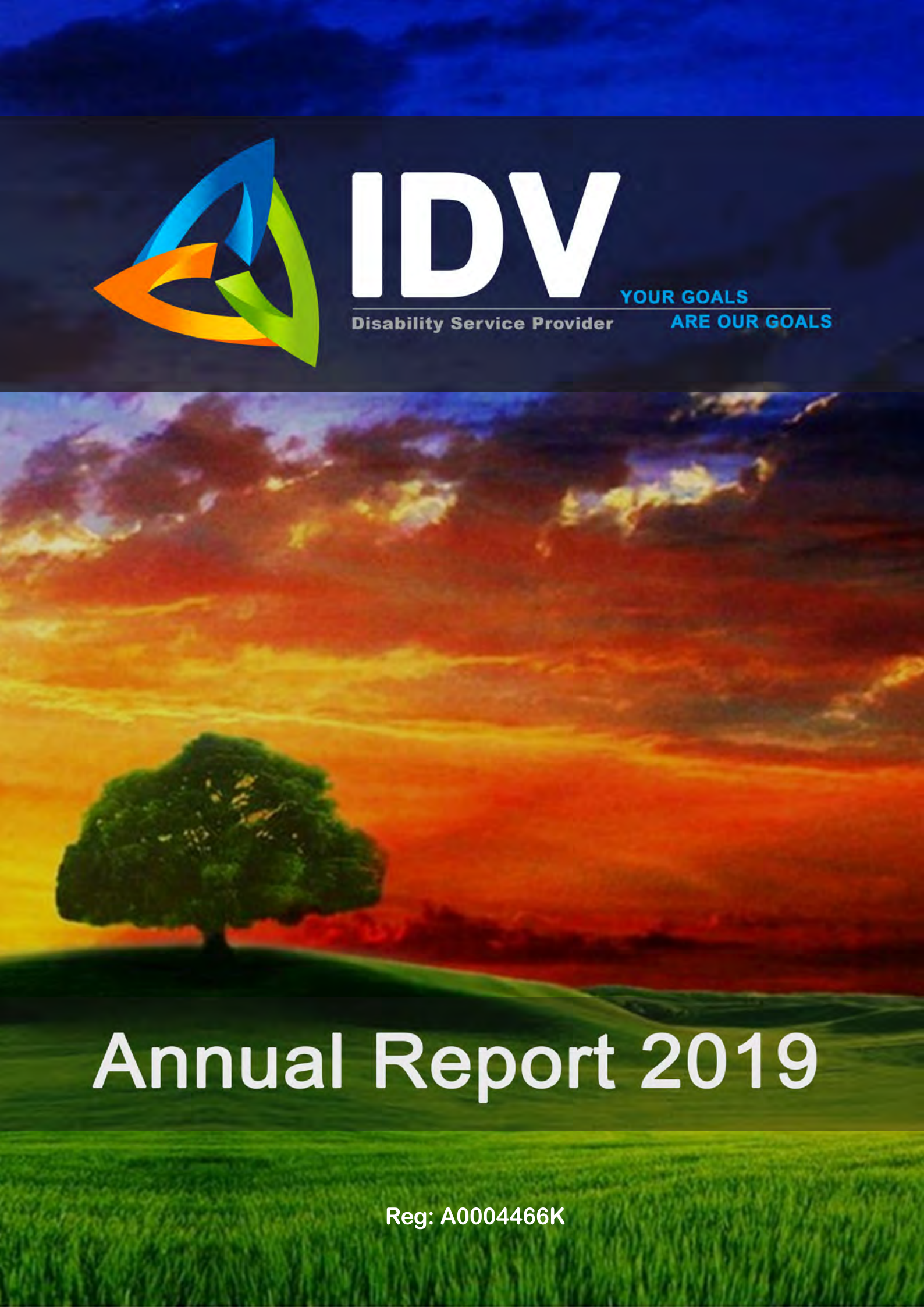

IDV
Disability Service Provider
YOUR GOALS
ARE OUR GOALS
Annual Report 2019
Reg: A0004466K

Mission Statement

"IDV exists to enhance the lives of people with a disability by providing individually designed services to achieve their goals and aspirations."

Noel Toal

PRESIDENT

Like recent years, this year has proved once again to have been one representing change, development and growth for the organisation.

There have been significant changes that have occurred within the sector, the most significant of which has been the launching of the National Quality and Safeguards Commission (NQSC) in Victoria on July 1st 2019. The NQSC is a national body, and has replaced several State based legislative and compliance bodies that oversaw Disability Service Providers. The NQSC oversee IDV's registration as a Provider, complaints reporting, incident management and similar compliance frameworks. IDV's Board and senior management have worked very hard this year to adapt and develop our systems, frameworks and processes to comply with the NQSC's requirements, and this work will continue into next year.

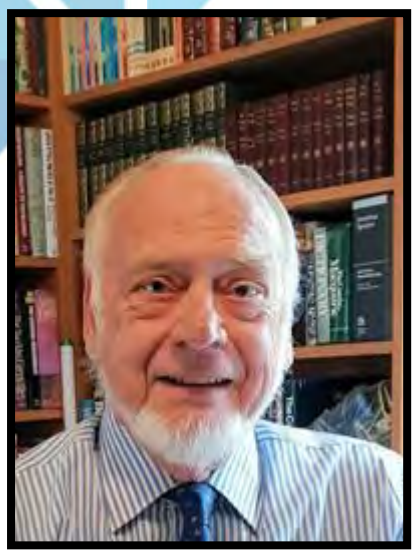
IDV welcomed the announcement of a Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. The Royal Commission has a wide remit to look into all aspects of abuse or neglect, and will be focused on mainstream areas such as health, education and housing. IDV welcomes any measures taken to help understand how abuse occurs, and that can then make sector or Government wide recommendations to support People with Disability to be free from harm and neglect. IDV will work proactively with the Commission and its investigations as the opportunity arises to do so.

With regards to internal developments the last year has seen the embedding of the new Corporate Services roles, which has supported the development and strengthening of key backroom functions at IDV such as a revamped Work Health Safety framework, the implementation of new Information Communication and Technology platforms across service delivery and the strengthening of our Continuous Quality Improvement processes.

We have also experienced significant growth across IDV's programs, with continued expansion of the Out of Hours supports programs, the development of partnership programs with two local special schools, continued partnerships with a range of R.T.O.'s, local businesses, neighbourhood houses and other Community organisations, all designed to enhance the services we provide for our participants.

This year has seen a few board membership changes, and the board of IDV would like to extend sincere appreciation to Monica Jackson and Jill Christie, who resigned due to personal commitments. The Board welcomed Andrew MacLeish to the Board, who brings a wealth of experience from the Corporate, Cyber security and I.T. sectors. Further work will continue to recruit additional Board members who can match the desired experience and skillset to complement the Board make up, and contribute to the continued development of IDV in this rapidly changing environment.

Finally, I would like to offer my sincere thanks and gratitude to all staff, participants, volunteers, board members, partners and others, all of whom work tirelessly and with dedication to provide the type of high quality service provision that makes IDV unique in what we do, and special for those we support.



Peter Van Hemelryck

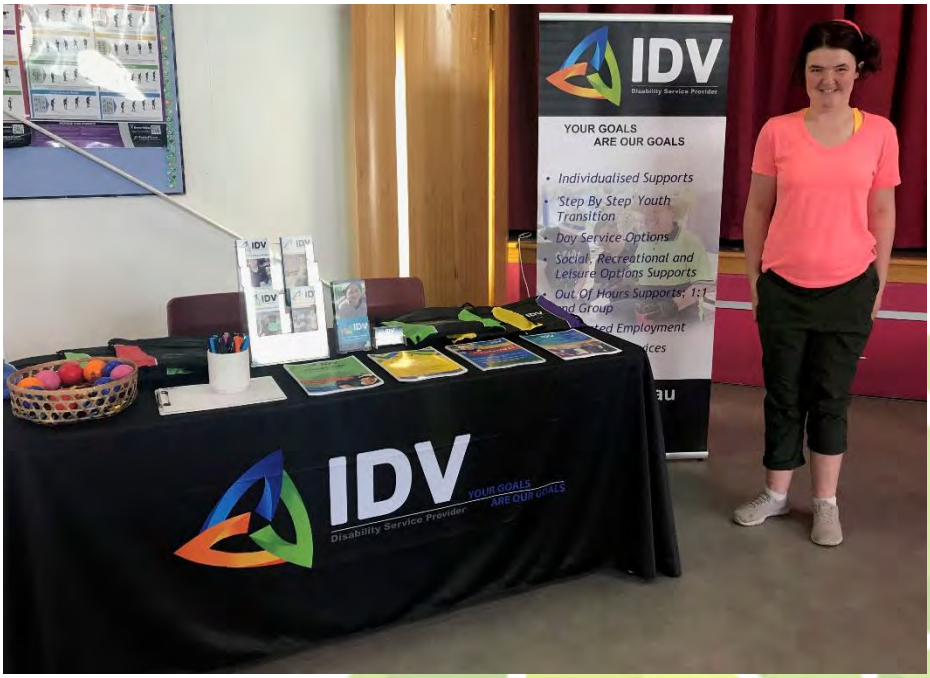
TREASURER

For the financial year ended 30th June 2019, IDV recorded an operating surplus of $103,106. This compares to a restated operating surplus for the previous year of $226,488. The audited financial accounts are enclosed. These accounts have been prepared in accordance with the Associations Incorporation Reform Act 2012, the Associations Incorporation Reform Regulations 2012 and the Australian Charities and Not-for-profits Commission Act 2012. The association is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

