

Annual Report 2021 – 2022



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Board Chair and CEO's Report

The 2022 financial year provided a number of challenges as impact of Covid affected a number of different services within Aspire. Early in the financial year, Jobkeeper and Jobsaver were having a significant impact on Aspire's revenue and once discontinued by the Commonwealth and State Governments the effect on our revenue was felt.

Throughout the pandemic we saw many customers choosing not to continue with their services due to health and wellbeing concerns as the wave of the pandemic continued to ebb and flow. These constant changes in customer numbers had a direct effect on our income and pushed us towards the development of a new strategy to expand further into the Accommodation market. In doing so we aim to provide a more constant and stable income supply to enable the organisation to remain sustainable.

What did not change throughout the year was the ongoing and outstanding commitment of every Aspire staff member that continued to provide services to customers through face-to-face delivery but also by adding the flexibility to work with customers via other mediums and methods to ensure that they received the continuity of service delivery that they required.

Our new facility at Hoffmann Rd was not immune to the impact of the pandemic and disruption to the supply of building materials and labour shortages has seen the completion date pushed out from April 2022 to November 2022. This has impacted on the ability to move existing services from their current locations to the new facility until 2023.

A major milestone for Aspire was the opening of a new Dean St office in March 2022 which is the new Customer Service Centre and houses the Support Co-ordination, Behaviour Support, Plan Management and Customer Service Teams. The new office is in a central location that is easily accessible to customers and their families and provides greater exposure to the Aspire brand in the community.



Annual Report GM PPC

RECOGNISING THE TRADITIONAL OWNERS

We would like to take this opportunity to recognise and respect the traditional owners of the land and embrace the Aboriginal Elders and people of this region as the traditional custodians and cultural knowledge holders of this land.

Further to this, we acknowledge the cultural contributions of Aboriginal and Torres Straight Islanders with disability and confirm our vision of a community where all people are welcomed and supported to live the life they chose.

ASPIRE CELEBRATES 10 YEARS

2022 marks the 10th year of Aspire Support Services. This is something we are all extremely proud of!

Our story began many years ago when some outstanding people with dedication and passion had a strong desire and vision to see all members of the community thrive and live meaningful lives. The work and commitment of our founders still drives us today. We continue their legacy with pride and commitment.

Aspire was established in 2012 with the coming together of Coinda Family Support Services, Kalparrin Inc., Woodstock Support Inc., and Community Options Brokerage Service (COBS). Together we have continued our founder's vision of helping to establish a community where people with disabilities and their families are able to achieve their goals and live the life they choose.

Today with over 200 staff, we deliver services to more than 600 people in Albury Wodonga and surrounds.

As we celebrate our 10th year, we remember the foundations which we were built on, we celebrate everyone that has helped us in our journey, and we continue to be inspired by our founder's mission of aspiring for a great life for those we support.

OUR PEOPLE

We are proud to employ 210 staff on the following employment types

- Full Time – 25.71%
- Part-Time – 40.95%
- Casual – 33.33%

We have a healthy number of staff who have had significant employment anniversaries

Years of Service	Number of Staff	Percentage
0 - 2	116	55.23%
3 - 5	33	15.71%
6 - 10	30	14.28%
11 - 15	20	9.52%
16 - 20	4	1.9%
21 - 30	6	2.85%
31+	1	0.47%



Annual Report GM PPC

YEAR HIGHLIGHTS

We are listening!

We continue to listen to our staff through surveys and feedback channels. This year we have focused on staff satisfaction of Leadership – Leader’s ability to lead and support through emergencies like COVID and their ability to generally lead and support.

We have also focused on the Psychological Wellbeing of our staff through joining the people at work initiative lead by Safework Australia aimed at helping to create psychologically healthy and safe workplaces. Our results in a survey conducted by people at work demonstrated that when it comes to our staff’s safety, we are committed to identifying any psychosocial hazards, assessing the risks around any hazards, and implementing strategies to control these risks.

We have also regularly been gathering feedback from our staff. The feedback we have received from our staff has supported us to improve and adopt new initiatives, improve communication, design new Leadership programs to support teams and to improve Wellbeing initiatives.

All aboard!!

This year we have significantly improved our Induction and Onboarding programs to ensure new staff feel supported and become competent and confident in their roles. The onboarding program is a well-structured learning and development program with clear outcome objectives designed to support individual staff.

ELMO – HR Information System to support staff

We have implemented a new HRIS to support staff across the entire HR function. Through this system we can better attract, recruit, retain, develop, reward, recognise and manage our staff. Staff have provided positive feedback as to how ELMO supports them in their roles.

Together we CAN!

We have developed and initiated our Customer Advisory Network (CAN) Group. The CAN Group has gone from 5 to 12 members and is growing by the month.

We feel one of the best ways to understand what's working, what's not, find out about the experience our customers, and to understand what we need to do and plan into the future, is to ask the people we support and our community.

Engaging with our community is very important to us as we support people to achieve. Community engagement is the process of involving people in the decisions that affect their lives.

It enables good governance and informed decision making by promoting shared responsibilities for decisions. It supports an open approach to managing risk by providing a strong foundation for understanding why decisions are made and building trust in our decision-making process.



