



Annual Report

2017-2018



“

**People with disability work
in sheltered workshops for
\$1 an hour. I think we
should get paid more.
We've got rights too.”**

#HearMeSeeMe

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“

**My dream job is
warehousing or
landscaping. Or
motivational speaking.”**

#HearMeSeeMe



A Word from the Chair



Jenny Klause, Chair

I am proud to introduce this annual report for IDRS for 2017-2018.

This year's closure of Ageing, Disability and Homecare, (ADHC) and the associated uncertainty of ongoing funding for the work of IDRS, continues to place the pressure of an unsure future on IDRS. Once again, IDRS has had the challenge of advocating for future funding sources to remain viable.

Despite the fragility of ongoing secure funding, IDRS has been able to attract additional funds for specific purposes, including the new Cognitive Impairment Diversion Program a pilot program operating from Gosford and Penrith Courts which commenced in October 2017 and has already achieved very positive outcomes.

During this year, IDRS head office moved to a larger site in the southern end of the Sydney CBD, providing much needed space. IDRS also realised a website rejuvenation, which amongst other things, increases accessibility for people with intellectual disability.

We were excited to launch the Economic Evaluation of Justice Support (previously the Criminal Justice Support Network) conducted by the Intellectual Disability Behaviour Support Program at UNSW. This cost benefit analysis shows that JS generates a net benefit of at least \$1.2 million per annum. Attorney General Mark Speakman, in launching the report at Parliament House, spoke of the remarkable efficiencies and benefits achieved by IDRS in delivering support for people with intellectual disability during the criminal justice processes.

IDRS is currently progressing internal discussions on broadening the reach of our current client group to include people with other cognitive impairment. The Cognitive Impairment Diversion Program has demonstrated that our services benefit those with cognitive impairment beyond intellectual disability.

This is a group whose justice support needs remain largely unmet.

This year IDRS has worked to strengthen the internal participation of people with disability across the service. Conduits between the Making Rights Real advisory group and the Board have been established and training of advisory group members on participating on a board has commenced. IDRS increasingly benefits from the contribution the group brings to how our work is conducted and more importantly, the outcomes we achieve. The membership of IDRS is now predominantly people with intellectual disability.

I would like to acknowledge the very positive relationships IDRS has with our key funders Commonwealth Department of Social Services, NSW Department of Justice and Legal Aid NSW.

I thank the Board for their invaluable contribution to the sound governance of IDRS and for the time and contribution they are willing to make on behalf of our clients.

I would also like to acknowledge and thank our 130 outstanding volunteers, without whom IDRS would not achieve such significant outcomes for people with intellectual disability in NSW.

Finally, I would like to recognise the tireless effort, hard work and commitment that IDRS staff have given during another very demanding year.

I encourage you to read this annual report which demonstrates so effectively the level of impact the work of IDRS in 2017-18 achieved.

Together I believe we have all worked to advance the IDRS values of justice, respect and persistence in achieving the best outcomes for our clients.

A handwritten signature in dark ink, appearing to read 'J Klause'.

Strategic Plan – 2017 – 2019

IDRS – ‘Making Rights Real’



Members of the IDRS Board

IDRS relies on the time, energy and expertise of a voluntary Board of Directors. We are fortunate to have a Board of Directors who bring a variety of skills and experience, along with a strong commitment to the rights of people with intellectual disability, to this role.

This year the Board has continued its focus on working towards a sustainable future for IDRS in the new and ever changing funding environment.

As the new Chair of IDRS in 2017-18, Jenny Klause has worked tirelessly throughout the year bringing renewed energy to ensuring effective participation of people with intellectual disability at all levels of IDRS decision making.



Making Rights Real Advisory Group

The Making Rights Real Group represents IDRS service users. They meet together monthly and act as an advisory group to IDRS. Group members are paid for their time and expertise. The group brings the voice of people with intellectual disability directly into discussions about IDRS priorities and decision making at staff and Board levels.

The members of the Making Right Real Group in 2017-18 were:

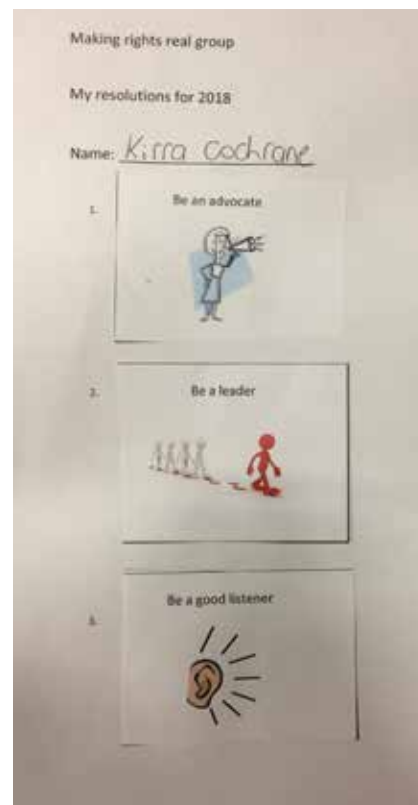


The Making Rights Real group has continued its advisory role and contributed to various organisational functions, including sitting on recruitment panels for new staff and helping make decisions about the office move to new premises.

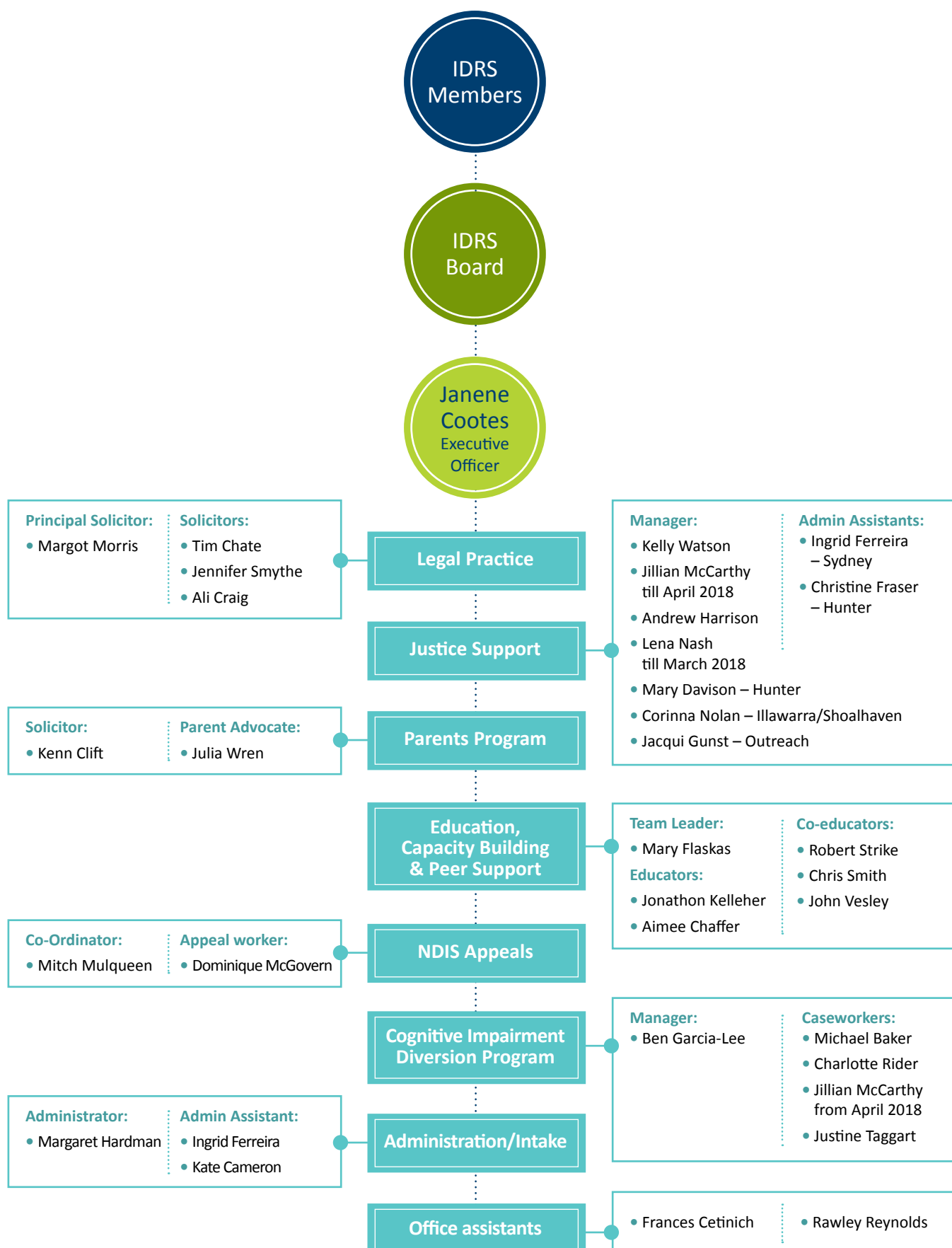
The group is also developing expertise in reviewing and providing feedback on resources for people with intellectual disability. They have provided input into an on-line mental health resource for people with intellectual disability by the Black Dog Institute. The group also provided valuable feedback about an on-line video resource being developed for the *Administrative Appeals Tribunal*, which was aimed at explaining the operations of the tribunal in an accessible way for all people with disability.



