



ideas

Information on Disability
& Education Awareness Services



Annual Report
2013

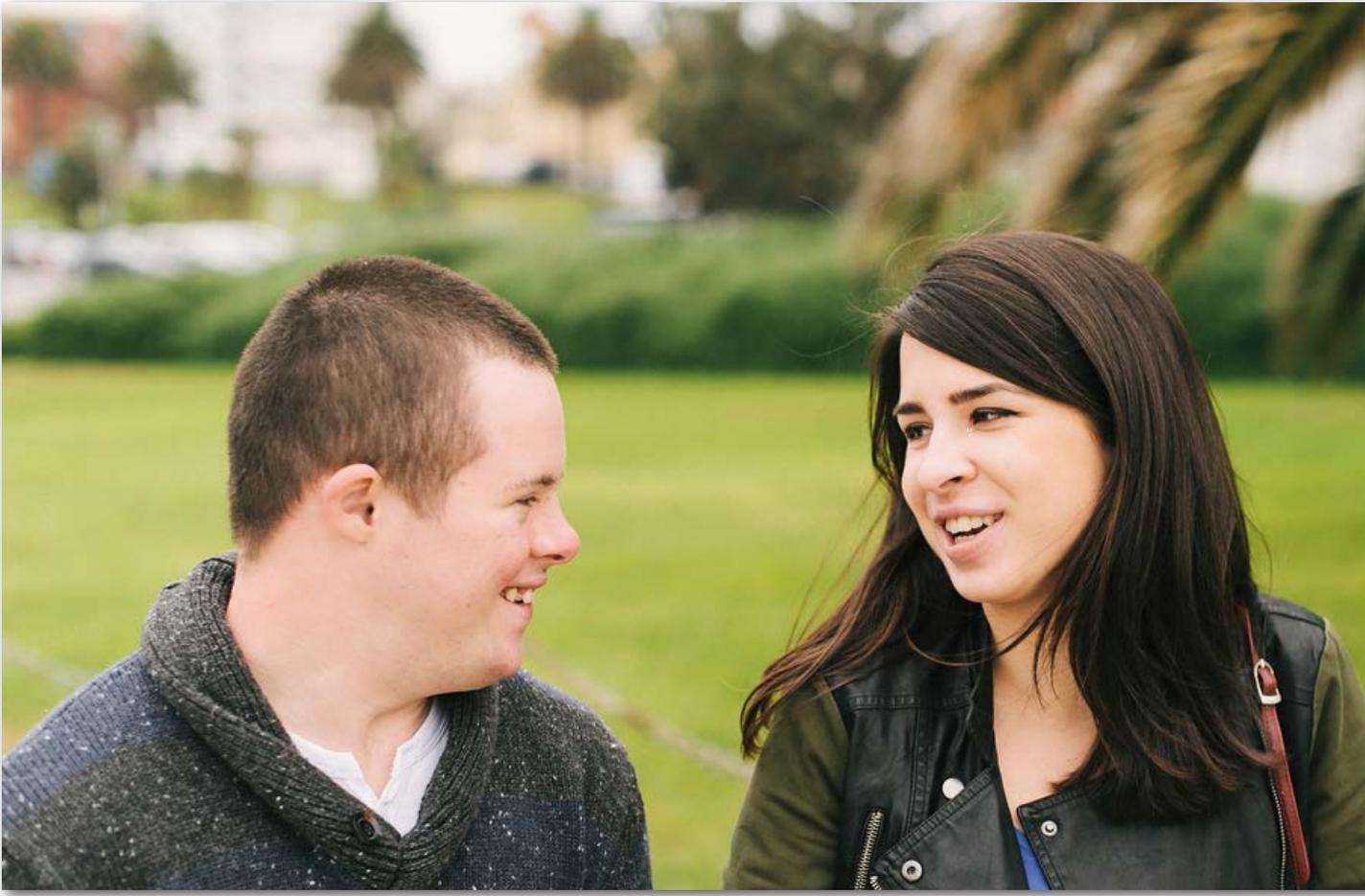


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The Organisation

IDEAS NSW provides a range of high quality information products and services for people with disability, people with age related disability and their families, carers and supporters.

Our Mission

Provide high quality accessible and relevant information and community awareness services about disability in partnership with people with disability and their supporters.

Our Vision

A world where people with disability live full, independent lives of their own choosing.

The Need for Independent Information

Access to independent information is a key requirement for the success of any system that gives choice and control to people with disability. Without good information poor choices will be made.

People need good information to make good choices

- ✓ Poor choices cost the state money.
- ✓ Poor choices cost the person their health and realisation of their wants and Goals in a truly inclusive community.

It is likely that:

- ✓ Without good information people will make poor choices.
- ✓ Without good information people will stay with what they know.
- ✓ Without good information people will not choose the mainstream.

If people don't have independent information what are the real outcomes?

Their choice is compromised. Their human rights are limited. Independent, well resourced, innovative information needs to be explicit in policy, program design and practice for person centred approaches to be better than world's best practice now. Independent, well resourced, innovative information secures human rights in models that are person and place specific.

Human rights are denied when choice is denied.

The Need for Independent Information

In order for people to make informed choices they need to build a picture of available options and compare the advantages and disadvantages of each. It has long been known that we don't know enough about what information people want or could reasonably use to allow them make an informed choice.

Our experience at IDEAS has shown that it is different for different people and different at different times of their lives, and different depending on the decision they need to make at the time. Information sources and formats should reflect this diversity.

In this period of massive advances in technology and access to the internet, one of the things we do know is that for each individual a constant and reliable way of accessing good, relevant information is with the assistance of a knowledge broker who through experience and skills is able to listen attentively to the wishes and needs of a person and then able to assist that person to find appropriate and relevant information. For this process to work people need to be able to access the information in a variety of multi channels i.e. over the telephone, searching online, visiting places that will provide expert advice, asking friends and family, listening to other people. Above all it is about attentive listening to the individual and their needs and wants, and responding to the individual in a way that suits them.

Simply increasing a person's opportunity to make choices is meaningless unless the options are accompanied by accessible and relevant information (Corrigan 2005).

