

ANNUAL REPORT

2020



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About Aspire

Aspire Support Services (Aspire) provides support to people with a disability and their families through a range of services.

These services include:

- Supported Independent Living
- Children's Short-Term Accommodation
- Adult Short-Term Accommodation
- Independent Living with Drop-in Support
- Specialist Services which includes Early Childhood Intervention, Support Coordination, Clinical Services
- Lifestyle and Learning
- Financial Intermediary
- Out of Home Care
- Family Support
- Volunteers

Based in the Albury and Wodonga region, the breadth of our services enables us to support people with a range of needs, across their life span.

We aim to be industry innovators and to be responsive to the needs of the community. This will help us achieve our vision of building a community where all people are empowered and supported to achieve their individual goals and live the life they choose.



Board of Directors and Chief Executive Officer



Belinda Fenn
Chair



Matthew Fagence
Deputy Chair



Kerry May
Director



Nicholas Moore
Director



Elizabeth Pogson
Director



John Duck
Director



Wolfgang Schwarz
Director



Michael terHaar
Director



Emma Reid
Director



Susan Hanson
Director



Nigel Stone
Chief Executive Officer &
Company Secretary

Vision, Mission and Values

Vision

A community where people with disabilities and their families are able to achieve their goals and live the life they choose.

Mission

Aspire works alongside people with disabilities and their families to achieve their goals and aspirations.

Values

Respect for the individual

- We acknowledge strengths and abilities of all people
- We accept differences and diversity
- We are non-judgmental

Understanding and responsiveness to individual needs

- We listen to our clients, staff and the community
- We take a person centred approach to our work
- We are adaptive and flexible

Integrity and trust

- We operate with transparency and are accountable for our decisions and actions
- We uphold privacy and confidentiality
- We follow through on our commitments
- We maximise safety through policies and practice

Commitment to children and young people

- We will ensure that children and young people's safety, best interests and rights are paramount in all of our decisions
- We will cater for all children and young people, in a way which they can grow safely and fulfill their potential
- We value and listen to children and young people's views, respect what they say and promote their active participation in our organisation
- Early Intervention is important to us and we will ensure the best possible development outcomes for children and their families

Innovation and flexibility

- We are open to new ideas and creativity
- We seek input from all stakeholders
- We maintain awareness of trends and evidence based practice

Quality and professionalism

- We put in place and implement systems to ensure the quality of our services and we foster continuous improvement
- We undertake and respond to rigorous risk assessment
- We ensure staff have the skills and values to fulfill our mission



Chair and Chief Executive Officer Report

The 2020 financial year saw Aspire operate in two stages. The pre March 2020 period saw a very normal operating environment followed by the introduction of the COVID 19 pandemic, which saw a very different operating environment.

For the first eight months of the financial year, Aspire was progressing well in all aspects of its business and was on track to achieve all of its key targets. Once COVID 19 restrictions and Border controls were implemented Aspire quickly adapted its service delivery model to ensure that customers were able to maintain continuity of services.

Even throughout this turbulent year Aspire was still able to operate its Community Grants scheme which distributed more than \$26,000 within the local community. Some of the funds went towards purchasing much needed items such as IT equipment, hoists, lift chairs and a customised bike.

In August 2019, Aspire hosted a morning with Karni Liddell, a Paralympic athlete who shared her experiences with our community, including the challenges of growing up with a disability. Karni's presentation was inspiring, and well received by attendees as she explained her determination and persistence to succeed in life despite the barriers she faced along the way.

With multiple Paralympic swimming medals behind her and now as a parent, Karni has continued her journey to empower other people. Among her many roles is as an ambassador for the NDIS. This event also provided the opportunity to hear from our community about the need for disability services across our region and to provide Aspire with some valuable information about services for the future.

In September 2019 the Aspire Board and management came together for their annual review. A new Strategic Plan has been put in place that covers the period of 1 July 2019 – 30 June 2022. Some of the key focus areas are around Aspire's brand, financial sustainability and capacity building in the areas of IT, Staff, Infrastructure and Business Excellence. The process of developing a refreshed brand strategy is already underway. This will incorporate updated values and serve as a guide to reflecting Aspire's purpose and key objectives.