In light of the current NDIS climate, IDV managed 8% growth in Government funding during the financial year and have now reached full participant transition to the NDIS. Our balance sheet remains healthy with an increase in Current Assets of 3% or $119K and an increase in non-current assets of 24% or $830K. During the financial year, our 2 residential houses were revalued causing an increase to our carrying values for Land and Buildings.

IDV's cash position remains strong. Cash reserves comprise 43% of total assets and 52% of net assets, meaning IDV can meet its short-term and long-term debts when they fall due. In saying this, debt recovery continues to be a priority for IDV and our engagement with financial guardians is a major focus for our administration team. The introduction of eftpos and credit card payment facilities has assisted some families to pay their invoices over the phone. We encourage families and financial guardians to continue to stay on top of their monthly invoices.

IDV's projections for next financial year are on a similar trajectory to the previous year. The diverse service offerings of IDV have continued to show growth and have proven their adaptability to the NDIS. IDV will continue to monitor its service offerings as we prepare our new strategic plan.



Andrew McLeish

SECRETARY

Board of Directors:
The Board operated with a complement of 6 members. Over the past 12 months a total of nine Board meetings were conducted, with a quorum available for all meetings.

All Statutory reporting obligations were completed on time.

Finance Sub-Committee:
This comprises of one Board member being our Treasurer, CEO, General Manager Corporate Services and Administration Manager, to review financial accounts, performance against approved budget and ensure all statutory payments, wages and other expenses are paid and up to date. Minutes of each sub-committee meeting are issued to Board members, accompanied by a detailed report prepared by our General Manager Corporate Services presented by our Treasurer at each full Board meeting. Six Finance Sub-Committee meetings were conducted.

Aurora Sub-Committee (Australian Disability Enterprise):
The sub-committee comprises of one Board member being our Treasurer, CEO, Operations Manager and Aurora manager. This sub-committee is responsible for reviewing the operations and day to day running of the business and is presented with financial accounts and performance against budget. Minutes of each sub-committee meeting are issued to Board members at each full Board meeting. Three Sub-Committee meetings were conducted.

Residential Sub-Committee:
This sub-committee comprises one Board member being our Treasurer, Operations Manager, Residential Manager and relatives of our residents. This sub-committee is a platform for all stakeholders to be involved and to be kept up to date with our supported accommodation. Minutes of each sub-committee meeting are issued to Board members, accompanied by a detailed report prepared by our Residential Manager. Four Sub-Committee meetings were conducted.

I would like to thank all of our Board members, managers and staff for their time and support. Their contributions to our sub-committees throughout the year are invaluable to the full Board in fulfilling its duties to successfully govern the organisation.

Dan Kisumbi

ACTING CEO

As with the last couple of years since the NDIS was launched in our region in 2016, this year can be summed up as "everything NDIS"! There have been significant developments with NDIS over the year that have had an impact on IDV and the services we provide, and we continue to adapt and diversify to stay abreast of these changes and continue our main business of providing quality supports to our participants.

NDIA have released the long anticipated new funding model for Providers of Supported Employment, which is a fundamentally different methodology for determining the level of funding a Disability Enterprise will receive. Thus, we have worked with the IDV's Senior Management and Supported Employment Manager to realign our Supported Employment business model to align with the new funding model, and this work continues to date.

Other Sector changes, such as less Support Coordination and Out of Hours supports being approved in participants plans, the ongoing review of Day Services funding, and the impending decision of the Fair Work Commission on Supported Employment wage tools, continually challenge us to remain flexible and adaptable with both our backroom operations and frontline service delivery. We as an organisation must ensure we continually operate in compliance with these changing frameworks, whist simultaneously providing consistent and high quality supports to our participants. A challenge that amazingly I can say we are getting used to by now!

Recognising the fact that at present these changes are ongoing and impacts all levels of IDV, we have set up a "Family and Friends Networking Forum" for our participants families and carers. This forum meets quarterly and is designed to have two key functions. Firstly, it is to allow us to share our journey with the wider IDV family and assist them to better understand the nature of the business and wider sector developments, and secondly to have open discussions with them and include their input in the direction IDV decides to go each step of the way. Attendees have given very positive feedback from the first forum which ran in October 2019, and a schedule of forums is being finalised for 2020.

This year we have continued our growth and expansion of our programs, the largest of which occurred in our Step by Step Youth Transition Program. The Step by Step Program has experienced significant growth with 7 new participants joining this year, and another 13 joining at the start of 2020. To accommodate this growth the Step by Step program has taken over the whole building at the Greensborough site (previously we only occupied the first floor) and significant site upgrades and refurbishments are underway, much to the pleasure of both the participants and staff team.

There are many other developments that are presented in the Operations Managers report, (so I would like to summarise that) despite the challenges this has been a very successful year at IDV, and I would like to thank all of the board, management, staff and participants for supporting IDV and for their contributions to the continued growth and development of the organisation.

Dan Kisumbi

OPERATIONS MANAGER

This year we have continued along the journey with the NDIS, and yes there have been significant challenges and developments for us, and no doubt those will continue well into next year and beyond.

However, in terms of service provision we have seen growth after growth across our programs, and that is a very satisfying development. It's great to see us able to expand on our service offering and programs, and within that see our participant's experiences enhanced as we are able to support them in ways we could only dream of just a few short years ago.

The Out of Hours Supports program has continued its year on year growth, with 40 participants now engaged in the program. Over the last year we have seen the "Connect Us" program, our group based Out of Ours supports, grow from its inception to now being run at or near capacity on an ongoing basis.

The Step by Step program has also continued its year on year growth, utilising its existing strong links and partnerships within the local community to successfully transition 20 new participants into the program over the last two years. The growth has allowed us to take over the entire site this year, and has also allowed us to develop and implement brand new programs, such as the NDIS funded School Leaver Employment Supports (SLES) program.

Our Employability program is now well established with just over 10 participants engaged in either paid employment or work placements in the work setting of their choice, and with others engaged in our pre-employment vocational training.

The ATSS program has run it's young person's program, Youth Space, for the first time this year. This is a dedicated Youth Transition Program within ATSS, modelled on the year 12 school setting young participants would be used to having just left school. The program has completed a graffiti project with a local graffiti artist, and is currently involved in a horticultural project, involving redesigning a whole section of our site into a new social and recreational space. We have had very positive feedback from staff, participants and carers, and we hope to build on this success next year.

Our Residential Services continue to provide high-quality home-based supports, and we have welcomed on board a new resident following a vacancy, who has settled in well. In 2020 significant upgrades are planned for all 3 houses which should bring about a better environment for all of our residents.

Our Supported Employment service Aurora continues to provide highly valued and meaningful employment to its Supported Employees, whilst meeting all of its contractual obligations for all of its existing business lines. We are working at present on the existing business model, to realign it with a change in NDIS funding model for this sector.

That's just highlights, I could go on! It's been and continues to be a very exciting year, and I would like very much to offer my sincere appreciation and thanks to all who have come together to make these developments happen. Its only in the relationships and bonds that we make, that enables me to report on such progress year on year.

James Cardona

General Manager Corporate Services

Corporate Services covers the administration, finance, IT, maintenance and fleet management functions of IDV. Over the past 2 years, since the inception of the General Manager Corporate Services role, the administration requirements within IDV have become more prevalent under the NDIS than ever before. Not-for-profit entities, like IDV, are now run as small corporate businesses, with each participant now becoming an individual customer requiring an individualised service agreement that is tailored to their needs. This is a completely different structure to the previous block funding model where government funding was paid in a lump sum once a month up front with no engagement with participants required or the need of such service agreements. Annual NDIS participant plan reviews now mean IDV is required to produce quotes for services throughout the year and issue service agreements to each participant to formalise the services agreed upon with IDV. This change has brought about the need for efficient processes and the use of new systems to achieve the required outcomes by the administration team.