To be truly accessible, information needs to be both physically and cognitively accessible. This does not occur without considerable effort. And a system reliant on information sourced from external mainstream sources or the sales words of a provider of disability services will not meet the information needs of people with disability being given more choice. Some argue that policies encouraging choice can decrease inequity if designed properly (Didon&Grand 2006), while others claim inequity may be exacerbated (Appleby 2003).

The availability of, and access to, independent information is one important factor that can affect the uptake and outcomes of choice and access of available services.



Board Members



Bob Gilhome



Patricia Liang



Teresa McMullen



Jacki Campisi



Joanna Nicol



Alana Yap



Jim Grainda



Bruce Mumford



Jan Loudon



Dave Reid

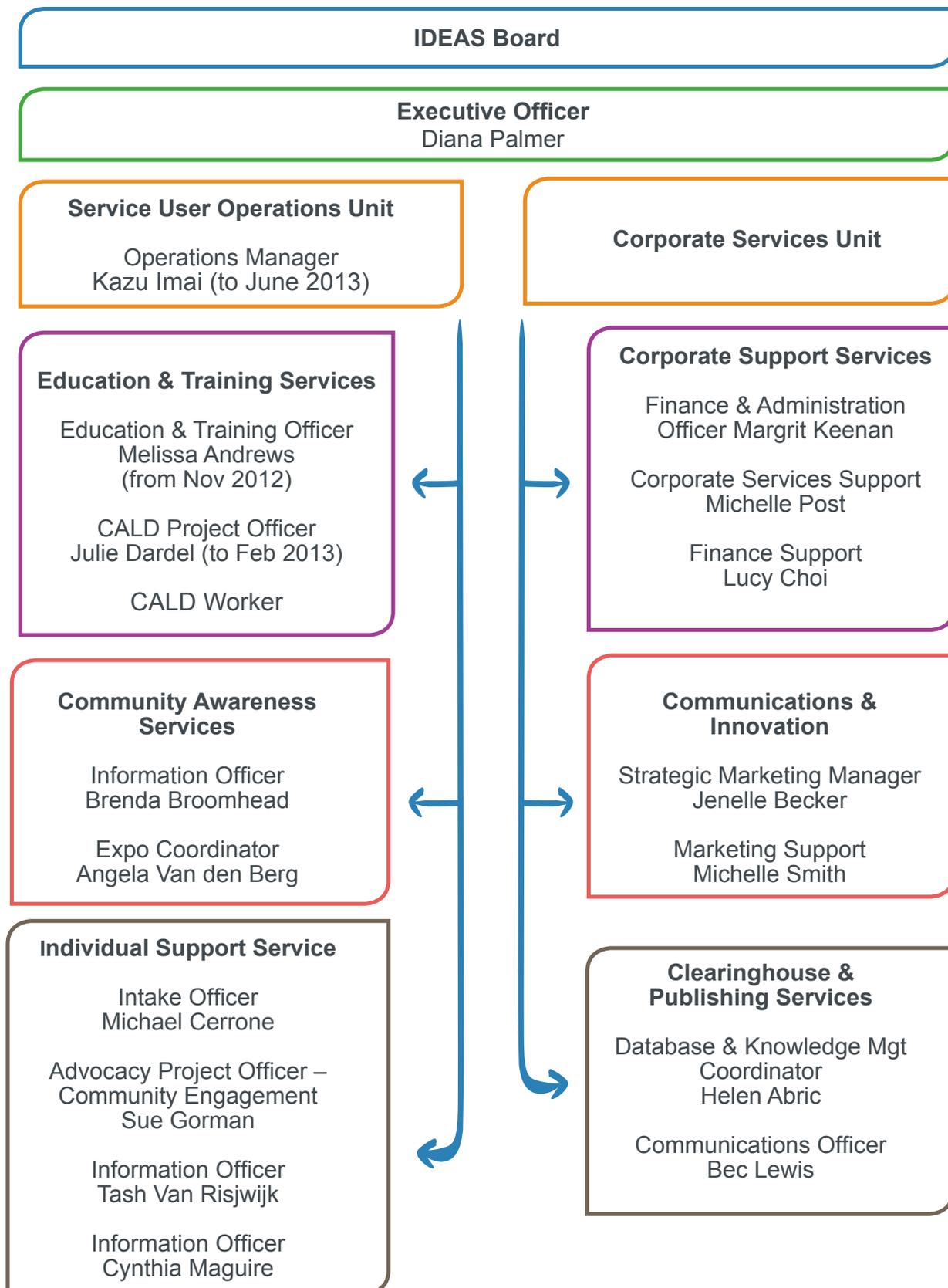
Robert Gilholme (Chairperson), Patricia Liang (Treasurer- leave taken from June 2013), Teresa McMullen (Secretary), Jacki Campisi, Joanna Nicol, Alana Yap (until November 2012), Jim Grainda (from November 2012), Bruce Mumford (from November 2012), Jan Loudon (from November 2012), Dave Reid (from November 2012)

Staff Members



Staff left to right: Brenda Broomhead, Diana Palmer, Kim Doherty, Jenelle Becker, Michelle Post, Melissa Andrews, Natasha van Rijswijk, Margrit Keenan, Lucy Choi, Helen Abric, Angela Van Den Berg, Sue, Gorman, Kazu Imai, Michelle Smith, Michael Cerrone, Herve Reynis.

Organisation Structure



Chairperson's Report

As in previous years, it is with a degree of pride I present the Chairman's Report for IDEAS – Information on Disability & Education Awareness Services Incorporated for the year to 30 June 2013.

In terms of what IDEAS does which is provide information services to people living with disability and their families, carers and supporters - the last twelve months has been as busy as usual. In the body of the Annual Report you will find comprehensive reports on our various programs and, should you be seeking a detailed understanding of our services over the year, I recommend these reports to you.



.....
“IDEAS is well situated to become even more synonymous with information provision to the disability sector no matter what path is trodden.”
.....

For today, I wish to touch on two separate, but related, issues which have the potential to have a massive impact on the organisation and which will undoubtedly have increasing ramifications for the foreseeable future. These are:

- a. the initiative of the NSW Government to introduce a person centred funding model for service delivery to the disability sector; and
- b. the introduction, at a Federal level, of the National Disability Insurance Scheme (NDIS).

