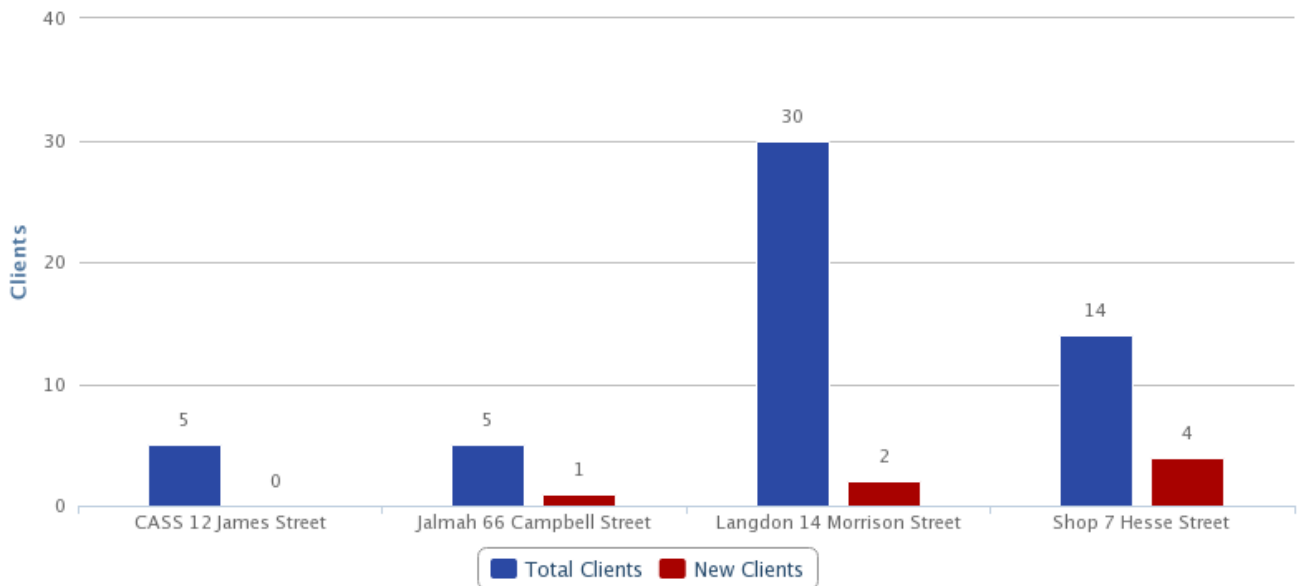


Funding sources for CODA

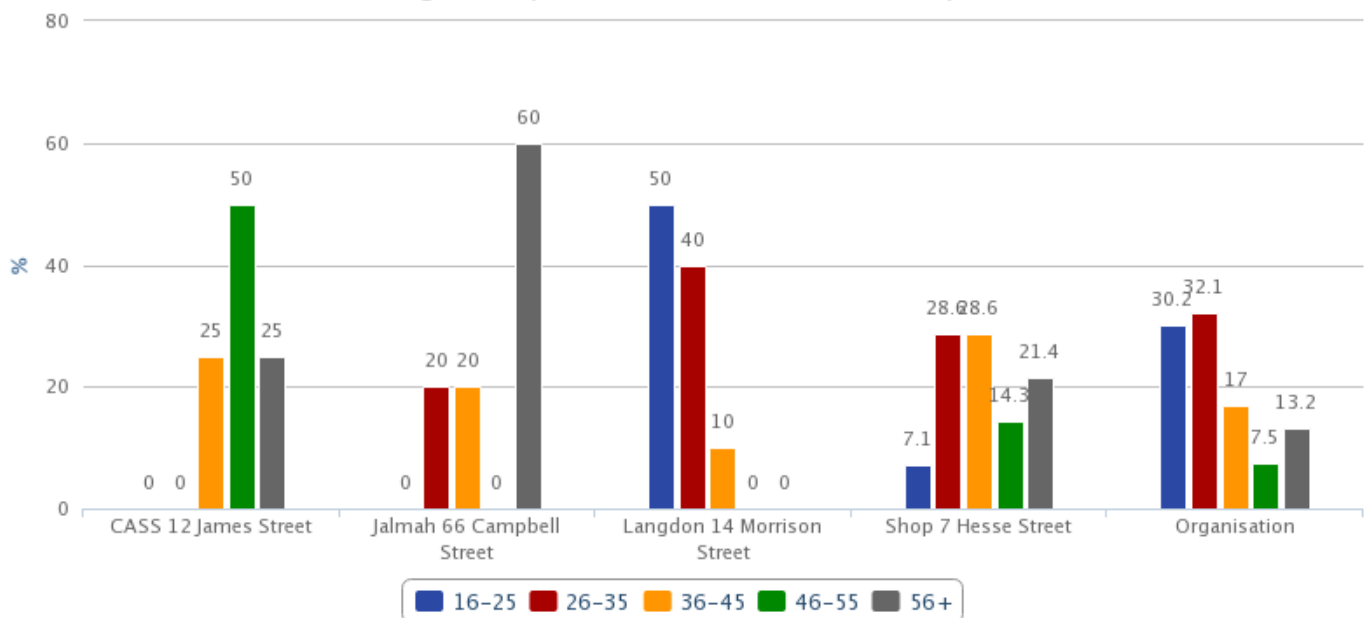


STAFFING

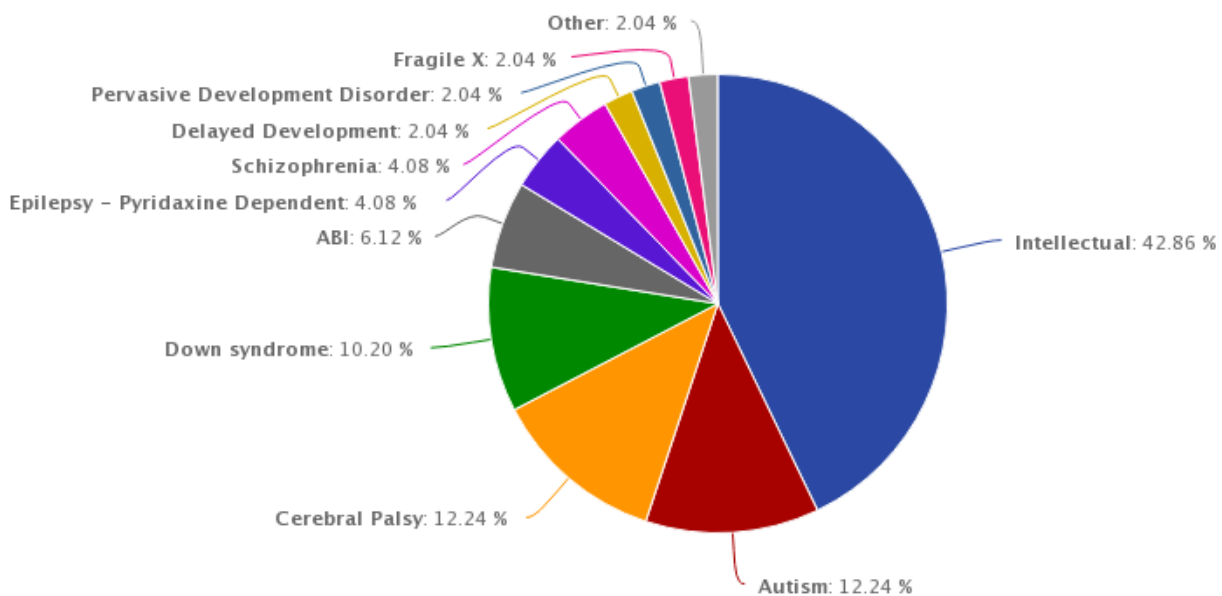
Total Clients Worked With for the Year



Age Groups as a % of Total Client Group



Primary Disability Type Distribution



A personal reflection from the CEO



Mia and Jacqui Soares

Photograph supplied by the Colac Herald

In December 2013 I was invited to speak at a conference in Sydney about the NDIS from the dual perspectives of a parent and CEO – a presentation I titled ‘Surviving a Perfect Storm’ – an allusion also to my rural interests as a dairy farmer in challenging times. The past twelve months has been incredibly difficult as I have juggled not only the many hats I wear, but also the obvious (and some not so obvious!) conflicts of interest that transpire, along with some significant health issues. Being a CEO in the trial site and participating in the LEAD Barwon project has also led to many invitations to speak at forums as the rest of the disability sector gears up for NDIS. All of the above has meant at times I have not been ‘fully present’ – and I am eternally grateful for the understanding and support I have received from the CODA Board, our Chairperson Trish Stephens and the staff team; always most capably led in my absence by Pip Watt.

