

Speaking Up For You Incorporated

# Annual Report

2022 – 2023



**SUFY**  
SPEAKING UP FOR YOU

# Mission Statement

Speaking Up For You Inc. (SUFY) defends the human rights of the most marginalised and vulnerable people with disability through advocacy to address injustices and make a positive difference to their lives.

## About us

SUFY is an independent social advocacy organisation for people with a disability in the greater Brisbane and Moreton Bay area including Redlands.

Since 1986 SUFY has advocated to defend the human rights of the most vulnerable people with disability.

## Our goals

- To provide individual advocacy for the most vulnerable and marginalised people with disability whose human rights are not being met or are being breached.
- To resource self-advocacy and/or advocacy by family or other support people by providing timely, accessible information, support and referrals.
- To work for systemic change to address the issues that impact the lives of people for whom we advocate.
- To contribute to the maintenance and development of a strong, diverse disability advocacy movement in Queensland and Australia.
- To continue to operate SUFY as a principled, effective, accessible, accountable and sustainable advocacy organisation, that is inclusive and whose membership is reflected in its staffing and governance.
- Ensure the organisation remains true to SUFY's core values and beliefs by giving people with disability a voice and to maintain a culture and way of operating that creates opportunities for meaningful ongoing relationships with marginalised people with disability.

## Our principles

- Human rights: SUFY will promote and defend the human rights, lives, autonomy and relationships of each person with disability whom we support in an advocacy relationship.
- Social Justice: SUFY will operate in ways that support the achievement of rights, equity, access, participation, and equality in our advocacy work with each person.
- Inclusion in Community Life: SUFY will operate in ways that value and support the inclusion of people with disability to live a good life with choice in their diverse communities.
- Priority of the most vulnerable and marginalised: In all its work SUFY will prioritise those who are most at risk and least able to speak up for themselves.

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## SUFY Remembers

SUFY remembers many people who have been part of our journey during the last 36 years. We acknowledge and appreciate the contributions and insights individuals have made to our SUFY work.

Over the past year, two people have passed away and we remember them –

**Terry Ludgater**  
**Rick Cataldo**  
**Maureen Heaney**



# Chairperson and Manager's Report

This year has been a year of reflection and growth at SUFY. We came together as an organisation on our Strategic and Operational planning days to reflect on where we started and what we want to achieve in the future. This has enabled us to have a clear direction and attainable goals to work towards together. Our mission statement and goals were revisited and whilst we have changed some wording, SUFY's core values and principles have not changed and are still reflected strongly.

One of our biggest goals was to find a new office as SUFY has grown substantially in the last few years and we wanted to make sure we could provide a larger space with more private meeting areas for our staff, members, and people we advocate for. Finding somewhere to tick all our boxes took an enormous effort, and I want to thank our Operations Administrator, Chelsea, for her hard work. Chelsea managed to find the perfect location and we have been busy getting the new office finished. We have moved and will be officially opening at the end of this year.

The real growth for SUFY this year has been the work within each of the different teams to build relationships, share knowledge and provide support to each other. Both our Individual Advocacy and NDIS Appeals Advocacy teams have grown, but have worked together to ensure quality and consistent advocacy. Their support for each other has been amazing and I am impressed constantly by their determination and perseverance. Our management and administration team have been working hard on refining our policies and procedures to meet the changes in legislation, but remain grounded in our principles of social advocacy.

‘Thanks so much for your time, you’ve been great and been really helpful ... explained the situation really well and put it into perspective what my role is in all this ... You guys are great, I think you are an amazing organisation. Keep up the great work.’

This coming year will be extremely busy for everyone in the disability sector with the release of the Disability Royal Commission final report and the NDIS Review final report due to be released to the public later this year. Our hope is that the recommendations made by people with disability will be heard and accepted by both Federal and State governments and that any changes are fully co-designed. Nothing about us without us!

## Funding and Grants

For the 2022-2023 financial year, SUFY received funding from four different grants from both the Federal and Queensland Governments. SUFY would like to thank the Department of Social Services and the Department of Child Safety, Seniors, and Disability Services:

Federal Government –

- Disability Royal Commission Advocacy Support (DRC) - Agreement End Date June 2023
- National Disability Advocacy Program (NDAP) - Agreement End Date June 2025
- National Disability Insurance Scheme Appeals (NDIS Appeals) - Agreement End Date June 2025

Queensland Government –

- Queensland Disability Advocacy Program (QDAP) - Agreement End Date December 2023
- Queensland Disability Advocacy Program (QDAP) - Agreement End Date December 2027

Our 18-month contract for QDAP funding ended in June 2023 and in the lead up to this there was an extensive amount of advocating to the Department of Child Safety, Seniors, and Disability Services to not only continue funding but to increase the funding amounts. Queensland Independent Disability Advocacy Network (QIDAN) gathered unmet need data and met with Minister Crawford and other senior executives to ensure people with disability would have access to independent disability advocacy. SUFY was successful in signing a four-year funding agreement ending in June 2027.



SUFY staff at the Inclusion Now Rally

## Staff

SUFY currently has 14 staff members across our three funding agreements. We have had new staff join SUFY, some stay for short periods on short term contracts, one team finish, and even one long serving SUFY staff member retire.

SUFY's individual advocacy team grew by two towards the end of 2022 with the addition of Lisa Mitchell in Moreton Bay and Anthea Wood in Brisbane. They have now been at SUFY for a year and are a vital part of our hard-working individual advocacy team. Jascinta Black also joined us as an Individual Advocate for a 6-month period.

Our NDIS team saw some changes with Rikki Chaplin moving into the team from the DRC in January 2023. Belinda Kochanowska left after almost 3 years at SUFY after sharing her experience and wealth of knowledge. Belinda was able to achieve many positive outcomes for people through the Administrative Appeals Tribunal.

With the completion of the Disability Royal Commission advocacy support funding agreement, we said goodbye to 3 staff after many years of dedication to helping people tell their stories. Linda McKey and Nance Haxton worked tirelessly at SUFY for three and half years and Kerryann Harman-Schufft fit in an enormous amount of work in the one and a half years she was here.

Our administrative team was busy this year with a few people coming and going. The intake worker position changed hands a few times with Rory Boyce joining SUFY for a little over 7 months after Amy left in January 2023.



Lucia's Farewell Morning Tea

### LUCIA FORMAN RETIREMENT

After 10 years of dedication to SUFY as our Financial Administrator, Lucia Forman retired in October 2023. Lucia exemplified unwavering professionalism and expertise managing our financial records. Lucia has been a cherished colleague and friend to many of us. We will miss you and wish you all the best for your retirement.

**‘Thanks for your valuable time on the phone ... It was a relief to talk to someone who understood the complexity of [our] issues and I can’t tell you how much I appreciated the time you took to listen.’**



## Note from the Chair

**At risk of starting with a platitude, this has been a particularly big year for SUFY. It has seen a number of endings and even more new beginnings.**

December 2022 saw the finalising of the 2023-2025 Strategic Plan. The planning day of this was full of the sorts of reflections, insights and robust debates that you would expect from a room full of Advocates. The resulting Strategic Plan, expertly facilitated and finalised by Jon Eastgate from 99 Consulting, has given us a vision for where we want SUFY to be in the next 3 years. The conversations surrounding this plan were rich, insightful and included some challenging reflections on how SUFY as an organisation had changed over the last few years. It is a great privilege of mine to be involved in an organisation that is so open to reflecting on how much it lives up to its own values and aspirations.