An important initiative was the establishment of the *IDRS Participation Subcommittee* early this year. A working group of IDRS staff, Board members and the Making Rights Real group was formed to guide the set-up of systems for more effective communication and participation for people with intellectual disability in decisions that affect the organisation. Some achievements have included the provision of Easy Read agendas and minutes, training in specific skill areas (such as financial reports), establishing communication links between the group and IDRS Board and staff and development of a 'pathway' for *Making Rights Real* members to move into IDRS Board positions.



IDRS Organisational Chart



Legal Assistance

IDRS Legal Assistance includes:

- Free legal advice in person or by phone to people with intellectual disability about an extensive range of legal problems
- Referral to legal and disability services
- Legal advice to people with intellectual disability who are in police custody 9am – 10pm, seven days week via staff solicitors and a network of volunteer solicitors.
- Legal casework and representation for people with intellectual disability in some cases.
- Information, training and resources for legal practitioners in NSW who are assisting clients with intellectual disability
- Contributing to law and policy reform for the benefit of people with intellectual disability

Legal Services in 2017-18

Our solicitors have provided legal assistance to 670 people during the year. Requests for legal advice came from people living across NSW with 39% of requests from people living outside the Greater Sydney Region.

During 2017-2018, the most significant legal problems were issues related to the full implementation of the NDIS in NSW from 1st July 2018. These legal problems included people having no choice about the service providers appointed to take over ADHC services. Many requests for assistance arose from the requirement for service users to negotiate complicated service agreements which they and their families found difficult to understand.

During the year several clients were given eviction notices from their supported accommodation for behaviours related to their disability. Others received eviction notices with no cause of eviction identified. We anticipate that this will be a continuing issue impacting people with intellectual disability. We encourage people to seek legal advice from IDRS if they are facing a threat of eviction.

IDRS was delighted to assist some eligible clients to get compensation under the Business Service Assessment Tool (BSWAT) Compensation Scheme because they were underpaid when they worked in disability enterprises. They had to apply by the 30th November 2017, and to accept before their offers expired, or miss out. Several clients received compensation payments of around \$30,000.00 or more.

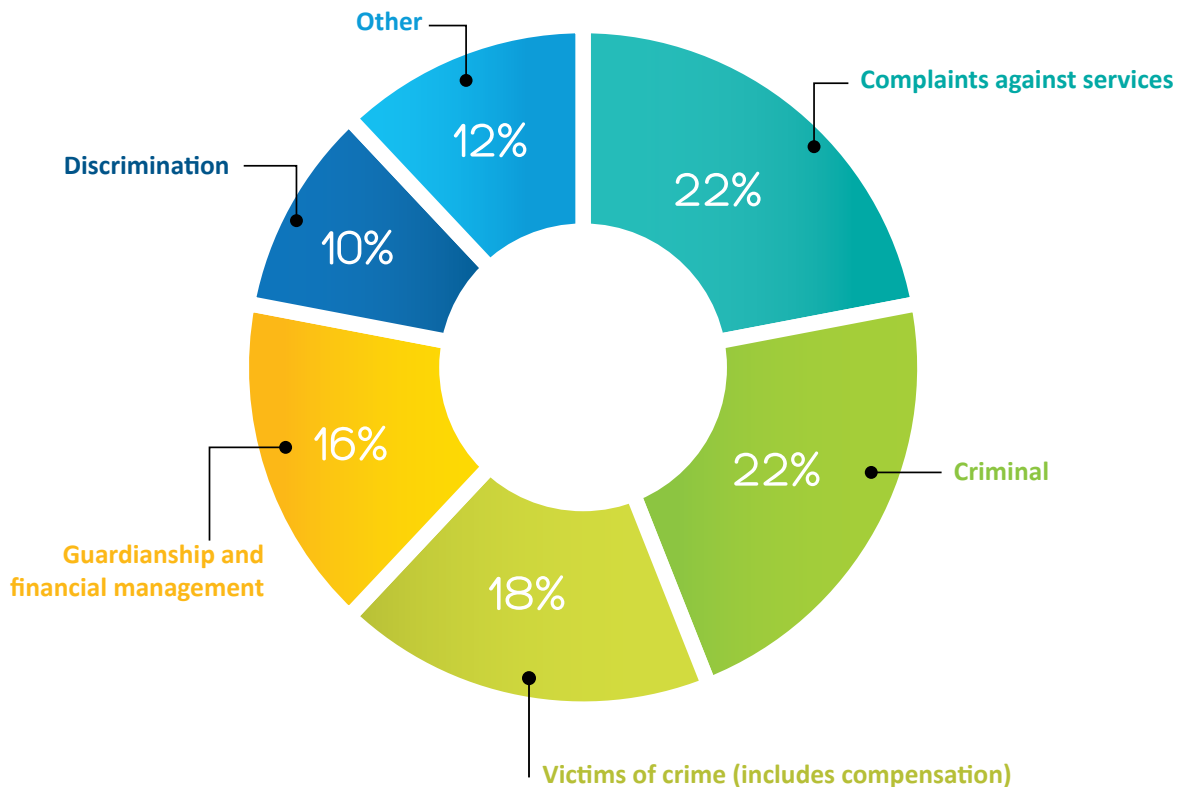
The legal team also helped some clients to have their Victims Services Awards re-assessed. In one matter the client received an extra \$35,000.00. IDRS continues to help some people with intellectual disability with victims services claims in cases where they lack necessary supports to provide the required information to the tribunal.

IDRS receives between 10 and 20 complaints about schools expelling children with intellectual disability as a result of behaviour arising from their disability. Our focus is on negotiating solutions in these cases. This can be more difficult to combat in private schools because they are not subject to the NSW Anti-Discrimination Act 1977.

We receive regular enquiries from parents wanting to make provisions for their children in their wills without affecting their entitlement to the Disability Support Pension, or their NDIS funding.

Legal Assistance

Problem types in IDRS legal casework:



Law and Policy reform

During this year IDRS has made submissions to the following enquiries and consultations to ensure that the position of people with intellectual disability is recognised in law and policy decisions.