During the 2020 financial year there was a redevelopment of the former Clinical Governance sub-committee to now include Quality and Safeguarding. The Sub Committee developed a new Terms of Reference, expanded the membership, including from Aspire program participants, and identified reports and data that will enable the Board to have a clear understanding of and continuing confidence in Aspire's approach to Quality Assurance, Safeguarding and Clinical Governance.

The 6.5 acres of land that was purchased in January 2019 is still part of Aspire's overall plan to build a fit for purpose facility to relocate existing ageing facilities into in the future. Many hours of work has gone into planning this development and work has continued throughout the financial year with architects and staff to design this modern facility. Once completed the facility will offer activities in life skills, information technology, drama, music and arts along with outdoor activities for health and recreation.

Belinda Fenn
Board Chair

Nigel Stone
Chief Executive Officer



Audit, Finance and Risk Committee Report

At the 2019 Annual General Meeting on 26th November 2019, the Board formally merged the Audit and Finance Committee and the Risk and Performance Committees.

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 - Nicholas Moore

(Audit and Finance Committee) 1 July 2019 to 26 Nov 2019

Chair - Matthew Fagence

(Risk and Performance Committee) 1 July 2019 to 26 Nov 2019
(Audit, Finance and Risk Committee) from 26 Nov 2019

Member - Belinda Fenn

(Risk and Performance Committee) 1 July 2019 to 26 Nov 2019

Member - Wolfgang Schwarz

(Audit and Finance Committee) 1 July 2019 to 26 Nov 2019
(Risk and Performance Committee) 1 July 2019 to 26 Nov 2019
(Audit, Finance and Risk Committee) from 26 Nov 2019

Member - Michael ter Haar

(Risk and Performance Committee) 1 July 2019 to 26 Nov 2019
(Audit, Finance and Risk Committee) from 26 Nov 2019

Major Tasks for 2019/20

Audit and Finance Committee

- Reviewed Annual Insurance Program
- Reviewed Annual Internal Audit Program
- Reviewed and Endorsed 2018-19 Financial Statements
- Reviewed and the Draft Budget 2019-20 and 3 Year forecast
- Reviewed Year End External Audit Closing Report and Management letter 2018-19



Risk and Performance Committee

- Reviewed NDIS Quality and Safeguards Commission accreditation audit reports and the audit recommendations tracking plan
- Reviewed the development of Risk Management Framework alignment to the NDIS Practice Standards and Management actions
- Reviewed the development work on the Risk Appetite Statement
- Reviewed the Run Off Insurance cover
- Reviewed the development of the Disaster Recovery Plan
- Reviewed the Current and Emerging Risk registers
- Reviewed the Aspire Business Plan reporting

Audit, Finance and Risk Committee

- Reviewed the Internal Audit Report on Billing Services and findings.
- Reviewed the External Audit Interim Management Report 2019-20 and findings
- Reviewed the Aspire Risk Management approach and action taken to address the COVID-19 pandemic.
- Due to the COVID-19 pandemic, the planned June 2019 meeting did not occur.

Key Achievements

Audit and Finance Committee

- Progress on Audit Actions and implementation of findings
- Improved Management Reporting to Board
- 3 year budget forecast
- Implementation of the Internal Audit Program

Meeting Attendance

Audit and Finance Committee

Member	Attended	Eligible to attend
Nicholas Moore (Chair)	2	2
Wolfgang Schwarz	1	2
Matthew Fagence	2	2

Risk and Performance Committee

Member	Attended	Eligible to attend
Matthew Fagence (Chair)	2	2
Belinda Fenn	2	2
Michael ter Haar	2	2

Audit, Finance and Risk Committee

Member	Attended	Eligible to attend
Matthew Fagence (Chair)	1	1
Wolfgang Schwarz	1	1
Michael ter Haar	1	1



Corporate Services Report

Throughout the 2020 financial year, Aspire's Corporate Services team has further enhanced our internal capacities despite the impact of the COVID pandemic.

Aspire's new CRM system (Procura) was successfully implemented in September 2019 after a significant amount of process mapping and training had been undertaken.

Rather than being an off-the-shelf set-up, we have built integrations around Procura which allows us to guide our processes towards high quality and improved visibility of current and future services.