The Operational Planning that followed gave staff a chance to turn these lofty aspirations into some practical goals that they can start working on, and the first six months of 2023 has shown they have done this with gusto. The most notable change is a move to new premises on Montague Road. There are more meeting rooms, greater privacy, easier access to free public transport and no lifts. It is an exciting change and we look forward to welcoming people to our new office.

Another focus has been to look at ways we can assist people who we aren't able to advocate for. Staff have been busy developing podcasts, videos and our website is getting a refresh.

As well as providing information and strategies to aid people in their own advocacy efforts, these resources aim to raise awareness of the purpose and value of individual social advocacy.

This period has also seen the commencement of our Reconciliation Action Plan. This has had strong buy-in on all levels of SUFY and my thanks goes to Willie, Helen, and Kelly for their leadership in ensuring this important piece of work is embedded in the work and spirit of SUFY. This is an important step in SUFY addressing the violence, dispossession and oppression of First Nations people in Australia since colonisation.

The end of June also saw the wrapping up of our work with the Disability Royal Commission (DRC). Having worked for the DRC, I got to see firsthand not only how exceptional this team was, but also how much the DRC staff appreciated the support and insights of each of the members of this team. They literally shaped the ways in which people with disability were supported at all levels of their involvement of the DRC.

This next year will no doubt see many more opportunities and challenges arising following the handing down of the final report of the DRC, the review into the NDIS and the plethora of other unpredictable events that will arise. This year has reinforced my hope and confidence that SUFY will continue to be well placed to navigate this uncertainty and continue to provide the vital advocacy services that many are so dependent on. As always, SUFY is more than just the staff, committee and the office in which we are based. Thank you to the members and allies of SUFY for their ongoing support and to those we engage with for trusting us to share your journey.



SUFY Video Planning Day

# Individual Advocacy

Sally Pennell, Brisbane Advocate

SUFY provided individual advocacy to 222 individuals during the financial year. Advocates completed advocacy for 99 individuals and their files were closed. The majority of the 222 individuals SUFY advocated for had multiple issues for which they required advocacy. Some individuals require long term advocacy and a commitment over a number of years. SUFY has managed to fully or partially resolve many of these issues, however many individuals have ongoing issues which require advocacy.

The team of Individual Advocates here at SUFY focus our advocacy work around advocating for people whose fundamental needs and/or human rights are not being met. Many of these individuals are socially isolated, vulnerable to abuse or exploitation and are unable to access the disability support they need due to their voices being unheard.

Over the past year, we have been able to advocate for many people to gain access to supports and services they previously felt were out of reach. Many people who come into contact with SUFY have fallen through the cracks of mainstream and disability services. Often, they have experienced physical/psychological/financial abuse, economic disadvantage and have very little or no connection to community networks. For others, they may have access to supports who are not listening to them or meeting their needs.

SUFY's Advocates have continued to grow in their understanding of NDIS access eligibility and how to work collaboratively with health professionals to gather the evidence required to gain access to NDIS support. We also continue to work with other support avenues including Department of Housing, Federal & State MP's, Queensland Community Support Scheme, Disability Support for Older Australians Program, aged care programs, mental health providers, care coordination groups, Community

Legal Services and various community organisations to access support for the many vulnerable people we work with.

The journey an Individual Advocate takes with a person who is isolated without support can be complex. There are often multiple factors impacting the disadvantage an individual is experiencing. Our work involves navigating the myriad of policies and eligibilities across government services, and identifying how various not-for-profit organisations can assist to broaden a person's network of support and elevate their voice and circumstance so we can support them to reach their advocacy goals.

**Our team across Brisbane, Redlands and Moreton Bay have had the privilege of seeing some great outcomes for many of the individuals we have worked with this year.**

Anthea advocated for a person whose partner and only carer was significantly declining in health. Advocacy support helped this person to gain access to the NDIS where they now have ongoing support.

*"Mum, Dad. I have never seen you looking so relaxed." They replied "This year, meeting SUFY, our lives have changed drastically already, for the first time in 30-40 years, thank you so much."*

Anthea also provided advocacy support for a person who had been unable to shower in their Department of Housing home for some weeks due to it undergoing bathroom modifications. Anthea advocated for their Aged Care provider to provide personal care at a community location until the modifications were completed.

Anthea's advocacy also supported a person sleeping rough and in their car to have their housing application prioritised and so they could gain access to a new home through the Department of Housing.

**'You guys are great, this experience for [us] has been helping to repair the harm the companies applied. Thank you, it's a level of care we have not seen for decades.'**



Deanne assisted a person who was homeless living in a boarding house, on a jobseeker payment and had no support. Through SUFY's advocacy, this person now lives in secure accommodation of their choice, receives a Disability Support Pension and has access to the NDIS where they can now access the equipment and support they need.

*"I was going around in ever-decreasing circles. From the first conversation, I was convinced I had met an Angel. This was confirmed when Deanne and Sally came to see me. My day is enhanced when Deanne contacts me. Thank you so much for assigning Deanne to my case. I am so grateful. I just wanted you to know you have a priceless asset. In my advocate, I have met a real GEM."*

Deanne advocated for another person who was caught in the hospital system for around 1 year unable to have their voice heard about returning to their own home to live independently. Through advocacy, this person is now living at home with 24-hour one-to-one support through the NDIS despite hospital staff wanting them to move to a group home.

**'I know it has been a difficult journey and you have both had to keep fighting to get [the person with disability] the support he needs ... The compassion, restraint, reasoning, and understanding you have shown in some very trying and stressful situations is commendable ... you have been such a responsive and amazing advocate.'**

Deanne's advocacy also supported a person who had become homeless due to a family breakdown and was left without any support. This person had only ever lived with family. The person had also accumulated debts which they were unable to manage. SUFY's advocacy support helped this individual to have their debts cancelled and get access to a Department of Housing unit where they now live with their cat named 'cat'.



Deanne at the SUFY office



**Lisa's** advocacy supported a person who was homeless and was an inpatient with the hospital for over 4 months. They now reside in affordable disability housing.

Lisa also provided advocacy to strengthen a person's voice and obtain legal representation to contest long term Child Protection Orders. They have now had their children back in their care for over 6 months.

Lisa supported an individual to remove themselves from an abusive living situation and gain independence. This was achieved through advocacy support to access affordable disability housing and an NDIS plan that supports their independent living.

**Natasha** advocated for a person whose voice and decision-making had been taken away using reports that were inaccurate and untrue. Natasha supported them to progress their complaint through the NDIS Quality and Safeguards Commission, and through a QCAT hearing to have Guardianship revoked and to link with SUFY's Disability Royal Commission team to make a submission. They now make their own decisions and are in control of their life.