Annual Report GM PPC

Community engagement can involve a broad variety of activities.

The Can Group is a great way for us to engage with customers and community.

Dean Street Customer Service Centre

This year we moved into a beautiful new premises at 647 Dean Street. Our Dean Street customer service centre is where you can find the following teams:

- Customer Service
- Family Support
- Plan Management
- Behavior Support
- Support Coordination

The premises provides a welcoming and friendly space for our customers and also our teams.

OUR SERVICE AREAS

Specialist Services

Our Specialist Services include the following services:

Early Childhood Intervention. This year we have maintained individual supports using a trans-disciplinary team and key worker approach. We have also focused on developing a range of play-based early intervention groups throughout the year for children (aged 0-7), and their families.

Our Key Workers ensure that families and children have access to high quality and inclusive support. They work with families, carers and other supports to ensure goals, skills and strategies are used in natural everyday environments.

Groups encourages children and families to participate, practice and develop skills in natural environments, so that our families and carers feel confident to use these in a variety of settings. Groups give opportunities to have fun, develop friendships, and engage in indoor and outdoor play, group music, key word sign and snack time.

Our groups are planned in collaboration with carers during the orientation week. Our Key Workers also use the IFSP to develop person centred goals. Their goals may focus on areas such as:

- Engagement, interaction, and communication skills
- Sensory development and regulation skills
- Play Skills
- Flexibility, resilience and following routines
- Self-care skills

Our groups have proven to be popular due to their ability to provide solid outcomes for the children we support and their families.

Our Speech Pathologists have also held Key Word Sign workshops which have been greatly received.



Annual Report GM PPC

Behaviour Support. Our Behaviour Support team has gone through many changes through the year, and are going strong providing much needed services to people with a disability in our region. Understanding the new practice standards for behaviour support and restrictive practices has been a keen focus for our practitioners this year.

The Behaviour Support team has seen adults and children return to Aspire for their improved relationship funding. Our team believe all behaviour is communication and supporting those who know the customers best to understand what the behavioural communication is before implementing and training in strategies.

Our Behaviour Support Practitioners have recently become Crisis Prevention trainers – supporting Aspire employees and our Behaviour Support customer’s formal and informal supports to keep themselves and others safe.

Support Coordination.

This year we experienced a need for a larger Support Coordination team. We have welcomed 7 Support Coordinators to the Specialist Services team. They are skilled and knowledgeable about local service providers and supporting their customers to get the best out of their plans.

The continued focus has been on establishing a local community of practice where Support Coordinators can share knowledge, have guest speakers, and ensure all local participants have access to support coordination.

We look forward to increasing our scope and service area to provide support coordination to even more people.

Living Options

Supported Independent Living / Short Term Accommodation / Drop in Support

This year we have experienced significant growth of 5 houses and 10 customers in our Living Options area. Our customers love their modern, bright, and well-appointed homes and the supports we provide to them in their homes.

Our Short-Term Accommodation home continues to alternate between adult and children’s services with many returning customers due to the excellent care and support they receive in our home away from home.

Drop-in Support has proven to be a popular option for people requiring that bit of support in their own home.

Our highlights for the year in Living Options have been supporting new customers, growing and developing our new teams of people and seeing new staff make the change from other industry absolutely thrive in our organisation.

We also made a series of videos that highlight the work that we do and how a career in our industry is the best job you could have.

We look forward to building on our successes in the new year.



Annual Report GM PPC

Lifestyle and Learning

Our Lifestyle and Learning Programs consist of **Individual Supports and Group Programs**. These services have once again been instrumental in supporting people to achieve their goals and aspirations.

We have experienced growth within these programs as people choose our programs and supports to help them live the life they choose.

The year proved to be challenging due to ongoing local pandemic outbreaks, however, the team's resilience and ability to be flexible in their responses ensured quality services continue to be provided.

Highlights for the year have been the expansion of all programs and the popular return of many programs including social club events in the community.

Due to building delays outside of anyone's control, it was unfortunate that we could not move into our new facility at Hoffman Road. We decided to use this time to improve our program plans and expand our program offerings. We keenly look forward to providing even more programs out of our Hoffman Road facility next year!

Family Support

Our Family Support services continue from strength to strength offering vital flexible service delivery to a wide variety of people.

The funding for Family Support at Aspire is principally from the Victorian Government's Department of Health Home and Community Care Program (HACC PYP). It is not NDIS funding related.

Family Support works to provide information and support and opportunities to meet with other Carers/Families who are living a similar life journey in order to reduce isolation and improve quality of life. 2022 has been another challenging year for families seeing an increasing number of families with difficulty finding suitable homes to rent; inadequate resources for food etc. and increased family violence by family members who have disability.

Family Support includes Volunteer Co-ordination with the support provided being significantly enhanced by a number of skilled Volunteers.

A range of 10 support groups operate on a regular basis. Five support groups are facilitated by Volunteers. The support groups provide a range of events including luncheons; dinners; family social events; celebrations e.g., in Carers Week; guest speakers and training opportunities.