Quality Manager Report

Pip Watt

This year has seen the organisation come to grips with the introduction of the National Disability Insurance Scheme (NDIS).

It has been a time of significant change for all levels of the organisation and of course for our clients and their families too. As a consequence our quality improvement activities have focussed on the implementation of NDIS plans and the systems to support this. Our front desk team, Kat and Jennie, have responded with their usual good humour and flexibility to the challenges of the year. We have commenced using a computer based client management system which will replace our previous paper based case notes and Kat has ably led this implementation.

The system sits neatly alongside NDIS's processes and is helpful in tracking stated client goals and progress towards their achievement. In addition assessment criteria have been developed that will ensure we are



able to accurately reflect changes in our client's capacity to maintain independence in their everyday lives.



“CODA provides support to people with a disability; however disability does not set the tone. Rather enabling people to live their lives just like any other member of the community was evident in all interactions observed during the assessment.”

HDAA

The introduction of the National Disability Insurance Scheme has also seen a significant change to our accounting processes and Jennie has pro-actively developed and implemented a range of systems to support this significant change.

Our commitment to the provision of quality services was checked in August 2013 when the organisation participated in a 3 day onsite assessment to ascertain how CODA is functioning in relation to the Department of Human Services Standards and the



Disability Services Standards. The assessment concluded that CODA conformed with all criteria with some observations providing the opportunity for further improvements. The assessment report notes: “CODA provides support to people with a disability; however disability does not set the tone. Rather, enabling people to live their lives just like any other member of the community was evident in all interactions observed during the assessment.” Our other quality improvement activities over the past twelve months have included strengthening our assessment of risk and continuing to support our client's health and wellbeing. We provided a Healthy Eating information session for our Individual Support clients and residents run by a dietician from



Colac Area Health. This session was well attended and focussed on building capacity to recognise “sometimes” foods and “everyday” foods. This sits alongside our staff team promoting healthy choices when supporting clients with their weekly shop.

We recorded just 3 complaints, all of a minor nature, over the last twelve months. We encourage clients, residents and families to continue to raise any areas of concern as we welcome the opportunity to work proactively to resolve these.



The recruitment process has seen CODA welcome a number of new staff to our highly valued team over the past twelve months. We have endeavoured to match staff to our expanding range of services and have been delighted to be in a position to provide a skilled staff team to match service requests. This is especially pleasing in an environment where recruitment is a challenge for the sector as agencies compete for staff from a local pool of trained disability support workers. Low staff turnover signals staff satisfaction in their work environment. At a personal level I continue to enjoy the opportunity to learn from our highly experienced and well-regarded CEO. I have also thoroughly enjoyed working alongside Monica Provan who brings a wealth of experience to our CODA team and of course our fabulous supervisors who competently manage all those day to day trials and tribulations with the minimum of fuss and always with such a focus on the most important people, our clients.

Training opportunities for staff have been well attended. As well as our regular mandatory training (First Aid and CPR) staff have attended a number of training sessions including Medication Refreshers, Autism Spectrum Disorder, Values and Attitudes in Action, the Palliative Approach for Disability Workers, Acquired Brain Injury. All of these sessions support our staff team in their daily work and strengthen our skill base.

I continue to respect and heartily thank our staff team for the amazing work they do, contributing not only in the spirit of our quality standards – empowerment, wellbeing, access and engagement, participation - but also for “living” our CODA values and bringing a sense of fun to the lives of those we support. I look forward to the coming year.

Pip Watt
Quality Manager

This page and previous page Langdon House clients

Project Manager Report

Monica Provan

Have you ever had a GPS lead you into a street that is blocked off? You do a three point turn to get back on the main road, hoping the next intersection will get you to the same place. While the GPS takes its time to reorient itself, you've already taken the next left and don't know whether to keep going straight, whether to be in the right or left lane. You keep traveling at a steady pace with the traffic and hope you haven't missed the next turn off. You know you'll get to your destination in the end, it's just the wasted resources that you find mildly irritating; the time, the petrol that could have been put to better use, the needless wear and tear on the engine.

As we expected, as we've progressed through the funding transitions from Department of Human Services to the National Disability Insurance Agency, we've been presented with some straight roads, some expected turns and some unexpected turns. Our work against our business plan to meet our overarching strategic goals has been steady and concentrated but progress in some areas has been slower than anticipated, particularly with regards to some aspect we thought were going to be straightforward.

Governance structures have been

improved with a board skills analysis and the development of an induction process for incoming board members. Many financial policies and procedures have been updated to reflect new funding models. However, the staggered transition being subject to multiple changes by the funding body, as well as issues generated by a somewhat fragile funding platform means that our documents and processes are indeed 'works in progress'. We do know that, in comparison to many other organisations in the Barwon trial area, we are managing our claiming process well. This means we can focus on improving the internal transfer of information related to individual service delivery in a timely manner and the implications of plan start dates on the allocation of time at Langdon House.

Our improvements in the use of technology have included the completion of the CODA website and the integration of the client management system. Supportability within our standard administrative processes. It has been a huge task to upload relevant client information on the system (well done Kat Bryan) and we continue daily to improve the level and quality of information in the system. Each team continues

to translate the funding plan goals of each individual, develop and record applicable strategies and then record activities and progress against these goals. The Individual Support team have also had to take an additional 'leap' by integrating touch screen devices in to their support routines so that they may record information whilst with the client.



Governance structures have been improved with a board skills analysis and the development of an induction process for incoming board members.

Risk Management processes applicable to direct service delivery have been improved and are being continually being tested and refined through the entry processes of new CODA clients. Each client and their particular circumstances give us further insight into information that needs to be gathered and considered, whether it is the impact of mental health on service scheduling or the household safety needs of a toddler.



CODA's business premises increased with 'The Launch Pad' next door to the main office providing additional office and service delivery space. The Launch Pad provides an easy point of access to other community activities, a place to leave personal equipment needed later in the day and a cosy and welcoming place to have lunch if not eating out.

Some of our group activities, including art and technology which focus on fine motor skill improvement and technology familiarity, occur at The Launch Pad and it provides great storage for our health and fitness equipment. Renovations have been completed at CASS House and minor works funds applied for Langdon House for some small modifications to kitchen access. Discussions have commenced about improving the utilisation of the West St house and its future potential for young people wanting to leave home.

A single point of entry process has been developed for new referrals to CODA, but our documentation is frequently changing as we learn what information we need to make sound decisions regarding the capacity to provide a quality service and as the NDIA processes are also refined, resulting in a need for us to change documents we had already developed and implemented. My

favourite example so far has been the development and distribution of service agreements in line with NDIA requirements which outline the agreed terms between the participant and CODA, including the service to be delivered, when, where and by whom, notice periods for cancellations etc. The week that I was chasing signed paperwork was the week the NDIA agreed agencies could charge for cancellations within 24 hours of the support episode, luckily all I needed to amend and send out again for signing was the very last page!



CODA's business premises increased with 'The Launch Pad' next door to the main office providing additional office and service delivery space.

As the transition to NDIA funded supports progressed we expected increased requests for group support to access community activity. This expectation was based on concerns that were regularly voiced to a number of



Top to Bottom: Neil, Peter and Claire at Simpson speedway



The Launch Pad

CODA staff by family members over many years. The staggering of the transition, the uncertainty of a new funding model and perhaps even the inconsistent application of “reasonable and necessary” in determining NDIA funded supports appears to have had a greater impact on the confidence of families to make changes than we anticipated and the subsequent requests for service didn’t materialise. Although disappointing at one level, it gave us time to support current clients with their funding transition issues, work on improving processes in line with constantly changing funding parameters and upload information to Supportability. The length of time between new requests allowed us to complete technical processes quickly and easily integrate new services in the roster with the staff we had. We were just at the point of getting back on track with business plan actions in July when referrals started coming regularly.