This allows us to not only utilise data quality checks towards service agreements, service variations and cancellations, but the Procura mobility app also helps to ensure that billing and related staff rosters are captured accurately in the system. This has significantly improved Aspire's NDIS claiming process. An internal audit conducted by Johnsons MME towards Procura's billing processes in November 2019 has also confirmed its effectiveness.

During the 2020 financial year, Aspire has tendered and migrated the telecommunication services with minimal interruption to operations and secured a large mobile data pool that can be shared among Aspire Staff. The NBN migration to all Aspire sites and the new PABX migration has also been completed to enable a network infrastructure that will suit the business in future years.

From March 2020 onward, Aspire triggered a prompt COVID response to ensure the safety of our customers and staff, while continuing to provide essential services. Our Customer Service team has conducted campaigns of checking in on customers' welfare to keep them connected and informed.

Working from home solutions and related trainings were deployed to Aspire staff who were able to work remotely within days of the initial COVID crisis. Ongoing IT supports have been provided to staff who are working from home during this pandemic. Telehealth supports have also been provided to enable our Specialist Services teams to deliver ongoing services.

Aspire's Plan Management team continued its function with no interruption during COVID. A plan management system has been developed and implemented. This has eliminated the need for multiple data entry among the teams, enhanced compliance checking and significantly enlarged the teams' processing capacity. A total of \$3.2 million worth of invoices have been paid on behalf of plan managed customers in 2020, which is a 145% increase in the amount processed.

Aside from successfully applying and retaining several government funding opportunities, such as the Boosting the Local Care Workforce Transition Assistance Funding and the NSW Education Department's Sector Capacity Building funding, Aspire has further improved our financial capability in 2020 financial year.

With government subsidies such as JobKeeper and Cash Flow Boost, Aspire has reported more than \$13.7million total revenue - a 17% increase compared with the 2019 financial year, a \$1.29 million profit and a \$1.86 million positive operating cash flow.

The working capital has increased by more than \$1million to \$5.1million in 2020. A positive operating cash flow together with the \$5.9million cash balance has enhanced Aspire's financial sustainability and will further support Aspire's future business initiatives to achieve our mission.

With the initial 3-year IT strategy (formed in 2018) and its related roadmap and milestones which have been largely followed through, Aspire will form a new IT strategy in 2021 with a further 3 to 5 years outlook to achieve further organisational efficiencies and a better customer experience.

As the 2021 financial year unfolds, Aspire's Corporate Services will continue to deliver solid outcomes with a customer centric, data driven approach and provide responsive and targeted services to both our internal and external stakeholders and customers. We look forward to a greater 2021.

Max Wang
CFO



Operations Report

What an incredible year it has been. No one could have ever anticipated the events that would take place over the course of 2020. As we approach the end of this incredible year which has been like no other, we celebrate the key insights and learnings, the resilience, persistence and dedication of our teams and how this year has helped to shape and develop us as an organisation and community.

During the COVID-19 pandemic, Aspire continued to demonstrate its commitment to supporting people to achieve. More than ever we felt the importance of our purpose of ensuring the safety and wellbeing of people with disability by maintaining critical supports that they need to remain physically and mentally well in order to live the life they choose.

As the year unfolded, we worked closely with the NSW and Victorian Governments, Health Departments, Worksafe Australia, the NDIA and the NDIS Commission to support a collaborative response to the COVID-19 threat, whilst continuing our specific obligations under the NDIS Code of Conduct and the NDIS Practice Standards. It has been extremely challenging to follow and implement guidelines and take all actions and contingency management strategies necessary to ensure the continued provision of safe and meaningful supports.

All of our service areas have shown incredible resilience, agility and adaptability in fundamentally changing the way they deliver supports to ensure needs were met, which included sourcing additional supports for people who were feeling isolated and anxious during the pandemic.

Our teams had to adapt quickly to new ways of providing service through technology and have had to adopt roles of additional support as they provided guidance and support in implementing COVID-19 risk management strategies to people whilst grasping it themselves.

Being able to quickly adapt to new ways of providing services through technology and new ways of supporting people by the following teams has been inspiring.