Family Support works closely with local organisations and businesses as well as National and State Peak bodies e.g., the Co-Ordinator is a Peer Leader for the local area with AMAZE and attended the launch at Parliament House of the Victorian Parliament's Autism@VicParliament Week. Family Support is also a member of the Border Carers Reference Group which as well as providing mutual support for member organisations, holds an annual luncheon in Carers Week and other social opportunities.

Annual Report GM PPC

Highlights for 2022 have included the following:

- 2 x Workshops held locally with Dr Richard Eisenmajer *BBSc (Hons), PhD, MAPS – Founder and Director of the ASD Clinic.*
- *Dads Melbourne Weekend*
- Mothers Melbourne Weekend
- Yarrowonga Mothers Retreat
- Introduction of “Chemical Free” events
- The attendance by the Co-Ordinator at the two day Ya Yapaneyepuk Aboriginal Cultural Awareness Forum and EXPO held in Moama

Plan Management

Throughout the year, despite the COVID impact, Aspire’s Plan Management Team continues to grow and support our Plan Management customers. The team has supported over 350 customers and processed over \$6.5million worth of invoices on behalf of the customers in the past year. Not only have customer invoices been processed in a timely manner, our Plan Managers have also supported the customers in understanding and managing their NDIS budget.

Our Plan Management team are now located in Aspire Customer Service Centre at Dean Street to support a better and overall customer experience.



Audit, Finance and Risk Committee Report

Role

The role of the Sub-Committee is to assist the Board in fulfilling its corporate governance responsibilities in regards to audit, financial management and risk management including:

- Monitor the financial performance of Aspire and escalate significant issues to the Board.
- Provide advice on matters which could have a significant financial impact upon the business of Aspire, and to consider the organisation's position in relation to same.
- Oversight that there are adequate financial management systems and internal control structures to discharge their corporate governance and financial management responsibilities.
- Oversight and performance monitoring of the external and internal audit functions.
- Complies with accounting policies and standards, applicable laws and regulations and with Aspire's policies and procedures.
- Strengthen the oversight of risk management through the monitoring of internal control systems and an annual review of the risk management framework.

Membership

Chair – Michael ter Haar (Audit, Finance and Risk Committee) from 19 Nov 2020

Member - Wolfgang Schwarz (Audit, Finance and Risk Committee) from 26 Nov 2019

Member – Belinda Fenn (Audit, Finance and Risk Committee) from 09 Dec 2021

Major Tasks for 2021/22

Audit Finance and Risk Committee

- Reviewed Annual Insurance Program
- Reviewed and Endorsed 2020-21 Financial Statements
- Reviewed and the Draft Budget 2021-22
- Reviewed Year End External Audit Closing Report and management letter 2020-21



Quality Assurance, Safeguarding and Clinical Governance Committee Report

A major focus for this Committee is to encourage and facilitate direct input from Aspire participants to enhance the Board's knowledge and understanding of the human rights impacts of the services and supports delivered to participants.

Role

A key element of this Committee is that the membership includes representatives of the participant community, as well as Board members and Aspire staff. The role of the Committee is to:

- Oversee development, implementation and evaluation of Clinical Governance and Quality Assurance systems.
- Oversee development and review of policies pertaining to Clinical Governance and Quality Assurance
- Review serious clinical issues arising from practice or data analysis in accordance with policies.
- Make recommendations to the Board related to operational or strategic issues related to Clinical Governance, Quality Assurance and Safeguards
- Review, monitor and report on performance against relevant key performance indicators.

Membership

Board members of the Quality Assurance, Safeguarding and Clinical Governance Committee are:

Chair – Susan Hanson from 1 December 2020

Member – Belinda Fenn from 1 December 2020

Member – Emma Reid 1 December 2020 to 9 December 2021

Member – Elissa Baillie from 9 December 2021

Major tasks for 2021/22

- Build on the initial year of the Committee to confirm inclusive membership, relevance, and a positive contribution to the exercise of control and choice by participants.
- Supporting the formation of the Consumer Action Network as a model for committee membership and participation by Aspire participants.



Quality Assurance, Safeguarding and Clinical Governance Committee Report

- Identifying ways of supporting Aspire staff in the delivery of participant centred services and programs while complying with complex regulatory requirements.
- Supporting organisational preparation for the mid-term Accreditation review held in the second half of 2021.

Key Achievements

- Improved opportunities for participants to directly share with Board members their experiences of Aspire services and supports, including through the annual extended format September meeting of the Committee which focuses exclusively on hearing from Aspire participants on both what is working well and what and how services and programs can be improved.
- Support the Board to engage with significantly expanded and improved management reporting on key aspects of Quality Assurance and Safeguarding.





Aspire Support Services Ltd

ABN 26 154 156 215

Financial Statements for the year ended 30 June 2022



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Directors' report

The Directors present their report together with the financial statements of Aspire Support Services Ltd (the Company) for the year ended 30 June 2022 and the auditor's report thereon.