- Submission to 'Shaping a Better Child Protection System' consultation
- Submission to NSW Law Reform Commission Review of Guardianship 1987
- Submission in response to Mental Health and Cognitive Impairment Forensic Provisions Bill
- Submission to Review of NSW Community Legal Centre Services
- Submission to the NSW Joint Standing Committee on the NDIS
- Submission to NSW Parliament Inquiry into Implementation of the National Disability Insurance Scheme and the provision of disability services in NSW.

Thank you to volunteers

IDRS would like to thank the volunteer solicitors who have given their time and expertise to contribute to IDRS legal services during 2017-18. Thank you to Nathan Bradley, David Hunt and Frances Maxwell who have provided legal advice.

Thank you also to the team of volunteer solicitors who give legal advice to people with intellectual disability at night and week-ends if they are arrested. This crucial service would not exist but for your generous donation of time and expertise.



Case Study – Discriminatory Treatment at School

Andrew was 16 years old when his parents called IDRS because their son had been suspended from school on multiple occasions. Andrew has intellectual disability and autism. He lives in a country town where there is only one local school. His school had not supported a person with Andrew's disabilities previously.

Although there was a behaviour support plan in place Andrew's teacher had not been trained to implement the plan. Andrew was anxious and frustrated at school and this would lead to challenging behaviour in the classroom. The school's response was that Andrew should be in a special school. The school advised Andrew's family that funding for his Teacher's Aid was about to be cut.

Andrew's dad showed IDRS a picture of a chair that Andrew was allegedly tied at school when the teacher felt he was out of control. The staff did not know what else to do with him. Andrew was suspended after the family complained to the school principal about the chair. A pattern developed of him being suspended twice each week due to his behavior. The family were advised that he should go to a different school but there was no other option.

IDRS started a disability discrimination complaint on behalf of Andrew. IDRS then participated in a conciliation meeting with Andrew, his family and the school. We were able to negotiate a plan with the school that they would get assistance and necessary support staff to enable the teacher to follow the behaviour support plan and for Andrew to return to school without the threat of regular suspension.



Case Study –Victim of Insurance Company Targeting

Shane worked in a disability employment as a forklift driver. He was targetted by an insurance company who phoned him and locked him into two insurance policies, one for income protection – even though Shane's earning were minimal and one for funeral insurance.

When IDRS met Shane he had already paid more than \$12,000 in insurance payments and was unable to meet his day to day expenses. When IDRS spoke to Shane it was clear he had no understanding of his insurance policies or the position he was in. Shane's father had recently had to move to an Aged Care Facility and could not help. He lived in a regional town and had no other support.

IDRS arranged assistance from his local disability advocacy service. The advocate supported Shane during a further call to IDRS about his situation and helped to arrange for consent forms so we could get his paperwork from the insurance company. IDRS made a complaint to the insurance company and after many communications, the company agreed to cancel the policy. Shane received some of his money back.

IDRS Justice Support

Justice Support

(previously known as Criminal Justice Support Network)

IDRS Justice Support provides support persons and advocacy for people with intellectual disability who are in contact with the criminal justice system as victims, defendants or witnesses.

Justice Support is provided at all points in the system including police stations, courts, legal interviews, conferencing and mediation, audio visual link ups from the gaols to the court room, parole hearings and Mental Health Review Tribunal. This support improves criminal justice outcomes for people with intellectual disability by helping them to understand and navigate the police and court systems and to access diversionary options.

Justice support is available 7 days a week from 9am – 10pm for people with intellectual disability who are under arrest at a police station. After hours contact number is 1300 665 908. This number will also link the person under arrest with legal advice including after hours.

2017-18

This year 614 people with intellectual disability received assistance from Justice Support providing on average 3 supports per person.

Due to growing demand for our service Justice Support expanded to the Far North Coast and Broken Hill this year. We have 10 trained new volunteer support people in these regions and we are receiving a steady number of referrals.



Economic Evaluation of IDRS – Justice Support Network

This year the Intellectual Disability Behaviour Support Program at University of NSW conducted an extensive evaluation and analysis of the cost benefit of people with intellectual disability having a support person from Justice Support compared to a matched group of people with intellectual disability who had not had Justice Support assistance

The evaluation found that Justice Support produced significant economic and social benefits by providing appropriate support and advocacy for people with intellectual disability in the criminal justice system.

The cost findings from the analysis were that Justice Support generates a net benefit of at least \$1.2 million per annum representing a return of \$2.5 for every \$1 invested in the service.

The data also shows that Justice Support clients are three times more likely than clients who are not supported to be diverted under Section 32 Mental Health (Forensic Provisions) Act, 1990 (NSW)

Rates of breaching Apprehended Violence Orders for people using Justice Support who had the benefit of a support person to explain the practical implications of the AVO was 29% compared with a breach rate of 59% in the matched sample who were unsupported at court.



Thankyou

"We appreciated the benefit of having IDRS supporting Tom during his recent court case. IDRS were able to provide the right people to support Tom through a trying time. Tom suffers severe anxiety, has a bi-polar disorder and has learning difficulties. With the support of IDRS some major hurdles were overcome. Reassurance from staff reduced significant stress for Tom thus enabling him to deal with the situation in a positive frame of mind. Without the support, the outcome for Tom would've definitely been detrimental to his future. We are grateful and thank IDRS"

IDRS Justice Support

Volunteers

Justice Support relies on a network of over 100 skilled and dedicated volunteers to support over 600 vulnerable people across the state this year.

This year the University of Sydney conducted a survey with 88 of our current volunteers to gain some insight as to what motivated them to volunteer with IDRS and what continues to motivate them.

The survey found that 85% of volunteers are aged over 55 and 65% had some previous experience in human services. 40% of our volunteers have been with IDRS for over 5 years with another 36% between 2 and 4 years. These findings indicate the level of experience and commitment of the volunteer support persons to this work.

Volunteers stated that they get a lot of satisfaction from supporting clients with intellectual disability. Their commitment to human rights and social justice along with the fact that they feel that what they do really makes a difference were given as the main factors in volunteers continue to work with IDRS.

Our panel of after-hours volunteer lawyers also provide crucial legal advice to people with intellectual disability who are in custody after-hours.



New volunteers
at training



Case Study – Sam

Sam lives at home with his elderly parents. He has been diagnosed with mild intellectual disability, autism and schizophrenia. Sam was served with an Apprehended Personal Violence Order (APVO) by police. His mother, Mary phoned IDRS after being advised by police to just accept the APVO and that would be the end of the matter.

Justice Support staff arranged for Sam to see Legal Aid before court and pushed for Legal Aid to represent Sam under the exceptional circumstances rule. They advocated for the matter to be assigned to a private lawyer to provide some continuity of representation in the case.

Issues were raised about Sam's capacity to understand the conditions of the APVO and any implications that breaching the order may have. A Legal Aid funded neuropsychological assessment was arranged by Justice Support staff.

The results of this assessment stated that, while Sam understood he wasn't allowed to talk to the protected person named in the order, he had no understanding of the details of the order and would not be capable of complying with the specifics of the written order.

After reading the report the court determined that Sam did not have capacity and dismissed the application for the APVO. Justice Support were also able to support Sam to access more support in the community through the NDIS.

If Justice Support had not been involved in this matter Sam would have agreed to an order that he didn't understand meaning the chances of his breaching the order would have been greatly increased.



Case Study – Jessica

Jessica is a young woman who uses a communication device as she is non-verbal. Her mother had contacted the police to report that Jessica had been sexually assaulted. Police spoke to Jessica at her home but told her mum that due to her communication difficulties they would not be able to get a statement from her and that they would not be investigating the matter.