- Customer Service and Intake Teams including Family Support Coordination
- Support Coordination Team
- Early Childhood Intervention Team
- Behaviour Support Team
- Lifestyle and Learning Teams
- Supported Independent Living and Short Term Accommodation Teams
- Out of Home Care Teams

Our HR Team has worked incredibly hard to ensure the staff of Aspire have been OK throughout the year. Supporting people and ensuring people can work under these radically different conditions has been the focus of the team. Our Finance, and Shared Services teams have all worked hard to support frontline operation as they have also had to adapt to working in different conditions..

Across all our areas, our staff have had to adapt to significant change. They have done this whilst working through their own personal challenges due to the pandemic. Their commitment to discovering new ways of providing services, learning to live and work through technology and supporting people and community has been outstanding. We celebrate our staff and feel incredibly proud of their achievements through unprecedented times.





Aspire Support Services Ltd

ABN 26 154 156 215

Financial Statements for the
year ended
30 June 2020

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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 2020 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

Matthew Fagence – Deputy Chair
Appointed: 27/06/2017
Occupation: Director of Finance

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

Kerry May
Appointed: 08/11/2011
Occupation: Property Officer

Elizabeth Pogson
Appointed: 02/04/2012
Occupation: Preschool Teacher

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

Emma Reid
Appointed: 14/04/2018
Occupation: Project Officer

Susan Hanson
Appointed: 30/04/2019
Occupation: Retired

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

Nicholas Moore
Appointed: 27/06/2017
Resigned: 26/11/2019
Occupation: Finance Manager

John Duck
Appointed: 14/04/2018
Resigned: 10/06/2020
Occupation: Management Consultant

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 2020.

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 2020.

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		Special Board Meetings	
	No. of Meetings Attended	No. of Meetings Held*	No. of Meetings Attended	No. of Meetings Held*
Belinda Fenn	8	9	1	1
Matthew Fagence	9	9	1	1
Wolfgang Schwarz	6	9	1	1
Kerry May	4	9	-	1
Elizabeth Pogson	6	9	1	1
Michael ter Haar	8	9	1	1
Emma Reid	7	9	1	1
Susan Hanson	9	9	1	1
Elissa Baillie	-	-	-	-
John Duck	8	9	1	1
Nicholas Moore	2	5	-	1

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

Review of operations

The comprehensive income attributed to the entity for the year ended 30 June 2020 was \$1,289 (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 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing 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 2020.

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 2020 the number of members was 9.

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



Chair of the Board



Chair Audit Finance and Risk
Sub-Committee

Dated at Albury this 27th day of October 2020.

**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 2020 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 27th day of October 2020.

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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 the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Statement of profit or loss and other comprehensive income for the year ended 30 June 2020

	Note	2020 \$ (000's)	2019 \$ (000's)
Income	2	13,719	11,728
Expenditure		(12,477)	(11,704)
Net financing income	4	47	104
Result for the period		1,289	128
Other comprehensive income	5	-	870
Total comprehensive income for the year		1,289	998

Statement of changes in equity for the year ended 30 June 2020

	Retained Earnings \$ (000's)	Asset Revaluation Reserve \$ (000's)	Equity \$ (000's)
Balance at 1 July 2018	7,647	797	8,444
Surplus/(deficit) for the year	128	-	128
Other comprehensive income	-	870	870
Balance at 30 June 2019	7,775	1,667	9,442
Balance at 1 July 2019	7,775	1,667	9,442
Surplus/(deficit) for the year	1,289	-	1,289
Other comprehensive income	-	-	-
Balance at 30 June 2020	9,064	1,667	10,731

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 2020

	Note	2020 \$ (000's)	2019 \$ (000's)
Current Assets			
Cash and cash equivalents	6	5,900	4,578
Trade and other receivables	7	1,527	1,130
Other assets	8	101	83
Total Current Assets		7,528	5,791
Non Current Assets			
Property, plant and equipment	9a	4,398	4,393
Investment properties	9b	411	420
Intangible assets	9c	629	523
Other assets	8	210	230
Right of use asset	10	200	-
Total Non Current Assets		5,848	5,566
Total Assets		13,376	11,357
Current Liabilities			
Trade and other payables	11	829	747
Other liabilities	12	469	135
Interest bearing liabilities	13	-	10
Employee benefits	14	939	830
Lease liability	15	130	-
Total Current liabilities		2,367	1,722
Non Current liabilities			
Employee benefits	14	202	193
Lease liability	15	76	-
Total Non Current liabilities		278	193
Total Liabilities		2,645	1,914
Net Assets		10,731	9,442
Equity			
Asset revaluation reserve		1,667	1,667
Retained earnings	16	9,064	7,775
Total Equity		10,731	9,442