Directors

The Directors of the Company at any time during or since the period are:

Belinda Fenn – Chair
Appointed: 26/07/2016
Occupation: Solicitor

Susan Hanson – Deputy Chair
Appointed: 30/04/2019
Occupation: Retired

Wolfgang Schwarz
Appointed: 08/11/2011
Occupation: Retired

Elizabeth Pogson
Appointed: 02/04/2012
Occupation: Business
Administration

Michael ter Haar
Appointed: 27/06/2017
Occupation: Contract Delivery
Manager

Matthew Fagence
Appointed: 27/06/2017
Resigned: 03/12/2021
Occupation: Director of Finance

Emma Reid
Appointed: 14/04/2018
Occupation: Manager of
Aged Care Facility

Elissa Baillie
Appointed: 30/06/2020
Occupation: Sales and Product
Director

Company secretary

The CEO, Nigel Stone was appointed to the position of Company Secretary on the 27 November 2018 and continues to act in this capacity post 30 June 2022.

Public Officer

The CFO, Max Wang was appointed to the position of Public Officer on the 27 November 2018 and continues to act in this capacity post 30 June 2022.

Principal activities

The objects for which the Company is established are:

- To provide services for individuals or groups of individuals with intellectual and/or physical disabilities; and
- To provide services to disadvantaged members of the community such as, the aged, youth groups or other groups as the Directors may identify from time to time.



Directors' report (continued)

Indemnification and insurance of officers and auditors

The Company has agreed to indemnify its Directors and Officers in respect of liabilities that may arise from their position as directors and officers of the Company. The Company has not indemnified its auditors, Crowe Albury.

Directors' meetings

The number of Directors' meetings and number of meetings attended by each of the Directors of the Company during the financial period are:

Ordinary Board Meetings

	No. of Meetings Attended	No. of Meetings Held*
Belinda Fenn	6	8
Susan Hanson	8	8
Wolfgang Schwarz	7	8
Elizabeth Pogson	6	8
Michael ter Haar	5	8
Matthew Fagence	2	3
Emma Reid	7	8
Elissa Baillie	4	8

* reflects the number of meetings held during the time the Director held office during the period.

Review of operations

The comprehensive result attributed to the entity for the year ended 30 June 2022 was a loss of \$1,128 (2021: \$1,547) (rounded to the nearest thousand).

Dividends

The Company is a not-for-profit public company limited by guarantee and is prevented by its constitution from paying dividends.

State of affairs

In the opinion of the Directors, there were no significant changes in the state of affairs that occurred during the financial period under review, not otherwise disclosed in this report or the financial statements.



Directors' report (continued)

Short and long term objectives

The short term objectives of the Company are:

- Build capability to operate in a NDIS environment

The long term objectives of the Company are:

- Quality Services
- Sustainability in a competitive market
- Improve the quality of life for people with disability in our community

Likely developments

There are no significant likely developments not otherwise disclosed in this report.

Events subsequent to reporting date

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has not been financially negative for the Company up to 30 June 2022, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation continues to develop and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

Other than the above, there has not arisen in the interval between the end of the financial period and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors, to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company in subsequent financial years.

Lead auditor's independence declaration

The Lead auditor's independence declaration is set out on page 6 and forms part of the Directors' report for the financial year ended 30 June 2022.

Directors' benefits

During or since the end of the financial year, no Director of the Company has received or become entitled to receive a benefit.

Rounding

The amounts contained in the financial report have been rounded to the nearest \$1,000 (where rounding is applicable) where noted (\$000's) under the option available to the Company under ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191.



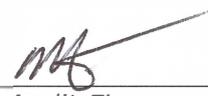
Directors' report (continued)

Members guarantee

The Company is limited by guarantee. If the Company is wound up, clause 10 of the Constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the Company. As at 30 June 2022 the number of members was 7.

This report is made in accordance with a resolution of the Directors:


Susan Hanson
Deputy Chair of the Board


Chair Audit Finance and Risk
Sub-Committee

Dated at Albury this 24th day of November 2022



**LEAD AUDITOR'S INDEPENDENCE DECLARATION
UNDER THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

To: The Directors of Aspire Support Services Ltd

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2022 there have been:

- no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

**CROWE ALBURY****BRADLEY D BOHUN**

Partner

Dated at Albury this 24th day of November 2022.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Albury, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.

Statement of profit or loss and other comprehensive income for the year ended 30 June 2022

	Note	2022 \$ (000's)	2021 \$ (000's)
Income	2	13,372	14,990
Expenditure		(14,481)	(13,458)
Net financing income	4	(19)	15
Result for the period		(1,128)	1,547
Other comprehensive income		-	-
Total comprehensive income for the year		(1,128)	1,547

Statement of changes in equity for the year ended 30 June 2022

	Retained Earnings \$ (000's)	Asset Revaluation Reserve \$ (000's)	Equity \$ (000's)
Balance at 1 July 2020	9,064	1,667	10,731
Surplus/(deficit) for the year	1,547	-	1,547
Other comprehensive income	-	-	-
Balance at 30 June 2021	10,611	1,667	12,278
Balance at 1 July 2021	10,611	1,667	12,278
Surplus/(deficit) for the year	(1,128)	-	(1,128)
Other comprehensive income	-	-	-
Balance at 30 June 2022	9,483	1,667	11,150

The above statements should be read in conjunction with the notes to and forming part of the financial statements set out on pages 10 to 22.