Jessica's mother contacted Justice Support. We contacted the Officer in Charge of the case and encouraged her to contact Victim Services and make a request for assistance from one of the Witness Intermediaries who are part of a pilot scheme assisting children. Victim's Service agreed to make an exception and assist Jessica.

Police were then able to go back and talk to Jessica with a Communication Specialist who could assist Jessica's communication with police. This allowed police to continue their investigations.

Education, Capacity Building and Peer Support

2017-2018

IDRS education, capacity building and peer support aims to:

- Build the capacity of people with intellectual disability to understand their rights and responsibilities, to feel confident to stand up for their rights and to know how to get help with their rights if they need it. We develop resources to support this goal.
- Support people with intellectual disability to be educators and spokespersons for themselves and for other people with intellectual disability.
- Provide education to those who support people with intellectual disability with legal and rights problems including family, friends, disability support workers, community workers and advocates.
- Build the capacity of the community, particularly the justice sector, to respect and respond more effectively to the needs and rights of people with intellectual disability. We provide training to police, lawyers and other justice personnel.
- Develop accessible information resources for people with intellectual disability and assist other organisations to develop information designed for people with intellectual disability.
- Create opportunities for the growth of peer support networks to foster relationships, connections and social inclusion.
- Build the capacity of people with intellectual disability to support and lead their peers.
- Provide individual advocacy support to isolated people to access the NDIS or mainstream supports.
- Support research that is inclusive.

Connections with CALD Communities

This year we have made active efforts to engage with CALD communities, in particular with refugees and newly arrived migrants through support organisations in Western Sydney. Using interpreters, our educators spoke about IDRS services and accessing legal information. They answered queries about what to do if you get arrested and how to get help in areas such as housing or relationships education.

By attending the staff meetings and inter agencies of various migrant services, we learnt about the specific needs of people with intellectual disability and their families in particular cultural groups. This knowledge formed part of a specialised training session for the *Australian Federal Police* who work in the area of forced marriage and human trafficking.

Rights Awareness and Capacity Building for People with Intellectual Disability

The *Your Life, Your Rights* course, run over 4 consecutive weeks teaches people with disability about rights and responsibilities in relation to the legal system, work, relationships, service agreements, consumer issues, discrimination and interactions with police. This course was delivered to 11 different groups and a total of 210 participants in supported accommodation and employment services in metropolitan and regional NSW. The team developed The Law and AVO's course which was delivered in Wagga Wagga. The *Getting Arrested* course was also delivered to school students in southern Sydney.

Your Life Your Rights course is co-facilitated with a co-educator with intellectual disability. The course provides positive role-modeling for young participants engaged in job skills and transition to work programs.

“

*It was a cool course
what I liked about it
is [that] it showed
[what] our rights are*

”

YLJR participant

Peer Support Groups

Peer Support remained a strong feature of our work this year. The long-standing *Redfern Peer Support* group continued to meet fortnightly. Rotating peer leaders became a feature of the group, with individual members taking turns to organise and facilitate group sessions, gaining skills in setting agendas, running meetings, planning and facilitating activities and leading discussions.

A prominent issue was accessible transport. Group members wrote to the *NSW Transport Minister* and met with the local *State Member for Newtown - Jenny Leong* to discuss their concerns about the lack of disability access at Redfern Station.

The 'Using Transport' initiative, held over 4 weeks with participants from the *Washhouse* in Mt Druitt, was a way to connect mums with intellectual disability as well as teach valuable skills around using technology to plan trips using public transport.

A new peer support group was established in Penrith. We thank Penrith Council for making this possible by providing a free meeting space. These peer group members have become more and more self-sufficient as the year progressed.

The *IDRS Facebook Peer Support* group continues to grow, with 137 members actively engaged. A survey of members highlighted lack of jobs for people with intellectual disability as their most important issue. On-line discussions, led to the idea of the *IDRS Jobs Photography* campaign - a display of photographic portraits coupled with personal statements around getting the ideal job, difficulty with finding meaningful work and (low) rates of pay. This campaign was run over 3 weeks reaching 21,508 people. The page has been liked/shared 1, 845 times, allowing people to engage with the campaign and to link to the *IDRS Facebook* page.



Education, Capacity Building and Peer Support

Speaking Up

During 2017-2018, a number of opportunities arose for IDRS service users to advance the voices of people with intellectual disability.

One of our co-educators spoke at the launch of the research report *Economic Evaluation of Criminal Justice Support Network*, held at Parliament House in April. Another on-line peer group member, having launched his *Imagine* workshop at the VALID conference last year, set up his own *Face Book Support* group and developed a series of videos (co-hosted with an IDRS educator) to generate discussion and inspiration around the theme of travel.

Peer group members attended a round table discussion with the *Commonwealth Ombudsman* to discuss their experiences of using the NDIS. We hope that this information will be used to improve NDIS for people with intellectual disability.

Sector Training

With the culmination of the Disability Justice Project, 'Supporting Victims' training was delivered in 10 regional areas in NSW in the 2017-2018 period. The Education Team travelled across the state, from Albury to Tamworth, Coffs Harbour to Wagga Wagga, as well as various metropolitan areas. This training focused on skilling up workers so they can effectively support people with intellectual disability when making statements to police or giving evidence in court as victims of crime.



Individual Advocacy – NDIS



Case Study – Finding Her Voice

Sally is a young woman with intellectual disability who recently finished school and was living at home with her mum. Sally's mum had intellectual disability herself. Sally had limited communication skills and very little social connection outside home.

Sally's cousin contacted IDRS to get Justice Support help for Sally who was due to go to court on a criminal charge. Sally needed support services. Justice Support discovered that Sally already had an NDIS plan but neither she nor her mother understood this and were not using the package. Sally ran the risk of having her funding cancelled.

IDRS visited Sally at home because she was reluctant to leave her house. We helped Sally find a new NDIS Support Coordinator to arrange support including counselling and speech pathology. IDRS supported Sally at her NDIS planning meeting. Sometime later she received a letter saying that her funding package had been increased by \$50,000.

Sally has received help with her communication and started to attend social outings. She now attends an IDRS peer support group and is getting work training for a job. She is happy that she now has some independence in her life. Sally has had no further interaction with the criminal justice system.



Cognitive Impairment Diversion Program - CIDP

IDRS were successful in an open tender to win the contract to provide intensive case management support in the Cognitive Impairment Diversion Program (CIDP). CIDP is a 2 year Pilot program funded by the NSW Government's NDIS transition fund which commenced in October 2017. CIDP operates across two courts, Penrith and Gosford local courts.

CIDP aims to take an early intervention approach to working with people with cognitive impairment in contact with the justice system as defendants in local court matters. The program aims to increase the use of diversionary orders in NSW local courts and to support participants to be linked with relevant and appropriate NDIS and mainstream supports. The program aims to reduce rates of offending and contribute to improved quality of life for participants.

IDRS opened a small office in Penrith and one in Gosford in January 2018 for CIDP staff. The program fills a significant gap for people with cognitive impairments with criminal matters in either of these courts. The program is a good example of the type of effective collaboration undertaken by IDRS. The program partners are the NSW Department of Justice, Justice Health, Legal Aid and the National Disability Insurance Agency.

Justice Health has employed a neuropsychologist at each site to screen and assess potential participants and IDRS has employed 2 case managers at each site and 1 program manager across both sites. The initial outcomes until June 30th 2018 have been very positive resulting in us looking to employ an additional case manager at each site in 2018-2019.

