

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2020**

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**CONTENTS**

Management Committee's Report	1
Auditor's Independence Declaration	4
Statement of Profit or Loss And Other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Declaration by the Management Committee	17
Independent Auditor's Report	18

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**MANAGEMENT COMMITTEE'S REPORT**

The Management Committee of Physical Disability Council of NSW Incorporated (PDCN) presents their report together with the financial statements for the financial year ended 30 June 2020 and the Independent Audit Report thereon.

**Committee Members**

PDCN Committee Members are elected in accordance with the Constitution and hold office from the date of the Annual General Meeting held each year.

The names of Committee Members in office during the financial year were as follows:

<b>Name of Committee Member</b>	<b>Role</b>	<b>Date appointed</b>	<b>Date ceased</b>
Chris Sparks	President	Appointed October 2017	
Michael Rabbitt	Vice President	Appointed October 2018	
Simone Stanford	Treasurer	Appointed October 2017	
Mary Flanagan	Secretary	Appointed November 2019	
Julia Mansour	Secretary	Appointed November 2018	Ceased October 2019
Jacob Cross	Member	Appointed November 2017	
Matthew Kayrooz	Member	Appointed October 2018	
Rex Betar	Member	Appointed October 2018	
Diana Ferner	Member	Appointed November 2018	

**Public Officer**

The Public Officer of PDCN is Serena Ovens.

**Short and Long Term Objectives;**

PDCN's short and long term goals are as follows:

- Deliver innovative, outcomes focused programs that make a difference to the lives of, and develop the capacity of, people with physical disability.
- Provide informed expert commentary on the issues that affect people living with physical disability.
- Develop and strengthen partnerships that enhance the work we do, and benefits people with physical disability.
- Build a sustainable organisation that remains true to our vision and values. The association will continue to pursue its principal activities.

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
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**MANAGEMENT COMMITTEE'S REPORT**

**Strategy for achieving objectives;**

- Establish outcomes focused programs and services that improve engagement and inclusion in the wider community.
- Develop communication tools and approaches that are up to date.
- Researching and considering a diverse range of effective partnerships.
- Strengthening and diversifying our income streams.

**Operating Results and Review of Operations**

The surplus for the year of the Association amounted to \$184,926 (2019: surplus \$102,846).

**Environmental Issues**

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

**Meetings of Responsible Entities**

During the year, ten meetings were held. Attendances were as follows:

<b>Name of responsible entity</b>	<b>No. Eligible to Attend</b>	<b>No. Attended</b>
Chris Sparks	10	10
Michael Rabbitt	10	10
Simone Stanford	10	10
Mary Flanagan	7	7
Julia Mansour	3	1
Jacob Cross	10	10
Matthew Kayrooz	10	9
Rex Betar	10	6
Diana Ferner	10	8

PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED  
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MANAGEMENT COMMITTEE'S REPORT

**Indemnifying Officers**

The Association has not during or since the end of the financial year, in respect of any person who is or has been an officer of the Association:

- indemnified or made any relevant agreement for indemnifying against a liability incurred as an officer, including costs and expenses in successfully defending legal proceedings; or
- paid or agreed to pay a premium in respect of a contract insuring against a liability incurred as an officer for the costs or expenses to defend legal proceedings.

**Proceedings on Behalf of Association**

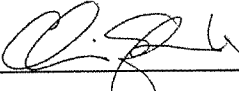
No person has applied for leave of court to bring proceedings on behalf of the Association or intervene in any proceedings to which the Association is a part of the purpose of taking responsibility on behalf of the Association for all or any part of these proceedings.

The Association was not a party to such proceedings during the year.

**Auditors Independence Declaration**

Please refer to page 4.

Signed in accordance with a resolution of the Management Committee.