Statement of financial position as at 30 June 2022

	Note	2022 \$ (000's)	2021 \$ (000's)
Current Assets			
Cash and cash equivalents	5	3,097	7,148
Trade and other receivables	6	552	987
Other assets	7	169	103
Total Current Assets		3,818	8,238
Non Current Assets			
Property, plant and equipment	8a	7,354	4,403
Investment properties	8b	403	403
Intangible assets	8c	449	544
Work in progress assets	8d	2,487	158
Other assets	7	170	190
Right of use asset	9	339	214
Total Non Current Assets		11,202	5,912
Total Assets		15,020	14,150
Current Liabilities			
Trade and other payables	10	583	434
Other liabilities	11	-	42
Employee benefits	12	1,126	1,018
Lease liability	13	126	135
Borrowings	14	101	-
Total Current liabilities		1,936	1,629
Non Current liabilities			
Employee benefits	12	171	168
Lease liability	13	196	75
Borrowings	14	1,567	-
Total Non Current liabilities		1,934	243
Total Liabilities		3,870	1,872
Net Assets		11,150	12,278
Equity			
Asset revaluation reserve		1,667	1,667
Retained earnings	15	9,483	10,611
Total Equity		11,150	12,278

The statement of financial position should be read in conjunction with the notes to and forming part of the financial statements set out on pages 10 to 22.

Statement of cash flows for the year ended 30 June 2022

	Note	2022 \$ (000's)	2021 \$ (000's)
Cash flows from operating activities			
Cash receipts from customers		13,808	15,618
Cash paid to suppliers and employees		(13,691)	(13,790)
Interest received		8	31
Interest paid		(27)	(14)
Net cash from/(used in) operating activities	18	97	1,845
Cash flows from investing activities			
Purchase of property, plant & equipment and WIP		(3,178)	(352)
Purchase of intangible asset (software)		(195)	(64)
Purchase of work in progress		(2,329)	-
Proceeds from sale of property, plant & equipment		-	25
Payments of investment properties		(8)	-
Net cash from/(used in) investing activities		(5,610)	(391)
Cash flows from financing activities			
Proceeds from loans		1,668	-
Repayment of borrowings		(71)	-
Repayment of leases		(135)	(206)
Net cash from/(used in) financing activities		1,462	(206)
Net increase/(decrease) in cash and cash equivalents		(4,051)	1,248
Cash at the beginning of the financial period		7,148	5,900
Cash at the end of the financial period	5	3,097	7,148

The statement of cash flows should be read in conjunction with the notes to and forming part of the financial statements set out on pages 10 to 22.

Notes to and forming part of the financial statements

1. Statement of significant accounting policies

Aspire Support Services Ltd ("the Company" or "Aspire") is a company limited by guarantee domiciled in Australia.

The financial report was authorised for issue by the Directors on 24 November 2022.

a) **Rounding**

The amounts contained in the financial report have been rounded to the nearest \$1,000 (where rounding is applicable) where noted (\$000's) under the option available to the Company under ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191.

b) **Statement of compliance**

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accrual basis in accordance with the historical cost convention and, except where stated, do not take into account changing money values or fair value of assets.

Where necessary comparative information has been reclassified to achieve consistency in disclosure with current year amounts and other disclosures.

The accounting policies which have been adopted are as set out below.

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 company'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 1g.

Not-for-profit status

Under AIFRS, there are requirements that apply specifically to not-for-profit entities that are not consistent with International Financial Reporting Standards (IFRS) requirements. The Company has analysed its purpose, objectives and operating philosophy and determined that it does not have profit generation as a prime objective. Consequently, where appropriate the Company has elected to apply options and exemptions within AIFRS that are applicable to not-for-profit entities.

c) **Revenue recognition**

Government Grants

Revenues from grants and subsidies are recognised when received or due for receipt, unless there is a performance obligation contractually attached to those monies from external parties. Where there is a contractual performance obligation attached to monies, AASB 15 *Revenue from Contracts with Customers* applies, and unspent funds are held as contract liabilities as described in Note 11.

Interest Revenue

Interest revenue is recognised as it accrues.

Notes to and forming part of the financial statements (continued)

1. Statement of significant accounting policies (continued)

d) Tax

Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of the GST incurred is not recoverable from the Australian Tax Office (ATO). Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position. Cash flows are included on the cash flow statement on a gross basis. The GST components of cash flows arising from investing and financing activities that are recoverable from, or payable to, the ATO are classified as operating activities.

Income tax

The Company is exempt from income tax.

e) Fixed assets

Items of property, plant and equipment greater than \$5,000 are capitalised at cost or deemed cost less accumulated depreciation.

Items of property, plant and equipment are depreciated/amortised over their estimated useful lives from the date of acquisition. All property, plant and equipment are depreciated/amortised using the straight-line method.

