

Independent Advocacy in the Tropics Inc.

To stand with vulnerable people with disability through vigorous independent advocacy



2017 ANNUAL REPORT



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Mission Statement

“To stand with vulnerable people with a disability through vigorous, independent, advocacy.”

Vision Statement



“A world of equality, justice and choice.”

Our History

From the initial meetings of interested people in 1987, a public meeting was organised to investigate the level of support for the concept of a rights and resource office for people with disability within the wider community. Approximately sixty people attended the meeting and a Steering Committee was formed, comprised of people with disability. Their primary task was to prepare a submission for the (then) Federal Department of Health, Housing and Community Services, for funds available to client groups as outlined in the Disability Services Act (1986).

IAT was successful in securing funding in late 1988, following which a further public meeting was held in March 1989 to elect a Management Committee from its membership of people with disability. The funding provided and enabled the Management Committee to open an office and to employ a full-time co-ordinator/advocacy worker and a part-time administrative worker. The role of the co-ordinator was focused on assisting individual people with disability to advocate for themselves. Independent Advocacy in the Tropics Inc., was incorporated on 28th June 1991.

Mission and Vision

Those with disability are already in a vulnerable state and for them to perhaps be subject to a lesser standard of service that others in the community are able to access, is against their basic Human Right. IAT believes all people have the right to:

- Be treated with respect and dignity;
- Be valued as individuals;
- Participate in the decisions and choices that effect their lives;
- Be involved in and contribute to their community;
- Safety and protection from abuse, neglect and exploitation; and
- Live the life they choose.

Accreditation and Standards

As we receive funding from both Federal and State Government departments, we hold and maintain accreditation for both Individual and Systemic Advocacy. Accreditation services are, provided under the National Disability Advocacy Standards.



Strategic Objectives

- 1. Deliver and Grow Quality Services:** provide quality accredited advocacy to those with disability in our service region to achieve their personal goals without harmful effect and to expand these and introduce further services as the opportunity presents itself.
- 2. Excellence in Governance and Leadership:** responsive, dynamic and accountable management of the organization that drives service improvement and innovation through a collaborative policy cycle and continuing analysis of its governance, systems and procedures.
- 3. Broaden Engagement with Stakeholders:** harnessing all facets of social interaction, by continuing to develop a strong marketing and networking strategy and learn from the skills and knowledge of our community partners and stakeholders.
- 4. Engaged and Productive Committee and Staff:** foster a culture that is vibrant, innovative, collaborative and inclusive as we strive to effect positive change in the lives of those with disability.

Staff and Volunteers

All Members of the Management Committee and the Chief Executive Officer, would like to acknowledge and thank the dedicated staff and volunteers of IAT who give above and beyond what they are required to do. We are truly blessed to have such people working for us to help improve the lives of those in truly vulnerable positions. Our staff and volunteers for 2016-2017:

ADVOCATES/NDIS APPEALS OFFICERS

Anne Hansen

Helen De-Campo

Tania Brown (resigned)

Jessie Taylor, Trainee Advocate

ADMINISTRATION

Beverly Smith, Office Administrator

Kim Nicholls, Receptionist (resigned)

VOLUNTEERS AND TRAINEES

Carmel Parker, Administration

Shannon Hu, Administration

Renee Bailey, Receptionist

Management Committee 2016

In accordance with the Constitution, we are led by a Management Committee, the majority of which have disability. As our organisation has grown, committee members have also come from a more diverse background.

Non-Executive Directors:

President & Public Officer:

Michael Collins

Vice-President:

Tania Hornberg

Secretary:

Beverly Smith

Treasurer:

Aime Nganare

Members:

Richard Cordukes

Executive Director:

Chief Executive Officer

Deborah Wilson

Management Committee Nominees 2017

President & Public Officer:

Michael Collins

Vice-President:

Tania Hornberg

Secretary:

Leanne Carmichael

Treasurer:

Ross Kingsun

Members:

Richard Cordukes

President's Report

On behalf of the Management Committee of Independent Advocacy in the Tropics Inc., I wish to acknowledge the tremendous work that has been undertaken by our team. I wish to thank Deborah, Beverly, Anne, Helen, Jessie and Carmel for their continued dedication to make Independent Advocacy Townsville as successful as it has become as they ensure that we continue to provide advocacy for the most vulnerable people with disabilities.

I also acknowledge the assistance of the following agencies:-

- Department of Social Services
- Department of Communities, Child Safety and Disability Services
- Queensland Health

I wish to thank Tanya Hornberg (VP), Beverly Smith (Secretary), Aime Nganare (Treasurer), Richard Cordukes, Deborah Wilson (C.E.O.) for their contribution and participation in the Management Committee. Aime is leaving the committee at this Annual General meeting and we wish him all the best in his future endeavours. Beverly has been a great asset in her role as Secretary to the Management Committee and I thank her for guidance, and dedication to the position during the past two years. A big welcome to all of the members of our new committee.

I wish to thank Deborah for her continued leadership and ongoing support.

Please read the Annual report and you will discover what has been achieved by our organisation in the preceding twelve months. This year has seen a massive increase in demand for our services. Deborah's analysis indicates the demand for our service, and how, we have exceeded our funded case allocations. There are a number of applicants awaiting the service of an advocate and assistance is being provided to help get their matters underway.

As in any Community Organisation there is always a demand for volunteers, ours is no different. We welcome individuals and organisations that can give time and resources to us. We still have vacancies for members on the committee and a committee with no vacant positions is more effective in its decision making process as there is more diverse opinion and discussion.

Thank you for making the time to be involved in the process of electing your Management Committee and entrusting the future of Independent Advocacy in the Tropics Inc. in their hands.

Michael Collins

President

*We must always have the vision, desire and the ability
to plan for future demands on our services.*

Treasurer's Report

I was elected Treasurer at Independent Advocacy in the Tropics' (IAT's) 2016 AGM, and will present our 2017 Treasurer's Report.