Individuals and families are reviewing the implementation of their plans with their current providers and have been disappointed with the lack of progress in some areas. The supports CODA are being asked to provide in these instances are for the development of independent living skills and pre-employment

skills in individual and group contexts. The early years and education sectors have been going through funding transition and young families are receiving funding for the first time for after-school and in-home supports. We have been asked to provide both types of support and many of our staff are delighted to be working with such young people. At parental request, CODA will also be developing some structured holiday activities specifically for primary school aged children.



Our support for Clients continues to be of the highest calibre and we are responding with the same professionalism to the requests of individuals and families new to CODA.

Whilst we may not have completed all actions in our 2013-14 action plan, we are still progressing steadily towards our strategic goals and we are responding relatively quickly to the directions and redirections of the NDIA funding guidelines. Our support for Clients

continues to be of the highest calibre and we are responding with the same professionalism to the requests of individuals and families new to CODA. As I reflect on the emerging potential for the next twelve months, I am really excited about the opportunities we may be able to provide to people we know and to people we are yet to meet.



Monica Provan
Project Manager

Acknowledgements

CODA Inc. acknowledges the significant supports provided to our clients and staff during the year, and sincerely thank the following organisations and people.

DHS West Division Staff - particularly Alan Murphy, Senior Engagement Officer and Deb Connock, Manager NDIS Transition

NDIA Barwon Trial Site Staff – particularly Alexandra Gunning, Bernadette Felsman, Schree Barry and Amber Yarde

NDS – National Disability Services – James O’Brien

Our dKnet partners - Asteria Services Inc., Focus, Mawarra Centre Inc., PAST Inc., La Trobe Lifeskills & Pinarc Support Services

William Jamison and all at Supportability

Businesses which provide employment opportunities - Brian Lloyd, Colac Ironing Service, Dimmey’s, Safeway, IGA, The Pickle Gallery, Kui Nursery, Botanic Cafe

Colac Ambulance Service

Colac Area Health Staff

Corangamite Clinic, Otway Medical Clinic and Dr. Denes Borsos

Colac Active Taxi’s

Bluewater Fitness Centre staff

Adult Day Activity Program - Sally Sparks & Staff

Colac Otway Regional Advocacy Services - Paul Brady and Jess Buchanan

Colac Otway Shire - Rural Access and the HACC Team

Colanda Residential Services & Opus Staff

Karingal

SkillsConnection - Marita Brady and Staff

St. Laurence - Holly Kercheval and Staff

Ali & Mark Zampatti

Anna Hindell, Occupational Therapist

Neighbourhood House and Community Hub Inc.

Leisure Networks in partnership with:

Colac Night Netball Competition

Colac Basketball Association

City United Cricket Club & Cricket Victoria

Colac Cinemas

Certificates And Awards

Megan Billing - 5 year certificate of service

Megan is a dedicated, flexible and diligent worker who supports the clients across a multiple of services. Megan's organisational skills and can do attitude is a windfall for the organisation.

Bernice Reynolds - 5 year certificate of service

Bernice has made a major impact at Jalmah; with her great organisational skills and affability with the residents. Enthusiastic. Energetic. Positive.

Joy Middleton - 10 year certificate of service

According to dictionary.com Joy can be defined as a source of keen pleasure or delight; something or someone greatly valued or appreciated. Enough said.

Jo Cook - 10 year certificate of service

Jo's willingness to try all things sees her being flexible and adaptable to new systems and processes. She always communicates well and her problems solving is of the highest calibre, making her a well regarded and respected member of the CODA team.



CASS House

Kerrie Black - House Supervisor

This year has proven to be a very challenging one here at CASS House, it has been a time of great sadness for both residents and staff alike, with the passing of our much loved resident and dear friend Christopher Brunt. Chris passed away peacefully at Geelong hospital on the 17th of December, having touched the hearts of many who worked with him over the years.



Christopher Brunt.

Chris passed away peacefully at Geelong hospital on the 17th of December, Chris touched the hearts of many who worked with him over the years.

We all miss Chris's cheeky sense of humour and his inner strength. His determination as a person was nothing short of inspiring. Chris, you are forever in our hearts and we miss you dearly.

It is at these times when we truly come to understand that what we do at CODA is not just simply a job - that our residents and co-workers

can become, what feels to be, a second family.

Our hearts go out to Dot and Lloyd Brunt. Both loving and devoted parents you are both in our thoughts often.

I would like to take this moment to say a very big thank you to all of the team at CASS house, Bruce, Lucy, Margie, Mathew, Megan, Julie, Sonia, Michael and Dan. Simply, you are amazing people, thank you for all of your support, your caring, dedication and friendship. I cannot express what this has meant to me over this past year.

Thank you to Jacqui, who can always make me find inner strength when I feel that I have none, and Pip who's never ending support and words of wisdom can always help me see there is a light at the end of the tunnel.

Thank you to Mitzi, Sandi and Monica for all of their support and help. Also for allowing me to draw on their never ending wealth of experience. Whatever I am dealing with, there is a good chance that you have been there several times over.

Thank you to Sue for not only your friendship and your support, but also for always being there.



New Office at CASS



Jim's 50th Birthday celebrations

Finally, a very big thank you to our office ladies Jennie and Kat your cheery smiles and ability to help me with whatever dilemma I may be facing at the time it is always greatly appreciated.

There have been many positive times this year at CASS house. We have seen the completion of our much awaited renovations.

James now has a spacious new bedroom that allows him ease of access to all of his things and ample room for him to manoeuvre his wheelchair. The staff are enjoying the bright and roomy new office/sleepover and en-suite. There have

been new blinds put up throughout the house, new lace curtains in all the bedrooms and the second lounge room. This has helped to provide a brighter and more spacious feeling throughout the house. Externally a fence has been erected across the end of the second driveway, giving us a greater feeling of privacy and a little more security.

There have been some major milestones achieved and attended by the residents. James celebrated his 50th birthday at the Austral hotel, with around 25 friends joining him for dinner and cake. Simon attended his brother's wedding and also his stepfather's 70th birthday.

Our residents have enjoyed outings throughout the year, these have included BBQ lunches at Jalmah, the Birregurra festival, Kana, a night



Simon, Boyd, A.J. and Ray at Kana



out at the Derby Dolls roller derby and the Motor City music festival in Geelong.



It is at these times when we truly come to understand that what we do at CODA is not just simply a job.

They have also been busy with their day programs. I would like to say a very big thank you to those at Karingal, Skills Connection and St Laurence for all of the support and care they give to our residents each year.

This year has seen Boyd show us a little more of his true personality. It is wonderful for the staff to see more of who he is with more trust. He is also coming ahead in leaps and bounds in his Independent Living Skills.

Ray's sense of humour never fails to leave the staff and clients laughing. He is hilarious. His subtle humour is "dead set" funny. With the renovations to CASS house this year he is enjoying the extra storage space in his room.

The CODA staff have attended training in CPR and first aid and have received training in how to provide positive support, medication delivery and autism strategies. I have attended ABI

(acquired brain injury) training and a PEPA (Program of Experience in the Palliative Approach) workshop in Geelong.

Thank you again to all at CODA for everything and let us hope that the year ahead at Cass house will be a good one.



Kerrie Black
House Supervisor



Jalmah

Mitzi Featherstone - House Supervisor

And so another year (where has this one gone???) of rewarding, frustrating and always busy times at Jalmah, has passed. It perhaps began with some healing times for the residents, grieving but moving forward to welcome a new housemate in late December.



Mia and ALF

Mia has settled into Jalmah as if she has always lived here, with very few hiccups and bringing a happy atmosphere to the house again.

Heather, Mary, Ben and Angela enjoyed a relaxing few days in Echuca in August last year. It went a long way to assist with the healing



Angela, Heather and Mary - Echuca

at Jalmah, and everyone moving forward.