Estimated useful lives for the current and comparative periods are as follows:

• Buildings	40 years
• Intangibles	5 years
• Motor vehicles	5 years
• Office equipment	2.5 - 5 years
• Plant and equipment	5 - 20 years
• House furniture and fittings	10 years
• Leasehold Improvements	10 years

The Company has recognised land and buildings at fair value on the basis of independent valuation. An independent valuation was conducted by IPN Valuers Albury Wodonga on 4th of July 2019 in relation to the year ended 30 June 2019.

f) Employee benefits

Annual leave

The provision for annual leave has been calculated on the basis of pro-rata entitlements under appropriate awards, based on current wage rates and includes related on-costs.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL (representing greater than 7 years for Victoria and 10 years for NSW of continuous service) is disclosed in the notes to the financial statements as a current liability, even where the Company does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

Notes to and forming part of the financial statements (continued)

1. Statement of significant accounting policies (continued)

The components of this current LSL liability are measured at:

- undiscounted value - if the Company expects to wholly settle within 12 months; or
- present value - if the Company does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL liability is measured at present value.

g) Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are described in note 11 – contract liabilities and note 8(a) and 8(b) fair value of land and buildings.

Key estimates

Impairment

The Company assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Fair value

The Company has engaged independent property valuers to assist with establishing fair value of land and buildings held by the Company. Per AASB 13 *Fair Value Measurement* fair value has been determined on a highest and best use basis taking into account some of the buildings are specialised in nature.

Employee benefits provision

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 and inflation have been taken into account.

h) Investment Properties

Investment properties principally comprise of freehold land and buildings held for long-term rental and capital appreciation that are not occupied by the Company. Investment properties are recognised at fair value. Movements in fair value are recognised directly to profit or loss.

Transfers to and from investment properties to property, plant and equipment are determined by a change in use of owner occupation. The fair value on the date of change of use from investment properties to property, plant and equipment are used for the subsequent accounting.

Notes to and forming part of the financial statements (continued)

1. Statement of significant accounting policies (continued)

i) Right-of-use assets

At inception, a right-of-use assets and a lease liability is recognised. Right-of-use assets are included in the statement of financial position within a classification relevant to the underlying asset.

Right-of-use assets are initially measured at cost, comprising of the following:

- the amount of the initial measurement of the lease liability
- Any lease payments made at or before the commencement date, less any lease incentives received
- Any initial direct costs incurred
- An estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred either at the commencement date or as a consequence of having used the underlying asset during a particular period.

Subsequently, right-of-use assets are measured using a cost model. The right-of-use asset is depreciated to the earlier of the useful life of the asset or the lease term using the straight-line method and is recognised in the statement of profit or loss and other comprehensive income in "Depreciation and amortisation".

The Company tests for impairment where there is an indication that a right of use asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of a right of use asset is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount. The resulting impairment loss is recognised immediately in surplus or deficit, except where the decrease reverses a previously recognised revaluation increase for the same asset.

The resulting decrease is recognised in other comprehensive income to that extent and reduces the amount accumulated in equity under revaluation surplus, and future depreciation charges are adjusted in future periods to allocate the revised carrying amount, less its residual value, on a systematic basis over its remaining useful life.

Leases

A lease is a contract, or part of a contract, that conveys the right to use an asset for a period of time in exchange for consideration.

At inception of a contract, it is assessed to determine whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. If the terms and conditions of a contract are changed, it is reassessed to once again determine if the contract is still, or now contains, a lease.

The term of a lease is determined as the non-cancellable period of the lease, together with the periods covered by an option to extend the lease where there is reasonable certainty that the option will be exercised, and periods covered by an option to terminate the lease if there is reasonable certainty that the option will not be exercised.

Notes to and forming part of the financial statements (continued)

1. Statement of significant accounting policies (continued)

i) *Right-of-use assets (continued)*

The assessment of the reasonable certainty of the exercising of options to extend the lease, or not exercising of options to terminate the lease, is reassessed upon the occurrence of either a significant event or a significant change in circumstances that is within the Company's control and it affects the reasonable certainty assumptions. The assessment of the lease term is revised if there is a change in the non-cancellable lease period.

The Company does not recognise leases that have a lease term of 12 months or less or are of low value as a right-of-use asset or lease liability. The lease payments associated with these leases are recognised as an expense in the statement of profit or loss and other comprehensive income on a straight-line basis over the lease term.

The Company has nil low value leases and 2 short-term leases which have been disclosed in note 13 accordingly.

j) *New or Amended Accounting Standards and Interpretations Adopted*

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

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

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the company.

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

Conceptual Framework for Financial Reporting (Conceptual Framework)

The Company has adopted the revised Conceptual Framework from 1 July 2021. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards, but it has not had a material impact on the Company's financial statements.

AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

The Company has adopted AASB 1060 from 1 July 2021. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel and related parties.