IDV's use of modern technology has changed in the last 12 months with the introduction of mobile devices in the form of Samsung tablets now being used in all programs. This change has allowed staff to capture skill development and real-time moments of participants achieving their NDIS goals within a program. These moments can then be securely transferred into program update reports to families and also be used for program development and participant outcome reporting. Interactive whiteboards, Chromecast devices and smart TV's have also been introduced to complement mobile devices in certain program delivery settings. The use of this technology has created active fun environments during activities like gardening and move n groove whilst also catering for calm and soothing environments during activities such as relaxation. We will continue to explore the benefits of technology to enhance and educate participant's experience during service delivery.

Our transport fleet continues to be maintained and managed. IDV's transport offering sets us apart from most other providers as we continue to provide community access programs and door to door pickup and drop off services to our sites. This cannot be achieved without investment into our transport fleet which comprises mostly of Toyota Hiace vans. During the financial year we turned over an ageing vehicle for an updated newer model. Our aim is to continue with regular turnover to maintain an up to date fleet to service our participants.

The next financial year is set to bring about growth to IDV. Financially, IDV is projecting a similar profit to this financial year. Intake numbers are strong for 2020 with school leavers choosing IDV as their preferred provider. We are excited to grow and improve our service as we support our current and future participants.

Cheryl Wilson

RESIDENTIAL MANAGER

IDV has 3 Residential Houses within the local community that support 18 adults to live a full and independent life within their community. Two of the houses are owned outright by IDV, whilst the third is owned by DHHS, with IDV providing the staffing supports.

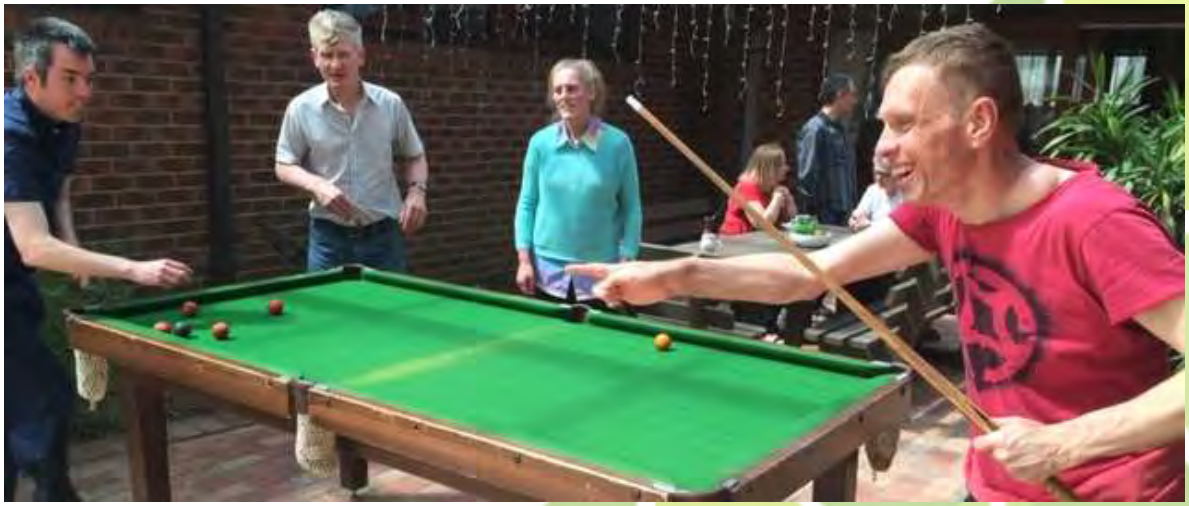
All of the residents across the houses fully embrace the philosophy of community participation and integration, and regularly take part in a wide range of community based activities, whether they be structured programs or one off activities and events.

This includes things like participating in team sports at the Greensborough Ten Pin bowling club, engagement with the Action Sports Indoor cricket club and taking part in the local basketball tournaments. Two of the ladies from one house are part of the WRAP Basketball competition playing against other teams fortnightly, and two of our Residents play for a Soccer club with friends that they work with. Other activities residents engage in include; the WRAP Social group, attending WRAP's annual dinner dance, WRAP's annual disco, Apollo Park ways disco, Mill Park social group, a Church friendship group, and some of the residents attend the WRAP holiday programs as well.

Over the year the Residents have also been to a number of other one off outings such as live theatre productions, attending local art exhibitions, AFL matches supporting their individual teams, test cricket matches, and the Australian Tennis Open.

All three services hold annual Family and Friends Christmas parties, inviting all their families and friends to celebrate the festive season.

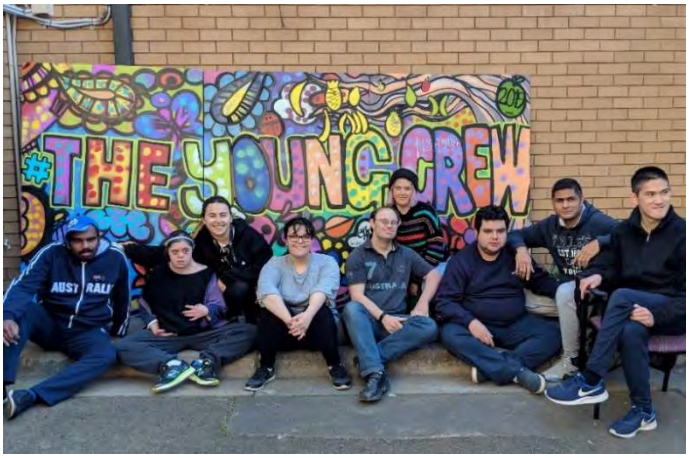
IDV Residential services continue to receive excellent reports from the Community visitors during their regular visits, and the residential staff and management remain committed to delivering a high standard of service within our Residential services, and look forward to another exciting year.



Lynne Hindle

DAY SERVICE MANAGER

As I sit at my desk and reflect over the past 12 months I find myself thinking where has it gone? I then start to note all the projects, transitions, refurbishment, networking and of course planning that we have undertaken within the last 12 months.



Youth Space

The year has been very exciting for both participants and staff. We have introduced our younger persons program "Youth Space". This program has been designed for school leavers and participants between 18 to 25 years of age. We have listened to the families of young adults, as they have said they are interested in accessing a Day Service, but they want their family members to be with people of their own age, and that it is important that they have the following options:

- To have the ability to continue to build on and /or consolidate their literacy and numeracy skill they achieved at school.
- To have access to technology, computers, iPads, smart phones etc
- To become part of their community

However on top of all of that the families want their young adults to have fun, be engaged and make friends.

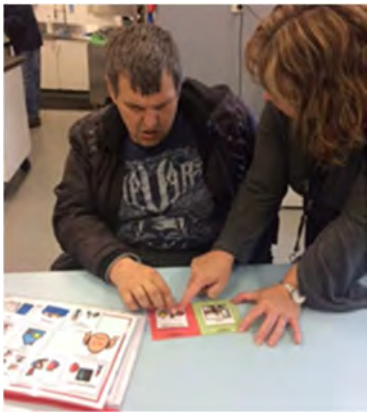
In order for IDV to facilitate the Youth Space program the refurbishment of 2 program rooms on the lower ground level was completed, including the purchasing of 5 new computers, several iPads and an Interactive White board. Activities that have been running this year include a "Projects Group" in partnership with the Diamond Valley SDS transition students, who also took part in the project. IDV participants and Diamond Valley SDS students have had the opportunity to work alongside a professional Graffiti Artist in designing and spray painting a very large art piece named "#the young crew" this is displayed at the entrance to their program area. They have completed a promotional video of the various activities they have completed throughout the year, travelled around inner Melbourne accessing places that they are interested in such as Art Vo and Inner City Graffiti Art, and had excursions and lunch at trendy restaurants such as Lentil As Anything. Our future plans for Youth Space is to continue refurbishments to their dedicated program space and areas, such as the development of a dedicated outdoor undercover area and ongoing program and resource improvements.

Transition Program

We have continued to foster our great partnership with Diamond Valley SDS, Waratah SDS and Bulleen Special Schools. We have hosted a large group from Diamond Valley SDS throughout this year. The students joined our Youth space group and trialled various programs each term. Firstly the group of up to 11 students joined the Leisure Options program, then in the 2nd term they joined the Projects group where they took part in the Graffiti Artwork. During the 3rd term they joined the Move and Groove program and in 4th Term they are participating once again with the Projects group in a gardening program where they will be building a social space where participants can socialise and mix outside of scheduled programs. We organised an end of term lunch for the participants, students and the parents of the students, where we were all able to mingle, review the achievements from the previous terms and discuss our future plans.