With the change in direction to a person centred funding model, IDEAS operating environment suddenly entered a state of flux.

While authorities, including the Minister, acknowledged that access to information would be crucial for the end users to assist with their decision

Chairperson's Report

making process they could give no assurances as to how that information would be made available.

Our argument was, and is, that quality, current, timely and accessible information should be made available by the government to ensure the standard of information is maintained. On the other hand, and in a perfect world, the models premise is that market forces would ensure that the required level of information is available at a competitive price.

Our concerns with this alternative is that it does not allow for the divergence in the skill sets of the end user which will impact on their ability to access and interpret the most appropriate information.

Should the latter prevail, IDEAS challenge is to develop a business model whereby we are a trader in information services in competition in a market that doesn't currently exist. This entity would also have to be developed during a transition stage in which we would still be operating as a funded provider of free information.

The passing of the NDIS into law has seen the NSW Government embrace the scheme and, in my opinion, rightly so. As a result, we have seen the Hunter region participate in a trial roll out of the NDIS program. IDEAS itself has benefitted from that trial.

The Expo IDEAS was already planning to conduct in the Newcastle area became an important vehicle in disseminating information about the NDIS program to the region and a valuable opportunity for service providers to promote themselves to their future clients. While it was an enormous task for the IDEAS team, the size and success of the event has lifted our profile within the sector locally and nationally. I would like to extend to all our staff my sincere appreciation for their efforts during, what I am sure, was a trying time.

All that be as it may, unfortunately I can tell you that no further decisions about future information provision have been made in the period since 30

June 2013. In fact, I attended a meeting with ADHC officials within the last two weeks at which we were to be “fully briefed on the intent, timing and implications” of the National Disability Insurance Scheme (NSW Enabling) Bill 2013. It is disappointing to have to advise that, by the conclusion of the meeting, we had received no answers to existing questions but had more questions than before the meeting.

It is pleasing to note that ADHC have demonstrated their understanding of the importance of having an information service such as ours in very positive terms. They have provided one off funding, to be expended in the 2013/14 year, to allow for a upgrade of our website and ensure its relevance in the current environment. While there is no discussion, at this stage, regarding resourcing the maintenance of the information it is encouraging to see this commitment from the department.

There remains a lot to be done before the NDIS is operating effectively and, in terms of such a significant change, there is not a lot of time. As an organisation, IDEAS will continue to monitor developments and liaise with the key stakeholders to ensure it is as well positioned as possible to meet the challenges ahead and remain a viable provider of information services.

There are several acknowledgements that need to be made and I would like to formally do that now. IDEAS benefits from the support and assistance of many individuals and organizations throughout the year and our thanks go to:

- ✓ The previous Minister for Disability Services, Minister Andrew Constance, and his staff
- ✓ The officers of Department of Ageing, Disability and Home Care
- ✓ Rod Sharples and Data Diction; and
- ✓ All the staff of IDEAS, including former staff, that contribute so much to our success every day

I wish to thank my fellow Board members for their input throughout the year. It was pleasing to welcome some new members to our Board this year as, amongst other things, it brings a new perspective to our discussions.

I would especially like to acknowledge Joanna Nicol's contribution to the Board over a number of years. Joanna, who resigned early in the 2013/14 year, was our Deputy Chair and a very active and interested Board member. Her knowledge of the sector was a tremendous asset to our organization and her input will be missed.

My personal thanks go to our Executive Officer, Diana Palmer, for her advice and guidance through the maze. Diana consistently gives of her time and energy in seeking the best outcomes for IDEAS and, in turn, our clients.

My final thought is that, if planning and preparation are keys to positive outcomes, IDEAS is well situated to become even more synonymous with information provision to the disability sector no matter what path is trodden.

Robert Gilholme

A handwritten signature in black ink, appearing to read 'R Gilholme', with a long horizontal flourish extending to the right.

Chairman - IDEAS Inc

Executive Officer's Report

Highlights of the Year

The highlight of the 2012-2013 year was the convening of the 2013 PossABLE IDEAS Expo held in Newcastle in May. This event was the biggest Disability Expo held in Australia with a diverse range of products, activities and services on display in one location for people with disability to access.

IDEAS has a long history in convening Expos and the timing of this one coincided with the launch of the National Disability Insurance Scheme's largest pilot site in Newcastle NSW. It was a wonderful opportunity to showcase to the local communities of the Hunter the possibilities of what could be available to them in the new disability support system being implemented across Australia.

The event attracted over 4,500 people over the two days. IDEAS was extremely pleased with the outcome of the event as it met a number of goals we had for the event. The team at IDEAS would like to thank the support received from the Disability Services Minister at the time, Mr Andrew Constance and his department Ageing, Disability and Homecare for their financial support of the event.



.....
“this allows us to use our active listening skills and ensure that we are able to provide the best options to allow the best choices for people when making decisions“
.....

Organisational Capability

Governance

Board renewal was a high priority in 2012-2013 and we were fortunate to gain four new Board members who have all proved capable and eager to participate in the governance of IDEAS.

Executive Officer's Report

A Board orientation session was held early in 2013 to assist new board members understand the organisation and their role. The Board finalised the strategic direction for the organisation during 2013-2016.

Management Systems & Processes

The focus of work for the Operations Manager in 2012-2013 was to strengthen internal processes and systems and Kazu Imai did this very well for us. At the end of the financial year we have a team of people who have a much stronger system of internal operations to support them in their day to day work. I thank Kazu for her patience and skill at developing our team.

Workforce Development

2012-2013 saw workforce development focus on developing skills from identified gaps in our core business areas of information provision and self advocacy support. A team building exercise was held in November 2012. With staff working across numerous locations it was a great opportunity to bring them together in preparation for the team effort needed to conduct the expo in Newcastle.

Providing Programs and Services

Service Access

Through this financial year the major focus on service access was converting website and social media access into call generation. As an Information Provider we embrace all channels of communication, information access and dissemination. We do like to be able to have a conversation with people with disability accessing our information channels as this allows us to use our active listening skills and ensure that we are able to provide the best options to allow the best choices for people when making decisions.