Unfortunately Heather fell prior to the trip and had an extended stay in Geelong hospital – supported by



Ben - Echuca

Bernice - so the holiday also proved “healing” in other ways for her! This fall led to surgery and lots of follow up appointments in Geelong – lots of extra staff hours. Heathers’ health continues to be a concern but she is well supported by her keyworker Bernice and family.

We continued to have fundraising activities for Relay for Life – Halloween where there were some very scary costumes!, Nutrimetics (thanks to Laura) with lots of donations for our Christmas raffle, Fifth Avenue jewellery - again resulting in donations for the Christmas raffle. One of the CASS House staff, Julie, donated a beautiful crocheted rug to raffle too. All enjoyed an Australia Day fundraiser.

We attended fundraisers held by other teams – and particularly enjoyed a Melbourne Cup one where the Jalmah residents scooped the pool in the fashion stakes and raffle prizes - I bet they don’t ask us this year!!!



Mary, Heather and Angela

The Relay for Life was held in February with support from Jalmah and Langdon House Staff for the clients who participated. Well done



Halloween 2013



Ben - Melbourne Cup

all, we received a trophy for the best decorated site.

At this stage I should thank all the Jalmah staff for their ongoing support to the Jalmah residents and their commitment to the job. The Jalmah team proves to be an effortless asy one to work with! Thanks Bernice, Laura, Sue, Julie, Renee, Marcia (welcome), Amy (who is having a little break from helping out) and Kirsti. All the staff commit to ongoing training, mandatory and otherwise, their professionalism is high, and their caring natures are on show for all to see. The Jalmah residents certainly

have a fantastic group of staff to work alongside them. And there is always a healthy competitive spirit between all with the yearly footy tipping-and I did say healthy!!

The community in general embrace our residents in all they do. Thanks to the various banks – ANZ, NAB, Westpac, Commonwealth- for their patience and assistance. Colac Taxis, Austral Hotel, Red Rooster, Safeway, COPACC and the picture theatre, hairdressers- Men Only, Denise Duryea, Hair on Hearn and Bella Day Spa, all provide friendly services and make our guys access to the community and services so easy. Special thanks to Mrs Collins and Mrs Radcliffe.



Families continue to be a constant in our residents' lives, showing support to them and the staff, especially in tough times.

Thanks also to the programs our guys attend, St. Laurence, Karingal, Skills Connection and CODA. Marg W. is a special part of the Jalmah



The two budgies who have found a home at Jalmah.

family – thanks. The families continue to be a constant in our residents' lives, showing support to them and the staff, especially in tough times. The CODA board and management/administration team



Sparky



also continue to provide support to Jalmah- thanks.

On a personal note I need to thank Sandy for her friendship and support over this last difficult year, thanks for your strength and care. Oh, and Kat- thank you for putting up with my negativity to Supportability-you've made it easier for those of us adverse to change!!! Jalmah had some minor maintenance- replacing a window in the lounge room, gas hot water storage unit replaced, computer modem replaced, fish tank pump replaced etc. The house is ready for a lick of paint and the carpet is looking a little worse for wear- all in the pipeline.

Other activities enjoyed by the guys were the Colac Show, all the Christmas activities especially the Jalmah Christmas dinner, and the

time with family over the Christmas break. Program breaks are always looked forward to, with sleep-ins, lunches out, the pictures, trips to Camperdown (and yes the shoe shop there!) and the Bay. The Anzac Day March was attended by all, and the Circus. The big hit of the season- Grease the Musical was, well, a HIT!!

All of the residents enjoy having pets in their lives – the goldfish is huge...., the two budgies are noisy and very entertaining....., and Sparky is showing her age, and at nearly 13 years old, that's ok. The veggie garden has proved to be a source of interest and inspiration- it leaves mine a lot to be desired. All enjoy the "fruits" of their labour (which leads to the age old argument- is a tomato a fruit or veggie???).

Earlier in the year the residents underwent assessments to begin the funding of NDIA – lots of hours and collecting of info led up to it, and the guys in usual Jalmah fashion took it all on board as a major social event! They all enjoyed the various meetings and family time that went towards the assessments!

And so for another report done!!!



Signing off.
Mitzi Featherstone
House Supervisor



Angela, Heather and Laura



Mitzi, is that really you?

The residents were asked the usual question "What do you like about Jalmah?"



ANGELA

"I love having all my friends around me. I like Bernice. I like feeding the fish and the puppy dog. I love cooking and my iPad- I do the games. I like Laura and I like having takeaway. I love weekends – sleeping in and having a soak in the bath. I like talking to Gloria on the phone, the staff help me with that."



BEN

"I don't know" Mitzi suggested CD player- "Yeah" Laura suggested he likes his haircut – "Yeah". Ben likes making his lunch, bringing in the paper, bringing in the bins and milk, making a cup of tea (which he makes himself).

Ben enjoyed dressing up for the Halloween party, but I have to say the wig came off fairly quickly!!



MIA

"I like Bernice, I like my room, movies – Red Dog. Pink Teddy ("Morning Pink Ted"). I like making my bed. I like cooking – pasta."



HEATHER

"I'm happy Mitzi. And I think I'm very lucky to have nice staff and everything is going well. I'm really, really happy here. It's good that I go and see Mum – the staff are good with that. The family come to see me here – not very often but sometimes. I love going out with everyone and mixing with the other houses. The birds are great company and Sparky."



MARY

"I like all the staff here. Laura is my keyworker – she helps me sometimes with everything. I enjoy my bed and all that. I like going to visit the other houses. I talk to my family on the phone, and they visit and take me for walks, swims and bike riding."



CODA 2014



Langdon House

Sandra Barber - House Supervisor

I received a gentle reminder to start getting ready for the Annual General Meeting, so here goes...

To the staff of Langdon: Barb, Jo, Joy, Nick and Chris, this has been another busy year, with ups and downs along the way, but standing together we have remained sane with our sense of humour intact.



Langdon staff members offer support to both clients and families in day to day activities. Independence, living skills and optimum health, are top priorities. When heads are put together amazing thought processes occur. The staffs dedication and support to each other and to the clients, is greatly appreciated especially when some challenging moments are thrown our way. I also send thanks to other CODA staff that have been called for shifts at Langdon.

Thank you to my fellow House Supervisors, all with positive

attitudes, they are willing to assist where ever possible, we really do travel the same road. Mitzi Featherstone, house supervisor at Jalmah, as ever, keeps me off the winding bits with her sensible advice, and sense of humour. Kat (in the office) you are awesome, nothing is too much trouble. Jennie, Jacqui, Pip and Mon make up the rest of the office team, they stand beside us to ensure a continued high level of support and care offered to clients and families. The office staff are a good sounding board for my little hic-cups.



Adventure Park

The smooth running of CODA's facilities is ensured by changes to and updating

- dKnet (boy do we get updates)

- quality plans
- client goals
- manual handling processes (which is becoming an issue at Langdon, with support needs for clients changing and presenting quite challenging situations)
- the introduction of the Supportability Client Management Program (thanks to Kat for her patience and knowledge with our training)

This doesn't take into account trying to get our heads around NDIS. It poses quite a challenge



When heads are put together amazing thought processes occur.

when attempting to complete bookings for the year, keeping in mind the client's funded days allocated.

This year has seen the staff trained in first aid and CPR (Cardio-Pulmonary Resuscitation), ABI (Acquired Brain Injury), specific health management, and there was also a great day of training held in Geelong for Palliative Care.



Christmas 2013

I'd like to extend a thank you to families for their patience when staff contact them (perhaps several times) for updated information for our files, this information is vital for staff and CODA to maintain the excellent standard of support care, that clients and families expect.

I extend gratitude to CODA for enabling me to carry out Emergency Services duties as they have been required.



However, we have managed to have some great times, going to *Grease* and several outings to GPAC (Geelong Performing Arts Centre). It is good to see Staff and Clients



Taking delivery of the new bus .

Thank you to my fellow House Supervisors, all with positive attitudes, they are willing to assist where ever possible, we really do travel the same road.

CODA again offered Staff the choice of flu vaccinations, helping to promote health and well being in the organisation.