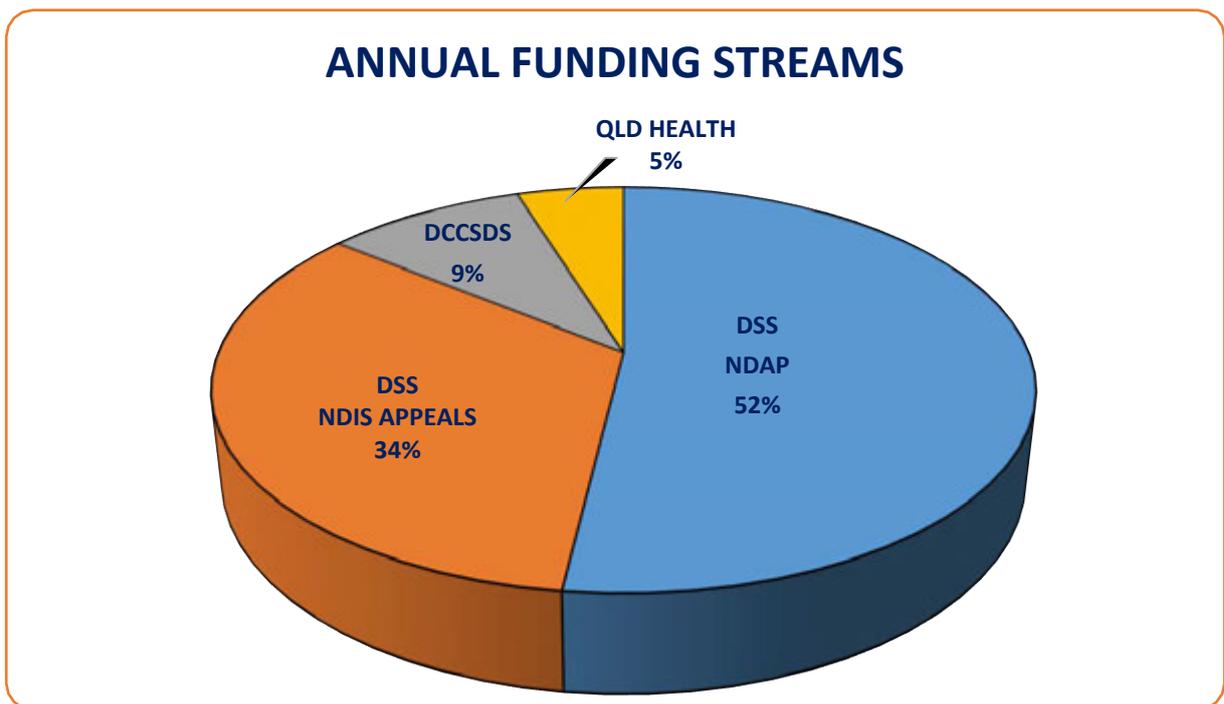
The appointed Auditor at the 2016 AGM, James Barrett, sadly passed away earlier this year and as part of his business planning, Jessups were nominated to take over the auditing of our financials for 2016-2017.

Jessups have prepared the Financial Statements Report for the financial year ended 30 June 2017. I would like to acknowledge Jessups' Audit Team for the valuable contribution and assistance they provided to the Committee and to our Office Administrator, Beverly Smith.

IAT has continued to receive funding from three main sources for the 2016-2017 financial year:

- The Department of Communities, Child Safety and Disability Services (DCCSDS):
- Queensland Health; and the
- Department of Social Services (DSS).

Funding from Queensland Health and DSS ceases 30 June 2018 followed by funding from DCCSDS ceasing in 30 June 2019



In conclusion, please accept this financial report for 2016-2017 financial year.

Aime Nganare
Treasurer

Chief Executive Officer's Report

It has become quite apparent that we need additional funding to grow our services not only in the Townsville area but in our regional and remote areas. As you will see in the Service figures provided in this report, the demand for **independent** advocacy is stronger than ever.

So how do we cover the demand for services, where will we get additional staff, where will we put them and more importantly where will the funds come from to provide extra services?

This leads to the challenge of the provision of a quality service to the regional centres. Set up costs for offices in regional and remote areas are not cheap or easily and quickly obtainable. As with many service providers (especially those who are NFPs), these areas are quite often covered by travelling staff. It is true that clients are also serviced via telephone and emails but there is no dodging the importance of local services that they not only have the right to but are essential to the growth of regional, rural and remote communities.

Of course there are improvements to electronic communications but not everyone has a computer (or even wants one), indeed, not all areas have the basic of internet connections. Not all telephone lines are private (party lines in remote regions) and not everyone has a telephone.

Those in our regional service areas know that if we could afford to have an office in their location, we would. All clients no matter where they are get face to face service as many times as we can. They know if at all possible we will provide them with face to face service at short notice and more importantly they trust and accept us.

Government funding bodies both State and Federal, must consider the benefits of providing extra funding to the already established and accredited regional advocacy services. These regional services are already here, they have the relationships, they are already servicing vast areas as best they can and go beyond their means to support as many people as they can. They know the region, know the challenges that are faced everyday by these communities. It is the cheaper and most sensible option.

These concerns along with many others were address in our ¹Submission on the National Disability Advocacy Program Discussion Paper submitted in June 2016 and acknowledged in the ²Consultation Report – Review of the National Disability Advocacy Program released in July 2017.

It is purely speculation as to how advocacy funding will look in the future. It could be that all funding is provided by one Federal Government Department, which **may** be the Department of Social Services and for this scenario we'll refer to funding as NDAP. This may also lead to our current funding area under NDAP being re-aligned to how Queensland has been divided under the NDIS.

So as we move forward with Strategic Planning and our goals for better service delivery, the end destination is uncertain but we can and must be ready for any contingency. While again in a perfect world we could expand to all regional centres in one swoop, that is strategically impossible – or is it? Everything we do is solely contingent on funding – what we have now and how much and where it will come from in the future.

Deborah Wilson
Chief Executive Officer

¹ Submission on the National Disability Advocacy Program Discussion Paper

² Consultation Report – Review of the National Disability Advocacy Program

A Snapshot of Client Stories.....