We find a face to face or phone conversation the best way of doing this as it combines the curiosity and need for information from the enquirer with the skills and knowledge of the information officer to find the optimum solution for the question at hand.

Capacity Building

Strategic Positioning

The announcement and initial implementation of the NDIS has provided the catalyst for IDEAS to review our position and goals within the information sector in NSW and Australia. The Strategic Plan has identified a major role for IDEAS as a key provider of independent information for people with disability to assist them with their decision making. We believe that with good information people will make good choices; poor information will lead to poor choices. The quality of service delivery, quality of information and consistency in our branding are the keys to us maintaining our role as a leading provider of independent information for people with disability.

Service Development

The strategic plan developed throughout this year provides a strong plan for the further development of IDEAS role as a key provider of independent information about inclusive and accessible communities across Australia. At the end of the financial year we were advised by ADHC that we were to receive some one off funds to assist with enhancing our online provision. These funds will assist greatly in redeveloping our website and growing extensively the information we will be able to provide online for people with disability. This project will come to fruition in 2013-2014.

In May 2013 The PossABLE IDEAS Expo proved our ability to convene major events for the disability community in Australia and demonstrated our strong culture of making anything possible. The team at IDEAS has an enviable reputation, sitting outside the 'system' using an approach of always looking to mainstream rather than sitting within the disability sector. Through this prism we are able to broaden our horizons on what is possible and what is achievable and generally go beyond that.

None of our achievements during 2012-2013 could have been attained without the hard work and dedication of all our staff. I am very fortunate to have a team of people who are all working towards the same goal of assisting people with disability make informed decisions about lives of their own choosing. I thank them for their work during the year.

Networking and Partnerships

IDEAS understands the importance of staying connected with colleagues within the advocacy and information sector, broader disability sector and mainstream like communities.

We have maintained and forged links with numerous networks and organisations throughout this year including:

- ✓ Membership of NSW Disability Advocacy Network
- ✓ NDAN representative to the Disability Network Forum
- ✓ Board membership of the Disability Advocacy Network of Australia (DANA)
- ✓ Associate membership of AFDO (Aust Federation of Disability Organisations)
- ✓ Associate membership of NDS (National Disability Services)
- ✓ Associate membership of ACAA (Assoc of Access Consultants of Aust)
- ✓ Community Partner Livable Housing Australia
- ✓ Associate membership of ENAT (European Network of Accessible Tourism)
- ✓ Membership of LINCS users group
- ✓ Membership of the Hunter Disability Network
- ✓ Active membership of numerous other regional and metropolitan Sector networks and representative disability organisations

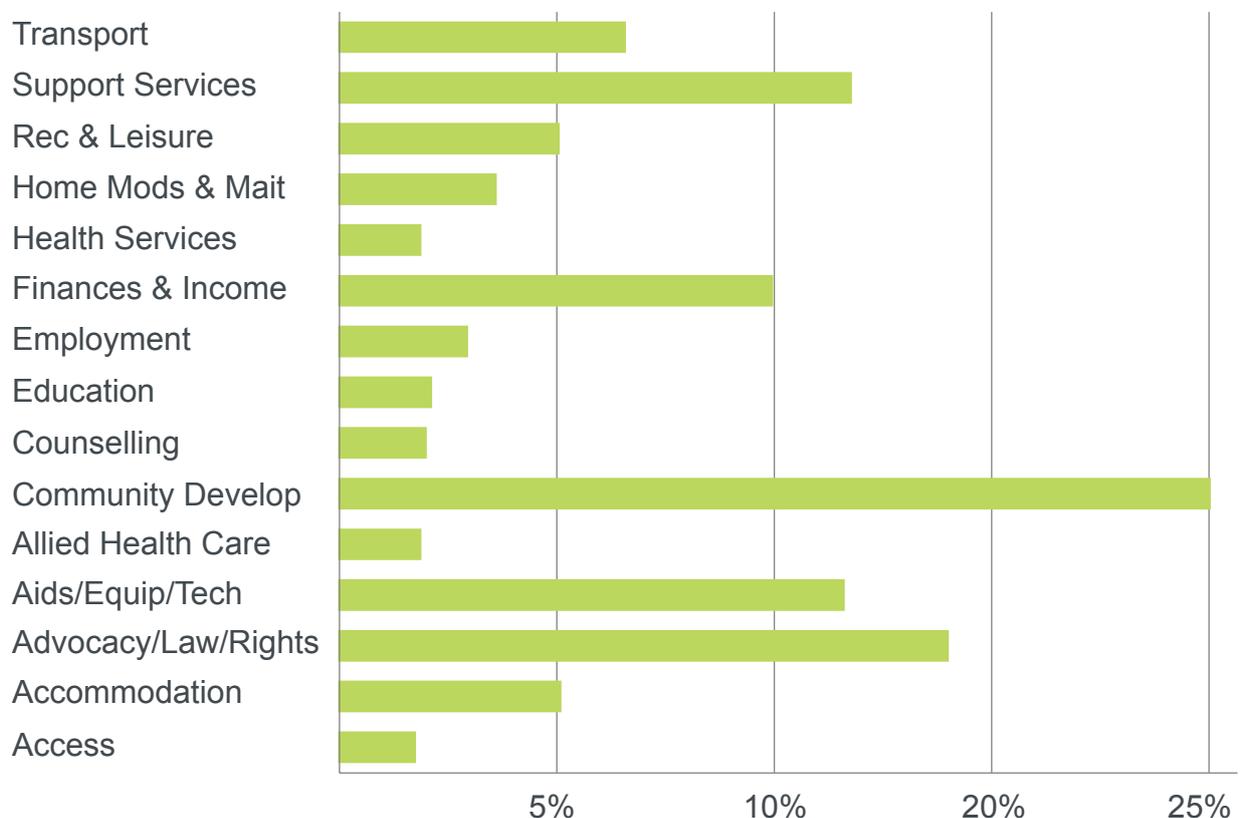
Programs Report

Individual Support

Info Line – Provision of information

With the announcement of the NDIS during this year an anticipated increase in calls about the disability system was expected, and we were not disappointed. This can be seen by the high percentage of calls marked to Community Development as we have taken on the role of raising awareness of both NSW's Living Life My Way and the National Disability Insurance Scheme.