Case managers work one on one with eligible clients who consent to participate, during a 10 week adjournment period, to support them to link with appropriate supports and mainstream services including the NDIS. During this time the case manager works with the client to develop a comprehensive support plan to put before the court to assist their application for a diversionary order under section 32 of the Mental Health and Forensic Provisions Act. They then remain involved until the client's supports are implemented and stabilised.

At 30 June 2018 IDRS had 41 CIDP clients.

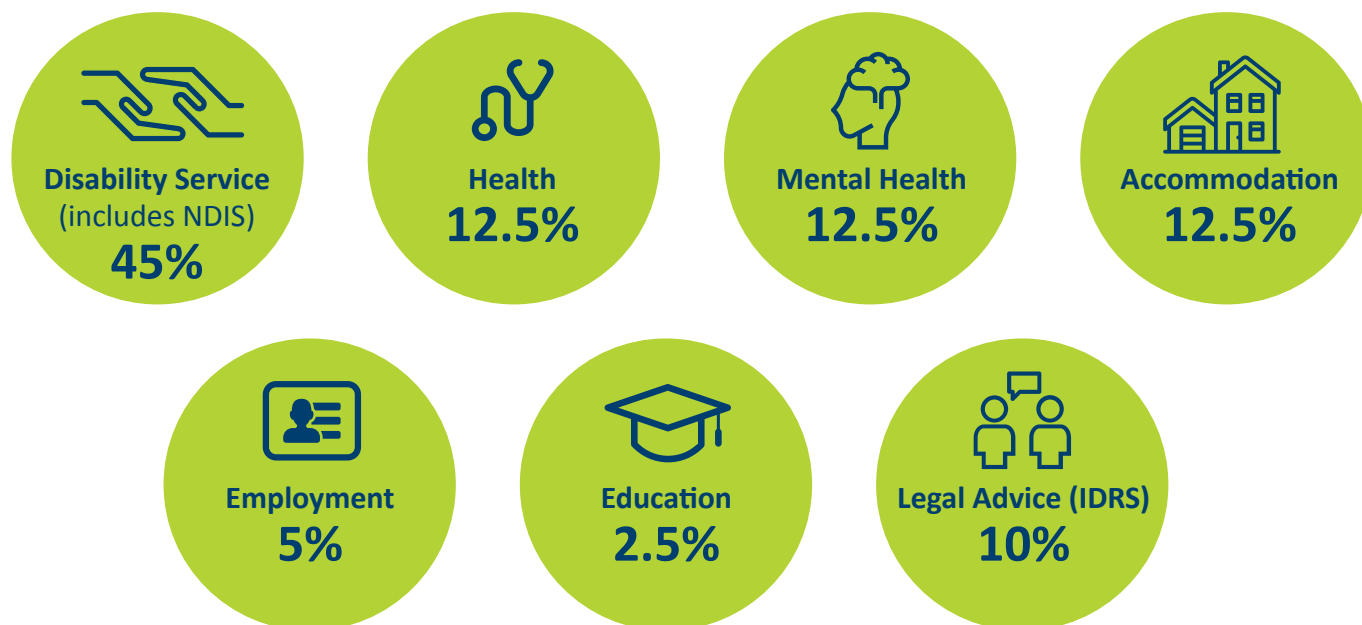
“
Michael,
(my caseworker) is my
rock. He believed in me.
He stuck by me and now
I believe in myself.
”

Program Snap Shot

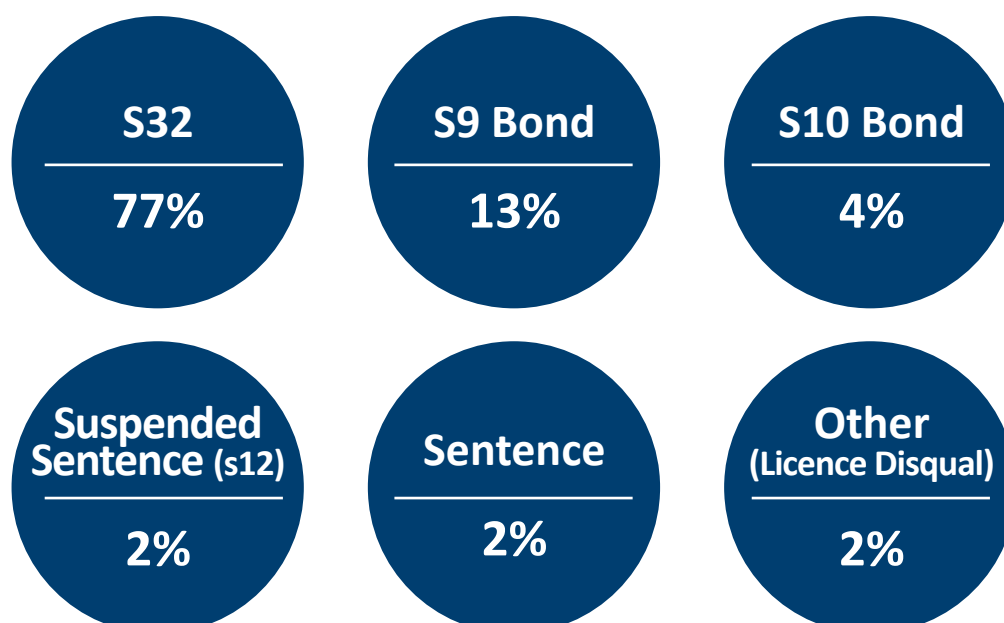
- Over 75% of CIDP clients are receiving diversionary orders under s32
- Over 20% of our clients identify as either Aboriginal or Torres Strait Islander
- The program works with people with a wide range of cognitive impairments
- 45% of our clients were not NDIS participants at the point of referral, now almost all have NDIS funding packages
- There is a marked reduction in recidivism rates for clients participating in the program



Type of service taken up by CIDP casework clients



Court outcomes for CIDP casework participants at 30 June 2018



NDIS Appeals Support

The NDIS Appeals Support Project is a support service of IDRS funded through a grant from the Department of Social Services (DSS) as part of their NDIS Appeals Program.

Our primary work is to assist people with cognitive impairment to get better outcomes from the National Disability Insurance Agency by providing information and direct advocacy support to people who wish to challenge a decision by the NDIA. The key focus is to assist people who want to challenge NDIA decisions at the Administrative Appeals Tribunal AAT. We also assist people to challenge decisions internally.

In 2017-18 our funding enabled us to employ 2 full time support staff.

NDIS Appeals strategies

The function of the project is to assist in building capacity in people to challenge agency decisions. Armed with knowledge of the legislation, rules and operational guidelines this partnership approach, adapted depending on the person we are assisting, involves working collaboratively on all submissions, requests complaints and applications with our client.

Part of our capacity building objective has been achieved this year through continued in-house information provision and delivering information to service providers who call IDRS.

We receive referrals from within Legal Aid, Statewide Disability Services (Long Bay), the AAT, from within IDRS, the DSS website and from word of mouth from past clients.

NDIS Support work in the year 2017-2018

One off information provision in person or over the phone	38
Assisting people seeking an internal review	32
Complaints to NDIA	12
Assisting people seeking external review at AAT	23
Total	105

All the people IDRS assisted with external reviews at the AAT have achieved positive outcomes from their appealing a decision. However the process has been extremely difficult for many.



Case Study – Success After a Gruelling Journey

Many requests for assistance are from parents of children with complex disability including behavioural challenges whose supports have been drastically cut under NDIS.

Malcolm's story is fairly typical of the gruelling journey parents take to achieve the supports their child needs. It also shows the insensitivity of the NDIA when dealing with parents. Parents tell us that the review and appeal process leaves them feeling discouraged about their child's chances of getting the supports they need for their lifetime. Much of the process is focused on the participant's deficits and parents can find this very negative.