Could you imagine a life of being confined to a wheelchair, no natural supports, your best friends have relocated to another town, you are deteriorating and reliant on others for basic care. You only have funding for supports to get you out of bed of a morning, provide personal care and breakfast. Lunch is made, and left on a bench so you can access it easily, even if that means the food does not comply with food safety regulations. You are left on your own from 10am to 5.30pm daily when the next supports arrive, give you dinner and put you to bed. This routine continues each day. No community access, no visitors. Now I will add to the equation of having an intruder break into your home, whilst you are in bed watching them take your belongings. Or, a worker does not arrive to get you out of bed on a public holiday morning, so you are in bed all day, no toileting, no breakfast or lunch. And recently, no support worker arrived to give you your dinner or put you back to bed. In 2017...does this really happen...and why. A NDIS plan review is underway to put in place sufficient supports, therapies and home modifications to assist improved daily living for Josh. Life is looking better and now there is hope for a better future.

Francis is a 45 year old lady with a debilitating illness where Francis has lost her mobility and her rights. Francis was diagnosed, with the illness 10 years ago and her illness deteriorated rapidly over that 10 years. Currently she is stable. Francis' husband could no longer care for her and left the marriage, and a foolish decision made by Francis questioned her mental health and she was placed in the acute mental health unit. On discharge, Francis was placed under the guardianship of her aged parents and her finances are, also managed by them. Francis is given an allowance by her father, for her personal needs. Francis has asked for IAT to support her in having the QCAT order of guardianship and financial administration revoked, so she can live as independent as possible. Francis has recently purchased her own home and is living independently with supports and hopefully with a positive QCAT outcome, Francis can take back control of her life and resume a relationship with her parents, which has deteriorated since her admission to hospital.

Fiona is indigenous from a remote aboriginal community, has an intellectual disability and suffers from Foetal Alcohol Syndrome. Fiona is regularly incarcerated, due to her inappropriate actions, often under the influence of drugs and alcohol. Currently Fiona is at Townsville Women's Correctional Centre (TWCC) and not understanding why. She assaulted police and, was charged with serious assault, amongst other charges. Fiona, is not understanding why she is in prison and in her words "I said I was sorry, why can't I go home". Fiona is another statistic in the system, where her disability has not been recognised. Her solicitors were unaware of her having an intellectual disability. Her solicitors are from Cairns, she is in TWCC and she lives in remote Nth Qld, no wonder she has fallen through the cracks. Fiona is a risk to herself when incarcerated and often is on high watch. IAT have recommended to the representing solicitors to have her assessed for her cognitive capacity as some of her charges, are being sent to the District Court. At the moment, Fiona looks to be incarcerated for a considerable time.

The names of these clients, have been altered to protect their privacy.

Service Demographics

In April 2016, we were appointed by DSS under the **Disability and Carer Support Program** to provide NDIS Appeals Support to those undertaking these reviews in the Local Government Areas (LGAs) of Townsville, Charters Towers, Palm Island and Flinders. Late that year, we extended this support to the remainder of our NDAP funded LGAs **without additional funding**.

In early 2017 we were also asked to cover the LGAs of Mackay, Isaac and Whitsunday **with additional funding**.

Department	Program	Funded Clients	Area
		114	
DSS	NDAP 1 & NDAP 2	75	126,255.3 km ²
DSS	NDIS Appeals	90%	216,617.6 km ²
DCCSDS	Community Managed Mental Health Program: Region North Queensland	34	477,521.2 km ² *
QHEALTH	Community Mental Health Program	5	THHS – Mental Health Units

*[DCCSDS Service Area Map](#). Being based in Townsville, this is deemed to be the Local Community and the rest of the NQ Region would then be classified as Rural and Remote Extension for which we are only allocated to service 9 clients. Nowhere near enough funding allocated to cover the North Queensland region and is usually limited to the LGAs covered under DSS funding.

As in the past three years, we provided individual advocacy services for more clients than we have been funded to support. This year saw a dramatic increase in the demand for our services for a number of reasons.

The biggest impact on the demand for our services came from the roll out of the NDIS within a large proportion of our service region. This came as no surprise to us. We were aware that there would be many with planning issues and requests for assistance at planning meetings. However, the lack of Local Area Coordinators in the Townsville region until nearly 10 months after the roll out put an enormous strain on our capacity to also deliver LAC type services to access the NDIS and connect our clients with Service Provides and Service Coordinators.

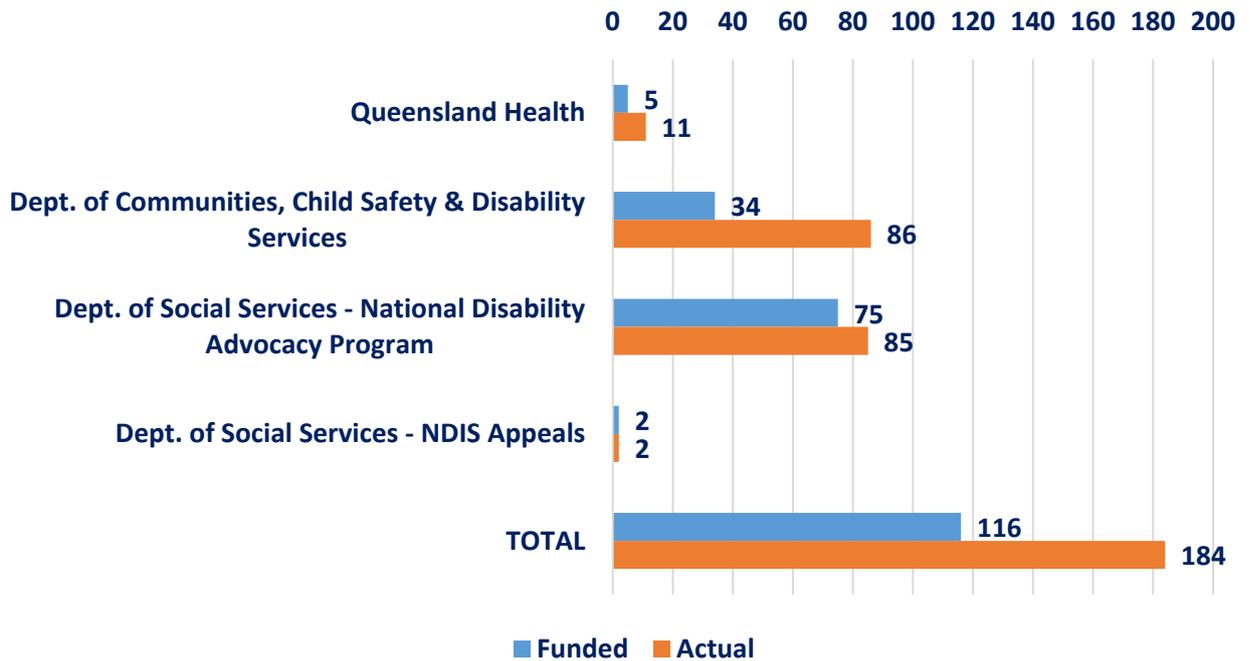
Total Advocacy Referrals Received	214
Number of Client Referrals Actioned	184** (60% more)
Total number of Clients funded to assist	114

**This number also includes those that remain on our "Waitlist" and are being assisted through advocacy information and self-advocacy education while waiting for a full time Advocate.