Enquiries regarding access to advocacy and awareness of legislation and rights has been a growing area as well as people have found an interest in knowing about their rights and the UN Convention. Total enquiries for the year have reached over 14,200 with 20% of these being people accessing our service by phone and 80% people searching our online databases directly.



Choice and Control – Individual Advocacy Support through Brokerage

In 2012-2013 we again brokered individual advocacy through three partner Advocacy agencies to provide individual advocacy across the ADHC NSW regions of Metro South, Illawarra and Southern Highlands. Issues dealt with during the year covered access to appropriate housing, access to education services and abuse/neglect. Issues have been fairly evenly spread across the regions with an average of 32 per region during the year.

Community Engagement

Self Advocacy Development

This area has been one of particular interest to us as we continue to grow our knowledge and expertise in this activity. During 2012-2013 we consolidated our support for two self advocacy groups. Our Speak Up group in South East Sydney continued and had a productive year that was highlighted by a meeting with the NSW Disability Services Minister about access to health services for people with disability. In the Shoalhaven we began to support an existing group, who have continued to meet on a regular basis and are a very enthusiastic group of people. Our Community Engagement Facilitator supports each group and provides rights based education at each meeting, lead by the topics the group decide on.

Database and Knowledge Management

Databases

IDEAS currently maintain a number of databases to support people with disability to make informed decisions about matters of importance to them. These include over 4,500 entries in the LINCS Community Service directory, 500 records on accessible travel options, 600 records on suppliers of equipment and numerous other smaller database records that support our responding to enquiries. These records are all updated and checked for accuracy and quality of information at least once a year. As we move to a more inclusive society we will need to focus our energies on increasing the numbers of records we maintain and ensuring we have information available about inclusive choices for people with disability. Information on mainstream community supports, activities and services available for people with disability will be a major focus for us in any redevelopment of our databases over the coming years.

Publishing

IDEAS Online and Social Media Engagement

During the 2012-2013 financial year the development of an online environment to support the PossABLE IDEAS Expo was a priority for our online activities. This saw a growth in our social media interaction with people with disability and the development of a website and ancillary activities to support the promotion and registration processes for the PossABLE Expo.

As the year drew to a close we were advised that we had received a non-recurrent grant from ADHC which will see the redevelopment of our IDEAS website. We received this news with great enthusiasm as this development will allow us to redevelop some of our online information provision. With the changing environment for people with disability this will allow us to meet people's information needs in a more appropriate and inclusive way.



IDEAS PossABLE Expo

In May 2013 we hosted the biggest Disability Expo to be held in Australia. With over 110 exhibitors, 4 streams of workshops (over 40 individual workshops), RAVE Lounge presentations and a Return to Sport Expo held under the roof of the Newcastle Entertainment Centre 6 weeks prior to the launch of the NDIS in NSW.

It was a major event on the disability calendar for 2013. IDEAS NSW was very grateful for funding received by both Ageing Disability and Homecare and the National Disability Insurance Launch Agency that allowed the event to be held as a fully inclusive and accessible event.

Our main objective of providing the people of the Hunter region with information about Choice and Control and the changes that the NDIS could bring to their lives was fulfilled with over 4,500 people attending the two days.





Treasurer's Report

The total income for the 2012/13 year was \$1,424K, an increase of \$296K over the 2011/12 year. This is primarily a combination of increases in our program funding from ADHC and the inclusion of non-recurrent income from the Newcastle Expo. A more detailed examination by income sources attributes the variations to the following categories:

Expo Income	\$162K
Grant Income - ADHC	\$137K
All Other Categories	\$ 7K
Sub Total	\$306K
Less:	
Photocopying	\$ 5K
Donation	\$ 3K
Interest Income	\$ 2K
Total	<u>\$296K</u>

The expenditure of \$1,461K was \$323K more than the previous year. The main variations being:

Expo Expenses	\$ 143K
Wages	\$ 73K
Consultants Fees	\$ 48K
Advertising and Promotion	\$ 26K
Travel & Accommodation	\$ 15K
Printing & Stationery	\$ 11K
Asset Purchases	\$ 10K
All Other Categories	\$ 28K
Sub Total	<u>\$ 354K</u>
Less:	
Computer Expenses	\$ 18K
Committee Expenses	\$ 13K
Total	<u>\$ 323K</u>

Treasurer's Report

As with the income, the non-recurrent expenditure associated with the Expo was the major contributor to the increase over the prior year costs. The Expo also had a flow on effect for the organization as witnessed in the increases in Advertising, Printing & Stationery and Travel & Accommodation expenditure which, to a degree, is the result of IDEAS capitalizing on the increased opportunity to promote its services in conjunction with the higher profile arising from Expo.

The increase in Wages is the result of staff vacancies which were carried over from the prior year being filled during the current year and, again, there was some impact on Wages arising from the Expo.

Consultants Fees were \$48K higher in 2012/13 than the previous year as the result of a number of consultancies being undertaken. These included IDEAS website and information database development - \$20K, professional assistance with policy and procedure reviews and strategic plan reviews - \$12K and specialist consultants being engaged to assist in conducting the Expo - \$22K.

It is noted that, as a result of the introduction of a new recording and reporting format from 1 July 2012, certain costs are not recorded for comparison as previously. This is most noticeable in the area of Committee Expenses which indicate, in these reports, this year's expenditure was \$2K compared to \$15K for 2011/12. In previous years, the cost of hosting the regular Board teleconferences was recorded as a committee expense, from July 2012 the costs have been recorded with Telephone charges and, it is noted, these charges reflect an increase over the last year as a result of this change.

The full year result is a deficit of \$37K (2011/12 deficit \$10K). While consecutive deficit results are not pleasing, we believe the investment we made in our program development and information database which led to this result is crucial in ensuring we are equipped to meet the challenges facing information service providers in the changing environment in which we operate.