Natasha also advocated for a young person who was homeless and extremely vulnerable around their finances and choices. Through Natasha's advocacy that involved numerous services and the local MP, this person now has housing, access to and control of a full Centrelink payment, and is starting a TAFE course where they will be working in retail – right where they would like to be.

Another person Natasha advocated for was experiencing abuse from support workers and not having their voice heard about supports, their home and their relationships. SUFY's advocacy has meant that this individual now has supports they trust, a home that is suitable for their needs and the ability to maintain relationships on their terms.

**Helen** advocated for a person whose decision-making was managed by the Public Guardian and whose voice was being unheard. They were also barely surviving financially due to the high fees being charged by the Public Trustee. Through Helen's support and advocacy, this individual was able to receive a refund of fees, gather the evidence they needed, and to attend a QCAT hearing to successfully have the orders revoked. Their voice was heard and they now have a newfound independence thanks to SUFY's advocacy.

Helen has also successfully been able to assist in obtaining safe, affordable, and secure housing through the Department of Housing for three people who were significantly vulnerable during 2023.

All three were on the disability support pension, all three had attempted to obtain a private rental and all three were experiencing deteriorating mental health due to their circumstances.

Advocacy included making representations to the Department of Housing, ensuring they had all the documentation they required and were regularly updated on their predicaments. Helen also linked these people with local care coordination supports and connected them with their local State Member of Parliament, who assisted in the advocacy process.

*"We have moved into the townhouse. Plus have the cats with us on our first night. All thanks to you, otherwise we'd still be living at the motel. Thank you again for all your help."*

*"Thanks so much for everything you did for [person]. It is a difficult job you're in, but you are very good at it. You're incredible."*

**Neal's** advocacy supported a person who was homeless and staying in a Boarding House to access a home through the Department of Housing. They have continued to gain stability and support to remain independent.

*"Neal supported [the person] while he was in supported care which was a period of 2 years while he was at Greenslopes House. Neal visited [the person] on a regular basis, he offered a lot of support, he was always a phone call away. Neal played a big part in planning [the person's] exit to where he is now living in Public Housing. [The person] would not be in this position now if it wasn't for the positive support. I cannot thank Neal enough."*

Neal also supported a person who felt unsafe in their home. As a result of his advocacy, the individual had a full-sized privacy fence installed by the Department of Housing.

*"I wish to give my thanks to you Neal with all the other staff who helped me in this matter, I do appreciate your efforts and support. Life is complex already, but it turns worse when innocent people have to face or deal with others cruelty. SUFY helped me very well, Mr Neal your efforts are highly appreciated."*

“Neal & myself advocated for a person who was very isolated and unable to leave their home without relying on support from an abusive ex-partner. SUFY’s advocacy helped them to link with supports and access the NDIS. They can now live safely and access the community.

I have been fortunate to advocate for a person who hadn’t had any support since their mother passed away 5 years ago. SUFY’s advocacy has supported the person to access the NDIS.

I have also advocated for a person and their elderly parent who were homeless and living in hospital for 6 months before being discharged without any accommodation. The person now has a secure tenancy and was able to remain living with their parent and is utilising NDIS support which they previously were unable to access.

The advocacy SUFY’s Individual Advocacy team provides to the people we work with is achieved through the collaborative support of our team, through advice and brainstorming together where

our experience, the diversity of our professional backgrounds, and networks are used to support each other. We also receive regular valuable support from Senior Advocate, Neal, and Manager, Kelly. We consider ourselves fortunate to walk the advocacy journey with the people we work with, where we learn and are challenged consistently and share in the moments of victory when a person is able to achieve their goals. I would like to thank each of the amazing Individual Advocates, the wider team at SUFY who also support us in our Individual Advocacy, and our SUFY Committee who are always behind us, cheering us on.”

‘[My Advocate] has done so much for me... [They have] been so kind to me and I am so grateful for [them] and to your organisation for everything that you have done.’



Queensland Disability Advocacy Conference

# The Importance of Connections and Individuals Goals

Lisa Mitchell, Moreton Bay Advocate

The misunderstanding of the Advocate role can often be the first barrier to doing advocacy for people with disability. In Moreton Bay the advocates first interaction with people with disability and relevant stakeholders is to ensure the understanding of what SUFY do as Individual Advocates and what Advocates are attempting to achieve for people with disability.

When this step is skipped, we often find these stakeholders lean away from SUFY, fearful of how difficult we will make their day or week should they not be able to immediately meet the need of the individual. This is often due to a misunderstanding of advocacy, fear of forceful strategies, feeling helpless and/or lack of knowledge around disability.

A focus has been to ensure that all the stakeholders understand the goals of the person with disability and are trying to make them a reality. We have found the most success in approaching these conversations in an educative style. When possible, the advocate will support the individual to share this information in their own words and encourage them to answer any questions of the stakeholders. This is often a good opportunity for the advocate to model respectful, encouraging and patient communication to the stakeholders. This appears to benefit stakeholders who have had limited experience with people with disability and may be fearful of being inappropriate or insensitive. Increasing these opportunities during advocacy helps to build the capacity of the stakeholders to respond to the individuals' requests and needs into the future allowing them to increase their self-advocacy.

Another approach is for Advocates to support the individual to better understand the services available, the likely barriers and how to best navigate the systems to achieve the outcome/ service required. The goal of the stakeholders is often to provide services within the guidelines of their own policies and procedures. It can be useful to talk through the steps required with the stakeholder by adding the layer of difficulty that

the person with disability will face in each step to share in problem solving how to overcome this barrier. Having the individual involved in this activity is beneficial as it informs them how to ask for help and break down each step to reduce being overwhelmed. Most often the advocate will commence the completion of applications however will involve the individual in the process of lodging applications, gathering information, and working through alternative ways to meet needs and ensure safety. This ensures the person with disability has a sense of ownership over the process and strategies being used.

Working in this way allows for the individual to continue to build a relationship with these services and overcome difficulties in respectful and healthy ways. This is a preferred strategy over forcing/demanding a service, leading the person with disability to continue in a fractured relationship with the service into the future.

Over the last year Moreton Bay advocates have developed connections with local members, local housing networks, hospital/medical staff, legal aid officers, Community LACs and child safety centres whilst at the same time informing them about the nature and operation of independent advocacy as being always on the side of the people with disability and no one else. These connections have allowed SUFY to provide effective advocacy for people with disability that pursues their goals whilst safeguarding their human rights. SUFY has goals to embed independent advocacy in the local community and this includes attending networking events which make community groups aware of what we do, whilst encouraging referrals of individuals who may need advocacy.

SUFY always advocates for individuals in a respectful and courteous manner which aims to minimise conflict whilst being steadfast and on the side of the person and them alone. It is always SUFY's goal to encourage community organisations to embrace independent advocacy as something that is positive and will enhance the service that they provide to individuals.



# NDIS Appeals

Stephen Fay, NDIS Appeals Advocate

During 2022-2023, SUFY's NDIS Appeals Team has comprised part-time NDIS Appeals Advocates Fiona Campbell, Belinda Kochanowska (who left SUFY in April 2023), Stephen Fay, and Rikki Chaplin (who commenced as an NDIS Appeals Advocate in January 2023 having worked for SUFY as a DRC Advocate from June 2021). SUFY is grateful to Belinda for all her work and her high level knowledge of disability. Belinda shared this knowledge with her colleagues, those she supported, and with others in a number of external forums. Belinda traversed the complex area of Specialised Disability Accommodation, successfully negotiating a number of positive outcomes for those she supported. We thank Belinda for her diligence, contributions and support for SUFY and the many positive outcomes she supported people with disability to achieve.