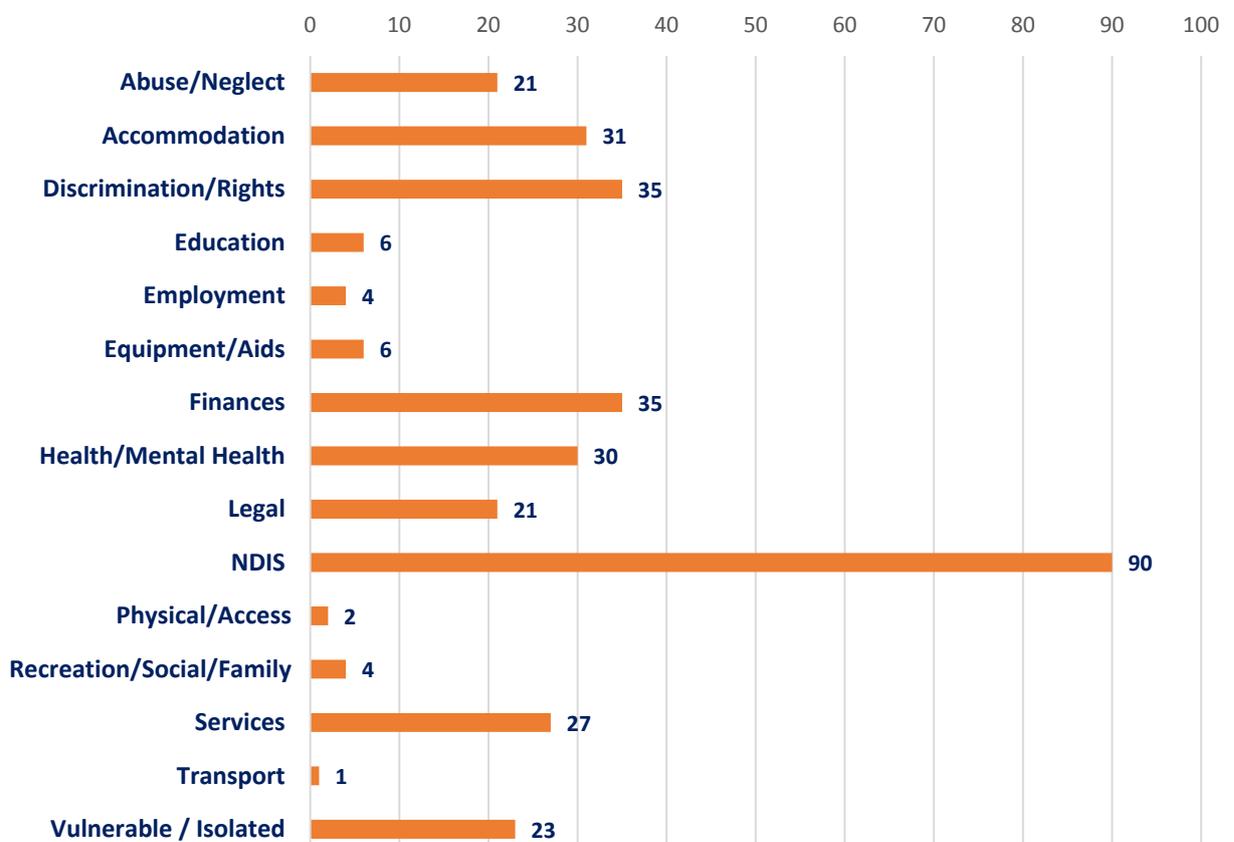
Enquiries for general information **95**