Relay for Life 2014

A couple of our clients have moved on to greener pastures, we wish them and their parents/carers all the best in this new phase of their lives. We have also acquired new clients at Langdon House, I'm sure that staff, will make both clients and families feel most welcome Langdon, at long last, has taken possession of a bus, yes a bus, not a Jeep. Unfortunately, due to NDIS constraints we have discovered a few of our planned outings cannot take place, because the necessary funding has not been allocated in some clients plans (for example travel/outings/overnight stays).

leading the way with dancing and singing in the aisles. Other outings we have undertaken includes trips to the cinema, dining out, watching the Kana Parade, and participating in Relay for life – what a great success. Thank you to Mitzi and Bernice (from the Jalmah staff) for their outstanding efforts in organising this event. Jo and Jennie (two other dedicated CODA staff) have taken on the job of co-ordinating the CODA All Abilities Relay for Life team so that Mitzi and Bernice can have a well earned break.





Other activities have included Halloween, the Colac Show, Jewellery Parties, the Celebration Dance, Christmas Carols in Colac, the Langdon



I'd like to extend a thank you to families for their patience when staff contact them for updated information for our files, this information is vital for Staff and CODA.

House Christmas Party, going to see the Carols Rehearsals in Melbourne, an Australia Day party, visits to the Library, Birthday Parties, an Easter Egg Hunt, Raffles, a "Wood" Party (wooden folk art gifts), trips to Adventure Park,

Lorne, the Deans Marsh Festival, Cororooke Café, Shopping, gosh we have been busy little bees.

Langdon Houses Christmas Party - what can I say? Another success! A big thank you to Staff and Staff's family, and the many Clients that came along to help set up the night before. We had lots of laughs.

Staff put in so much time and effort, especially with food preparation, presents, making sure that everyone has a great time on the day, that without them the party couldn't go ahead, nor be the success it is. Thank you to clients and families that stayed behind to "un set up" after the Party.

Finally, there has been some sad times for CODA staff and clients, with the passing of several clients,

they are truly missed.



Sandra Barber
House Supervisor



Easter Egg Hunt



CODA 2014





CODA 2014



Individual Support

Sue Gamble - Co-ordinator

What an amazing year it has been for the Individual Support team. We have seen the introduction of NDIA which has been an interesting transition, to say the least. Along with the NDIA we were also introduced to a new client management program called Supportability. Supportability has allowed the Individual Support staff to carry Samsung Galaxy tablets with them instead of large folders for each client. Although it has taken a bit of time, I think that everyone now likes using the tablets. Supportability tracks progress made on client goals and the goals for each client have now been entered. This was an involved process but with the help of Monica Provan (Project Manager) and key workers they were done.



Catherine, Brendan, Neil and Claire

It's been a positive year with many new clients coming to us for services. 9 new clients now utilise the CODA Individual Support Service.

On a sad note we farewelled long time staff member in Jann. Jann has

moved to be near her family and we will miss her smiling face.

On the positive side we welcomed back Aaron and welcome new team members, Julie and Vicki. Welcome to all, we hope you enjoy working with the Individual Support team. Your individual skills form part of a highly skilled staff team that work hard to support our clients and each other.

The clients have again enjoyed many and varied outings to places like the Birregurra Festival, Rockabilly festival, Warrnambool whale watching, weekends away with family, short day trips and of course everyone enjoyed our Christmas dinner last year at the Beeac Hotel. Thanks to Kath & Jo-Ann for their organisational support.

The strength of Individual Support is the nature of the Individual.

Andrew J – Andrew has had a great year this year. He went to The Great Barrier Reef with Oz Mates and had an absolute blast. He swam with tropical fish, and cruised on the Great Barrier Reef, visited Port Douglas, went to a rooftop Zoo and learnt how to throw a Boomerang.

Andrew also visited family during the year and his brother, Mum and Dad came for a visit too. Andrew also starred in a play at Red Rock

Theatre with Antz Pants Drama Group.



Andrew Swimming on his holidays

Jodie – Jodie has had a good year. She has had her NDIA plan implemented in which she exercised choice and control to enable her to do a course at Advanced Career Training. Jodie loves to stir up the staff and to have a great laugh with them.

The strength of Individual support is the nature of the Individual.

John P – John employed the services of CODA this year and it has been a positive transition from CODA and John's perspective.

Neil – Neil continues to enjoy his handyman work and enjoys doing all his own handyman work around the house. He continues to gather old materials and reuses, reduces and recycles.



Christmas 2013



Neil and Brendan after playing basketball

Peter – Peter works at the Botanic Café three days a week and enjoys helping out whenever he can. He continues his active involvement at all of Birregurra's football games, running the scoreboard.



Peter at the Speedway

Andrew K – Andrew has enjoyed doing lots of volunteer work during the year. He has offered a service of Dog walking and Window washing

while continuing other work commitments. He continues to enjoy weekend activities and is looking forward to the pool reopening.

Brendan – Brendan's favourite topic of conversation is football. He is an avid supporter and member of the Geelong Football Club. This year Brendan displayed his football tipping prowess in a competition where there are only 3 points separating him from the leader.



Catherine and Brendan

Catherine – Catherine loves to support the Geelong Football Club, and she can be found at the home matches. This year she went to the first ever night game at Simmonds Stadium in Geelong. Catherine has recently changed jobs and enrolled in a course at Advanced Career Training.

Marlene – Marlene has had an emotional year this year. She had

visits from family that do not live locally. She doesn't get to see these family members often so there were tears of joy and sadness. Marlene has booked in for her holiday next month – she is going to Perth and Margaret River regions with Oz Mates.



Marlene celebrating her furniture shopping spree.

Claire – Claire has had a great year.



Catherine, Jodie and John



She always enjoys any activities and loves volunteering with The Colac Lions club regularly and attending meetings bi-weekly. Claire has recently taken up the sport of Darts – with a team of all abilities joining the Colac & District Darts Association this season and their team name is “The Incredible’s”.



Claire looking fabulous

John – John continues to be a wonderful client of individual support. His visits to the office are a joy and he is a very conscientious

gentleman, giving us gentle reminders of the things we need to do. This year John got a new scooter, which he was very happy about. It was RED and we all know red goes faster.



John high above it all.

Scott – Scott is the quiet one of the group. Scott is incredibly independent and proves yet again that Individual Support is targeted to Individual need.

Shane – Shane is another person who has chosen to use CODA services this year and sees his support as a positive way that he can continue to live independently in his own home.

Well that’s it for another year, it has been a very busy year and at the same time it has been an

extremely rewarding one. I am looking forward to another fantastic year ahead with my wonderful staff team whom are always supportive and flexible, nothing is ever a problem. Huge thanks to Megan, Ketrina, Kath, Bree, Jo-Ann, Vicki, Julie, Matt, Aaron, Jenny, Belinda & Marcia— your over and above commitment to enabling client choice and supporting their independence is very much valued and evident in all your interactions with clients. It is also wonderful to see our clients having fun and getting involved in their community.



Sue Gamble

Individual Support Supervisor



All Abilities Basketball - what a team!

Financial Report

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

OFFICERS' REPORT
FOR THE YEAR ENDED 30 JUNE 2014

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2014.

Officers

The following persons were officers of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Trish Stephens
Andrew Wright
John Scarrott
Jacqueline Soares

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Trish Stephens
Andrew Wright
John Scarrott
Bruce Edwards
Geoff Wallace
Lloyd Brunt
Mary Carew
Michael Chapman
George Roberts
David Schram
Margaret Carter (appointed 11th November 2013)

Objectives

The short-term objective of the incorporated association to provide accommodation and support services to people with a disability and their families who reside in the Colac Otway Shire.

The long-term objective is to provide a range of quality, community based support programs which are flexible, accessible, affordable and safe: while promoting each person's independence and value as a member of the community.

Strategy for achieving the objectives

The Organisation has a defined strategic direction with a documented plan on decisions to be made and resources needed to achieve the outcomes. The strategic plan is made for a three year period, and the progress to plan is provided at least quarterly by the CEO.

A Business Plan provides greater detail of the activities planned to be undertaken to support the implementation of the Strategic Plan

Principal activities

During the financial year the principal continuing activities of the incorporated association were providing support services to people with a disability, as determined by the person and in accordance with their plan requirements.