Notes to and forming part of the financial statements (continued)

2. INCOME	2022 \$ (000's)	2021 \$ (000's)
NDIS	9,636	9,486
Government funding	2,024	2,678
Clients	446	49
Rent	163	96
Other	153	201
Government subsidies	950	2,480
	13,372	14,990
3. OPERATING RESULTS		
The operating result has been arrived at after charging the following items:		
Depreciation and amortisation of property, plant & equipment and right of use assets	609	542
Salaries & wages	12,100	11,218
	12,709	11,760
4. NET FINANCING INCOME		
Finance income	8	29
Finance expense	(27)	(14)
Net financing income	(19)	15
5. CASH AND CASH EQUIVALENTS		
Cash on hand	-	-
Cash at bank	3,097	7,148
	3,097	7,148

Notes to and forming part of the financial statements (continued)

6. TRADE AND OTHER RECEIVABLES	2022 \$ (000's)	2021 \$ (000's)
Accounts receivable	455	982
(less provision for doubtful debts)	(55)	(65)
Other debtors	152	70
	552	987
7. OTHER ASSETS		
<i>CURRENT</i>		
Prepayments	169	103
<i>NON-CURRENT</i>		
Prepayments	170	190
	339	293

Notes to and forming part of the financial statements (continued)

8.a. PROPERTY, PLANT & EQUIPMENT	2022 \$ (000's)	2021 \$ (000's)
Land		
<i>At valuation</i>	1,721	1,721
<i>Additions at cost</i>	479	-
	2,200	1,721
Buildings		
<i>At valuation</i>	2,525	2,479
<i>Additions at cost</i>	2,367	75
<i>Transfers</i>	-	(31)
<i>Accumulated depreciation</i>	(250)	(141)
	4,642	2,382
Plant and equipment		
<i>At cost</i>	44	33
<i>Accumulated depreciation</i>	(35)	(33)
	9	-
Motor vehicles		
<i>At cost</i>	884	697
<i>Accumulated depreciation</i>	(587)	(510)
	297	187
Office equipment		
<i>At cost</i>	368	272
<i>Accumulated depreciation</i>	(216)	(179)
	152	93
House furniture and fittings		
<i>At cost</i>	107	68
<i>Accumulated depreciation</i>	(59)	(56)
	48	12
Leasehold improvements		
<i>At cost</i>	143	143
<i>Accumulated amortisation</i>	(137)	(135)
	6	8
Total property, plant & equipment	7,354	4,403

Notes to and forming part of the financial statements (continued)

8.a. PROPERTY, PLANT AND EQUIPMENT (continued)

	Land	Buildings	Plant & Equipment	Motor Vehicles	Office Equipment	House Furniture & fittings	Leasehold Improvements	Total
	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)
Carrying amount at 1 July 2020	1,721	2,469	-	87	109	2	10	4,398
Additions	-	15	-	165	33	11	-	224
Revaluation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfers	-	(32)	-	-	(15)	-	-	(46)
Depreciation/amortisation	-	(70)	-	(65)	(34)	(1)	(2)	(172)
Carrying amount at 30 June 2021	1,721	2,382	-	187	93	12	8	4,403
Carrying amount at 1 July 2021	1,721	2,382	-	187	93	12	8	4,403
Additions	479	2,402	11	187	96	39	-	3,214
Revaluation	-	-	-	-	-	-	-	-
Disposals	-	(35)	-	-	(1)	-	-	(36)
Transfers	-	-	-	-	-	-	-	-
Depreciation/amortisation	-	(107)	(2)	(77)	(36)	(3)	(2)	(227)
Carrying amount at 30 June 2022	2,200	4,642	9	297	152	48	6	7,354

Notes to and forming part of the financial statements (continued)

8.b. INVESTMENT PROPERTIES	2022	2021
	\$ (000's)	\$ (000's)
Fair value at 1 July 2021	403	420
Additions	9	-
Impairment	(9)	(17)
Fair value at 30 June 2022	403	403
<i>Lessor commitments</i>		
Minimum lease commitments receivable but not recognised in the financial statements:		
Within one year	22	22
One to five years	-	-
	22	22
8.c. INTANGIBLE ASSETS		
Carrying amount at 1 July 2021	544	629
Transfers	-	17
Acquisitions	95	64
Amortisation	(190)	(166)
Carrying amount at 30 June 2022	449	544
8.d. WORK IN PROGRESS ASSETS		
Cost at 1 July 2021	158	-
Transfers	-	31
Acquisitions	2,329	127
Cost at 30 June 2022	2,487	158
9. RIGHT OF USE ASSETS		
Right of Use Assets	836	519
Less: Accumulated depreciation	(497)	(305)
	339	214
10. TRADE AND OTHER PAYABLES		
Trade creditors and accruals	598	444
GST/PAYG payable / (receivable)	(15)	(10)
	583	434
11. OTHER LIABILITIES		
Contract liabilities	-	42
	-	42

Notes to and forming part of the financial statements (continued)

12. EMPLOYEE BENEFITS	2022 \$ (000's)	2021 \$ (000's)
CURRENT		
Annual leave	688	637
Long service leave	438	381
	1,126	1,018
NON-CURRENT		
Long service leave	171	168
	171	168
13. LEASE LIABILITY		
CURRENT		
Lease liability	126	135
	126	135
NON-CURRENT		
Lease liability	196	75
	196	75
<i>Short term lease payment recognised in statement of profit or loss and other comprehensive income for the current reporting period</i>		
Short-term lease payments	-	76
<i>Minimum lease commitments payable but not recognised in the financial statements:</i>		
<i>Within one year</i>	-	40

The Company was a party to several lease agreements that are considered short term due to practical expedient applied given less than 12 months. As such, at the end of the current reporting period the minimum short-term lease payment committed to is \$0 (2021: \$40 (thousand)).