SUFY assisted 76 people with their NDIS appeals at the Administrative Appeals Tribunal (AAT). Some of these appeals commenced in 2022 but were resolved this year; others that commenced this year will continue into 2024. Most appeals involved the funding of supports; a minority concerned access requests to the NDIS. Due to extra funding in the financial year, SUFY was able to employ four advocates for a period which enabled our numbers to be higher than usual. In addition to the 76 people assisted with their appeals, SUFY provided 66 others with information, advice or referral to other agencies because we did not have the capacity to take on their appeals. Our capacity level reflects SUFY's funding arrangements, the part-time status of the current three-person NDIS Appeals Team and the large number of plans requiring review. SUFY's Intake section provide an important role in gathering information from those requiring assistance and in referring those we are unable to assist.

We have found that NDIS appeals at the AAT generally take between six and twelve months to resolve, as the evidence-gathering process required of applicants, and the AAT's Alternative Dispute Resolution (ADR) process that aims to avoid the need for a formal hearing, are lengthy and time-consuming. ADR in this context usually involves two or more case conferences (and possibly a conciliation conference). The former identifies issues in contention and sets a timetable for applicants to produce further evidence required by the NDIA, and for the latter to consider and formulate its response to that evidence. Conciliation at the AAT may occur after the case conference stage, and differs from the former in its duration, which can be several hours rather than the case conference's usual hour-or-so.

## Negative trends

Team members have noticed the following developments during the year:

- Appeals are taking longer than previously to resolve. More appeals are going to the AAT and it appears to be struggling with its caseload, and the Brisbane Registry particularly so, as appeals involving Brisbane-based applicants appear to be increasingly allocated to AAT Registries in Sydney, Melbourne and Canberra. This has caused some confusion recently regarding the starting times of case conferences managed by Registries in locations that have adopted daylight saving. Although SUFY's NDIS Appeals Advocate forewarned the applicant of this potential problem, the applicant still missed the case conference, which resulted in its rescheduling at a time spelled out by the AAT in its listing notice as "Brisbane time".
- Longer resolution times entail more case conferences, and such conferences do not always elicit meaningful discussion of the merits of an appeal, depending on the attitudes of AAT conference registrars and the solicitors for the NDIA. Some conference registrars appear content mainly to set timeframes for future filing of evidence and Statements of Issues (the Agency's stated position regarding such evidence and requested supports or the applicant's eligibility for access). A minority of registrars actively seek to facilitate discussion between the parties. When pressed for an answer or further information in a case conference, many solicitors representing the NDIA frequently respond with a generic "I'll need to take instructions on that matter", even though those instructions are obtainable from the NDIA case manager, who is often (but not always) a participant in the case conference. The absence of an NDIA case manager from a case conference can and does delay the process of resolving the appeal.

- Despite many NDIS appeals applicants having obtained relevant medical and allied health evidence prior to their AAT appeals, the NDIA's default position in both its internal and external reviews is that insufficient evidence exists to indicate that supports sought are reasonable and necessary or, in access request appeals, to indicate that the applicant meets the disability requirements in the relevant legislation. This causes problems for applicants in having to meet additional costs of reports that may repeat the conclusions of earlier-obtained evidence (or for those seeking access to the NDIS, just the cost of obtaining any report without the funds to do so); and an additional barrier is the time it takes to obtain appointments with usually busy therapists or clinical psychologists with long waiting lists. SUFY's most experienced NDIS Appeals Advocate points out that such problems are compounded by the fact that the NDIA sometimes requests evidence during the ADR process that is beyond what would be required if the matter went to a hearing before a Member of the Tribunal. Such a high evidentiary burden is clearly inappropriate, particularly for applicants with disabilities who are not assisted by organisations such as SUFY.
- SUFY's NDIS Appeals Advocates have noticed that the NDIA is unwilling to make assumptions based on expert evidence or applicants' impairments unless the evidence obtained by the applicant explicitly states what the Agency wants to read. For example, one applicant currently assisted by SUFY is a seven-year-old with Level 3 autism and an intellectual disability whose speech pathologist has recommended the NDIS funding of a space watch as a tracking device because of the child's well-documented practice of running away from home, school and the wider community at every opportunity. The NDIA is seeking additional reasons as to why such a device is necessary, given the child receives support worker assistance (this support is minimal). In another appeal, an adult with Level 3 autism has been denied noise-cancelling headphones despite the Agency commissioning an expensive occupational therapy report – costing far more than the price of the headphones – which included a sensory profile assessment that: revealed the applicant's very high sensory sensitivity and sensation-avoiding scores; discussed the scientific evidence of the effectiveness of such equipment for those with autism; and explained why lower-cost alternatives such as earplugs were not suitable for the applicant.
- Previously, when an applicant in an AAT appeal was about to run out of NDIS funding during the appeal, the process of requesting a pro-rata top-up of that funding for the duration of the appeal was unproblematic. The process is called a s 42D remittal request under that eponymous provision of the Administrative Appeals Act 1975 (Cth). So long as both parties to the appeal agreed to the replenishment of funding, the AAT would promptly issue an order to that effect and the matter would be referred back to the NDIA to be actioned. The issue of an order by the AAT might typically take a couple of days, and the NDIA might take a week or two to add the funds to the applicant's plan. Unfortunately, developments this year have made this once-routine process much more problematic. First of all, the Agency appears to have started to fend off such requests by insisting that the applicant's plan is insufficiently depleted to warrant their consent to a s 42D remittal. Secondly, the AAT, doubtless because of its increased workload in recent years, has started to take longer to issue the appropriate orders to endorse requested remittals, and the NDIA began to advise applicants that the process typically could take up to four weeks from the remittal request to actually receive the funding (which is far too long if your plan's funds are completely depleted and service providers are threatening to withdraw their services from you because you cannot pay them). Thirdly, the Federal Court decision of *Klewer v National Disability Insurance Agency* [2023] FCA 630 held that a s 42D remittal creates an entirely new NDIS plan which then becomes the focus of the ongoing AAT appeal, rather than merely altering the Statement of Participant Supports in the existing plan. This precedent limits the AAT's jurisdiction to review supports which the applicant seeks for the period predating the new plan, and for which they might have paid for out of their own pocket and are seeking reimbursement from the NDIS.

‘Thank you ... I couldn't have done it without you! Thank you for your guidance, encouragement and professionalism throughout this lengthy process. It has been so greatly appreciated.’