Malcolm is a cheerful and extremely active child who can climb any fence or wall. He has no sense of risk. He is nonverbal but can communicate using nonverbal means including holding someone's arm and pulling them. He loves going to the beach with his parents and running. He has moderate/severe intellectual disability and autism. Malcolm received a plan from NDIA with substantial cuts to therapy assistance, behaviour support programs and community access. The approved days of supported accommodation and vacation support was also drastically cut.

These cuts led to Malcolm spending many long hours at home because his mother who stays home to care for him could not take him out on her own. Malcolm has had lots of contact with local police who retrieve him from dangerous situations when he has run away.

The external review process at the AAT cannot commence until the NDIA has completed an internal review of a decision. Malcolm's mum, Krystal, contacted IDRS 6 months after she had requested an internal review. We sent complaints about the time it was taking to complete the internal review. After 2 more months the family were advised by phone that Malcolm's plan was adequate and would not be varied. Krystal felt the NDIA had refused to listen to her reasons for needing further supports. She was told that other family commitments on her time were not relevant to the decision. Her support person was not included in the call.

We assisted Krystal to appeal to the AAT and wrote a complaint letter to the NDIA about their communication with Krystal.

Over the following months we spent time with the family witnessing how they have adjusted every part of their lives to keep Malcolm happy and safe. We sought legal aid and supported Krystal at case conferences, legal meetings and conciliation. We helped to get together information the NDIA requested and spoke up for the family at conciliation when they were criticized.

Ultimately Malcolm received a negotiated outcome at the AAT. The funds that the NDIA eventually approved were almost 3 times greater than the value of the original plan. Malcolm and his family had waited 18 months for this outcome. NDIA have never responded to the complaint about how Krystal was spoken to.

NDIS Appeals Support



ACCESS DENIED - Chloe

Chloe is 29 and has permanent disabilities of muscular dystrophy and intellectual disability. She is outgoing and loves to go to events in the community and to her performance dance group. Her parents support her as they have done her whole life. Chloe attends TAFE 2 days a week and has support in class. She can neither read nor write but can copy type notes.

She used to attend an employment service but had to give this up as her physical capacity worsened.

Chloe had applied to access NDIS. She had no assessment reports and relied on an access form completed by her GP who ticked the boxes but gave no details about how her disability impacted her communication, social interaction, learning, mobility, self-care and self-management.

Chloe had only 3 months to request that the NDIA review the reviewable decision to deny access to the NDIA. One week before the end of that 3 months Chloe's mother called IDRS NDIS Appeals team to ask for help. Chloe had no further reports or assessments to provide the NDIA.

We had to act fast as there was not enough time to get supporting assessments in time for the review. After speaking to the people in Chloe's life a very clear picture emerged of the extent of her disability and how it impacts her every day. We wrote a list of questions that addressed the disability requirements of the Act at s24 based on these conversations. We were able to have two long conversations based on the questions with Chloe's parents while they described in detail the supports Chloe needs every day at home and when she is in the community. We wrote two statements of lived experience which Chloe's parents signed.

We submitted these signed statements along with supporting letters from Chloe's TAFE and previous work experience location and quotes from Chloe herself.

The NDIA overturned their original decision and gave Chloe access to the scheme.

Parents Project

The Parents Program works with Parents who have intellectual disability.

The Program helps parents who have either had their children removed from their care by Family and Community Services (FACS) who are at risk of having their children removed. Funding for this work comes from the Public Purpose Fund of the Law Society of NSW through the Community Legal Centres Program of NSW Legal Aid.

Parent Program Strategies:

Parents Program employs a part time solicitor and Parent Advocate/Case worker and combines both legal and advocacy strategies to enable parents with intellectual disability to be fairly treated and have the best chance to raise their children.

We offer:

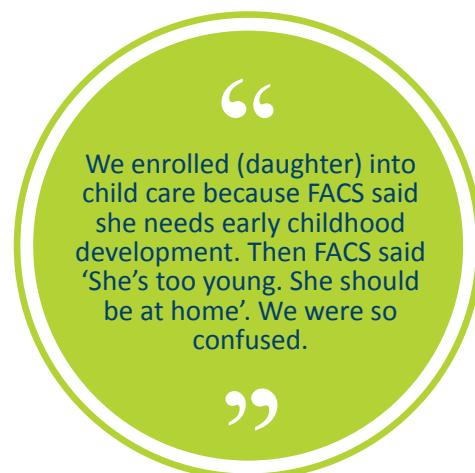
- Legal advice and casework for parents with intellectual disability in care and protection matters
- Non-legal advocacy and support for parents who are at risk of having a child removed including during pregnancy
- Support persons for parents at the Children's Courts in Child Care and Protection matters
- Capacity building with disability support workers, child protection workers and lawyers so that they work better with parents with intellectual disability
- Work for changes in policy and laws that will improve fairness and outcomes for parents with intellectual disability

Getting Early Help Works

The Parents Program likes to start working with mothers with intellectual disability when they are pregnant wherever possible. We find that if we can get involved at this early stage there is much better chance of being prepared and being able to care for their child.

In the past 12 months we have worked with 9 mothers during pregnancy. FACS was already involved with many of these families. We were able to help parents to talk with FACS to get clear what FACS wanted the family to do so that they could take their child home. We worked with parents to prepare for parenting and to line up services that would help with any concerns FACS had. For many parents this included our advocate helping them to apply for an NDIS service funding package.

From the 9 mothers we worked with during pregnancy, 7 mothers took their baby home and have been able to keep the care of their baby. This is especially pleasing because 5 of those mothers had had previous babies removed from their care and this was the first baby they were allowed to care for.



Parents Project

‘She was there if I needed to talk or to try and get my point across’ :

Specialist advocacy for parents with intellectual disability in the Australian child protection system

– see a copy of this research article on IDRS website.

This article in Australian Journal of Human Rights reports the findings of research based on interviews with parents who have used IDRS Parents Program. You can find the article on IDRS website.

<https://idrs.org.au/resources/publications/>

The research identified 3 main themes from the parent interviews

- Powerlessness – including not being heard; being in a bewildering process, being assumed to be incompetent and double victimisation arising when domestic violence was involved
- Dealing with trauma – parents spoke of the grief and despair and for many mental health problems they experienced on losing care of their child
- Making a difference - having an advocate build a bridge between the parent and the care and protection system, parents felt valued and that they had a voice and had someone they could trust as most had little family or other support

The research concludes – Parents with intellectual disability require specialist support whether they come into contact with the care and protection system.

We would like to thank the 10 parents who bravely shared their stories and the researchers for their work to shine a light on the experience of parents with intellectual disability in care and protection processes.