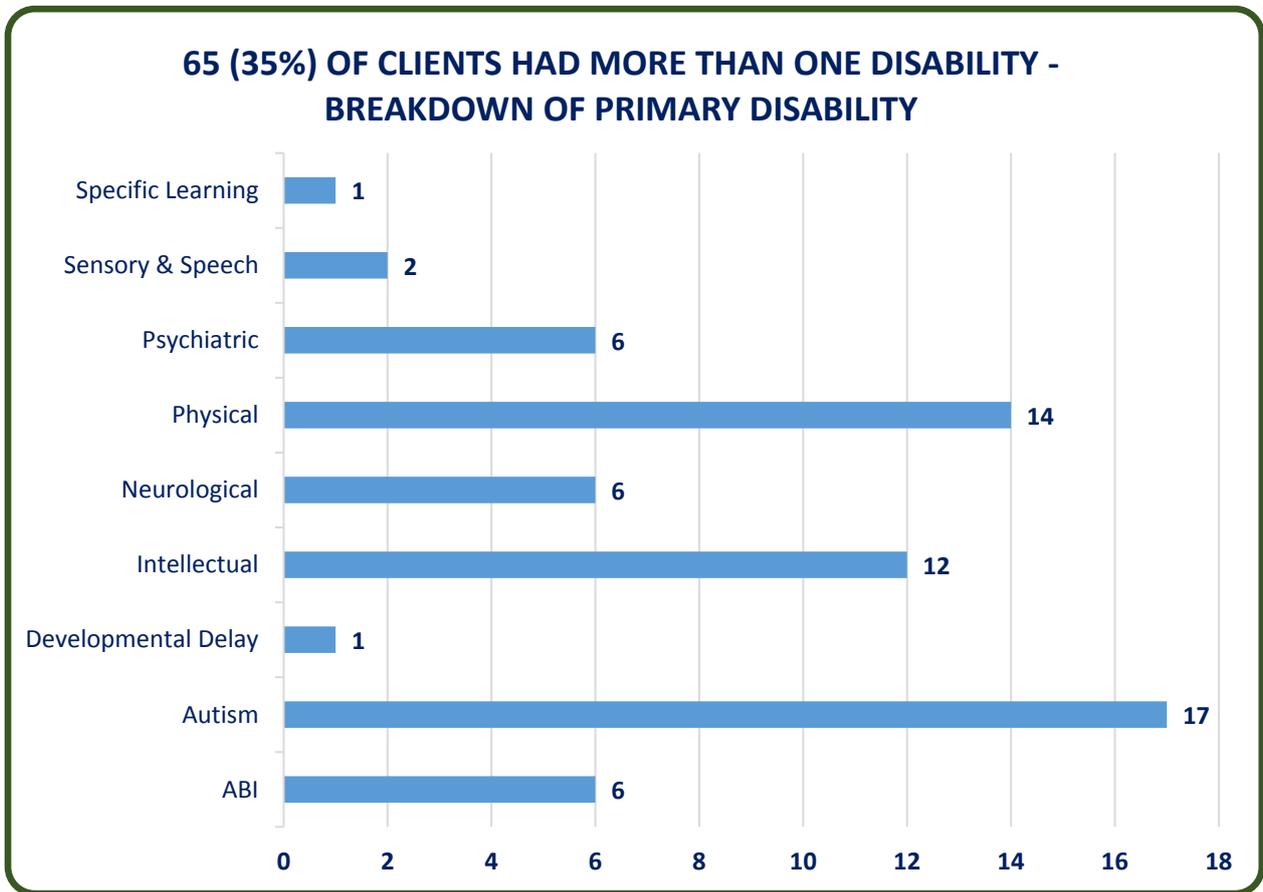
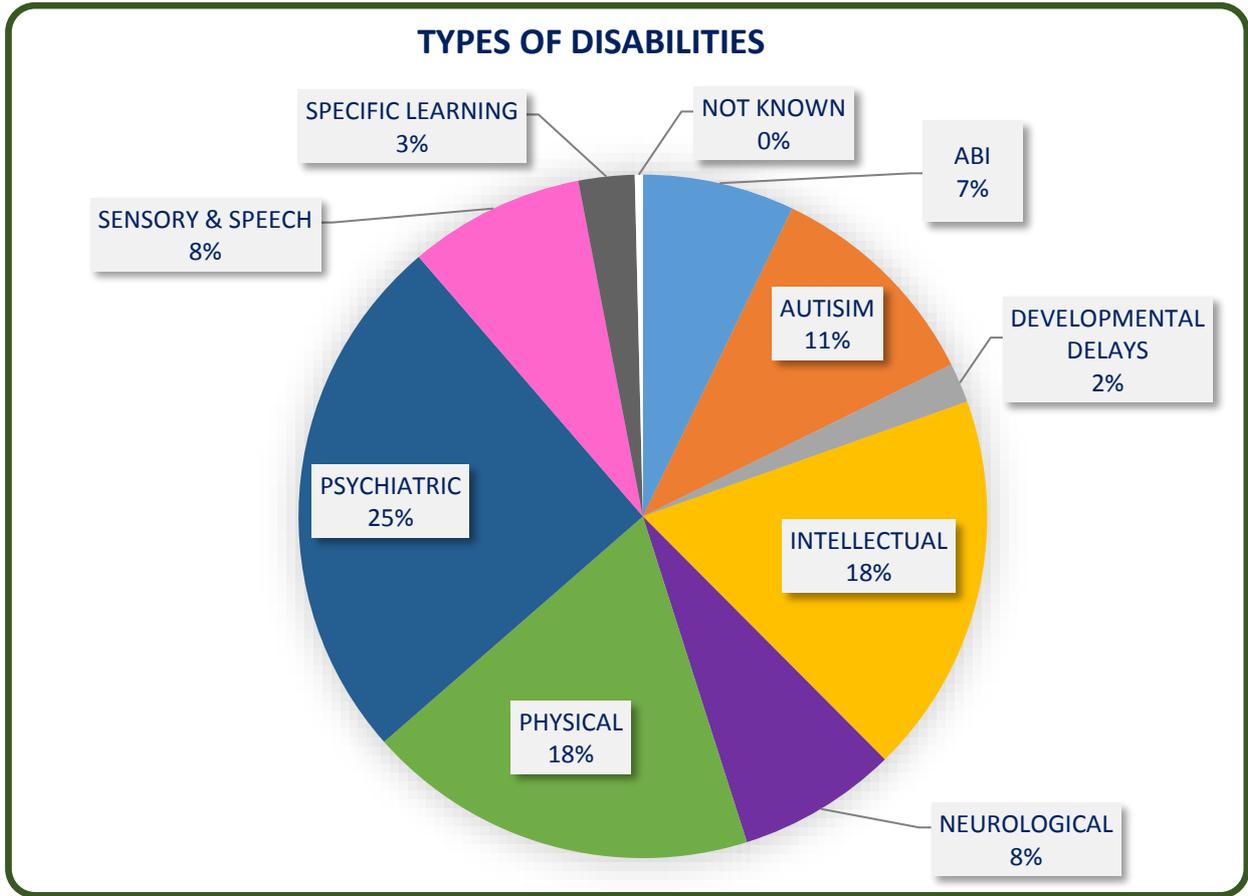
The following pages contain a number of graphs that breakdown key pieces of information relating to our individual actual services delivered for the 2016-2017 year.