The transition program is a very important initiative where students that will be leaving school in the near future can experience programs within the Day Service environment, build lasting relationships and have a positive experience around this important life stage transition, for both themselves as well as their families.

Communication



IDV has been fortunate to have been a part of the North West Region Communication Co-ordinator Network, which is facilitated by 2 Speech Therapists that share their knowledge, guidance and support to others in the network by the way of monthly group meetings and monthly site visits.

IDV's communication facilitator Leanne O'Connell has been a member of the North West Region Communication Co-ordinator Network for a number of years and has been building her skills in the communication area. This has enabled her to develop many communication aids to support our participants at IDV. Resources have been made to be used in programs that support choice and interests, for example folders for cooking and independent living skills programs have been developed that assist participants to identify ingredients, utensils, recipes and sequence. Individual aids for participants have also been developed and implemented. These individual aids have been developed with the assistance of Speech Therapists, family and staff to meet the individual's needs throughout the day. The feedback from staff on these aids has been positive, observing increased interest and engagement of our participants, and the decrease of some behaviours of concern.

Future Plans

As we are rapidly approaching 2020 we find ourselves in the final stages of planning and scheduling for another new year. This is an exciting time of year as we are looking forward to new initiatives and programs such as further contributing to the community through our new Bikes Mechanics program where the participants repair old bikes to new for disadvantaged youths.

The introduction of "Afternoon Melodies" as an alternative to the popular and expensive "Morning Melodies" will take place onsite. This program will host a variety of musical artists and entertainers alike onsite at IDV. We are in the planning stages of tailoring specific training courses designed for the participants needs in the areas of literacy, numeracy and everyday life skills.

A huge thank to our team of staff for their continued commitment to providing quality programs and supporting our participants in achieving their goals.

Lisa Mills

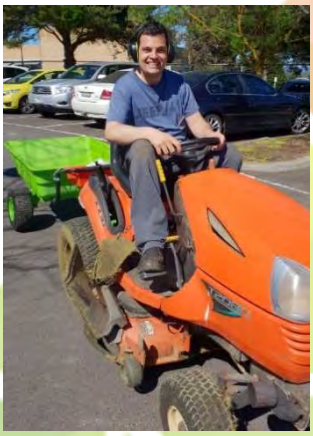
STEP BY STEP MANAGER

As we look back and reflect on the highlights of 2019, it is easy to see that the past year was not only busy, but it was filled with many great developments and achievements that have strengthened and enhanced the 'Step by Step' program.

Over the past year, we have welcomed six new participants and their families to our program. This can be an extremely anxious time for participants and families. However, with the assistance of our current participants and amazing staffing team, the transition was a very smooth and welcoming experience for all, and they have all become very important additions to our team.

As the 'Step by Step' program is growing, we have now taken over the whole building at Greensborough, which is an extremely exciting development for us all (previously we only had the top floor). I would also like to acknowledge Rhiannon Chapman, a previous Disability Instructor who has moved up to a Coordinator position, and Steven Poulis who has taken on a full time Disability Instructor role. Their work ethic, professionalism, respect, and genuine personalities shine through to participants, families and staff. They have both taken on their roles like a duck to water and are an amazing asset to the team.

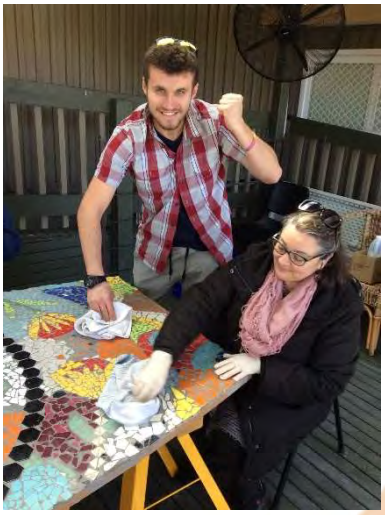
With the NDIS now in full swing, we can provide participants with more individualised programs and service offerings. Whether you have a goal of wanting to build on healthy friendships, build on existing independent living skills, furthering education, build on work placement skills, or a mixture of some or all of the above, we can cater to each person's needs. This was extremely evident through our 'Employability' program, which has eight individuals doing various 1:1 work placement in areas of their choice. Some of these placements are at schools, farms and nursing homes just to name a few.



Over the past year, participants have shown many achievements and high-quality outcomes through a variety of different programs. We have one participant who has found paid open employment, three days per week, in a childcare centre. This was achieved through the 'Employability' program, where individuals can look at their strengths, weaknesses and interests and build work-based skills in areas of need. One of our other participants has increased his duties at his work placement and is now driving the ride on mower, which was something he had been working towards throughout the year. We have another participant who has taken on more of a mentorship role in his chosen work placement, by training another participant in completing the works required during shift. The achievements are endless, each participant accessing the program should be extremely proud of their determination and hard work.

Our transition program with Concord School and Bulleen Heights School has once again proven to be very successful. This is a one day a week program, where the Year 12 students attend a full day program at Step by Step with our existing participants. It runs throughout the whole year to provide senior school students with a taste test of what life is like after Year 12. Our participants have taken on a mentorship role to the Year 11 & 12. Students, answering questions they have on the unknowns of what life is like after high school. Our staffing team have assisted with building on participant and student's independence throughout the year, in various activities such as: travel training, dangers associated with social media, information technology skills, arts projects just to name a few. As well as, opening group discussion forums to discuss what opportunities are out there after year 12 and how to start planning to get there.

Our commitment and strong partnership with Box Hill TAFE and Go Work Skills is continuing to grow. This is because our values and the outcomes with which we would like to provide participants are aligned. By working alongside these organisations and having courses tailor made to meet the needs and preferences of our participants, we have had the opportunity to provide very high-quality programs, showing positive results. Whether participants are at a pre-accredited level or accredited level, we have courses to cater for all and the opportunity to continue to grow in areas of interest and need.



Our partnerships with external work placements / volunteer organisations are also providing our participants with on- going on the job training, providing participants with work placements/work experience, a sense of giving back to our community, and community participation. I would like to extend a very big thank you from the 'Step by Step' team to our partnership organisations; Bundoora Farm, Meals on Wheels, Saint Vincent Aged Care, Harcourt's Real Estate Agents, Diamond Valley S.D.S, Grey Hound Adoption Program and our two new placements commencing in 2020, Greenhill Neighbourhood House, and Woolworth's in Heidelberg.

2020 will also see the implementation of the School Leavers Employment Scheme (SLES). This is a two-year, three day a week intensive course, catered towards individuals who would like the opportunity to become job ready. The program is individualised delivering high quality capacity building programs, which will assist individuals to gain the skills they require to work. It is a person-centred approach, understanding that each person learns differently, and their supports need to be modified and catered to the person.

With all the achievements and developments our program has had, we have also had hard times. Unfortunately, we had to say goodbye to a very special participant who passed away. This was a very difficult time for us all, as it is never easy to say goodbye to someone so young. Her laughter, energetic and caring personality will always be remembered.

To the whole Step by Step staffing team, the achievements and growth the participants have shown over the past 12 months would not have been possible if not for the support, respect, guidance and high-quality teaching modules you have developed and implemented to each participant. On behalf of myself, participants and their families I would like to say thank you.

We look forward to seeing what 2020 will bring, as I'm sure we will have another exciting year filled with laughter, challenges and amazing achievements.

Chris Laing

AURORA MANAGER

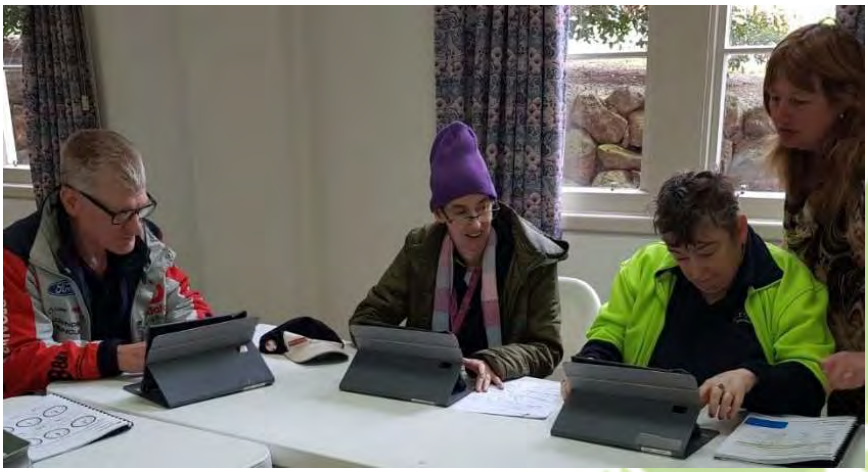
Aurora Products is an important and essential part of the IDV service offering. Aurora provides employment and training opportunities for people with a disability and also generates revenue that is sourced from local businesses. These local businesses, through their contracts to Aurora, demonstrate that they are good corporate citizens, as by supporting Aurora they give real and meaningful employment opportunities for people with a disability in our local community.