- During the course of an appeal, the parties receive directions from the AAT regarding, for example, deadlines for the production of evidence and Statements of Issues. All AAT directions contain notes explaining that failure to comply with a direction can have serious consequences, including the dismissal of the appeal. The notes also state: “If you fail to comply with a direction, the Tribunal will list the application [i.e. the appeal] for a directions hearing. You will be required to attend the directions hearing and explain why you have not complied with the direction”. Despite these warnings, SUFY has noticed an increasing reluctance on the part of the AAT to take action in response to a breach of direction by the Agency. As one SUFY NDIS Appeals Advocate has put it: “When the NDIA does not meet timeframes, the AAT does not do anything. In one matter, where a sense of urgency was supposed to be understood by all, I tried to get the NDIA to do what they were required to do under directions, while at the same time, I tried to get the AAT to call a directions hearing to get the matter back on track. Previously, the directions hearing would have been promptly set and the issue sorted, but in this case, nothing happened, except me spending a lot of time chasing the NDIA and the AAT”.
- Sadly, the NDIA is still attempting to cut back the cost of some applicants’ plans by cutting existing 1:1, 24/7 funding to lower ratios of care on the basis that the applicant, who lives alone, share their existing accommodation with others or find alternative accommodation sharing with others. SUFY’s NDIS Appeals Advocates continue to resist such attempts by the NDIA to coerce applicants into sharing accommodation against their wishes and capabilities by cutting their funded supports (see “The positives”, below).
- The Independent Expert Review Program was introduced by the NDIA on a trial basis on 4 October 2022 and concluded on 30 June 2023. The program allowed participants, who had already embarked on the AAT process, to engage voluntarily in a confidential and non-binding review of their matter by an independent expert. The expert would make a recommendation as to an appropriate outcome to resolve the matter, which was open to both parties to accept or refuse. Acceptance would lead to a settlement of the dispute; rejection would result in the matter continuing at the AAT. The process was portrayed by the NDIA as an example of “working with participants to improve our early dispute resolution processes and to improve their external review experience” but one of SUFY’s NDIS Appeals Advocates described it as purely a procedural ploy to reduce the number of appeals in the AAT when it really should have been primarily about gaining positive outcomes for NDIS participants. The NDIA asserts that the program resolved more than 5,000 NDIS AAT cases by 3 July 2023, yet problems remain as to high AAT workloads and protracted appeals (see above). None of the people assisted by SUFY’s current NDIS Appeals Advocates participated in the program.

## The positives

- This year, SUFY has assisted many applicants who were unfairly denied reasonable and necessary supports to obtain those supports, including 1:1, 24/7 supports in their own homes. The latter victories have been achieved by emphasising “choice and control” and human rights-based arguments, in addition to obtaining compelling clinical psychology evidence that such forced sharing would be harmful to applicants because of the nature of their disabilities. Other successful appeal outcomes have been achieved for several applicants seeking access to the NDIS after they had tried unsuccessfully to gain access without SUFY’s assistance several times in the past. This has resulted in life-changing recognition of the applicants’ disabilities and their access to previously unobtainable but much-needed funded supports. These and other applicants have frequently expressed praise and gratitude to SUFY and its NDIS Appeals Advocates. Job satisfaction for the NDIS Appeals Team members does not get much better than that.

The advocate is not only very knowledgeable but also took the time to understand the participants specific and very unique disability needs and her very complex case.



# Disability Royal Commission Advocacy

This year saw the end of the Disability Royal Commission (DRC) advocacy at SUFY. SUFY was approached back in October 2019 by Department of Social Services, along with other advocacy organisations, to provide advocacy to people that would be affected by the DRC and support them to make a submission and share their experiences of violence, abuse, neglect and exploitation.

An extensive amount of work was required to inform people with disability and the broader community about the DRC and why this Royal Commission was established. It was quickly established that the community were not aware of the DRC and what it meant for them. There was a lot of mistrust in the community particularly when they were informed of the lack of privacy protections for anyone making a submission that wasn't a private hearing. Finally, after pressure from people with disability and Disability Advocates, the DRC legislation was passed in August 2021 to protect confidential information provided to the DRC beyond of the life of the Royal Commission.

In June 2021 the Department of Social Services acknowledged the need for greater funding in this area and some organisations already receiving funding, including SUFY, received additional funding for the remainder of the grant enabling us to employ more DRC Advocates. Having a larger team enabled the DRC Advocates to hold more face-to-face and online public information sessions. These sessions were invaluable to ensuring people with disability were informed and had a chance to ask questions of the Advocates. During this time, AMPARO Advocacy and SUFY identified a need for targeted outreach to inform people with disability from a culturally and linguistically diverse (CALD) background. We worked closely with AMPARO Advocates to ensure our work was culturally aware and delivered safely and vital submissions were made to the DRC during this time. SUFY would like to thank AMPARO for your knowledge and willingness to accommodate SUFY.

SUFY DRC Advocates also worked closely with First Peoples Disability Network Australia (FPDN) and Minjerribah Moorgumpin Elders-In-Council Aboriginal Corporation for targeted outreach to inform First Nations People with disability about the DRC. This included building networks and investigating how information sessions could be delivered in a way that was appropriate for First Nations people. SUFY staff received Disability Business Training facilitated by FPDN which was beautifully delivered using the traditional method of Aboriginal art, storytelling and yarning. We would like to thank FPDN and Minjerribah Moorgumpin Elder-In-Council Aboriginal Corporation for your guidance and your trust in SUFY.

‘I feel the need to exclaim, “I feel so very privileged to have ever met you”. It has been my greatest fear that no one cared. You do.’



DRC Stradbroke Island

Throughout the entire DRC Advocacy program at SUFY we worked closely with a number of teams and organisations that enabled us to provide the best advocacy possible. Your Story Disability Legal Support provided our Advocates with advice and allowed them to fully support people telling their stories, so they felt secure and protected. The Private Sessions team from the DRC met at the SUFY office numerous times to discuss and investigate reaching people with disability in closed environments such as locked mental health facilities, prisons and forensic disability services. Their approach was person-centred and with a trauma informed framework which enabled people to be informed safely. We also worked closely with Blue Knot Foundation and Micah Projects who delivered counselling support to people who were affected by the DRC. The support shown by each is acknowledged and appreciated.

Another important role of the DRC Advocates was writing and contributing to submissions by SUFY. 10 systemic submissions were submitted by SUFY to the DRC during this time. These submissions used the extensive knowledge of advocates gained over the 35+ years working at SUFY. 4 SUFY staff also took part in private sessions and many SUFY staff and committee members made their own submissions to the DRC. Kerryann also gave evidence at a Public Hearing #32 held in Brisbane. This hearing investigated the policies and procedures of disability service providers.



DRC Hearing

On the 30th of June 2023 the funding agreement for the DRC advocacy officially concluded. During the 3 and a half years, SUFY assisted the following number of people with disability, their families and carers;

- 280 people engaged with and were informed about the DRC
- 109 people were assisted to make a submission to the DRC
- 34 people were assisted to take part in a private session with the DRC

SUFY is extremely proud of the work and “whatever it takes” attitude of each of our DRC Advocates. I would like to acknowledge how difficult and sometimes distressing this advocacy was for each of them. They showed resilience, patience and an outstanding commitment to ensuring people with disability were able to feel heard and respected throughout their journey with the DRC. Lastly, I would like to thank the people who entrusted SUFY with supporting them through the DRC and for their bravery in informing what improvements are needed to ensure a more inclusive and just society.