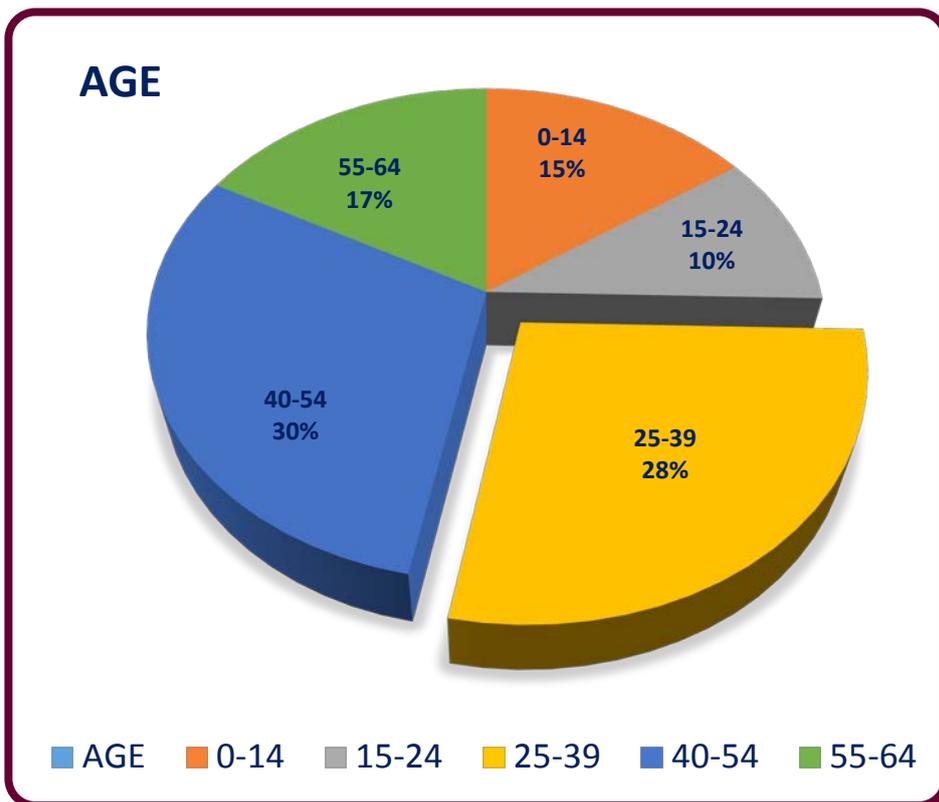
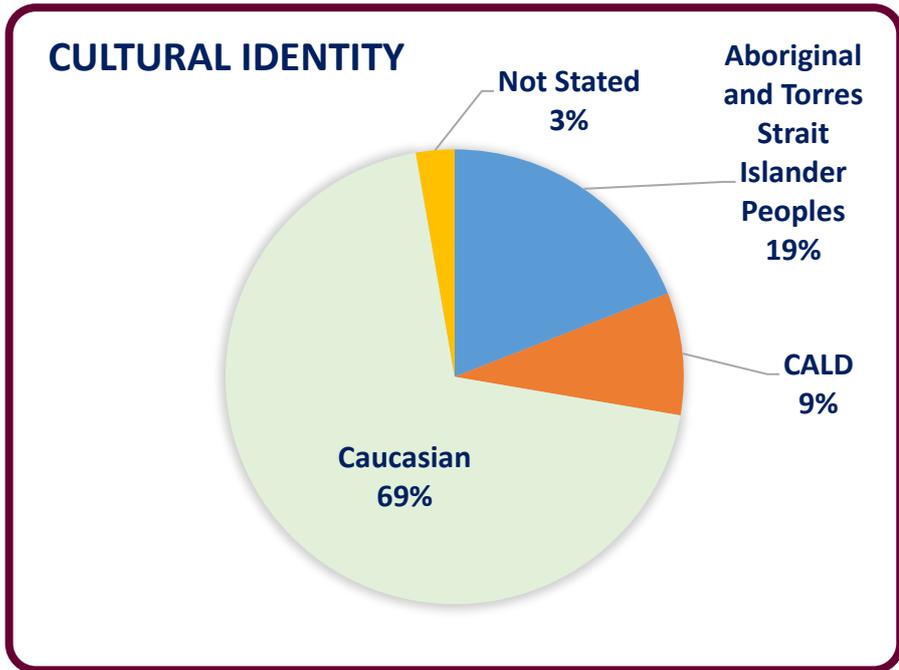
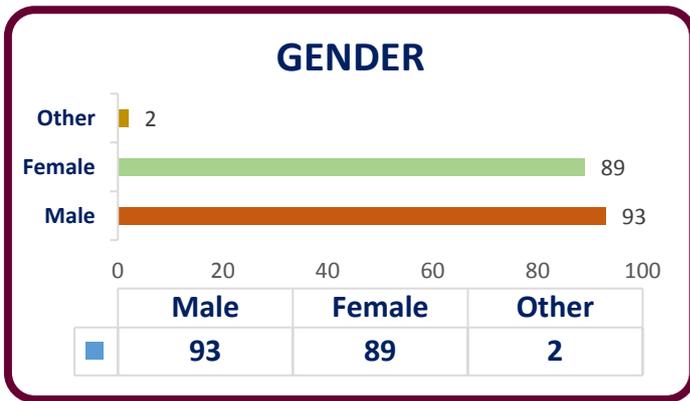
NUMBER OF CLIENTS COMPARED TO NUMBERS FUNDED TO ASSIST