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 2020

	Note	2020 \$ (000's)	2019 \$ (000's)
Cash flows from operating activities			
Cash receipts from customers		14,165	11,732
Cash paid to suppliers and employees		(12,361)	(12,040)
Interest received		64	105
Interest paid		(10)	(1)
Net cash from/(used in) operating activities	19	1,858	(204)
Cash flows from investing activities			
Purchase of property, plant & equipment		(157)	(500)
Purchase of Intangible asset (software)		(279)	(574)
Proceeds from sale of property, plant & equipment		13	18
Net cash from/(used in) investing activities		(423)	(1,056)
Cash flows from financing activities			
Repayment of leases		(113)	(63)
Net cash from/(used in) financing activities		(113)	(63)
Net increase/(decrease) in cash and cash equivalents		1,322	(1,323)
Cash at the beginning of the financial period		4,578	5,901
Cash at the end of the financial period	6	5,900	4,578

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 27 October 2020.

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**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of 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.

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**

Accounting policy applicable from 1 July 2019

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 12.

Interest Revenue

Interest revenue is recognised as it accrues.

Accounting policy applicable before 1 July 2019

Revenue is measured at the fair value of the consideration received or receivable net of the amount of goods and services tax (GST) payable to the Australian Taxation Office. Revenue is measured on major income categories as follows:

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

Government grants

Government grants and subsidies are recognised as income in the period to which they relate and not when they are received. Grants received in advance are treated as a liability.

Income is recognised when the Company obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Company and the amount of the contribution can be measured reliably.

Interest revenue

Interest revenue is recognised as it accrues.

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.

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

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.

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 – income in advance and grants liabilities and note 9(a) and 9 (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)

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.

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.

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

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 15 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.

Impact of adoption - AASB 16 Leases

The Company has initially applied AASB 16 *Leases* using the modified retrospective (cumulative effect) method from 1 January 2019 and has not restated comparatives. The comparatives have been prepared using AASB 117 *Leases* and associated Accounting Interpretations.

General impact of initial application

AASB 16 *Leases* replaced AASB 117 *Leases* from 1 July 2019.

AASB 16 introduces new or amended requirement with respect to lease accounting. It introduces significant changes to the lessee accounting by removing the distinction between operating and finance leases and requiring the recognition of a right-of-use account and a lease liability at the lease commencement for all leases, except for short-term leases and leases of low value assets.

Impact of adoption of AASB 16 is described below:

Under AASB 117, the Company assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the Company or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low value assets).

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

Financial statement impact of adoption of AASB 16

The Company has recognised right-of-use assets of \$309,446 and lease liabilities of \$309,446 at 1 July 2019, for leases previously held as operating leases.

The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 4.2% for buildings.

	\$ (000's)
Operating lease commitments at 30 June 2019	350
Add: Adjustment for understated lease commitments at June 2019	224
Revised lease commitments at June 2019	<u>574</u>
Less: Effect of discounting using the incremental borrowing rate at 1 July 2019	<u>(265)</u>
Right-of-use assets and lease liabilities recognised at 1 July 2019	<u>309</u>

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

2. INCOME	2020 \$ (000's)	2019 \$ (000's)
NDIS	8,343	8,237
Government funding	3,548	3,126
Clients	100	187
Rent	86	66
Other	175	48
Investment property increment	-	64
Government subsidies	1,467	-
	13,719	11,728
3. OPERATING RESULTS		
The operating result has been arrived at after charging the following items:		
Depreciation and amortisation of property, plant & equipment	438	235
Salaries & wages	10,214	9,362
	10,652	9,597
4. NET FINANCING INCOME		
Finance income	57	105
Finance expense	(10)	(1)
Net financing income	47	104
5. OTHER COMPREHENSIVE INCOME		
Revaluation increment related to land and buildings	-	870
	-	870
6. CASH AND CASH EQUIVALENTS		
Cash on hand	-	9
Cash at bank	5,900	4,569
	5,900	4,578