Aurora Products would like to thank the following businesses for their continued support though out the year:

- Sutton Tools
- Electric Cable Duct
- NCE
- Hand Rail Industries
- Apex Fox Whistles
- Smenco

Over this year Aurora has undertaken a refurbishment of 2 rooms to better cater for the needs of the workforce. One room has been refurbished into a dedicated staff room for the supported employees, where they can go and just relax and catch up with their mates during break times. The second room has now become a dedicated training room where Supported Employees will undertake training courses tailored to their needs.

This year some of the Supported Employees at Aurora Products have undertaken Certificate 1 in Transition Education currently being delivered by (RTO) GoWorkSkills. GoWorkSkills have been able to assist 4 supported employees in training for this certificate.



Also being delivered this year to 6 Supported Employees is Certificate II in Warehousing Operations currently being delivered by (RTO) Boxhill Tafe. This Certificate covers the following operations within the warehousing environment:

- Packaging Goods
- Pick and Process Orders
- Receive goods into Warehouse
- Replenish Stock items
- Load/Unload Goods/Cargo

Supported Employees undertaking these Certificates at Aurora will not only increase their skills and personal development, but will also support each other's growth and confidence in the work environment. Employees develop a better understanding of communication in the workplace and feel empowered to make individual choices and decisions about their roles in the workplace. Both GoWorkSkills and Boxhill Tafe teachers have been very professional in the way the training is being delivered to the supported employees by adapting to each employee's individual needs. Employees have grown in confidence and have a greater awareness of the things that they are able to achieve individually as well as a group. The feedback from our Supported Employees has been very positive and they all look forward to the next training session.

Being part of the local community Aurora Supported Employees are given the opportunity to access other activities apart from their employment. Some Supported Employees have attended the All Abilities Mitchell Rangers Soccer Club program. Paul Sirianni (Aurora Supervisor) started the All Abilities Soccer Club in 2017 with just 5 players and now the team has grown to 19 registered players in 2019. Paul has enjoyed coaching the team over the past 3 years and has said that the scores were irrelevant as it was about participation and that everyone is enjoying themselves and having fun. Paul said the most rewarding things about coaching the team was seeing the growth of his players both on and off the field.

Some of the Aurora Supported Employees also attend the Northern Self Advocacy Group once a month run by VALID. The employees that attend find the meetings very informative as there are many different guest speakers booked every month. One of Aurora's Supported Employees also had the opportunity to be the chairperson and very much enjoyed the day, whilst another Supported Employee was a guest speaker for the Cancer Council. She spoke about breast cancer with the assistance of the Cancer Council at other VALID meetings across metropolitan Melbourne.

In closing, I would like to thank our Supported Employees for their dedication and commitment they put into their work every day at Aurora. Mention must also go to the Aurora Supervisors for their advocacy, support and dedication to our supported employees in assisting them to reach their individual work goals. 2018/19 has been a very productive year and with a strong team behind Aurora we look forward to 2020 with many new and exciting developments coming.

IDV INC.

ABN 18 018 123 440

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

CONTENTS

COMMITTEE'S REPORT

The committee members submit the financial report of IDV Inc for the financial year ended 30 June 2019

Committee Members

The names of the committee members in office at anytime during or since the end of the year are:

Noel Toal (President)
Sally Bennett (Vice President)
Peter Van Hemelryck (Treasurer)
Andrew McLeish (Secretary)
Fonda Gazis
Monica Jackson

Prinicpal Activities
The principal activities of the association during the financial year were:

The provision of training and support services, supported employment (business) service and residential services to people with intellectual disabilities.

Significant Changes
No significant change in the nature of these activities occurred during the financial year.

Operating Result
The profit after providing for income tax amounted to $103,106 (2018: $226,488).

Signed in accordance with a resolution of the members of the committee:

Noel Toal (President)

Peter Van Hemelryck (Treasurer)
21st October 2019

STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 $	Restated 2018 $
Revenue		7,889,901	7,320,929
Employee benefits expense		(6,316,407)	(5,575,199)
Program expenses		(514,157)	(464,670)
Depreciation and amortisation expenses		(264,621)	(233,881)
Repairs and maintenance		(204,891)	(267,710)
Other expenses		(486,719)	(552,981)
Surplus for the year		**103,106**	**226,488**
Surplus attributable to members of the entity		**103,106**	**226,488**

The accompanying notes form part of these financial statements

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 $	Restated 2018 $
Surplus for the year		103,106	226,488
Other comprehensive income:			
Items that will not be reclassified subsequently to profit or loss:			
- Gain on revaluation of land and buildings	**11**	843,393	
Total other comprehensive income for the year		843,393	-
Total comprehensive income for the year		**946,499**	**226,488**

The accompanying notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Note	2019	Restated 2018	Restated 1 July 2017
		$	$	$
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	3	708,055	832,073	838,191
Trade and other receivables	4	487,656	567,022	720,386
Financial assets	5	3,123,510	3,033,738	2,213,778
Other assets	6	311,929	71,708	27,916
TOTAL CURRENT ASSETS		**4,631,150**	**4,504,541**	**3,800,271**
NON-CURRENT ASSETS				
Other financial assets	5	3,750	5,000	5,000
Property, plant and equipment	7 a	4,255,957	3,425,980	3,422,807
TOTAL NON-CURRENT ASSETS		**4,259,707**	**3,430,980**	**3,427,807**
TOTAL ASSETS		**8,890,857**	**7,935,521**	**7,228,078**
LIABILITIES				
CURRENT LIABILITIES				
Trade and other payables	8	474,572	449,899	321,929
Provisions	9	936,834	845,173	647,439
Other current liabilities	10	21,301	143,050	-
TOTAL CURRENT LIABILITIES		**1,432,707**	**1,438,122**	**969,368**
NON-CURRENT LIABILITIES				
Provisions	9	117,260	103,008	90,806
TOTAL NON-CURRENT LIABILITIES		**117,260**	**103,008**	**90,806**
TOTAL LIABILITIES		**1,549,967**	**1,541,130**	**1,060,174**
NET ASSETS		**7,340,890**	**6,394,391**	**6,167,904**
MEMBERS' FUNDS				
Reserves	11	1,238,115	394,722	394,722
Accumulated surplus		6,102,775	5,999,669	5,773,182
TOTAL MEMBERS' FUNDS		**7,340,890**	**6,394,391**	**6,167,904**

The accompanying notes form part of these financial statements

STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE YEAR ENDED 30 JUNE 2019

	Note	Accumulated Surplus	Asset revaluation reserve	Total
		$	$	$
Balance at 1 July 2017		5,887,678	394,722	6,282,400
Correction of prior period error	13	(114,496)	-	(114,496)
Restated Balance at 1 July 2017		5,773,182	394,722	6,167,904
Comprehensive income				
Restated Surplus for the year	13	226,488	-	226,488
Total comprehensive income for the year attributable to members of the association		226,488	-	226,488
Balance at 30 June 2018		**5,999,670**	**394,722**	**6,394,392**
Restated Balance at 1 July 2018		5,999,670	394,722	6,394,392
Comprehensive income				
Surplus for the year		103,106	-	103,106
Other comprehensive income			843,393	843,393
Total comprehensive income for the year attributable to members of the association		103,106	843,393	946,499
Balance at 30 June 2019		**6,102,775**	**1,238,115**	**7,340,890**

Previously reported surplus for the year ended 30 June 2018		273,829
Correction of error	13	(47,341)
Restated surplus for the year ended 30 June 2018		226,488

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019	2018
		$	$
Cash flows from operating activities			
Receipts from Customers		7,681,087	7,360,564
Payments to Suppliers and Employees		(7,547,800)	(6,387,714)
Interest Received		82,422	73,515
Interest Paid		-	-
Net cash provided by operating activities	**12 b**	**215,709**	**1,046,365**
Cash flows from investing activities			
Payment for Property, Plant and Equipment	**7 b**	(251,206)	(236,389)
Payments for financial assets		(88,522)	-
Net cash provided by (used in) investing activities		**(339,728)**	**(236,389)**
Net increase (decrease) in cash held		(124,018)	809,976
Cash on hand at beginning of financial year		832,073	22,097
Cash on hand at end of financial year	**12 a**	**708,055**	**832,073**

The accompanying notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

The directors have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Associations Incorporation Reform Act 2012 (Vic), the Associations Incorporation Reform Regulations 2012 and the Australian Charities and Not-for-profits Commission Act 2012. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements* , AASB 107: *Cash Flow Statements* , AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* , AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures.*

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in Accounting Policy

Financial Instruments - Adoption of AASB 9
The Association has adopted AASB 9 *Financial Instruments* for the first time in the current year with a date of initial adoption of 1 July 2018.