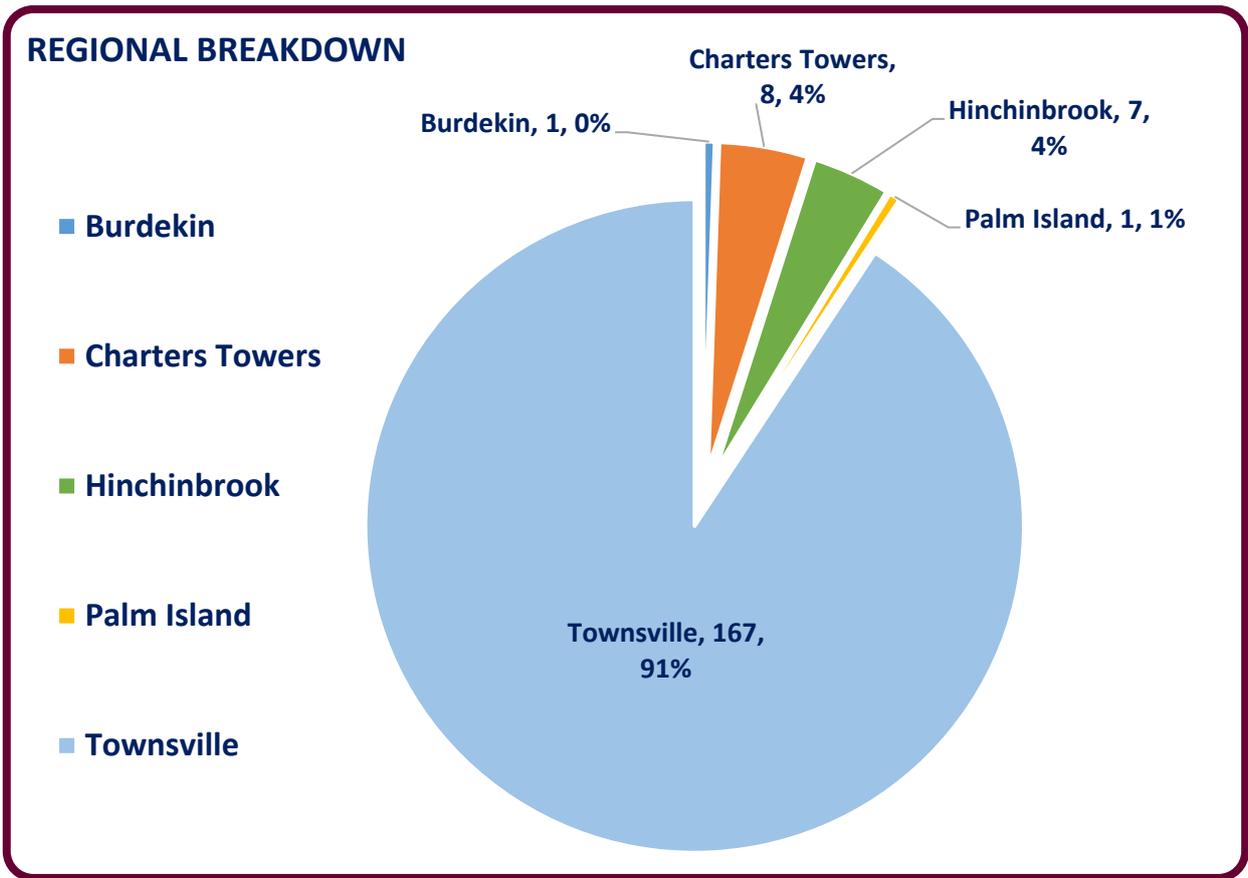
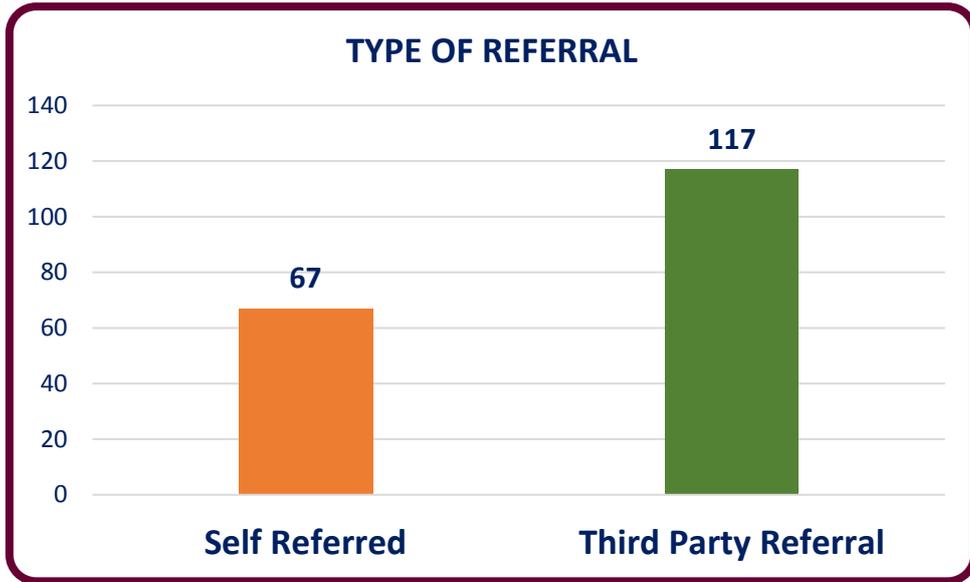


337 ADVOCACY ISSUES FACED BY CLIENTS









Appendix A: Audited Financial Report

INDEPENDENT ADVOCACY IN THE TROPICS INC
ABN: 13 573 741 460

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2017



INDEPENDENT ADVOCACY IN THE TROPICS INC

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INDEPENDENT ADVOCACY IN THE TROPICS INC

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
Income		
DSS re-current operational	341,412	322,412
DSS re-current SACS support	39,994	29,528
DSS NDIS appeals	247,000	61,194
DSQ A&E Advocacy	68,734	66,480
Qld Health	36,608	35,650
QCF grant	-	4,150
CBF grant	-	8,823
Interest received	2,371	4,726
Sundry income	6,417	2,285
	<u>742,536</u>	<u>535,248</u>
Expenses		
Accounting fees	1,750	2,800
Advertising and promotion	22,336	9,701
Audit fees	4,610	-
Bank Charges	866	785
Cleaning and pest control	2,384	1,293
Computer Expenses	11,686	8,646
Client support consumables	158	1,001
Criminal history screening	161	305
Depreciation	12,231	12,751
Employee support and supervision	445	765
Electricity	3,363	2,825
Equipment < \$1,000	11,050	2,690
Fees and permits	77	50
General consumer support	335	248
Hire	33	84
Insurance	4,795	4,687
Internet	347	-
Annual leave	17,102	9,759
Loss on sale of property, plant and equipment	-	4,175
Meeting expenses	966	926
Membership fees	2,822	2,898
Motor vehicle expenses	18,014	4,720
MC brokerage – support worker	335	1,245
Phone equipment	14,387	-
Postage, freight and courier	911	757
Printing and stationery	4,235	3,193
Publications, information and resources	373	-
Quality assurance	5,624	7,441
Rental expense	49,693	39,816
Repairs and maintenance	15,696	1,319
Salaries	426,862	325,243
Staff amenities	691	266
Sundry expenses	298	171
Superannuation contributions	40,162	30,521
Telephone and fax	4,626	5,485
Training and venue hire	7,954	3,826
Travel expenses	12,752	10,067
Unexpended grants	19,339	3,805

The accompanying notes are an integral part of these financial statements.