CASE STUDY - Kylie

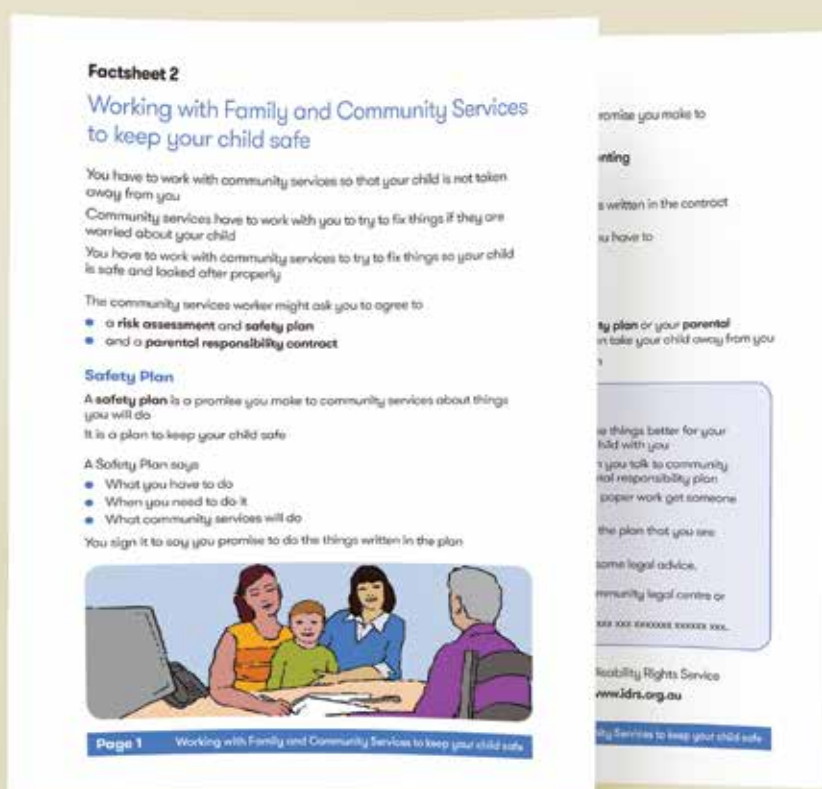
Kylie was referred to IDRS Parent Program when her baby was removed from her care soon after birth. She had another child in out of home care so it was very likely that FACS would remove this next baby. FACS were concerned about domestic violence in her life and poor housing. Kylie wanted to do whatever she could to be able to care for her new baby. She worked with a family service and the IDRS parent advocate who supported her in all her meetings with FACS to make sure there was no confusion. Over time and with help Kylie fixed the problems identified by FACS. The parent advocate supported Kylie to get an NDIS package and services so that she would have more disability support in the future. Kylie kept a strong bond with the baby from having a lot of positive flexible contact time. Kylie's experience is a good example of everyone working together towards the best chance for the baby to come home. The FACS case worker also came to support that goal. Everyone involved was delighted when the baby returned home.

Fact Sheets for Parents with learning/intellectual disability

The Parents Program has developed some Fact Sheets especially for parents who are going through care and protection with FACS or in court. The fact sheets are illustrated and are Easy Read. The aim of the Fact Sheets is to help parents to understand how the child protection system works and what they need to do at various points in the system.

We hope these fact sheets will be useful to parents directly and to solicitors and others who are trying to explain the system to them.

You can find these under 'Fact Sheets for Parents' on our website at <https://idrs.org.au/resources/fact-sheets/>



Acknowledgements

Acknowledgements and Thanks

This year we have received generous assistance from:

- Gilbert and Tobin Lawyers
- Penrith Council

Support and Funding

IDRS operates on a not for profit basis expending all income on the provision of services and the operation of the organisation. IDRS acknowledges core funding support from:

- NSW Department of Family and Community Services
- NSW Department of Justice
- Commonwealth Department of Social Services
- The Public Purpose Fund of the Law Society of NSW through the Community Legal Centres Program of NSW
- Care Partner Funding through Legal Aid NSW

Volunteers

Our biggest thanks goes to over 150 volunteers who support the work of IDRS. Your time, dedication and skills are the backbone of our efforts to deliver justice to people with intellectual disability across NSW.

We are very grateful.



INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED

ABN: 11 216 371 524

**Financial Report for The Year Ended
30 June 2018**

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED

ABN: 11 216 371 524

Financial Report for The Year Ended 30 June 2018

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INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED

ABN: 11 216 371 524

COMMITTEE'S REPORT

Your committee members submit the financial report of Intellectual Disability Rights Service Incorporated for the financial year ended 30 June 2018.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Anne Bolt
Kenn Cahill (appointed December 2017)
Phillipa Friedrich (Treasurer)
Jenny Klause (Chair, May 2018 – present)
Edwina MacDonald
Edwina Pickering (Chair, resigned April 2018)
Carmelo Raspanti
Rebecca Reeve (appointed December 2017)
Greg Smith (resigned April 2018)
Mike Sprange (Chairman)
Janene Cootes (Ex-Officio)

Principal Activities

The principal activity of the Association during the financial year was to advance the rights of people with an intellectual disability and to ensure that they have the same rights and the same opportunity to exercise their rights as other people in the community.

Significant Changes

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

Operating Result

The net surplus amounted to \$50,922 (2017 deficit \$24,360).

Dividend

The entity is an incorporated association and the Board is prohibited from distributing funds to members.

Operations of the Association

A review of the operations of the Association during the financial year and the results of those operations are as follows:

The operations of the Association during the financial year involved the receipt of grant income from various government bodies, which it used to provide legal assistance and advice, conduct education programs for people with intellectual disability and others, produce resources about the rights of people with intellectual disability and to provide support to the people with intellectual disability who are in contact with criminal justice system.

Future Developments

The Association intends to continue its operations as outlined above. The ability of the Association to continue its operations is dependent upon continuing financial support by state and/or Federal Government department and other parties.

Subsequent Events

No matters or circumstances have arisen since the end of the financial year.

Indemnification of Auditors and Officers

Since March 2003, Intellectual Disability Rights Service Incorporated has held a Directors and Officers Liability Insurance Policy which covers Board members and employees of the Association. The liabilities insured include costs and expenses that may be incurred in defending civil or criminal proceedings that may be brought against the officers in their capacity as officers of the Association.

Signed in accordance with a resolution of the Members of the Committee.



Chairperson



Treasurer

Dated this 13 of November, 2018

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED
ABN: 11 216 371 524
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018	2017
INCOME		\$	\$
Interest		15,283	15,842
Commonwealth Department of Social Services		576,387	276,963
NSW Department of Family and Community Services		1,154,494	1,115,238
NSW Department of Justice		182,276	-
Grants – Miscellaneous		296,722	296,548
Other Income		247,853	241,916
		<hr/>	<hr/>
		2,473,015	1,946,507
EXPENDITURE			
Accounting & Bookkeeping		42,732	32,025
Admin & Financial Charges		157,321	147,368
Advertising		11,739	11,395
Annual Leave		32,218	5,337
Audit Fees		7,200	9,580
Bank Charges		1,185	1,239
Cleaning		10,954	9,959
Consultancy Fees & Outsourcing		40,958	48,670
Depreciation		7,567	13,703
Electricity		12,587	8,709
Host Agencies		26,739	16,489
Insurance		11,679	11,870
Information Technology Support		15,377	19,042
IT Web Maintenance		1,678	943
Legal Cost and Disbursements		920	2,655
Long Service Leave		41,856	31,467
Photocopying, Printing & Stationery		29,387	14,971
Postage & Couriers		3,026	3,455
Practising Certificates & Professional Supervision		2,509	3,354
Purchase of Minor Fixed Assets		11,951	6,223
Relocation Expense		28,948	-
Rent		93,593	83,965
Repairs & Maintenance		6,539	3,214
Salaries & Wages		1,535,158	1,226,022
Staff/Volunteer Training & Continuing Education		38,286	39,381
Storage Expense		1,292	2,283
Subscriptions & Library		14,580	16,981
Sundry Expenses		1,231	1,353
Superannuation		150,074	122,774
Telephone & Internet		39,009	33,231
Travelling & Accommodation Expenses		43,800	22,541
		<hr/>	<hr/>
		2,422,093	1,970,867

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED
ABN: 11 216 371 524
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018	2017
		\$	\$
Operating surplus / (deficit) before prior period adjustments		50,922	(24,360)
Prior period adjustments			
Grants received now recognised as income		-	146,354
Long service leave provision adjustment		-	(9,726)
Net current year surplus		50,922	112,268
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		387,102	274,834
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		438,024	387,102