As part of the adoption of AASB 9, the Association adopted consequential amendments to other accounting standards arising from the issue of AASB 9 as follows:

· AASB 101 *Presentation of Financial Statements* requires the impairment of financial assets to be presented in a separate line item in the statement of profit or loss and other comprehensive income. In the comparative year, this information was presented as part of other expenses.

· AASB 7 *Financial Instruments: Disclosures* requires amended disclosures due to changes arising from AASB 9, this disclosures have been provided for the current year.

The Association performed an impact assessment regarding the application of AASB 9. The assessment identified that the application of this standard had no material impact on the Association.

Impairment of financial assets
The incurred loss model from AASB 139 has been replaced with an expected credit loss model in AASB 9 for assets measured at amortised cost, contract assets and fair value through other comprehensive income. This may result in the earlier recognition of credit losses (bad debt provisions).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Classification of financial assets and financial liabilities

The table below illustrates the classification and measurement of financial assets and liabilities under AASB 9 and AASB 139 at the date of initial application.

	Note	Classification under AASB 139	Classification under AASB 9	Carrying amount under AASB 139 $	Reclassification/ Remeasurements $	Carrying amount under AASB 9 $
Financial assets						
Shares in listed companies (i)	5	Available for sale	FVTPL	**5,000**	-	5,000
Trade and other receivables	4	Loans and receivables	Amortised cost	**576,011**	-	576,011
Cash and cash equivalents	3	Loans and receivables	Amortised cost	**832,073**	-	832,073
Debit cards	5	Loans and receivables	Amortised cost	**3,863**	-	3,863
Term deposits (ii)	5	Held to maturity	Amortised cost	**3,029,875**	-	3,029,875
Total financial assets				**15,542,274**	-	15,542,274
Financial liabilities						
Trade and other payables	8	Other financial liabilities	Other financial liabilities	**449,899**	-	449,899
Total financial liabilities				**449,899**	**-**	**449,899**

Notes to the table:

(i) Reclassify investments from Available for Sale to FVTPL

The Association was required to reclassify its shares in listed companies from available for sale to fair value through profit or loss ("FVTPL") in accordance with the requirements of AASB 9. There was no difference between the previous carrying amount and the revised carrying amount of these assets.

(ii) Reclassification from Held to Maturity to Amortised Cost

Term deposits that would previously have been classified as held to maturity are now classified at amortised cost. The Association intends to hold the assets to maturity to collect contractual cash flows and these cash flows consist solely of payments of principal and interest on the principal amount outstanding. There was no difference between the previous carrying amount and the revised carrying amount of these assets.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a) Property, plant and equipment

All property, plant and equipment except for freehold land and buildings are initially measured at cost and are depreciated over their useful lives to the association using the straight line method of depreciation.

The carrying amount of plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount. The recoverable amount is assessed on the basis of expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Periodic, but at least triennial, valuations by external independent valuers are performed. In periods when the assets are not subject to an independent valuation, the Directors conduct Directors' valuations. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

b) Land and buildings

Land and buildings are measured using the revaluation model.

c) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate
Plant and equipment	2.5% - 50%
Motor vehicles	20%
Land and buildings	2.5%
Leasehold improvments	2.5% - 10%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Depreciation (continued)

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

d) Impairment of assets

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

e) Trade and other receivables

Accounts receivable and other debtors include amounts due from members, customers, participants of the association as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

f) Employee benefits

Short-term employee benefits

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Association obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of accounts payable and other payables in the statement of financial position.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

g) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Provisions (continued)

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

h) Cash and cash equivalents

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

i) Revenue and other income

Non-reciprocal grant revenue is recognised in profit or loss when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest method, until maturity of investments and receipt into the financial accounts.

Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of services is recognised upon the delivery of the service to the customer.

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

j) Trade and other payables

Accounts payable and other represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

l) Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets in existence at balance date.

m) Accrued expenses

Services received by the Association or services that will be received relating to the reporting period that have yet to be invoiced for, are recorded within the statement of financial position and statement of profit and loss.

n) Income Tax

No provision for income tax has been raised as the Association is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

o) Financial instruments

Accounting policies applied until 30 June 2018 prior to the adoption of AASB 9

Financial instruments are recognised initially using trade date accounting, i.e. on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

The Association's financial assets are divided into the following categories which are described in detail below:
- loans and receivables;
- available for sale financial assets; and
- held to maturity investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument’s category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Assets (continued)
All income and expenses relating to financial assets are recognised in the statement of profit or loss in the 'finance income' or 'finance costs' line item respectively.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The Association's trade and other receivables fall into this category of financial instruments.

In some circumstances, the Association renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Association does not necessarily consider the balance to be impaired, however assessment is made on a case by case basis.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held to maturity if it is the intention of the Association's management to hold them until maturity.

Held to maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. In addition, if there is objective evidence that the investment has been impaired, the financial asset is measured at the present value of estimated cash flows. Any changes to the carrying amount of the investment are recognised in profit or loss.

Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets or which have been designated in this category. The Association's available for sale financial assets comprise of listed shares.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Assets (continued)

Available for sale financial assets (continued)

All available for sale financial assets are measured at fair value, with subsequent changes in value recognised in other comprehensive income.

Gains and losses arising from financial instruments classified as available for sale are only recognised in profit or loss when they are sold or when the investment is impaired.

In the case of impairment or sale, any gain or loss previously recognised in equity is transferred to the profit or loss.

Losses recognised in the prior period statement of profit or loss resulting from the impairment of debt securities are reversed through the statement of profit or loss and other comprehensive income, if the subsequent increase can be objectively related to an event occurring after the impairment loss was recognised in profit or loss.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired.

The Association's financial liabilities include trade and other payables, which are measured at amortised cost using the effective interest rate method.

Impairment of financial assets

At the end of the reporting period the Association assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets at amortised cost

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment on loans and receivables is reduced through the use of an allowance accounts, all other impairment losses on financial assets at amortised cost are taken directly to the asset.

Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)
Available for sale financial assets
A significant or prolonged decline in value of an available for sale asset below its cost is objective evidence of impairment, in this case, the cumulative loss that has been recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Any subsequent increase in the value of the asset is taken directly to other comprehensive income.

Accounting polices applied from 1 July 2018 as a result of adopting AASB 9
Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets
All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification
On initial recognition, the Association classifies its financial assets into the following category, those measured at:
- amortised cost; and
- fair value through profit or loss FVTPL

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost
Assets measured at amortised cost are financial assets where:
- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial assets (continued)
Amortised cost (continued)
Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Financial assets through profit or loss
All financial assets not classified as measured at amortised cost as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss.