Balance Sheet

The Balance Sheet shows Current Assets of \$1,150K, which compares with Current Liabilities of \$1,035K. The excess of Current Assets over Current Liabilities of \$115K indicates a satisfactory liquidity position.

Total Assets at 30 June 2013 were \$1,255K which included Plant and Equipment with a net value of \$105K.

I would like to thank our Auditor, Steven Walker, and his staff for their input into the 2012/13 Financial Statements and IDEAS own administration staff for their continued diligence in managing and reporting our financial performance throughout the year.

I thank you for your attention and invite any questions.

Robert Gilholme

A handwritten signature in black ink, appearing to read 'R Gilholme', with a long horizontal flourish extending to the right.

Acting Treasurer.

Financial Statements

IDEAS - Information on Disability Education and Awareness Services Inc

Income Statement For the year ended 30 June 2013

	Notes	2013 \$	2012 \$
Revenue	2	<u>1,424,455</u>	<u>1,127,835</u>
Rent		68,166	66,319
Motor Vehicle		8,970	13,359
Wages & Salary		675,762	552,016
Other expenses from ordinary activities		<u>707,968</u>	<u>506,789</u>
		<u>1,460,866</u>	<u>1,138,483</u>
Net profit / (loss) from ordinary activities		<u>(36,411)</u>	<u>(10,648)</u>

Statement of Recognised Income and Expenditure For the year ended 30 June 2013

	Notes	2013 \$	2012 \$
Opening Accumulated Funds		195,767	206,415
Net surplus for the year		<u>(36,411)</u>	<u>(10,648)</u>
Closing Accumulated Funds		<u>159,356</u>	<u>195,767</u>

Financial Statements

Committee's Report For the year ended 30 June 2013

Your committee members submit the financial accounts of IDEAS - Information on Disability Education and Awareness Services Inc for the financial year ended 30 June 2013.

Committee Members

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

Robert Gilholme
Jackie Campisi
Teresa McMullen

Joanna Nicol
Patricia Liang
Jan Loudon

Jim Grainda
Dave Reid
Bruce Mumford

Principal Activities

The principal activities of the association during the financial year were: Providing and maintaining of up to date information to people with a disability.

Significant Changes

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

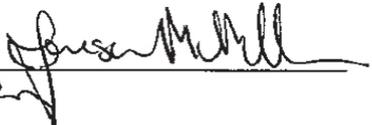
Operating Result

The profit from ordinary activities after providing for income tax amounted to:

Year ended 30 June 2013	Year ended 30 June 2012
\$ (36,411)	\$ (10,648)

Signed in accordance with a resolution of the Members of the Committee on :

Robert Gilholme: 

Patricia Liang: 
Teresa McMullen
Secretary

**Balance Sheet
as at 30 June 2013**

	Notes	2013 \$	2012 \$
Current Assets			
Cash assets	4	1,132,617	424,921
Receivables	5	5,877	6,328
Other	6	<u>11,358</u>	<u>11,358</u>
Total Current Assets		<u>1,149,854</u>	<u>442,607</u>
Non-Current Assets			
Property, plant and equipment	7	<u>105,231</u>	<u>128,100</u>
Total Non-Current Assets		<u>105,231</u>	<u>128,100</u>
Total Assets		<u>1,255,085</u>	<u>570,707</u>
Current Liabilities			
Payables	8	145,764	79,521
Provisions	9	47,915	34,470
Other	10	841,310	218,821
Total Current Liabilities		<u>1,034,989</u>	<u>332,812</u>
Non-Current Liabilities			
Provisions	9	<u>60,740</u>	<u>42,128</u>
Total Non-Current Liabilities		<u>60,740</u>	<u>42,128</u>
Total Liabilities		<u>1,095,729</u>	<u>374,940</u>
Net Assets		<u>159,356</u>	<u>195,767</u>
Accumulated Funds			
Retained Funds		<u>159,356</u>	<u>195,767</u>
Total Accumulated Funds		<u>159,356</u>	<u>195,767</u>

Financial Statements

Statement of Cash Flows For the year ended 30 June 2013

	Notes	2013 \$	2012 \$
Cash Flow From Operating Activities			
Receipts from members, customers, funding bodies		938,303	1,221,388
Payments to suppliers and employees		(237,580)	(1,084,406)
Interest received		<u>17,278</u>	<u>18,738</u>
Net cash provided by (used in) operating activities	11	<u>718,001</u>	<u>155,720</u>
Cash Flow From Investing Activities			
Proceeds from sale of plant and equipment		12,273	11,364
Payments for plant & equipment		<u>(22,576)</u>	<u>(50,504)</u>
Net Cash provided by / used in investing activities		<u>(10,303)</u>	<u>(39,140)</u>
Net increase (decrease) in cash held		707,698	116,580
Cash at the beginning of the year		<u>424,921</u>	<u>308,341</u>
Cash at the end of the year	4	<u>1,132,619</u>	<u>424,921</u>

Notes to the Financial Statements For the year ended 30 June 2013

1. Statement of Significant Accounting Policies

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and the *Associations Act*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Property, Plant and Equipment

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

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 directors to ensure 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 assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

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

Financial Statements

Notes to the Financial Statements For the year ended 30 June 2013

1. Statement of Significant Accounting Policies continued...

The depreciation rates for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Leasehold improvements	20%
Leased plant and equipment	20%
Office equipment	20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

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

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

(b) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. 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. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. These cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(d) 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. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

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

(e) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in income in the period in which they are incurred.

1. Statement of Significant Accounting Policies continued...

(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 Tax Office. 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 balance sheet are shown inclusive of GST.