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED
ABN: 11 216 371 524
BALANCE SHEET AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash on hand		1,021,283	851,663
Accounts receivable and other debtors	2	79,680	71,707
TOTAL CURRENT ASSETS		<u>1,100,963</u>	<u>923,370</u>
NON-CURRENT ASSETS			
Property, plant and equipment	3	77,618	17,571
TOTAL NON-CURRENT ASSETS		<u>77,618</u>	<u>17,571</u>
TOTAL ASSETS		<u>1,178,581</u>	<u>940,941</u>
LIABILITIES			
CURRENT LIABILITIES			
Grants received in advance		343,437	276,194
Payables		126,091	80,690
Provisions	4	271,029	196,955
TOTAL CURRENT LIABILITIES		<u>740,557</u>	<u>553,839</u>
NON-CURRENT LIABILITIES			
Provisions	4	-	-
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>740,557</u>	<u>553,839</u>
NET ASSETS		<u>438,024</u>	<u>387,102</u>
MEMBERS' FUNDS			
Retained surplus		438,024	387,102
TOTAL MEMBERS' FUNDS		<u>438,024</u>	<u>387,102</u>

The accompanying notes form part of these financial statements.

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED

ABN: 11 216 371 524

STATEMENT OF MOVEMENTS IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Retained Surplus \$	Total \$
Balance at 1 July 2016	274,834	274,834
Net surplus for the year	112,268	112,268
Balance at 30 June 2017	387,102	387,102
Balance at 1 July 2017	387,102	387,102
Net surplus for the year	50,922	50,922
Balance at 30 June 2018	438,024	438,024

The accompanying notes form part of these financial statements.

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED
ABN: 11 216 371 524
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 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 Associations Incorporation Act New South Wales. 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 historic 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 section 50-10 of the Income Tax Assessment Act 1997.

(b) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(c) Employee Provisions

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 provisions have been measured at the amounts expected to be paid when the liability is settled.

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

(e) 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.

(f) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members 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.

(g) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

The associations activities are supported by grants received from the federal, state and local governments. Grants received on the condition that specified services are delivered, or conditions are fulfilled, are considered reciprocal. Such grants are initially recognised as a liability and revenue is recognised as services are performed or conditions fulfilled. Revenue from nonreciprocal grants is recognised when the company obtains control of the funds.

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

(h) 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 net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Note 2	Accounts Receivable and Other Debtors	2018	2017
		\$	\$
	Receivables	65,770	58,129
	Prepayments	13,910	13,578
		<u>79,680</u>	<u>71,707</u>

Note 3	Property, Plant and Equipment		
	Property, Plant and Equipment		
	At Cost	186,218	234,322
	Accumulated depreciation	(108,600)	(216,751)
	Total Property, Plant and Equipment	<u>77,618</u>	<u>17,571</u>

Note 4 Provisions

CURRENT LIABILITIES

Employee Entitlements - Annual Leave	115,232	83,013
Employee Entitlements - Long Service Leave	155,797	113,942
	<u>271,029</u>	<u>196,955</u>

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED
ABN: 11 216 371 524
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 5	Leasing Commitments	2018 \$	2017 \$
	Operating Lease commitments		
	Rental Sydney office *		
	Payable - minimum lease payments		
	— not later than 12 months	154,105	82,458
	— between 12 months and 5 years	308,210	20,614
		<u>462,315</u>	<u>102,051</u>
	Rental Wollongong office **		
	Payable - minimum lease payments		
	— not later than 12 months (month to month only)	6,380	6,697
	— between 12 months and 5 years	-	-
		<u>6,380</u>	<u>6,697</u>
	Rental Newcastle office ****		
	Payable - minimum rental payments		
	— not later than 12 months (month to month only)	11,466	10,020
	— between 12 months and 5 years	-	-
		<u>11,466</u>	<u>10,020</u>
	Rental Penrith office ****		
	Payable - minimum rental payments		
	— not later than 12 months (month to month only)	5,500	-
	— between 12 months and 5 years	-	-
		<u>5,500</u>	<u>-</u>
	Rental Gosford office *****		
	Payable - minimum rental payments		
	— not later than 12 months (expires 08.01.2019)	13,600	-
	— between 12 months and 5 years	-	-
		<u>13,600</u>	<u>-</u>

*Sydney: a new lease was entered into on 21 May 2018. Agreed monthly rental is \$134,744 per annum. Rent is payable monthly in advance. Contingent rental provisions in the lease agreement require annual rental increase of 4%. The amounts disclosed are GST exclusive. Security Deposit paid \$42,393.

** Wollongong: Sub-Lease with Australian Red Cross expires 8.10.2018. Sub-lease arrangement will proceed on month to month basis. Agreed rent on this property is \$6,964. Contingent rental provisions in the lease agreement require annual rent increase of 4% per annum. The amounts disclosed are GST exclusive.

*** Newcastle: A rental agreement expired in January 2016. The terms of the original rent agreement have continued to apply. Agreed rent is \$11,466 ex GST per annum. The rent increases annually by Consumer Price Index.

**** Penrith: IDRS entered into a sublease agreement with Nepean Area Disabilities Organisation on 1.01.2018. This is a month to month agreement requiring one month's notice to terminate the agreement. Agreed rent is \$5,000 ex GST per annum.

***** Gosford: IDRS entered into a one-year rental agreement with Central Coast Disability Network commencing 8.01.2018. Agreed annual rent is \$13,600 ex GST. The rental agreement ends on 8.01.2019.

INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED
ABN: 11 216 371 524
ANNUAL STATEMENTS TO GIVE A TRUE AND FAIR VIEW OF FINANCIAL POSITION &
PERFORMANCE OF THE INCORPORATED ASSOCIATION

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 committee the financial report as set out on pages 3 to 6:

1. Presents a true and fair view of the financial position of Intellectual Disability Rights Service Incorporated as at 30 June 2018 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that Intellectual Disability Rights Service Incorporated will be able to pay its debts as and when they fall due.

The statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Chairperson



Treasurer



Dated this

13 day of November, 2018

Auditor's Declaration pursuant to the Associations Incorporation Act of New South Wales
2009

To the Committee, Intellectual Disability Rights Service Incorporated.

I declare that, to the best of my knowledge and belief, during the year ended 30th June 2018
there have been no contraventions of the auditor independence requirements as set out in
any applicable code of professional conduct in relation to the audit



Leslie Pines

Registered Company Auditor No. 756

Dated this 13th day of November 2018

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
INTELLECTUAL DISABILITY RIGHTS SERVICE INCORPORATED

Opinion

I have audited the accompanying financial report, being a special purpose financial report, of, Intellectual Disability Rights Service Incorporated which comprises the balance sheet as at 30 June 2018, Income and Expenditure Statement, statement of changes in equity and notes to the financial statements including a summary of significant accounting policies and the Committee Members declaration.

In my opinion, the financial report presents fairly, in all material respects, (or "gives a true and fair view of") the financial position of, Intellectual Disability Rights Service Incorporated as of 30 June 2018, 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 Associations Incorporation Act of New South Wales 2009

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for distribution to members for the purpose of fulfilling Committee's financial reporting obligations under the Associations Incorporation Act of New South Wales. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management 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, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I 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 my 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*

entity's internal control.

- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity 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.*

I communicate with those charged with governance 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.

Leslie Pines Chartered Accountant

Leslie Pines

Dated in Sydney this 14th day of November 2018



**TOUTES NOS PASSIONS
REFLÈTENT LES
ÉTOILES**
VICTOR HUGO



IDRS 
Making Rights Real

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