Willie Prince and Hugh Rose-Miller at a DRC Hearing

‘ As I have said before ...  
I couldn’t have done it  
without you. You truly bring  
the life raft and assist people  
to find their strength...  
and voice. You seriously  
underestimate the impact  
of your involvement in  
amplifying and supporting  
people with disability. ’





‘Thanks for all the great work you do especially for our under 65’s group who are residing in aged care prematurely with an active case at AAT through your advocacy support’

## Systems Advocacy

QIDAN and Peak networking day

This year has been an extremely busy year for the Disability Advocacy Sector. With the end of our funding agreement looming in June 2023, most of the year was spent “advocating for advocacy” along with the other members of QIDAN. Over the year SUFY actively campaigned with other Disability Advocacy Organisations by:

- Attending planning meetings monthly to discuss data collection and strategies
- Sending letters and meeting with Members of State Parliament
- Collecting data and providing a submission with the analysis and recommendations
- Meeting with Minister Craig Crawford MP

In February 2023, the Queensland Government announced that the current funding arrangements would be extended until 2025. Whilst this was welcomed news, the funding increase recommendations made by QIDAN were not realised.

The year saw SUFY Advocates working hard to finalise submissions to the DRC. Some of the systemic submissions made included:

- Hostels
- Restrictive Practices
- Critical Role of Advocacy
- Youth Justice
- Intersection between Disability and Domestic and Family Violence
- Disability Discrimination – Airlines
- Public Trustee
- Issues in For-Profit intensive residential foster care

Housing and Homelessness has again made up the bulk of our referrals with people with disability experiencing homelessness at an alarming rate. SUFY and other QIDAN members met with Minister Crawford to express our concern about the worsening crisis and provided a submission with data analysis of housing and tenancy issues. Our Senior Advocate, Neal, and Individual Advocate, Deanne, were interviewed by the ABC in relation to the high number of people with intellectual disability being referred to boarding houses. Neal and Deanne spoke of the lack of security of tenure, privacy and independence and the inappropriateness of this accommodation for people with disability, particularly people with intellectual or psychosocial disability.

“The clear lack of public housing means that many people wait years in hostels for housing, and in many cases public housing is never offered to them” Mr Lakshman said.

Individual Advocate, Natasha Whitaker, provided three written submissions to the Parliamentary Joint Standing Committee on the National Disability Insurance Scheme. These submissions were developed from issues faced by people SUFY has advocated for:

- Capability and Culture of Complex Support Needs Planners, Support Coordinators and Plan Nominees.
- Regression within the NDIA to trends of mini-institutions
- Autism and understanding in the NDIS



# Report on Activities

## Presentations and Training

SUFY staff have been involved in:

- Managing Stress and Building Resilience (10 staff)
- Applying Emotional Intelligence at Work (8 staff)
- Mental Health Awareness for Employees (9 staff)
- Workplace Bullying and Harassment Awareness for Employees (7 staff)
- Protecting Children and Young Adults (17 staff)
- "Social Role Valorisation (SRV) Towards a Better Life: An Exploration of the Social Role Valorisation Framework with Regard to People who are Marginalised" (7 staff)
- First Aid and CPR (6 staff)
- Managing Wellbeing & Vicarious Trauma (15 staff)
- "NDIS Decision-Making: Can we achieve a just and rights-based review and appeal process?" (3 staff)
- Dispute resolution under the NDIS (2 staff)
- NDIS access capacity building for sector workers (7 staff)
- Human Rights Act for community advocates (2 staff)
- What is CourtLink? (2 staff)
- How to prepare an NDIS Application (1 staff)
- Training about the NDIS Independent Expert Review (8 staff)
- Cultural Competence Training (15 staff)
- Mental Health First Aid (8 staff)
- Designing and implementing Quality Management Systems (3 staff)
- Overuse of Suspensions in QLD State Schools: A long way from Equity and Excellence (2 staff)
- ICB Australian Bookkeepers Summit (1 staff)
- Tax Practitioner Board Vision (1 staff)
- Strategic Foresight for Chairs: Building for a future that's increasingly uncertain (1 staff)
- Leadership Skills - 3 Part Course (1 staff)
- Reasonable adjustments, suspensions and exclusions in Queensland State Schools (9 staff)
- Building Disability Diversity (1 staff)
- Accidental Counsellor (17 staff)
- Personal Effectiveness & Time Management (13 staff)



Cultural Capability

- Human Rights and People With Disability - Placing human rights at the centre of law and policy (5 staff)
- Perfecting Payroll using MYOB (1 staff)
- Queensland Disability Advocacy 2-Day Conference: Building Connection & Capabilities (9 staff)
- Aboriginal and Torres Strait Islander Disability Network of Queensland: Talking Disability With Our Community (8 staff)

## Networking and Allies

- Member of and participated in Queensland Independent Disability Advocacy Network (QIDAN) meetings
- Member of and participated in Disability Advocacy Network Australia (DANA) meetings
- Participated in Advocating for Advocacy meetings
- Participated in QCOSS meetings
- Participated in the Adult Safeguarding Roundtable with the Public Advocate
- LAQ Monthly meeting with NDIS Appeals Advocates and Legal Aid Queensland
- Queensland Public Advocate – Supported Accommodation and Office of the Public Guardian
- QDN – Australian Disability Strategy

## Meeting with Department Representatives

- The Honourable Mr Craig Crawford MP – Meeting regarding systemic issues and advocacy funding
- Office of the Public Guardian
- NDIS Quality and Safeguards Commission
- NDIS Engagement Team
- NDIS Case Management and Litigation
- Queensland Department of Transport and Main Roads – Public Transport Legislation

# Management Committee and Staff

## 2022-2023 FY

### Management Committee

There were seven management committee members elected at the AGM in 2022 to oversee the work of SUFY for the financial year 2022/2023.

<b>Chairperson</b>	Hugh Rose-Miller
<b>Vice Chairperson</b>	Alison Maclean
<b>Secretary</b>	Tracey Lechowski
<b>Treasurer</b>	Michael Barwick
<b>Committee</b>	Willie Prince Krystel Malcolm Bev Pearman

### Staff

#### Manager

Kelly Beckitt (full-time)

#### Senior Individual Advocate

Neal Lakshman (full-time)

#### Individual Advocates

Natasha Whitaker (full-time)  
Sally Pennell (full-time)  
Helen Seiffert (part-time)  
Deanne Gibbs (part-time)  
Jascinta Black (full-time)  
Kathy Kendell (part-time)  
Cezara Evans (part-time)

#### NDIS Appeals Advocates

Fiona Campbell (part-time)  
Stephen Fay (part-time)  
Rikki Chaplin (part-time)  
Belinda Kochanowska (part-time)

#### Disability Royal Commission Advocates

Nance Haxton (part-time)  
Linda McKey (part-time)  
Rikki Chaplin (part-time)  
Kerryann Harman-Schufft (full-time)  
Deanne Gibbs (part-time)

#### Administration and Intake Workers

Chelsea Henderling (full-time)  
Kate Walton (part-time)  
Rory Boyce (part-time)  
Amy Della-Torre (part-time)

#### Financial Administrator and Quality Assurance Officer

Lucia Forman (part-time)

# Treasurer's Report

## FINANCIAL YEAR 1ST JULY 2022 TO 30TH JUNE 2023

All aspects of the financial control of SUFY are conducted in accordance with legislation covering financial governance of incorporated associations and SUFY's policies.