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

7. TRADE AND OTHER RECEIVABLES	2020 \$ (000's)	2019 \$ (000's)
Accounts receivable	1,050	1,239
(less provision for doubtful debts)	(119)	(119)
Other debtors	596	10
	1,527	1,130
8. OTHER ASSETS		
<i>CURRENT</i>		
Prepayments	101	83
<i>NON-CURRENT</i>		
Prepayments	210	230
	311	313

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

9.a. PROPERTY, PLANT & EQUIPMENT	2020 \$ (000's)	2019 \$ (000's)
Land		
<i>At valuation</i>	1,721	1,721
	1,721	1,721
Buildings		
<i>At valuation</i>	2,479	2,479
<i>Additions</i>	59	-
<i>Accumulated depreciation</i>	(69)	-
	2,469	2,479
Plant and equipment		
<i>At cost</i>	33	74
<i>Accumulated depreciation</i>	(33)	(74)
	-	-
Motor vehicles		
<i>At cost</i>	560	915
<i>Accumulated depreciation</i>	(473)	(796)
	87	119
Office equipment		
<i>At cost</i>	460	444
<i>Accumulated depreciation</i>	(351)	(381)
	109	63
House furniture and fittings		
<i>At cost</i>	57	66
<i>Accumulated depreciation</i>	(55)	(66)
	2	-
Leasehold improvements		
<i>At cost</i>	183	201
<i>Accumulated amortisation</i>	(173)	(190)
	10	11
Total property, plant & equipment	4,398	4,393

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

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

	Land	Buildings	Plant & Equipment	Motor Vehicles	Office Equipment	House Furniture & fittings	L
	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)
Carrying amount at 1 July 2018	1,137	1,865	-	123	78	-	-
Additions	381	-	-	85	34	-	-
Revaluation	203	667	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Depreciation/amortisation	-	(53)	-	(89)	(49)	-	-
Carrying amount at 30 June 2019	1,721	2,479	-	119	63	-	-
Carrying amount at 1 July 2019	1,721	2,479	-	119	63	-	-
Additions	-	59	-	31	95	2	-
Revaluation	-	-	-	-	-	-	-
Disposals	-	-	-	(4)	-	-	-
Depreciation/amortisation	-	(69)	-	(59)	(49)	-	-
Carrying amount at 30 June 2020	1,721	2,469	-	87	109	2	-

An independent valuation was conducted by IPN Valuers Albury Wodonga on 4th of July 2019 in relation to the year ended 30 June 2019. The valuation was performed on all properties owned by Aspire. The valuation was determined, as per AASB 13 *Fair Value Measurement*, to be the fair value of the *Equipment*. This resulted in an increment of \$870,000.

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

		2020	2019
		\$ (000's)	\$ (000's)
Leasehold improvements	9.b. INVESTMENT PROPERTIES		
	Total		
	\$ (000's)		
	Fair value at 1 July 2019	420	363
13	3,216 Revaluations	-	64
-	500 Impairment	(9)	(7)
-	870		
	Fair value at 30 June 2020	411	420
-	-		
(2)	(193) <i>Lessor commitments</i>		
	Minimum lease commitments receivable but not recognised in the financial statements:		
11	4,393 Within one year	22	22
	One to five years	-	-
11	4,393	22	22
-	187		
-	9.c. INTANGIBLE ASSETS		
-	(4)		
(1)	(178) Cost at 1 July 2019	523	-
	Acquisitions	248	557
10	4,398 Amortisation	(142)	(34)
	Carrying amount at 30 June 2020	629	523
ded 30 June 2019. The valuation was only and AASB 116 <i>Property, Plant and</i>			
	10. RIGHT OF USE ASSETS		
	Right of Use Assets	309	-
	Less: Accumulated depreciation	(109)	-
		200	-
	19		
	11. TRADE AND OTHER PAYABLES		
	Trade creditors and accruals	821	798
	GST/PAYG payable / (receivable)	8	(51)
		829	747
	12. OTHER LIABILITIES		
	Funding in Advance	469	135
		469	135