President   
Chris Sparks

Secretary   
Mary Flanagan

Dated this 23rd day of October 2020

**AUDITORS' INDEPENDENCE DECLARATION**  
**UNDER s60-40 THE AUSTRALIAN CHARITIES AND NOT FOR PROFITS COMMISSION ACT 2012**  
**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**

We declare that, to the best of our knowledge and belief, during the year ended 30 June 2020 there have been:

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

**Name of Firm:** Camphin Boston  
Chartered Accountants

**Name of Partner:**



Justin Woods

**Address:** Level 5, 179 Elizabeth Street, Sydney, NSW 2000

**Dated this** 23rd **day of** October **2020**

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
<b>Income</b>			
Revenue	3a	650,033	595,828
Other Income	3a	182,998	113,482
		<u>833,031</u>	<u>709,310</u>
<b>Expenditure</b>			
Administration costs		57,697	58,124
Fundraising costs		2,777	6,251
Project expenses		587,631	542,089
	3b	<u>(648,105)</u>	<u>(606,464)</u>
<b>Profit/(Loss) for the year</b>		184,926	102,846
<b>Total comprehensive income for the year</b>		<u>184,926</u>	<u>102,846</u>

The accompanying notes form part of these financial statements.

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,977,598	1,190,110
Trade and other receivables	5	16,210	12,832
Other current assets		-	1,703
<b>TOTAL CURRENT ASSETS</b>		<u>1,993,808</u>	<u>1,204,645</u>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	6	18,538	2,176
Right of use asset	7	8,739	-
<b>TOTAL NON CURRENT ASSETS</b>		<u>27,652</u>	<u>2,176</u>
<b>TOTAL ASSETS</b>		<u>2,021,460</u>	<u>1,206,821</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	52,311	18,140
Employee benefits	9	23,419	15,478
Provisions	10	30,850	43,376
Other liabilities	11	894,996	293,199
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,001,576</u>	<u>370,193</u>
<b>TOTAL LIABILITIES</b>		<u>1,001,576</u>	<u>370,193</u>
<b>NET ASSETS</b>		<u>1,019,884</u>	<u>836,628</u>
<b>EQUITY</b>			
Reserves	12	11,364	-
Retained Surpluses		1,008,146	836,628
<b>TOTAL EQUITY</b>		<u>1,019,510</u>	<u>836,628</u>

The accompanying notes form part of these financial statements.



**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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	<b>Reserves</b>	<b>Retained surplus / (Accumulated deficit)</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2018</b>	-	733,782	733,782
Surplus attributed to members	-	102,846	102,846
<b>Balance at 30 June 2019</b>	-	836,628	836,628
Transfer to Internal Reserve	11,364	(11,364)	-
AASB16 Opening balance adjustment	-	(2,044)	(2,044)
Surplus attributable to equity shareholders	-	184,926	185,300
<b>Balance at 30 June 2020</b>	11,364	1,008,146	1,019,510

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020	2019
<b>Cash Flows from Operating Activities</b>			
Receipts from grants and supporters		1,390,260	606,760
Payments to employees and suppliers		(613,431)	(731,076)
Interest received		36,963	13,591
<b>Net cash inflow (outflow) from operations</b>	<b>13</b>	<u>813,792</u>	<u>(110,725)</u>
<b>Cash Flows from Investing Activities</b>			
Purchase of property, plant and equipment		(16,962)	-
<b>Net cash inflow (outflow) from investing activities</b>		<u>(16,962)</u>	<u>-</u>
<b>Cash Flows from Financing Activities</b>			
Lease Payments		(9,341)	-
<b>Net cash inflow (outflow) from Financing activities</b>		<u>(9,341)</u>	<u>-</u>
Net increase (decrease) in cash & cash equivalents		787,489	(110,725)
Cash & cash equivalents at the beginning of the year		1,190,110	1,300,835
<b>Cash &amp; cash equivalents at the end of the year</b>	<b>4</b>	<u>1,977,599</u>	<u>1,190,110</u>

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**

**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2020**

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**1 Basis of Preparation**

The Management Committee have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on a general purpose financial report. The financial report is therefore a special purpose financial report that has been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial report covers the results of the Physical Disability Council of NSW Incorporated (the 'Council') as an individual entity. The financial report is presented in Australian dollars, which is the council's functional and presentation currency.

The Management Committee has determined that the accounting policies adopted are appropriate to meet the needs of the members of the Physical Disability Council of NSW Incorporated. The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

**2 Summary of Significant Accounting Policies**

**(a) Income Tax**

The Council is exempt from income tax subdivision 50-B of the Income Tax Assessment Act 1997, as amended. Accordingly, no provision for income tax has been made.