Impairment of financial assets
Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:
- financial assets measured at amortised cost.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that a financial asset is in default when:
- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables
Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)
Trade receivables (continued)

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities
The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade and other payables.

p) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date for entity	Requirements	Impact
AASB 15 Revenue from contracts with customers	1 July 2019	AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.	Each revenue stream, including grant agreements are currently being reviewed to determine the impact of AASB 1058 and AASB 15.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

p) New Accounting Standards and Interpretations (continued)

Standard Name	Effective date for entity	Requirements	Impact
		In respect of not-for-profit entities, AASB 15 may result in the deferral of income received, where that income is provided under an enforceable agreement which contains sufficiently specific performance obligations.	We anticipate that some grant agreements which were previously recognised immediately on receipt may be able to be deferred as the performance obligation is satisfied.
AASB 16 Leases	1 July 2019	AASB 16 will cause the majority of leases of an entity to be brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low value assets which may remain off-balance sheet.	Whilst the impact of AASB 16 has not yet been quantified, the entity currently has operating leases which we anticipate will be brought onto the statement of financial position as right of use assets and corresponding lease liabilities.
		The calculation of the lease liability will take into account appropriate discount rates, assumptions about lease term and increases in lease payments.	Interest and amortisation expense will increase and rental expense will decrease.
		A corresponding right to use asset will be recognised which will be amortised over the term of the lease.	
		Rent expense will no longer be shown, the profit and loss impact of the leases will be through amortisation and interest charges.	
AASB 1058 Income of NFP Entities	1 July 2019	AASB 1058 supersedes all the income recognition requirements relating to private sector NFP entities, and the majority of income recognition requirements relating to public sector NFP entities, previously in AASB 1004 Contribution. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity.	Each revenue stream, including grant agreements are currently being reviewed to determine the impact of AASB 1058 and AASB 15.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

p) New Accounting Standards and Interpretations (continued)

Standard Name	Effective date for entity	Requirements	Impact
		AASB 1058 applies when a NFP entity receives volunteer services or enters into other transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. In the latter case, the entity recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standard (eg AASB 116 Property, Plant and Equipment). Upon initial recognition of the asset, this Standard requires the entity to consider whether any other financial statement elements (called 'related amounts') should be recognised in accordance with the applicable Accounting Standard, such as: (a) contributions by owners; (b) revenue, or a contract liability arising from a contract with a customer; (c) a lease liability; (d) a financial instrument; or (e) a provision. If the transaction is a transfer of a financial asset to enable an entity to acquire or construct a recognisable nonfinancial asset to be controlled by the entity (ie an in-substance acquisition of a nonfinancial asset), the entity recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. The entity recognises income as it satisfies its obligations under the transfer similarly to income recognition in relation to performance obligations under AASB 15. If the transaction does not enable an entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income.	We anticipate that some grant agreements which were previously recognised immediately on receipt may be able to be deferred as the performance obligation is satisfied.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019 $	2018 $
2. PROFIT FOR THE YEAR		
Expenses:		
Auditors' remuneration re audit of financial statements	12,863	22,885
3. CASH AND CASH EQUIVALENTS		
Petty cash	205	142
Bendigo bank cash management	707,652	831,834
Donations account	3	3
Camps account	196	95
	708,055	832,073
4. TRADE AND OTHER RECEIVABLES		
CURRENT		
Sundry debtors	376	11,705
Trade debtors	495,728	592,052
Less provision for impairment	(33,108)	(70,000)
	462,996	533,757
Statutory receivables		
Goods and services tax	24,660	33,265
	487,656	567,022
5. FINANCIAL ASSETS		
CURRENT		
Debit cards	11,213	3,863
Term Deposits	3,112,297	3,029,875
	3,123,510	3,033,738
NON-CURRENT		
Fair value through profit or loss (2019)*		
Available-for-sale financial assets (2018)*		
Shares in listed companies:		
Heidelberg District Community Enterprise Limited	3,750	5,000

**Refer to note 1 with respect of change in categorisation due to transition from AASB 139 to AASB 9*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019 $	2018 $
6. OTHER CURRENT ASSETS		
CURRENT		
Prepayments	23,582	32,154
Accrued income	288,348	39,553
	311,929	71,708
7 a. PROPERTY, PLANT AND EQUIPMENT		
Property improvements at fair value	152,523	115,293
Less accumulated depreciation	(63,394)	(55,056)
	89,128	60,236
Land and buildings at fair value	4,392,491	3,513,043
Less accumulated depreciation	(629,793)	(581,814)
	3,762,698	2,931,229
Plant and equipment at cost	773,673	751,218
Less accumulated depreciation	(488,672)	(464,333)
	285,001	286,885
Motor vehicles at cost	801,508	791,787
Less accumulated depreciation	(682,378)	(644,156)
	119,130	147,630
Total property, plant and equipment	4,255,957	3,425,980

7 b. PROPERTY, PLANT AND EQUIPMENT

Movments in the carrying amounts of each class of property, plant and equipment.

	Property improvements $	Land and buildings $	Plant and equipment $	Motor vehicles $	Total $
Balance at 1 July 2017	35,267	2,971,655	273,928	141,957	3,422,807
Additions	32,397	20,540	109,854	73,598	236,389
Depreciation expense	(7,428)	(60,966)	(96,896)	(67,926)	(233,217)
Carrying amount at 30 June 2018	**60,236**	**2,931,229**	**286,885**	**147,630**	**3,425,980**
Additions	37,230	53,263	120,791	39,921	251,206
Revaluation	-	843,393	-	-	843,393
Depreciation expense	(8,338)	(65,187)	(122,675)	(68,421)	(264,621)
Carrying amount at 30 June 2019	**89,128**	**3,762,698**	**285,001**	**119,130**	**4,255,957**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019 $	2018 $
8. TRADE AND OTHER PAYABLES		
CURRENT		
Unsecured		
Sundry creditors	9,413	4,902
Trade creditors	90,815	55,008
Credit cards	10,570	10,888
Accrued expenses	252,964	276,872
PAYG Witholding	69,808	61,028
Superannuation payable	41,003	41,201
	474,572	449,899
9. PROVISIONS		
CURRENT		
Provision for annual leave	325,606	284,537
Provision for long service leave	611,228	560,636
	936,834	845,173
NON-CURRENT		
Provision for long service leave	117,260	103,008
10. OTHER CURRENT LIABILITIES		
CURRENT		
Prepaid income	21,301	143,050

11. RESERVES

Asset Revaluation Reserve

The asset revaluation reserve records revaluations of non-current assets.

Land & Buildings		
Opening balance	394,722	394,722
Gain / (loss) on revaluation	843,393	-
Closing balance	1,238,115	394,722

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019 $	2018 $
12. CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash on hand at the end of financial year as included in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash	204	142
Cash at Bank	707,851	831,932
	708,055	832,073
(b) Reconciliation of cash flow from operating activities with net surplus for the year		
Surplus for the year	103,106	226,488
Cash flows excluded from current year profit:		
Depreciation	264,621	233,881
Write downs to Recoverable Amount	(36,893)	20,000
Changes in assets and liabilities:		
Decrease (Increase) in Receivables	96,324	113,150
Decrease (Increase) in Other Assets	(460,999)	101,114
Increase (Decrease) in Payables	35,807	36,161
Increase (Decrease) in Provisions	213,743	315,571
Net cash provided by operating activities	215,709	1,046,365

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

13. PRIOR PERIOD ERROR

It was noted during the year that unpaid salaries to reporting date had not been recognised as an accrued expense in the financial statements of the Association in previous financial reporting periods. This resulted in accrued expenses as at 30 June 2018 being understated by $161,837, and understated by $114,496 as at 30 June 2017. This error has been corrected retrospectively, and has resulted in the restatement of accrued expenses, employee benefits expense and accumulated surplus as at 30 June 2018 and 1 July 2017.

The aggregate effect of the error on the annual financial statements for the year ended 30 June 2019 is as follows:

	Previously stated $	30 June 2018 Adjustments $	Restated $
Statement of Profit or Loss			
Employee benefits expense	5,527,858	47,341	5,575,199
Surplus for the year	273,829	(47,341)	226,488
Statement of Financial Position			
Accounts payable and other payables	297,051	161,837	458,888
Accumulated surplus	6,161,506	(161,837)	5,999,669
Statement of Changes in Members' Funds			
Accumulated surplus at 1 July 2017	5,887,678	(114,496)	5,773,182
Surplus for the year	273,829	(47,341)	226,488
Accumulated surplus at 30 June 2018	6,161,506	(161,837)	5,999,669

14. ENTITY DETAILS

The registered office of the Association is:
IDV Inc
88 McNamara Street
Macleod 3085

The principal place of business is:
IDV Inc
88 McNamara Street
Macleod 3085

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the members of the committee of IDV Inc., the financial statements as set out on pages 3 to 26:

1. present a true and fair view of the financial position of IDV Inc. as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Reform Act 2012, the Australian Charities and Not-for-profits Commission Act 2012, and Division 60 of the Australian Charaties and Not-for-profits Commission Regulation 2013; and

2. at the date of this statement there are reasonable grounds to believe that IDV Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee under subdivision 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Noel Toal (President)

Peter Van Hemelryck (Treasurer)

21st October 2019

HLB MANN JUDD

INDEPENDENT AUDITOR'S REPORT
to the Members of IDV Inc.

Opinion

We have audited the financial report of IDV Inc. ("the Association"), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss, the statement of comprehensive income, the statement of changes in members' funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee ("the Committee").