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

13. INTEREST BEARING LIABILITIES	2020 \$ (000's)	2019 \$ (000's)
CURRENT		
Leased assets	-	10
	-	10
14. EMPLOYEE BENEFITS		
CURRENT		
Annual leave	584	456
Long service leave	355	374
	939	830
NON-CURRENT		
Long service leave	202	193
	202	193
15. LEASE LIABILITY		
CURRENT		
Lease liability		
Lease liability – transfer from loans and borrowings	130	-
NON-CURRENT		
Lease liability		
Lease liability – transfer from loans and borrowings	76	-
<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 #	55	-
<i>Minimum lease commitments payable but not recognised in the financial statements:</i>		
<i>Within one year #</i>	80	-

Due to adoption of AASB 16 Leases using the modified retrospective transition method, comparatives have not been stated.

The Company is 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 \$80 (thousand).

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

16. RETAINED EARNINGS

	2020 \$ (000's)	2019 \$ (000's)
Balance at beginning of the year	7,775	7,647
Profit/(loss) for the period	1,289	128
Retained profit at end of the year	9,064	7,775

17. 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.

18. SUBSEQUENT EVENTS

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.

19. NOTES TO THE CASH FLOW STATEMENT

Reconciliation of operating profit to net cash from operating services

	2020 \$ (000's)	2019 \$ (000's)
Operating profit/(loss)	1,289	128
Add/(less) non-cash items		
Depreciation & amortisation	438	236
(Profit)/loss on sale of property, plant and equipment	(8)	(64)
Net cash from operating activities before change in assets and liabilities	1,719	300

Changes in assets/ liabilities during the financial year

(Increase)/decrease in trade and other receivables	(397)	(441)
(Increase)/decrease in other assets	2	(41)
Increase/(decrease) in employee benefits	118	20
Increase/(decrease) in trade and other payables	82	(252)
Increase/(decrease) in other liabilities	334	(294)
Net cash from/(utilised in) operating activities	1,858	(204)

Directors' declaration

In the opinion of the Board, the financial statements are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and comply with Australian Accounting Standards - Reduced Disclosure Requirements including:

1. Presenting a true and fair view of the financial position of Aspire Support Services Ltd as at 30 June 2020 and its performance for the financial period ended on that date; and
2. 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.


Chair of the Board
Chair Audit Finance and Risk
Sub-Committee

Dated at Albury this 27th day of October 2020.

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 2020, 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 2020 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards – Reduced 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* (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 2020, 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 – Reduced 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 handwritten signature in blue ink that reads "Crowe".

CROWE ALBURY

A handwritten signature in blue ink that reads "Bradley D Bohun".

BRADLEY D BOHUN
Partner

Dated at Albury this 27th day of October 2020.

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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 the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Crowe Albury

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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 2020. 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 27th day of October 2020.

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Detailed income and expenditure statement For the year ended 30 June 2020

	2020 \$ (000's)	2019 \$ (000's)
Income		
NDIS	8,343	8,237
Government funding	3,548	3,126
Clients	100	187
Rent	86	66
Other	175	48
Investment property increment	-	64
Government subsidies	1,467	-
Total income	13,719	11,728
Less: expenditure as per statement	(12,477)	(11,704)
Interest income	57	105
Interest expense	(10)	(1)
Net financing income	47	104
Operating surplus/(deficit)	1,289	128

Detailed income and expenditure statement For the year ended 30 June 2020 (continued)

	2020 \$ (000's)	2019 \$ (000's)
Expenditure		
Advertising and promotion	22	54
Accounting, audit and bookkeeping	53	40
Client Activities Expense	210	206
Computer, server, phone and fax expenses	245	319
Consultancy fees	117	169
Depreciation & impairment	438	235
Employee expenses	10,536	9,709
Legal fees	16	57
Motor vehicle expenses	205	201
Printing and stationary	66	82
Rent & Lease expense	124	103
Repairs & maintenance	173	189
Travel and accommodation	8	8
Other	264	332
Total expenditure	12,477	11,704



*Working alongside people with disabilities and their families
to achieve their goals and aspirations.*

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