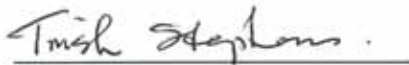
COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

**OFFICERS' REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

Performance measures

The incorporated association measures its performance by the achievement of goals established by the organisation and the individual people we support.

On behalf of the officers

A handwritten signature in cursive script, reading "Trish Stephens", followed by a horizontal line.

Trish Stephens
Chairman

1-Sep-14
Colac

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2014

	NOTES	2014 \$	2013 \$
Revenue			
Residents' Fees		97,031	109,981
Wages Subsidies		1,980,182	1,524,593
Other Subsidies		33,802	59,827
Interest Received		30,419	29,798
Rent Received		56,360	57,524
Bus Mileage		13,709	14,718
Grants		50,000	9,612
Training Income		1,957	12,082
Other Income		15,078	11,037
	2	<u>2,278,538</u>	<u>1,829,172</u>
Expenses			
Operations & Maintenance	3	(1,696,049)	(1,356,469)
Household Expenses	4	(155,338)	(143,100)
Administration	5	(397,591)	(302,437)
		<u>(2,248,978)</u>	<u>(1,802,006)</u>
Surplus/(Loss) for the year		<u>29,560</u>	<u>27,166</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014

	NOTES	2014 \$	2013 \$
CURRENT ASSETS			
Cash and Cash Equivalents	6	311,841	341,394
Financial Assets	7	295,699	482,657
Trade and Other Receivables	8	15,997	11,143
Accrued Income	9	140,146	6,248
Prepayments	10	11,867	13,820
TOTAL CURRENT ASSETS		775,550	855,263
NON CURRENT ASSETS			
Property, Plant and Equipment	11a,b	1,522,065	1,455,090
TOTAL ASSETS		2,297,615	2,310,353
CURRENT LIABILITIES			
Trade and Other Payables	12	74,419	138,450
Deferred Income	13	-	50,000
Provisions	14	284,555	269,771
TOTAL CURRENT LIABILITIES		358,974	458,221
NON CURRENT LIABILITIES			
Provisions	14	68,119	11,170
TOTAL NON CURRENT LIABILITIES		68,119	11,170
TOTAL LIABILITIES		427,093	469,391
NET ASSETS		1,870,522	1,840,962
EQUITY			
Capital Grants		1,051,757	1,051,757
Retained Surplus		818,765	789,205
TOTAL EQUITY		1,870,522	1,840,962

The above statement of financial position should be read in conjunction with the accompanying notes.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2014

	Capital Grants \$	Retained Earnings \$	Total \$
Balance at 1 July 2012	1,051,757	762,039	1,813,796
Surplus/(Loss) for the year	-	27,166	27,166
Balance at 30 June 2013	1,051,757	789,205	1,840,962
	Capital Grants \$	Retained Earnings \$	Total \$
Balance at 1 July 2013	1,051,757	789,205	1,840,962
Surplus/(Loss) for the year	-	29,560	29,560
Balance at 30 June 2014	1,051,757	818,765	1,870,522

The above statement of changes in equity should be read in conjunction with the accompanying notes.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014

	NOTES	2014 \$	2013 \$
Cash Flows from Operating Activities			
Receipts from Subsidies		2,033,394	1,609,005
Other Receipts		153,404	163,664
Receipts from Residents		97,031	109,981
Interest Received		30,419	23,550
Payments to Suppliers and Employees		(2,394,669)	(1,815,333)
Net Cash provided by (used in) Operating Activities	15	(80,421)	90,867
Cash Flows from Investing Activities			
Payment for Property, Plant and Equipment		(136,090)	(43,880)
Payment/(withdrawal) of investments		186,958	(22,685)
Net Cash provided by (used in) Investing Activities		50,868	(66,565)
Net Increase (Decrease) in Cash Held		(29,553)	24,301
Cash at Beginning of the Financial Year		341,394	317,093
Cash at end of the Financial Year	6	311,841	341,394

The above cash flow statement should be read in conjunction with the accompanying notes.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 1. Significant accounting policies

The financial statements cover Colac Otway Disability Accommodation Inc as an individual entity. Colac Otway Disability Accommodation Inc is an association incorporated in Victoria under the *Associations Incorporation Reform Act 2012*.

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.

Any significant impact on the accounting policies of the incorporated association from the adoption of these Accounting Standards and Interpretations are disclosed below. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the incorporated association.

The following Accounting Standards and Interpretations are most relevant to the incorporated association:

AASB 1053 Application of Tiers of Australian Accounting Standards

The incorporated association has applied AASB 1053 from 1 July 2013. This standard establishes a differential financial reporting framework consisting of two Tiers of reporting requirements for preparing general purpose financial statements, being Tier 1 Australian Accounting Standards and Tier 2 Australian Accounting Standards - Reduced Disclosure Requirements. The incorporated association being classed as Tier 2 continues to apply the full recognition and measurements requirements of Australian Accounting Standards with substantially reduced disclosure in accordance with AASB 2010-2 and later amending Standards, as relevant.

AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements

The incorporated association has applied AASB 2010-2 from 1 July 2013. These amendments make numerous modifications to a range of Australian Accounting Standards and Interpretations, to introduce reduced disclosure requirements to the pronouncements for application by certain types of entities in preparing general purpose financial statements. The adoption of these amendments has significantly reduced the incorporated association's disclosure requirements.

AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project - Reduced Disclosure Requirements, AASB 2012-7 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements and AASB 2012-11 Amendments to Australian Accounting Standards - Reduced Disclosure Requirements and Other Amendments

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 1. Significant accounting policies (cont.)

New, revised or amending Accounting Standards and Interpretations adopted

AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project - Reduced Disclosure Requirements, AASB 2012-7 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements and AASB 2012-11 Amendments to Australian Accounting Standards - Reduced Disclosure Requirements and Other Amendments

The incorporated association has applied AASB 2011-2, AASB 2012-7 and 2012-11 amendments from 1 July 2013, to the extent that they related to other standards already adopted by the incorporated association. These amendments make numerous modifications to a range of Australian Accounting Standards and Interpretations to significantly reduce the incorporated association's disclosure requirements.

AASB 119 Employee Benefits (September 2011) and AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)

The incorporated association has applied AASB 119 and its consequential amendments from 1 July 2013. The standard eliminates the corridor approach for the deferral of gains and losses; streamlines the presentation of changes in assets and liabilities arising from defined benefit plans, including requiring remeasurements to be presented in other comprehensive income; and enhances the disclosure requirements for defined benefit plans. The standard also changed the definition of short-term employee benefits, from 'due to' to 'expected to' be settled within 12 months. Annual leave that is not expected to be

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the *Associations Incorporation Reform Act 2012 Vic*, and associated regulations, as appropriate for not-for-profit oriented entities.

Historical cost convention

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

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Restatement of prior year balances

Provision for employee benefits

As per disclosure requirements of *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors*, an adjustment to beginning accumulated surplus has been made in the Statement of Changes in equity to remove the provision for accumulating sick leave in the current and prior periods that the Association is not obligated to provide under the existing Enterprise Bargaining Agreement.

The 2012/13 comparative figures for sick leave have been restated. Opening accumulated surplus has been increased by \$177,391, and prior year reported surplus has increased by \$35,606, to reflect the change with the following accounts impacted.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 1. Significant accounting policies (cont.)
Restatement of prior year balances (cont.)

	2013 signed	Adjustment	Revised Balance
Provisions (balance sheet impact)	(177,391)	177,391	-
Retained Surplus	141,785	(141,785)	-
Operations & Maintenance expense (Profit & loss impact)	35,606	(35,606)	-

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.

Subsidies

Subsidies for salaries and wages are recognised when they are received from the government funding body and when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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 or when the right to receive payment is established.

Leases

Leased assets are depreciated based on the class of asset. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred, over the lease term.

Economic Dependence

Colac Otway Disability Accommodation Inc is dependent on the Victoria Department of Human Services (DHS) and National Disability Insurance Agency (NDIA) for the majority of its revenue used to operate the business. At the date of this report the Board of management has no reason to believe the DHS and NDIA will not continue to support Colac Otway Disability Accommodation Inc.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 1. Significant accounting policies (cont.)