**(b) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable any accumulated depreciation and impairment losses.

**Depreciation**

The depreciable amount of all fixed assets, is depreciated using a reducing balance method over assets useful life commencing from the time the asset was held ready for use.

**Depreciation**

The depreciation rates used for each class of depreciable asset are:

Property, plant & equipment	10% - 40%
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**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**

**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2020**

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The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance date. An assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than it estimated recoverable amount.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When relevant assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

**(c) Financial Instruments**  
**Recognition and derecognition**

Financial assets and financial liabilities are recognised when PDCN becomes a party to the contractual provisions of a financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

**Classification and initial measurement of financial assets**

Financial assets are classified according to their business model and the characteristics of their contractual cash flows. Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transactions costs (where applicable).

**Subsequent measurement of financial assets**

For the purpose of subsequent measurement, financial assets, other than those designated and effective as hedging instruments, are classified into the following four categories:

- Financial assets at amortised cost
- Financial assets at fair value through profit or loss (FVTPL)
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Equity instruments at FVTOCI

**Financial assets at fair value through profit or loss (FVTPL)**

These assets are subsequently measure at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**

**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2020**

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**(e) Revenue and Other Income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

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

**Grant Income**

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with. Unexpended grant income is carried forward to future years and recognised as unearned income on the balance sheet if it relates to future performance obligations.

**Membership income**

Revenue from membership income is recognised as income in the period it relates to as long as collectability is not in doubt. Membership income received or receivable in relation to future periods is recognised as income in advance in the statement of financial position.

**Interest revenue**

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

**Donations income**

Donations income is recognised when received.

**(f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(g) Employee benefits**

**Superannuation Benefits**

Obligations for contributions to superannuation funds are expensed as the related service is provided.

**Other long term employee benefits**

The Council's net obligation in respect of long term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods, that benefit is discounted to determine its present value. Re-measurements are recognised in profit or loss in the period in which they arise.

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**

**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2020**

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**Short term benefits**

Short term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the PDCN has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

**(h) New & Revised Standards**

The PDCN has only adopted new and revised standards that are mandatory. The Council has not elected to early adopt any standards that were issued but not yet effective at reporting date.

The council determined that the 30 June 2020 Financial Statements be prepared in accordance with *AASB 16 Leases*. The impact to the financial report is that the Council recognises a right-of-use asset and a lease liability on the balance sheet. At commencement date, the Council measures the right-of-use asset and lease liability at the present value of the lease payments unpaid at that date, discounted using an incremental borrowing rate of 4%. Subsequent to initial measurement, the liability will be reduced by payments made and the discount unwound and recognised as interest expense. The right-of-use asset is amortised to profit and loss on a straight line basis over the life of the lease.

**(i) Comparative Amounts**

Comparatives are consistent with prior years, unless otherwise stated.

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
<b>3 Profit for the year</b>		
Profit before income tax from continuing operations includes the following specific items:		
<b>(a) Revenue</b>		
Government funding	650,033	595,828
	<u>650,033</u>	<u>595,828</u>
Other revenue:		
Interest	36,963	13,591
Members contributions	7,337	4,480
Public donations	1,510	1,395
Other revenue	137,188	94,016
	<u>182,998</u>	<u>113,482</u>
Total revenue	<u>833,031</u>	<u>709,310</u>
<b>(b) Expenses</b>		
Employee benefits expense	(514,713)	(492,128)
Depreciation & amortisation	(9,339)	(966)
Other expense	(124,053)	(113,370)
	<u>(648,105)</u>	<u>(606,464)</u>

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>4 Cash and Cash Equivalents</b>		
Cash at bank and in hand	227,598	260,110
Short-term bank deposits	1,750,000	930,000
	1,977,598	1,190,110
<b>5 Trade and Other Receivables</b>		
<b>Current</b>		
Trade receivables	16,210	12,832
	16,210	12,832
<b>6 Property, plant and equipment</b>		
Plant and equipment	59,007	42,044
Less: accumulated depreciation	(40,469)	(39,869)
Total property, plant and equipment	18,538	2,176
<b>7 Right of Use Asset</b>		
Office lease	17,477	-
Accumulated amortisation	(8,738)	-
	8,739	-
<b>8 Trade and other payables</b>		
Trade payables	28,438	4,046
Sundry payables and accrued expenses	23,873	14,094
	52,311	18,140
<b>9 Employee benefits</b>		
<b>Current</b>		
Annual leave	23,419	15,478
	23,419	15,478
<b>10 Provisions</b>		
<b>Current</b>		
General provisions	-	25,000
Alliance campaign provision	30,850	18,376
	30,850	43,376