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

(g) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(h) Key Estimates

Impairment

The association assesses impairment at each reporting date by evaluation of conditions and events specific to the group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

	2013	2012
	\$	\$
2. Revenue		
Operating Activities:		
Interest revenue	17,278	18,738
Other operating revenue:		
Funding – ADHC	1,204,576	1,067,694
Photocopying	62	5,007
Subscriptions – Newsletter	7,477	4,003
Other Income	19,819	15,855
Rental Income	13,091	12,498
Donations	639	4,040
Expo Site Income	<u>161,513</u>	<u>-</u>
	<u>1,424,455</u>	<u>1,127,835</u>

3. Profit from Ordinary Activities

Profit (loss) from ordinary activities before income tax

has been determined after:

Charging as Expense:

Depreciation of non-current assets:

- Plant and equipment	<u>31,763</u>	<u>34,016</u>
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Financial Statements

Notes to the Financial Statements For the year ended 30 June 2013

	2013	2012
	\$	\$
4. Cash assets		
Bank accounts:		
Working account	788,458	16,315
Grants account	161,565	233,780
Gift account	10,760	10,756
Staff provisions account	92,190	76,598
Expo account	11,464	20,891
Access aware account	3,237	3,136
Riverina equipment pool account	12,290	11,904
Future projects account	52,355	46,041
Term deposit - Credit card	-	5,000
Other cash items:		
Cash on hand	300	250
Undeposited Funds	-	250
	<u>1,132,619</u>	<u>424,921</u>
5. Receivables		
Current		
Trade debtors	<u>5,877</u>	<u>6,328</u>
6. Other		
Rental bond	<u>11,358</u>	<u>11,358</u>
7. Property, Plant and Equipment		
Leased plant and equipment:		
- At cost	221,912	221,912
- Less: Accumulated amortisation	<u>(150,357)</u>	<u>(127,740)</u>
	<u>71,555</u>	<u>94,172</u>
Motor vehicles:		
- At cost	42,145	41,606
- Less: Accumulated depreciation	<u>(8,469)</u>	<u>(7,678)</u>
	<u>33,676</u>	<u>33,928</u>
	<u>105,231</u>	<u>128,100</u>

Notes to the Financial Statements
For the year ended 30 June 2013

	2013	2012
	\$	\$
8. Payables		
Unsecured:		
- Trade creditors and ATO	<u>145,764</u>	<u>79,521</u>
9. Provisions		
Current		
Provision for annual leave	<u>47,915</u>	<u>34,470</u>
Non Current		
Provision for long service leave	<u>60,740</u>	<u>42,128</u>
10. Other Liabilities		
Current		
ADHC Other Current Liabilities		
Additional Grant (Indexation)	81,905	56,158
Other Current Liabilities		
Wagga Wagga City Council Project	84,405	84,405
Surplus Grant – 2012 Speak Up Project	-	3,223
Surplus Grant – 2011 Advocacy	-	12,535
Surplus Grant – 2013 Expo	-	62,500
Web Enhancement Grant	350,000	-
ACD Through the Maze Grant	75,000	-
Pathways to Leadership Grant	250,000	-
	<u>841,310</u>	<u>218,821</u>

Financial Statements

	2013	2012
	\$	\$
11. Reconciliation of Net Cash Provided by / used in Operating Activities to Net Profit		
Operating profit / (loss)	(36,411)	(10,648)
Depreciation	31,763	34,016
(Profit) / Loss on sale of property, plant & equipment	1,409	3,727
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and other receivables	451	(1,330)
Increase (decrease) in trade creditors and accruals	66,243	(1,944)
Increase (decrease) in other creditors	622,489	111,016
Increase (decrease) in employee entitlements	<u>32,057</u>	<u>20,883</u>
Net cash provided by (used in) operating activities	<u>718,001</u>	<u>155,720</u>

**Statement by Members of the Committee
For the year ended 30 June 2013**

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.

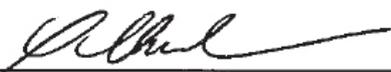
In the opinion of the Committee the Income Statement, Statement of Income and Expenditure, Statement of Cashflows and Notes to the Financial Statements:

1. Presents fairly the financial position of IDEAS – Information on Disability Education and Awareness Services Inc as at 30 June 2013 and its performance for the year ended on that date.

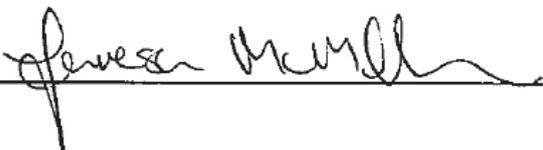
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

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

Robert Gilholme
Chairperson



Teresa McMillen
Patricia Liang
Treasurer
Secretary.



Financial Statements

Walker B D S

ACCOUNTANTS + BUSINESS DEVELOPMENT SPECIALISTS

IDEAS - Information on Disability Education and Awareness Services Inc

Independent Auditor's report to the Members

Auditor's opinion

Report on the Financial Report

I have audited the accompanying financial report of IDEAS – Information on Disability Education and Awareness Services Inc which comprises the balance sheet as at 30 June 2013 and the income statement, statement of recognised income and expenditure and of cashflows statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an audit in accordance with Australian Accounting Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

In my opinion:

The financial report of IDEAS – Information on Disability Education and Awareness Services Inc is in accordance with the Associations Incorporation Act including:

- i. Giving a true and fair view of the Association's financial position as at 30 June 2013 and of its performance and its cash flows for the year ended on that date; and
- ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act.



Steven Walker

WalkerBDS

Dated this 7th day of November 2013

Financial Statements

Disclaimer

Disclaimer:

The additional financial data presented with this report being the income and expenditure statement is in accordance with the books and records of IDEAS – Information on Disability Education and Awareness Services Inc which have been subjected to the audit procedures applied in my statutory audit of the Association for the year ended 30 June 2013. It will be appreciated that my statutory audit did not cover all details of additional financial data. Accordingly, I do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

In accordance with my Firm's policy, I advise that neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any person (other than the Association) in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.