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.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is current when: it is expected to be realised or intended to be sold or consumed in normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within twelve months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when: it is expected to be settled in normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within twelve months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

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.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, Plant & 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.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives with the following rates:

Land	NIL
Buildings	2%
Freehold improvements	2%
Leasehold improvements	2%
Plant and equipment	15%
Motor vehicles	15%
Office equipment	15%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

COLAC OTWAY DISABILITY ACCOMMODATION INC.

Registered No. A0011803V

Notes to the Financial Statements

For the Year Ended 30 June 2014

Note 1. Significant accounting policies (cont.)

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service 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.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are recognised in non-current liabilities, provided there is an unconditional right to defer settlement of the liability. The liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principle market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interest. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 1. Significant accounting policies (cont.)

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.

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 tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 3:

Operations & Maintenance Expenses comprise the following items and amounts

Details	2014					
	Cass	Jalmah	Jalmah Unit	Langdon	West	Supp & C
	\$	\$	\$	\$	\$	\$
Occupancy & Administration Costs	922	490	303	1,003	-	1,110
Depreciation	9,542	15,272	-	26,076	-	3,177
Broadband & Phones	2,026	1,426	-	1,434	-	991
Ipad costs	-	-	-	-	-	296
Legal Expenses	-	-	-	-	-	-
Lease	-	-	-	-	-	14,400
Other Expenses (including holiday)	-	585	-	1,513	-	188
Salaries	418,693	302,525	-	408,958	108	233,433
Superannuation	32,122	21,608	-	31,150	-	25,002
Workcover	37,701	12,217	-	26,456	-	6,109
Occ Health & Safety	696	829	300	649	-	-
Provision for Annual Leave	(3,105)	8,275	-	3,395	-	7,224
Provision for Long Service Leave	(966)	7,682	-	6,044	-	15,325
TOTAL	497,630	370,907	603	506,680	108	307,253
						2,012
						10,855
						28,084
						1,696,049

Details	2013					
	Cass	Jalmah	Jalmah Unit	Langdon	West	Supp & C
	\$	\$	\$	\$	\$	\$
Occupancy & Administration Costs	1,067	704	217	1,179	-	470
Depreciation	8,894	5,805	-	6,639	3,147	-
Broadband & Phones	1,737	1,332	-	1,555	-	1,129
Legal Expenses	-	-	-	-	-	-
Other Expenses	-	-	-	1,595	-	14,442
Salaries	383,086	246,230	-	326,978	-	145,269
Superannuation	32,056	20,821	-	29,788	1,987	13,765
Workcover	21,766	7,049	-	15,104	-	3,524
Occ Health & Safety	342	121	-	516	-	-
Provision for Annual Leave	3,700	4,837	-	6,565	-	6,195
Provision for Long Service Leave	10,879	2,392	-	13,728	-	(3,272)
TOTAL	463,526	289,290	217	403,645	5,134	181,522
						2,361
						10,773
						1,356,469

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 4:

Household Expenses comprise the following items and amounts

Details	2014							TOTAL
	Cass	Jalmah	Jal Unit	Langdon	West	Supp & C	Thomas St	
	\$	\$	\$	\$	\$	\$	\$	\$
Client Costs	1,733	1,225	-	510	-	1,803	-	5,272
Groceries	15,060	17,250	-	12,930	-	-	4,420	49,661
Fuel, Light & Power	9,302	1,737	-	5,351	-	684	(21)	17,053
Housekeeping costs	1,644	1,745	-	-	-	-	-	3,389
Motor Vehicle Expenses	3,085	3,249	-	1,350	-	3,644	-	11,328
Occupancy Costs & Rates	1,518	1,914	551	2,476	-	3,337	2,071	14,472
Insurances	561	2,109	-	1,546	-	421	510	6,678
Property & Equipment Maintenance	7,031	8,028	342	7,776	730	9,233	618	37,249
Rent	10,234	-	-	-	-	-	-	10,234
TOTAL	50,169	37,258	893	31,940	730	19,123	8,133	155,338

Details	2013							TOTAL
	Cass	Jalmah	Jal Unit	Langdon	West	Supp & C	Thomas St	
	\$	\$	\$	\$	\$	\$	\$	\$
Client Costs	1,421	274	-	75	-	1,110	-	2,880
Groceries	13,468	16,280	-	11,735	-	-	4,195	45,678
Fuel, Light & Power	9,238	6,771	-	8,563	-	-	-	24,572
Housekeeping Cost	2,868	2,951	-	-	-	-	-	5,818
Motor Vehicle Expenses	3,734	3,262	-	541	-	3,275	-	10,812
Occupancy Costs & Rates	930	2,186	644	2,082	-	-	2,689	10,271
Insurances	221	1,114	-	805	-	-	58	2,254
Property & Equipment Maintenance	7,166	8,973	381	11,036	118	327	871	31,299
Rent	9,516	-	-	-	-	-	-	9,516
TOTAL	44,567	41,812	1,025	34,836	640	4,711	7,814	143,100

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Notes to the Financial Statements
For the Year Ended 30 June 2014

	2014	2013
	\$	\$
Note 5. Administration Expenses		
Property & Equipment Maintenance	1,914	2,175
Building Project	2,510	5,961
Audit, Legal & Accounting	13,339	13,400
Bank Fees	961	883
Fuel, Light & Power	3,796	2,719
Office Costs & Administration	42,903	24,178
Occupancy Costs & Rates	2,333	1,835
Broadband & Phones	2,605	2,663
Ipad costs	2,026	-
Depreciation	3,070	2,210
Staff Related Costs	18,300	14,726
Other Expenses	350	386
OH & S Expenses	432	990
Provision for employee benefits	7,552	15,365
Salaries	264,525	196,910
Superannuation	24,149	14,113
Workcover	6,108	3,524
Insurances	716	399
	397,591	302,437
Note 6. Cash and Cash Equivalents		
Petty Cash	200	200
CODA Cheque Account	20,932	21,198
Jalmah Housekeeping	50	50
Cass Housekeeping	311	79
Langdon Housekeeping	86	60
International Day Account	(960)	(242)
Electronic Clearing Account	-	(1,344)
Holiday Cheque Account	33	287
Westpac Everyday account	77,673	320,331
Bendigo Everyday account	211,506	524
Undeposited Funds	2,010	250
	311,841	341,394
Note 7. Financial Assets		
Cass Investment Account	16,769	16,219
Westpac Bank Term Deposit	278,930	263,123
Bendigo Bank Term Deposit	-	203,315
	295,699	482,657
Note 8. Trade and Other Receivables		
Trade Debtors	15,997	11,143
Note 9. Accrued Income		
Accrued Funding (NDIA)	135,324	-
Accrued Interest on Investments	4,822	6,248
	140,146	6,248
Note 10. Prepayments		
Prepaid Insurance	3,177	4,870
Prepaid Subscription	8,690	8,950
	11,867	13,820

COLAC OTWAY DISABILITY ACCOMMODATION INC.
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Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 11a. Property, Plant & Equipment

	2014	2013
	\$	\$
Land and buildings - at cost	1,529,412	1,529,412
Less: Accumulated depreciation	<u>(239,473)</u>	<u>(218,222)</u>
	<u>1,289,939</u>	<u>1,311,190</u>
Freehold improvements - at cost	96,302	95,349
Less: Accumulated depreciation	<u>(13,411)</u>	<u>(11,488)</u>
	<u>82,891</u>	<u>83,861</u>
Plant and equipment - at cost	289,273	282,445
Less: Accumulated depreciation	<u>(282,222)</u>	<u>(253,122)</u>
	<u>7,051</u>	<u>29,323</u>
Motor vehicles - at cost	181,192	122,655
Less: Accumulated depreciation	<u>(109,250)</u>	<u>(93,084)</u>
	<u>71,942</u>	<u>29,571</u>
Leasehold improvements - at cost	71,093	1,321
Less: Accumulated depreciation	<u>(850)</u>	<u>(176)</u>
	<u>70,243</u>	<u>1,145</u>
	<u>1,522,065</u>	<u>1,455,090</u>