In our opinion, the accompanying financial report of the Association is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012 (Vic),* including:

(a) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance and cash flows for the year then ended; and

(b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013* and *Associations Incorporation Reform Act 2012 (Vic).*

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 Association in accordance with the auditor independence 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 confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Committee, would be in the same terms if given as at the time of this auditor's report.

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

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 financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012 (Vic).* As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

HLB MANN JUDD

Information Other than the Financial Report and Auditor's Report Thereon

The Committee are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2019, 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 Committee for the Financial Report

The Committee is responsible for the preparation of the special purpose financial report that gives a true and fair view in accordance with the relevant Australian Accounting Standards in accordance with the *Australian Charities and Not-for Profits Commission Regulations 2013,* the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012 (Vic)* and for such internal control as the Committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, the Committee is responsible for assessing the Association'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 Committee either intend to liquidate the Association 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 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 Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.

- Conclude on the appropriateness of the Committee's 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 Association'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 Association 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 Committee 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 our audit.

We also provide the Committee 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.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Nick Walker
Partner

Melbourne
21 October 2019

HLB MANN JUDD

AUDITOR'S INDEPENDENCE DECLARATION

We declare that, to the best of our knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the review of the financial report of IDV Inc for the year ended 30 June 2019.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Nick Walker
Partner

Melbourne
21 October 2019

hlb.com.au

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Board Members

Noel Toal - PRESIDENT

Currently General Manager Information Systems for a Community Health organisation implementing NDIS systems and IT support. 20 years IT leadership experience including as Regional Head of IT for a global financial software development company.

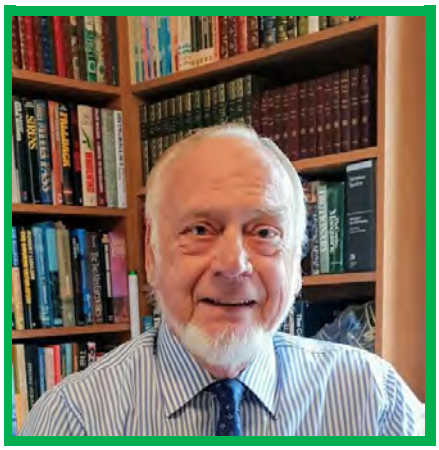
Has owned six businesses, including a manufacturing business that was sold to an ASX listed company. Bachelor of Business (Computing) and a Master of Business Administration (Executive).

Sally Bennett - VICE PRESIDENT

Sally Bennett is a Risk Management professional who specialises in cultural change, embedding a risk and governance cultures in organisations.

Sally has worked with a wide range of organisations including several disability service providers, utilities, Local Government, Health, Construction and Manufacturing, and ranging from medium sector to large multinationals.

Sally has run her own business, and enjoys bringing her business acumen to the NFP sector.



Peter Van Hemelryck - TREASURER

Peter Van Hemelryck has been Chief Executive Officer of industrial companies for over 38 years and has significant organisational, administrative and financial management skills.

Peter is also a Fellow of the Australian Institute of Company Directors. As a parent of children who have a disability, Peter is a long standing and respected member of Community Sector Organisations.

Board Members

Andrew McLeish - SECRETARY

Andrew is the Managing Director of Stopline Pty Ltd, which is one of Australia's leading whistleblower service providers.

Andrew is a former law enforcement officer with Victoria Police and brings with him extensive experience in corporate governance, ethics, forensic investigations and cyber risk management.

Andrew's involvement with IDV continues his interest in community support and service.

Monica Jackson

Monica Jackson was a journalist for more than 25 years before embarking on an academic career. She now lectures in journalism at Monash University and writes freelance stories for various publications.

Monica's long-term interest in the welfare of people with disabilities stems in part from caring for her brother, who attends IDV, and is a lively and active member of the wider community.

Monica is a firm believer in the importance of not-for-profit organisations in the delivery of services in this sector.

Fonda Gazis

Fonda Gazis is a lawyer with many years' experience in both public and private sector areas. He has worked as a human rights lawyer previously and is currently engaged in the private sector as in-house legal counsel.

Fonda has worked in mental health rights as well as advocacy for people with special needs. He has strong abilities, experience in the administration and governance of organisations. He has a strong interest and passion for the community sector and brings those skills as noted above to IDV.

STAFF LIST / YEARS OF SERVICE

ALBION, Liesl Annie
ANIFALOYIN, Lukmon
ANNETT, Sharon
ARMITT, Patricia
ASTON, Darren
BARBER, Tara
BAYNE, Aaron
BEESTON, Rayalene
BOYLES, Natalie
BRANCH, Kimberley
BROWN, Rowan
BRYDEN, Simon
BURRELL, Rosezana
CADBY, Marnie
CAMERON, Michelle
CARDONA, James
CAROLANE, Tim
CARTHEW, Lydia
CHAPMAN, Rhiannon
CLARKE, Tracie
CLIFTON, Dylan
CORDING, Janine
CRIDLAND, Luke
DALAIS, Creonice
DAY, Edward
DEVASIA, Stenly
DILLON, Danika
DOAN, Nam
DODDS, Raymond
DWYER, Clare
EATON, Robyn
EDAN, Caleb
EDWARD, Rolf
EGAN, Jennifer
FATTORE, David
FATTORE, Teresa
FENECH, Raymond
FINCH, Jacqui
FINN, Dianna
FIORE, Linda
FORBES, Susan
FOX, Ebony Jennifer
FRETTON, Jennifer
FULLGRABE, Bill
GHUMAN, Gurbinder Kaur
GIBBS, Robin
GORFINE, Kimberley
HAMER, Kim
HART, Tracy Lee
HARTE, Betty Irene
HAY, Ian
HEGARTY, Brett
HINDLE, Lynne Patricia
HOSKING, Nadia
HOWARD, Jolon
JAMES, Samuel Paul
JEFFERY, Catherine
JENKINS, Robert Charles
KATUWAL, Bijay
KAM, Maggie
KAMARA, Fatimatu
KANG, Ravjeet
KAUR, Kiran
KERR, Matthew
KILFOYLE, Kim
KIRKHAM, Louise
KISUMBI, Dan
KURIAKOSE, Mano
KYRIAKOPOULOS, Antonios
LADEWIG, Melissa
LAING, Christian Peter
LAURIE, Adam
LEHMANN, Alicia
MARTIN, Yvonne
MARTINS, Constantina
MATSON, Ken
MATTHEWS, Jackie
McCARTHY, Colleen
McGREGOR, Renee
MCKENZIE, Robert
McPHEE, Denise
MEDIARAMBE GEDARA, Thilakasiri Som
MILLS, DAMIAN
MILLS, LISA
MONTGOMERY, Linda
NIFASHA, Diane
NIKOLAIDIS, Mikaela
O'CONNELL, Leanne
OLOS, Christine
PASCETTA, Anna
PENTON, Jarrod
PETRUCCI, Liliana
PIERCE, Christine
PITTS, Madeline
POCI, Frank
POULIS, Georgina
POULIS, Stephen
RAGUZ, Jelica
RISA, Martin
ROBERTSON, Catherine
ROBERTSON, Lisa
SCARDAMAGLIA, Antonio
SCHOLZ, Michael
SCHRAVEN, Irene
SCHROEDER, Kerrie
SCHULZE, Amber
SHARP, Raylene
SHODIMU, Damilare
SIDERIS, Jeffrey Ian
SIMPSON, Rosanne
SIMPSON, Vanessa
SIRIANNI, Paul
SMITH, Robyn
SPAWTON, Madeline
STACKER, Chloe
STEWART, Mark
TJOEKA, Nurmala
TRIHAS, Litsa
VALMORBIDA, Clara
VANHEMELRYCK, Lynette
VRBAN, Daniel
WAGNER, Karsten
WAKIM, Josianne
WALTERS, Nerys
WEATHERINGTON, Jasmine
WENGKARMA, Nathaline Gbiadiah
WHINCUP, Craig
WILKINSON, Tracee
WILLIAMSON, Raelene
WILSON, Cheryl
YOUNG, Jamilee

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5 Years

Aaron Bayne
Simon Bryden
Teresa Fattore
Linda Fiore
Jelica Raguz
Irene Schraven

10 Years

Kimberley Branch
Tracie Clarke
Kenneth Matson
Robert McKenzie
Denise McPhee

15 Years

Lisa Robertson

20 Years

Lilliana Petrucci

25 Years

Raymond Dodds

35 Years

Betty Harte

Our Vision

"To be recognised by our Participants, Families, Community and Peers as providing excellent services to people with a disability."

IDV Inc. 88 McNamara Street, Macleod 3083
T: (03) 9459 8175 **W:** idv.com.au

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