Steven R Walker, Chartered Accountant

WalkerBDS

Accountants

Dated this 7th day of November 2013

Detailed Income and Expenditure Statement
For the year ended 30 June 2013

	2013	2012
	\$	\$
Income		
Funding - ADHC	1,204,576	1,067,694
Photocopying	62	5,007
Interest received	17,278	18,738
Subscriptions - Newsletter	7,477	4,003
Other income	19,819	15,855
Rental Income	13,091	12,498
Donations	639	4,040
Expo Site Income	<u>161,513</u>	<u>-</u>
Total income	<u>1,424,455</u>	<u>1,127,835</u>
 Expenses		
Accountancy	9,706	7,609
Advertising and promotion	52,215	25,757
Asset Purchases	11,923	2,199
Bank Fees And Charges	455	225
Cleaning/rubbish removal	7,083	6,758
Client support services	114,975	105,810
Committee expenses	2255	15,108
Computer expenses	27,843	45,513
Consultants fees	54,308	6,060
Depreciation - plant	31,763	34,016
Expo Expenses	142,721	-
Emp't Support & Supervision costs	449	-
Fees & charges	116	-
Insurance	30,383	29,413
Lease payments	-	5,509
Health & Safety	652	329
Loss on sale of asset	1,409	-
Motor vehicle	8,970	13,359
Postage	18,980	17,598
Printing & stationery	27,771	16,908
Library expenses	234	96

Financial Statements

Detailed Income and Expenditure Statement For the year ended 30 June 2013

	2013	2012
	\$	\$
Expenses (continued..)		
Recruitment expenses	514	879
Rent on land & buildings	68,166	66,319
Repairs, maintenance & replacements	17,918	11,822
Security	-	103
Staff amenities	4,151	1,693
Staff training & development	4,469	13,293
Subscriptions	4054	2,679
Sundry expenses	1,001	207
Superannuation	57,525	51,399
Telephone & other communications	21,930	13,313
Travel, accommodation & conferences	47,595	31,266
Wages	675,745	602,738
Utilities	13,545	10,505
Volunteer Costs	<u>43</u>	<u>-</u>
Total expenses	<u>1,460,867</u>	<u>1,138,483</u>
 Profit from ordinary activities	 <u>(36,411)</u>	 <u>(10,648)</u>

Future Directions

Over the next three years, IDEAS will work towards three key strategic priorities:

Strategic Priority 1: Be a societal change leader

- ✓ Accessible Living Knowledge Bank
- ✓ Interaction and engagement with people
- ✓ The Inclusion Experts

Strategic Priority 2: Create an independent, sustainable and growing organisation

- ✓ Diversity of funding sources
- ✓ Wider range of services, products and businesses
- ✓ Wide ranging relationships

Strategic Priority 3: Future Proof

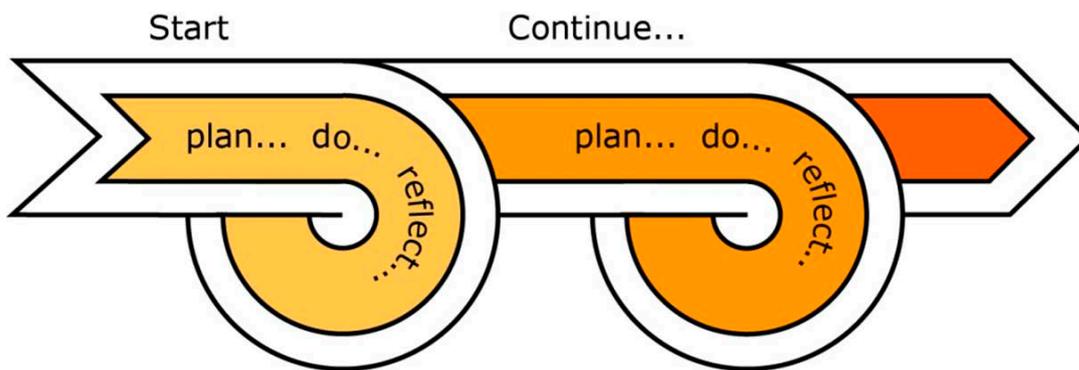
- ✓ Grow our People
- ✓ Sound Governance
- ✓ Inclusive business policies and practices
- ✓ Sound financial policies, practices and decision making
- ✓ Be widely known for what we are, what we do and what we stand for

Future Directions

Learning from what We Do

To deliver on our strategic priorities in an environment that is rapidly changing we cannot simply adopt a static plan and stick to it over the next three years. We need to expand on our current work, explore new opportunities and seek new challenges. We need to be an organisation that is simultaneously responsive and reflective, nimble yet clear and solid in our mission, values and purpose.

Operating successfully in a changing environment and a future that is not yet known, we need to be a learning organisation.



We will apply a 'plan-do-reflect' approach to all our new ideas before we seek to pilot and then possibly implement them. We acknowledge that the process from idea to implementation is a learning process and we will actively seek to develop knowledge, skills and understanding that arise from applying our 'plan-do-reflect' approach.

Of course we will also ensure that everything we do is aligned with our mission, values and purpose.

Exploring the Future - Expanding on what We Know

In order to deliver on our strategies and position our organisation for the future, we will need to expand our current services and products. We will also need to develop and expand on our current business model. We will not expand or implement any changes randomly, but we will base any changes on what we already know

Some ideas of how we might expand our current services and products include:

- ✓ Organise and deliver workshops on relevant issues
- ✓ Develop a training arm
- ✓ Delivery of decision making support services;
- ✓ Create and sell products that people will buy (i.e. books, e – resources);
- ✓ Deliver our products and services in other States or Territories

Future Directions

Expanding our services and products in the light of new ideas will also require us to broaden our current business model. Our almost exclusive reliance on government grants will need to be modified (and preferably, over time, replaced) by other business models, including, but not limited to:

- ✓ Fee for service models
- ✓ Entrepreneurship (such as a training arm or a publishing business)
- ✓ Franchising
- ✓ Philanthropy and fundraising models.

To achieve the above we will need to research:

- ✓ When and which of the above model is relevant to use at the time, and
- ✓ Determine an appropriate assessment process to undertake in order to consider new opportunities as they present.

Acknowledgements

The Board and Staff of IDEAS would like to extend a special thanks to the following individuals and organisations for their support and assistance throughout the year;

- ✓ Rod Sharples, DataDiction
- ✓ Katie Clee, Katopra Print
- ✓ Jill Emberson and her team at ABC Newcastle,
- ✓ Chris Moonie, NBN Newcastle
- ✓ Susan Germon, Newcastle Herald.
- ✓ Touching Base
- ✓ Board and staff at Aboriginal Disability Network



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Real people, real listening