I can report that all SUFY's monetary obligations are met as and when required. SUFY's financial obligations to staff for annual leave, sick leave, long service leave, and redundancy are covered with sufficient secured funds available to meet these costs.

The Audited Financial Statements for 2022/2023 financial year show a small operating surplus which has been permitted by funding bodies to carry forward into 2023/2024, with the exception of a small surplus from the Disability Royal Commission funding.

SUFY's financial position continues to remain viable, and the organisation will be able to continue existing advocacy services in NDIS Appeals as well as the continued core work in Individual Advocacy funded at both State and Federal levels.

Some of SUFY's accumulated funding was utilised to pay for the move to the new office in Montague Road.

SUFY again complied with all audit requirements and maintained a standard of operational excellence.

This will be my last report to the AGM as I am retiring as Treasurer at SUFY. I want to acknowledge the tremendous support I have received from Lucia, Kelly and Chelsea in carrying out my role. I would also like to thank Hugh for getting me involved with SUFY 5 years ago – I have loved being part of this organisation.

Lastly, I want to thank the Advocates – what I do as Treasurer only keeps the operational part of SUFY going, and it is the untiring commitment of the Advocates which is at the heart of making a difference in the lives of people with disability. This is our core. Thank you.

I recommend that the Audited Financial Statements for the year 1st July 2022 to 30th June 2023 be accepted by the Annual General Meeting of Speaking Up for You Inc.

Mike Barwick  
**TREASURER**

The full audited financial statements are attached.



# Financial Report

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**Auditor:**

Jiahui (Jeremiah) Thum CA  
[www.independentauditservices.com.au](http://www.independentauditservices.com.au)

This financial report covers Speaking Up For You Incorporated as an individual entity. The financial report is presented in the Australian currency.

**Principal place of business is:**

Speaking Up For You Inc (SUFY)  
Ground Floor, Unit 1  
225 Montague Road  
West End QLD 4101

## Speaking Up For You Inc.

ABN 58 812 329 872

## Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Speaking Up For You Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

### INDEPENDENT AUDIT SERVICES Chartered Accountants



**Jiahui (Jeremiah) Thum**  
Director  
Brisbane, QLD

Dated: 2 October 2023

## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	4	<b>2,020,968</b>	1,707,609
Finance income	5	<b>7,442</b>	1,958
Employee benefits expense	6	<b>(1,621,583)</b>	(1,455,642)
Depreciation and amortisation expense	6	<b>(16,518)</b>	(8,897)
Consultancy Fees		<b>(157,510)</b>	(70,069)
Individual Advocacy		<b>(5,514)</b>	(4,912)
Other Operating Expenses		<b>(75,517)</b>	(76,345)
Seminars & Workshops		<b>(18,344)</b>	(15,310)
Travel Expenses		<b>(26,829)</b>	(42,943)
Occupancy costs		<b>(56,924)</b>	(52,832)
Finance expenses	5	<b>(1,828)</b>	-
<b>Surplus/ (Deficit) before income tax</b>		<b>47,843</b>	(17,383)
Income tax expense		-	-
<b>Surplus/ (Deficit) from continuing operations</b>		<b>47,843</b>	(17,383)
<b>Surplus/ (Deficit) for the year</b>		<b>47,843</b>	(17,383)
<b>Other comprehensive income, net of income tax</b>			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
<b>Total comprehensive income for the year</b>		<b>47,843</b>	<b>(17,383)</b>



## Statement of Financial Position

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	7	<b>582,891</b>	693,944
Trade and other receivables	8	<b>11,521</b>	2,074
<b>TOTAL CURRENT ASSETS</b>		<b>594,412</b>	696,018
NON-CURRENT ASSETS			
Property, plant and equipment	10	<b>9,845</b>	14,355
Right-of-use assets	11	<b>35,168</b>	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>45,013</b>	14,355
<b>TOTAL ASSETS</b>		<b>639,425</b>	710,373
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	12	<b>74,471</b>	156,695
Contract liabilities	9	<b>75,309</b>	94,121
Lease liabilities	11	<b>14,599</b>	-
Employee benefits	13	<b>108,655</b>	160,972
<b>TOTAL CURRENT LIABILITIES</b>		<b>273,034</b>	411,788
NON-CURRENT LIABILITIES			
Lease liabilities	11	<b>19,964</b>	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>19,964</b>	-
<b>TOTAL LIABILITIES</b>		<b>292,998</b>	411,788
<b>NET ASSETS</b>		<b>346,427</b>	298,585
<b>EQUITY</b>			
Retained earnings		<b>346,427</b>	298,585
<b>TOTAL EQUITY</b>		<b>346,427</b>	298,585

## Statement of Changes in Equity

For the Year Ended 30 June 2023

### 2023

	Retained Earnings \$	Total \$
<b>Balance at 1 July 2022</b>	<b>298,584</b>	<b>298,584</b>
Surplus for the year	<b>47,843</b>	<b>47,843</b>
Total other comprehensive income for the period	-	-
<b>Balance at 30 June 2023</b>	<b>346,427</b>	<b>346,427</b>

### 2022

	Retained Earnings \$	Total \$
<b>Balance at 1 July 2021</b>	315,968	315,968
Deficit for the year	(17,383)	(17,383)
Total other comprehensive income for the period	-	-
<b>Balance at 30 June 2022</b>	<b>298,585</b>	<b>298,585</b>

## Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		<b>2,011,521</b>	1,439,683
Payments to suppliers and employees		<b>(2,115,575)</b>	(1,576,397)
Interest received		<b>7,442</b>	1,958
Net cash provided by/(used in) operating activities	16	<b>(96,612)</b>	(134,756)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		<b>(3,216)</b>	-
Net cash provided by/(used in) investing activities		<b>(3,216)</b>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Payment of lease liabilities		<b>(11,225)</b>	-
Net cash provided by/(used in) financing activities		<b>(11,225)</b>	-
Net increase/(decrease) in cash and cash equivalents held		<b>(111,053)</b>	(134,756)
Cash and cash equivalents at beginning of year		<b>693,944</b>	828,700
Cash and cash equivalents at end of financial year	7	<b>582,891</b>	693,944



## Notes to the Financial Statements

### For the Year Ended 30 June 2023

The financial report covers Speaking Up For You Inc. as an individual entity. Speaking Up For You Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2023 were to protect and defend vulnerable people with disability through individual advocacy to address injustices and make positive and sustainable differences to their lives.

The functional and presentation currency of Speaking Up For You Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

## 1. Basis of Preparation

In the Responsible persons opinion the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

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

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

The Association is preparing special purpose financial statements since inception of the organisation.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

## 2. Summary of Significant Accounting Policies

### (a) Revenue and other income

#### **Revenue from contracts with customers**

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

### **Specific revenue streams**

The revenue recognition policies for the principal revenue streams of the Association are:

#### **Grants**

Government grants are received by the entity in return for past or future delivery of contractual requirements or compliance with certain conditions relating to the operating activities of the entity. Government grants also include income where there are no conditions specifically relating to the operating activities of the entity other than the requirement to operate in certain regions or industry sectors.