COLAC OTWAY DISABILITY ACCOMMODATION INC
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Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 11b. Property, Plant & Equipment

	Historical Cost At 30.06.13 \$	Acquisitions/ Disposals 2013/2014 \$	Historical Cost At 30.06.14 \$	Depreciation for Year to 30.06.14 \$	Accumulated Depreciation At 30.06.14 \$	W.D.V. At 30.06.14 \$
ADMINISTRATION						
Office Equipment	47,011	-	47,011	842	47,011	-
Land	36,958	-	36,958	-	-	36,958
Building	51,756	-	51,756	1,035	16,114	35,642
Improvements	59,646	-	59,646	1,193	7,245	52,401
	<u>195,371</u>	<u>-</u>	<u>195,371</u>	<u>3,070</u>	<u>70,370</u>	<u>125,001</u>
CASS HOUSE**						
Furniture & Fittings	48,903	-	48,903	970	45,946	2,957
Bus	52,655	-	52,655	7,898	44,097	8,558
Improvements	1,321	69,772	71,093	674	850	70,243
	<u>102,879</u>	<u>69,772</u>	<u>172,651</u>	<u>9,542</u>	<u>90,893</u>	<u>81,757</u>
JALMAH						
Land	97,014	-	97,014	-	-	97,014
Building	211,948	-	211,948	4,239	97,680	114,268
Furniture & Fittings	68,414	3,272	71,686	10,653	69,526	2,160
Improvements	18,985	-	18,985	380	2,642	16,343
Motor Vehicle	49,016	-	49,016	-	49,016	-
	<u>445,377</u>	<u>3,272</u>	<u>448,649</u>	<u>15,272</u>	<u>218,864</u>	<u>229,785</u>
LANGDON HOUSE						
Land	73,938	-	73,938	-	-	73,938
Building	199,905	-	199,905	3,998	89,089	110,816
Furniture & Fittings	118,117	1,592	119,709	16,605	119,709	-
Improvements	16,718	954	17,672	351	3,524	14,148
Motor Vehicle	-	58,537	58,537	5,122	5,122	53,415
	<u>408,678</u>	<u>61,083</u>	<u>469,761</u>	<u>26,076</u>	<u>217,444</u>	<u>252,317</u>
INDIVIDUAL SUPPORT						
Furniture & Fittings	1,964	1,964	1,964	30	30	1,934
Motor Vehicle	20,984	-	20,984	3,147	11,015	9,969
	<u>20,984</u>	<u>1,964</u>	<u>22,948</u>	<u>3,177</u>	<u>11,045</u>	<u>11,903</u>
DOWLING STREET						
Land	101,806	-	101,806	-	-	101,806
Building	537,125	-	537,125	10,455	31,653	505,472
	<u>638,931</u>	<u>-</u>	<u>638,931</u>	<u>10,455</u>	<u>31,653</u>	<u>607,278</u>
THOMAS STREET						
Land	142,763	-	142,763	-	-	142,763
Building	76,199	-	76,199	1,524	4,937	71,262
	<u>218,961</u>	<u>-</u>	<u>218,961</u>	<u>1,524</u>	<u>4,937</u>	<u>214,024</u>
TOTAL	<u>2,031,182</u>	<u>136,090</u>	<u>2,167,271</u>	<u>69,116</u>	<u>645,206</u>	<u>1,522,065</u>

** 12 James Street, Colac (Cass House) is owned by the Director of Housing. The association has a general lease agreement in place with the Director of Housing.
All other operational properties are owned by the association.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
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Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 12. Trade and Other Payables

	2014	2013
	\$	\$
Net GST	(1,815)	26,150
Trade Creditors	15,144	25,411
Payroll Liabilities	49,542	28,127
Other Creditors	-	665
Accrued Expenses	11,548	58,097
	<u>74,419</u>	<u>138,450</u>

Note 13. Deferred Income

Grant receipted in Advance	<u>-</u>	<u>50,000</u>
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Note 14. Provisions

Current

Provision for Annual Leave	175,745	136,307
Provision for Long Service Leave	108,810	133,464
	<u>284,555</u>	<u>269,771</u>

Non-Current

Provision for Long Service Leave	<u>68,119</u>	<u>11,170</u>
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Note 15. Cash Flow Information

Reconciliation of Net Cash provided by Operating Activities to Surplus

Surplus	29,560	27,166
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Non Cash Flows in Surplus

Depreciation	69,116	38,962
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Changes in Assets and Liabilities

(Increase) Decrease in Receivables	(4,854)	(1,136)
(Increase) Decrease in Prepayments and Accrued Income	(131,945)	(20,068)
Increase (Decrease) in Creditors	(64,031)	40,042
Increase (Decrease) in Deferred Income	(50,000)	(54,487)
Increase (Decrease) in Provisions	71,733	60,388

Net Cash provided by (used in) Operating Activities

<u>(80,421)</u>	<u>90,867</u>
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COLAC OTWAY DISABILITY ACCOMMODATION INC.
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Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 16. Equity - retained surpluses

	2014	2013
	\$	\$
Retained surpluses at the beginning of the financial year	1,840,962	1,813,796
Surplus/(Loss) for the year	<u>29,560</u>	<u>27,166</u>
Retained surpluses at the end of the financial year	<u><u>1,870,522</u></u>	<u><u>1,840,962</u></u>

Note 17. Key management personnel disclosures

Compensation

The aggregate compensation made to officers and other members of key management personnel of the incorporated association is set out below:

Aggregate compensation	<u>96,047</u>	<u>95,112</u>
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Note 18. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2014 and 30 June 2013.

Note 19. Commitments

The incorporated association has the following for expenditure as at 30 June 2014.

Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements

Payable - minimum lease payments	
- not later than 12 months	15,840
- later than 12 months but not later than 2 years	16,236
- later than 2 years but not later than 5 years	<u>51,184</u>
Minimum lease payments	<u><u>83,260</u></u>

The property lease for the administration office is non-cancellable lease with terms of 3 years with an option to extend for another 2 terms of 3 years, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that the minimum lease payments shall be increased by CPI annually on each anniversary of commencement date.

COLAC OTWAY DISABILITY ACCOMMODATION INC.
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Notes to the Financial Statements
For the Year Ended 30 June 2014

Note 20. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 17.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 21. Events after the reporting period

No matter or circumstance has arisen since 30 June 2014 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 22. Association Details

The registered office of the Association is:
Colac Otway Disability Accommodation Inc.
Shop 6 Otway Plaza 58 Hesse Street COLAC VIC 3250

COLAC OTWAY DISABILITY ACCOMMODATION INC.
Registered No. A0011803V

Officers' Declaration
30 June 2014

In the officers' opinion:

- the attached financial statements and notes thereto comply with the Australian Accounting Standards - Reduced Disclosure Requirements;
- the attached financial statements and notes thereto give a true and fair view of the incorporated association's financial position as at 30 June 2014 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers



Andrew Wright

Vice Chairman



John Scarrott
Treasurer

1-Sep-14
Colac

Independent Auditor's Report to the Members of Colac Otway Disability Accommodation Inc.

Report on the financial report

We have audited the accompanying financial report of Colac Otway Disability Accommodation Inc. (the association), which comprises the statement of financial position as at 30 June 2014, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements.

Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Reduced Disclosure Requirements* and the *Associations Incorporation Reform Act 2012* and for such internal control as the committee determines is necessary to enable the preparation of the 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 conducted our audit in accordance with Australian Auditing Standards. These standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 association's preparation 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 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.

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



Auditor's opinion

In our opinion the financial report of the Colac Otway Disability Accommodation Inc. is in accordance with the *Associations Incorporation Reform Act 2012*, including

- a) giving a true and fair view of the association's financial positions as at 30 June 2014 and of it's performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – *Reduced Disclosure Requirements*.

CROWE HORWATH WEST VIC

Crowe Horwath West Vic

A handwritten signature in dark ink, appearing to read "Ryan Leemon", written over a light blue horizontal line.

RYAN LEEMON
Partner

Geelong Victoria
Dated this 2nd September 2014



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