INDEPENDENT ADVOCACY IN THE TROPICS INC

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	\$	\$
Taxi – consumer support	85	250
Website maintenance	590	-
Workers compensation insurance	2,654	1,634
Workplace, health and safety	2,568	612
	<u>725,366</u>	<u>506,760</u>
Surplus/(deficit) before income tax	17,170	28,488
Income tax expense	1(a) -	-
Surplus/(deficit) after income tax	<u>17,170</u>	<u>28,488</u>

The accompanying notes are an integral part of these financial statements.

INDEPENDENT ADVOCACY IN THE TROPICS INC

STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2017

	Note	2017 \$	2016 \$
ASSETS			
Current assets			
Cash at bank - Operational		121,132	66,098
Cash at bank – Gifts and donations		20	20
Term deposits		146,211	143,840
Petty cash		(10)	194
Prepayments		30,237	42,697
Total current assets		<u>297,590</u>	<u>252,849</u>
Non-current assets			
Property, plant and equipment	2	49,454	44,056
Total non-current assets		<u>49,454</u>	<u>44,056</u>
Total assets		<u>347,044</u>	<u>296,905</u>
LIABILITIES			
Current liabilities			
Trade and other payables		451	7,458
Provision for annual leave		42,733	25,631
GST payable/(refundable)		(1,015)	315
PAYG payable		5,572	-
Super payable		3,098	-
Unexpended grants liability		19,339	3,805
Total current liabilities		<u>70,178</u>	<u>37,209</u>
Total liabilities		<u>70,178</u>	<u>37,209</u>
Net assets		<u>276,866</u>	<u>259,696</u>
MEMBER'S FUNDS			
Retained surplus		222,367	205,197
Capital equipment reserve		54,499	54,499
Total equity		<u>276,866</u>	<u>259,696</u>

The accompanying notes are an integral part of these financial statements.

INDEPENDENT ADVOCACY IN THE TROPICS INC

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Retained surplus at the beginning of the year	205,197	176,709
Surplus/(deficit) for the year	17,170	28,488
Capital equipment reserve	54,499	54,499
Equity at 30 June 2017	<u>276,866</u>	<u>259,696</u>

The accompanying notes are an integral part of these financial statements.

INDEPENDENT ADVOCACY IN THE TROPICS INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the association. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

(a) Income Tax

The association is exempt from income tax under Div. 50 of the Income Tax Assessment Act 1997.

(b) Property, Plant and Equipment

Property, plant and equipment is carried at cost, less, where applicable, accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

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

Depreciation

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

The depreciation rates used are based on diminishing value and straight-line and are as follows:

Class of fixed asset	Depreciation rate
Plant and equipment	10 – 40%

The asset's residual value and useful lives are reviewed, and adjusted if appropriate, at each balance date.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income and expenditure statement.

(c) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible 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 of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the statement of profit or loss.

INDEPENDENT ADVOCACY IN THE TROPICS INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

1. Summary of Significant Accounting Policies

(d) Cash and Cash Equivalents

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

(e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised using the effective interest method.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

(f) Goods and Services Tax (“GST”)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the ATO. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(g) Trade and Other Payables

Trade and other payables 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.

(h) Employee Benefits

Provision is made for the association’s liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

(i) Economic Dependence

The association is dependent on government departments for the majority of its operational funding. The committee expects that the government departments will continue to support the association in the future.

INDEPENDENT ADVOCACY IN THE TROPICS INC

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
2. Property, Plant and Equipment		
Plant and equipment at cost	23,249	12,780
Less accumulated depreciation	<u>(8,228)</u>	<u>(6,527)</u>
	<u>15,021</u>	<u>6,253</u>
Motor vehicles at cost	25,680	25,680
Less accumulated depreciation	<u>(20,814)</u>	<u>(19,691)</u>
	<u>4,866</u>	<u>5,989</u>
Computer equipment at cost	60,606	53,446
Less accumulated depreciation	<u>(31,039)</u>	<u>(21,632)</u>
	<u>29,567</u>	<u>31,814</u>
Leasehold improvements at cost	11,141	11,141
Less accumulated amortisation	<u>(11,141)</u>	<u>(11,141)</u>
	<u>-</u>	<u>-</u>
Total property, plant and equipment	<u>49,454</u>	<u>44,056</u>

3. Subsequent Events

No matters or circumstances have arisen since the end of the reporting period, which have significantly or may significantly affect the operations, or state of affairs of the association in subsequent financial years.

4. Commitments and Contingencies

The committee members are not aware of any commitments or contingencies that exist at the date of signing this report.

5. Association Details

The principal place of business of the association is 2/179-181 Ross River Road, Townsville, QLD, 4812.

INDEPENDENT ADVOCACY IN THE TROPICS INC

**STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2017**

In accordance with a resolution of the committee of Independent Advocacy in the Tropics Inc., the members of the committee declare that:

1. The financial statements as set out on pages 1 to 7, present a true and fair view of the financial position of Independent Advocacy in the Tropics Inc. as at 30 June 2017 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 Incorporations Act 1981; and
2. At the date of this statement, there are reasonable grounds to believe that Independent Advocacy in the Tropics Inc. will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

President *M Collins*
M T COLLINS

Rev Treasurer *B Smith Secretary*
AIME *Ngure*

Dated: 7 SEPTEMBER, 2017

INDEPENDENT ADVOCACY IN THE TROPICS INC

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF INDEPENDENT ADVOCACY IN THE TROPICS INC FOR THE YEAR ENDED 30 JUNE 2017

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Independent Advocacy in the Tropics Inc. (the association), which comprises the statement of financial position as at 30 June 2017, the income and expenditure statement and statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of Independent Advocacy in the Tropics Inc. as at 30 June 2017 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporations Act 1981.

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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporations Act 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporations Act 1981 and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the 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 intends to liquidate the association or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT ADVOCACY IN THE TROPICS INC

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
INDEPENDENT ADVOCACY IN THE TROPICS INC
FOR THE YEAR ENDED 30 JUNE 2017**

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



Jessups
Rodger Dunstan
Director

Level 1, 19 Stanley Street, Townsville QLD 4810

Dated: 8 - 09 - 2017

Independent Advocacy in the Tropics Inc.

trading as



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