14. BORROWINGS		
Current	101	-
Non-Current	1,567	-
	1,668	-

Notes to and forming part of the financial statements (continued)

15. RETAINED EARNINGS	2022 \$ (000's)	2021 \$ (000's)
Balance at beginning of the year	10,611	9,064
Profit/(loss) for the year	(1,128)	1,547
Retained profit at end of the year	9,483	10,611

16. RELATED PARTIES

From time to time the Directors of the Company and/or key management personnel may purchase services from the Company on behalf of the persons under their care. These purchases are on the same terms and conditions as those entered into by other employees or customers on an arm's length basis. Other than such purchases, no related party has entered into a material contract with the Company since the end of the previous financial year and there were no material contracts involving related party interests at year end.

17. SUBSEQUENT EVENTS

No matter or circumstance has arisen since 30 June 2022 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

18. NOTES TO THE CASH FLOW STATEMENT

Reconciliation of operating profit to net cash from operating activities

	2022 \$ (000's)	2021 \$ (000's)
Operating profit/(loss)	(1,128)	1,547
Add/(less) non-cash items		
Depreciation, amortisation and impairment	609	542
(Profit)/loss on sale of property, plant and equipment	9	(25)
Net cash from (used in) operating activities before change in assets and liabilities	(510)	2,064
Changes in assets/ liabilities during the financial year		
(Increase)/decrease in trade and other receivables	435	540
(Increase)/decrease in other assets	(46)	18
Increase/(decrease) in employee benefits	111	45
Increase/(decrease) in trade and other payables	149	(395)
Increase/(decrease) in other liabilities	(42)	(427)
Net cash from/(utilised in) operating activities	97	1,845

Notes to and forming part of the financial statements (continued)

19. REMUNERATION OF AUDITORS	2022 \$ (000's)	2021 \$ (000's)
Audit services	21	21
Non audit services	4	3
	25	24

20. KEY MANAGEMENT PERSONNEL

The aggregate compensation made to directors and other members of key management personnel of the company is set out below:

	578	550
Aggregate compensation	578	550

21. COMMITMENTS

Capital Commitments

Committed at the reporting date but not recognised as payable:

Property plant and equipment	623	-
Capital Commitments	623	-

Directors' declaration

In the opinion of the Board:

- the financial statements are in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and
- At the date of this statement, there are reasonable grounds to believe that Aspire Support Services Ltd will be able to pay its debts as and when they fall due.

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



Deputy Chair of the Board



*Chair Audit Finance and Risk
Sub-Committee*

Dated at Albury this 24th day of November 2022.

Independent Auditor's Report to the Members of Aspire Support Services Ltd

Opinion

We have audited the financial report of Aspire Support Services Ltd (the Company), which comprises the statement of financial position as at 30 June 2022, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a description of significant accounting policies and other explanatory notes and the directors declaration.

In our opinion, the accompanying financial report of the Company has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2022 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

A blue ink signature of the word "Crowe" in a cursive, handwritten style.

CROWE ALBURY

A blue ink signature of "Bradley D Bohun" in a cursive, handwritten style.

BRADLEY D BOHUN

Partner

Dated at Albury this 24th day of November 2022.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Albury, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.

DISCLAIMER

The additional financial data presented on pages 28 to 29 is in accordance with the books and records of Aspire Support Services Ltd which have been subjected to the auditing procedures applied in our audit of the Aspire Support Services Ltd for the period ended 30 June 2022. It will be appreciated that our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

**CROWE ALBURY****BRADLEY D BOHUN**

Partner

Dated at Albury this 24th day of November 2022.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Albury, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.

Detailed income and expenditure statement

For the year ended 30 June 2022

	2022	2021
	\$ (000's)	\$ (000's)
Income		
NDIS	9,636	9,486
Government funding	2,024	2,678
Clients	446	49
Rent	163	96
Other	153	201
Government subsidies	950	2,480
Total income	13,372	14,990
Less: expenditure as per statement	(14,481)	(13,458)
Interest income	8	29
Interest expense	(27)	(14)
Net financing income	(19)	15
Operating surplus/(deficit)	(1,128)	1,547

Detailed income and expenditure statement For the year ended 30 June 2022 (continued)

	2022	2021
	\$ (000's)	\$ (000's)
Expenditure		
Advertising and promotion	136	81
Accounting, audit and bookkeeping	32	29
Client Activities Expense	151	122
Computer, server, phone and fax expenses	411	283
Consultancy fees	122	92
Depreciation & Amortisation & impairment	617	542
Employee expenses	12,100	11,530
Legal fees	39	30
Motor vehicle expenses	212	191
Printing and stationary	40	41
Rent & Lease expense	69	76
Repairs & maintenance	204	227
Travel and accommodation	-	2
Other	348	212
Total expenditure	14,481	13,458