**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>11 Other liabilities</b>		
<b>Current</b>		
Lease Liability	10,026	-
Unearned grant income	884,970	293,199
	894,996	293,199
<b>12 Reserves</b>		
Reserve	11,634	-
	11,364	-
Reserve is internally segregated amounts that the Council has allocated for future capital improvements.		
<b>13 Auditors remuneration</b>		
Audit Services	4,800	6,000
	4,800	6,000
<b>14 Cash flow Information</b>		
Reconciliation of cash flow from operations after		
Surplus/(Deficit) after income tax	184,926	102,846
Non-cash flows in profit from ordinary activities:		
Depreciation, amortisation and rent relief	9,339	966
Change in assets and liabilities		
(Increase)/Decrease in trade and other receivables and prepayments	(1,676)	(11,171)
Increase/(Decrease) in trade and other liabilities and income received in advance	625,788	(208,114)
(Decrease)/Increase in provisions	(4,585)	4,748
<b>Net cash used in/ provided by operating activities</b>	<b>813,792</b>	<b>(110,725)</b>

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$

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**16 Subsequent Events**

The COVID-19 outbreak has developed rapidly in 2020, with a significant number of infections. Measures taken by various governments to contain the virus have affected economic activity. At this stage, the impact on the Council is limited, and we will continue to monitor this. There are no other matters or circumstances not mentioned in this report that have arisen subsequent to 30 June 2020 which significantly affect or may significantly affect the PDCN's operations, the results of those operations, or the state of affairs in the period subsequent to 30 June 2020 to the date of this report.

**15 Entity Details:**

The registered office and principal place of business of the council is:

St Helens Community Centre  
3/184 Glebe Point Road  
GLEBE NSW 2037

**PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED**  
**ABN 26 858 845 702**  
**DECLARATION BY THE MANAGEMENT COMMITTEE**

In the opinion of the Management Committee of Physical Disability Council of NSW Incorporated:

1. The financial statements and notes of Physical Disability Council of NSW Incorporated are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
  - (a) Giving a true and fair view of its financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
  - (b) Complying with Australian Accounting Standards (including the Australian Interpretations to the extent disclosed in Note 3) and the Australian Charities and Not-for-profit Commission Regulation 2013; and
2. there are reasonable grounds to believe that the Physical Disability Council of NSW Incorporated will be able to pay all of its debts, as and when they become due and payable.

Signed in accordance with a resolution of the Management Committee.

  
\_\_\_\_\_  
President – Chris Sparks

Dated this 23rd day of October, 2020

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED  
ABN 26 858 845 702**

**Auditor's Opinion**

We have audited the accompanying financial report of Physical Disability Council of NSW Incorporated (the 'Council') which comprises the statement of financial position as at 30 June 2020 and the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Declaration by Management Committee.

In our opinion:

- (a) the financial report of Physical Disability Council of NSW Incorporated is in accordance with Division 60 of the *Australian Charities and Not for Profits Commission Act 2012*, including:
  - (i) giving a true and fair view of the Council's financial position as at 30 June 2020 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australia Charities and Not-for-profit Commissions Regulations 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standard 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.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the *Australian Charities and Not for Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Council members' Responsibility for the Financial Report**

The Council members of the Council are responsible for the preparation of the financial report that gives a true and fair view in accordance with the basis of preparation as described in Note 1 to the financial report and the *Australian Charities and Not for Profits Commission Act 2012*, and for such internal control as the Council members 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.


**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
PHYSICAL DISABILITY COUNCIL OF NSW INCORPORATED  
ABN 26 858 845 702**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**Name of Firm:** Camphin Boston  
Chartered Accountants

**Name of Partner:**   
\_\_\_\_\_  
Justin Woods

**Address:** Level 5, 179 Elizabeth Street, SYDNEY NSW 2000

**Dated this 23rd day of October 2020**