Grant income is recognised in accordance with AASB 15 if the contract is enforceable and has sufficiently specific performance obligations. Grant income is recognised over time under AASB 15 based on input method. The Entity has made a decision that expense is a good indicator of performance obligations being performed over time.

### **Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations**

The revenue recognition policies for the principal revenue streams of the Association are:

#### *Grants*

Grant income without sufficiently specific performance obligations is recognised immediately upon receipt under AASB 1058.

#### *Donations*

Donations will be recognised as revenue upon receipt.

### **Statement of financial position balances relating to revenue recognition**

#### **Contract assets and liabilities**

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Association presents the contract as a contract asset, unless the Association's rights to that amount of consideration are unconditional, in which case the Association recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Association presents the contract as a contract liability.

#### **Contract cost assets**

The Association recognises assets relating to the costs of obtaining a contract and the costs incurred to fulfil a contract or set up / mobilisation costs that are directly related to the contract provided they will be recovered through performance of the contract.

#### *Costs to obtain a contract*

Costs to obtain a contract are only capitalised when they are directly related to a contract and it is probable that they will be recovered in the future. Costs incurred that would have been incurred regardless of whether the contract was won are expensed, unless those costs are explicitly chargeable to the customer in any case (whether or not the contract is won).

The capitalised costs are amortised on a straight line basis over the expected life of the contract.

#### *Set-up / mobilisation costs*

Costs required to set up the contract, including mobilisation costs, are capitalised provided that it is probable that they will be recovered in the future and that they do not include expenses that would normally have been incurred by the Association if the contract had not been obtained. They are recognised as an expense on the basis of the proportion of actual output to estimated output under each contract. If the above conditions are not met, these costs are taken directly to profit or loss as incurred.

#### *Costs to fulfil a contract*

Where costs are incurred to fulfil a contract, they are accounted for under the relevant accounting standard (if appropriate), otherwise if the costs relate directly to a contract, the costs generate or enhance resources of the Association that will be used to satisfy performance obligations in the future and the costs are expected to be recovered then they are capitalised as contract costs assets and released to the profit or loss on a systematic basis consistent with the transfer to the customer of the goods or services to which the asset relates.

#### **Provisions relating to contracts with customers**

There are no provisions relating to contracts with customers during the year.

#### **Financing component of contracts with customers**

There are no significant financing component of contracts with customers during the year.

### **(b) Income Tax**

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

### **(c) Goods and services tax (GST)**

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

### **(d) Volunteer services**

No amounts are included in the financial statements for services donated by volunteers.

### **(e) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment. Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

#### **Plant and equipment**

Plant and equipment are measured using the cost model.



## Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Office Equipment	10% - 100%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

## (f) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

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

### Financial assets

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

#### *Classification*

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost

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

#### *Amortised cost*

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

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

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

#### *Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

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

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

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

#### *Trade receivables*

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

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

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

#### *Other financial assets measured at amortised cost*

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

### **Financial liabilities**

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

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

### **(g) Impairment of non-financial assets**

At the end of each reporting period the Association determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

#### (h) Cash and cash equivalents

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

#### (i) Leases

At inception of a contract, the Association assesses whether a lease exists.

##### **Lessee accounting**

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

##### *Exceptions to lease accounting*

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

#### (j) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

##### **Defined contribution schemes**

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

#### (k) Economic dependence

Speaking Up For You Inc. is dependent on the Federal and State Government for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the Federal and State Government will not continue to support Speaking Up For You Inc.

#### (l) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

#### (m) New accounting standards and interpretations issued but not yet effective

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards.

Upon review of these Standards, the Association is of the opinion that there will be minimal impact during adoption.



### 3. Critical Accounting Estimates and Judgments

The Responsible persons make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

#### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

### 4. Other Revenue and Income

#### Revenue from continuing operations

	2023 \$	2022 \$
<b>Over Time</b>		
- Grant - Commonwealth	891,235	1,068,197
- Grant - State	765,021	329,096
- NDIS	360,865	306,247
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Other income	3,847	4,069
	3,847	4,069
<b>Total Revenue</b>	<b>2,020,968</b>	<b>1,707,609</b>

#### Disaggregation of revenue from contracts with customers

Revenue from contracts with customers has been disaggregated into At a Point in Time, and Over Time and the following table shows this breakdown:

	2023 \$	2022 \$
<b>Over Time</b>		
- Grant - Commonwealth	891,235	1,068,197
- Grant - State	765,021	329,096
Revenue from contracts with customers	1,656,256	1,397,293
At a point in time		
- NDIS	360,865	306,247
Revenue from contracts with customers	360,865	306,247

#### Unsatisfied performance obligations

There are no unsatisfied performance obligations noted during the year.

## 5. Finance Income and Expenses

### Finance income

	2023	2022
	\$	\$
Interest income		
Bank deposits	7,442	1,958
<b>Total finance income</b>	<b>7,442</b>	<b>1,958</b>

## 6. Result for the Year

The result for the year includes the following specific expenses:

	2023	2022
	\$	\$
Other expenses:		
Employee benefits expense	1,621,583	1,455,642
Depreciation expense	16,518	8,897

## 7. Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	581,018	692,508
Other cash and cash equivalents	1,873	1,436
<b>Total cash and cash equivalents</b>	<b>582,891</b>	<b>693,944</b>

## 8. Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Deposits	100	550
GST receivable	11,333	1,458
Other receivables	88	66
<b>Total current trade and other receivables</b>	<b>11,521</b>	<b>2,074</b>

## 9. Contract Balances

### Contract assets and liabilities

The Association has recognised the following contract assets and liabilities from contracts with customers:

		2023	2022
	Note	\$	\$
CURRENT			
Grant monies received in advance (AASB 15 revenue streams)	(i)	75,309	94,121
<b>Total current contract liabilities</b>		<b>75,309</b>	<b>94,121</b>

(i) The amount recorded is the unspent monies from the grant funding whereby specific performance obligations have not been met as at 30 June 2023.

## 10. Property, Plant and Equipment

	2023	2022
	\$	\$
PLANT AND EQUIPMENT		
Furniture, fixtures and fittings		
At cost	50,878	51,157
Accumulated depreciation	(47,829)	(45,267)
Total furniture, fixtures and fittings	3,049	5,890
Leasehold Improvements		
At cost	16,694	16,694
Accumulated depreciation	(9,898)	(8,229)
Total leasehold improvements	6,796	8,465
Total plant and equipment	9,845	14,355
<b>Total property, plant and equipment</b>	<b>9,845</b>	<b>14,355</b>

### (a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, Fixtures and Fittings \$	Leasehold Improvements \$	Total \$
<b>Year ended 30 June 2023</b>			
Balance at the beginning of year	5,890	8,465	14,355
Additions	3,215	-	3,215
Disposals	(3,495)	-	(3,495)
Depreciation expense	(2,561)	(1,669)	(4,230)
<b>Balance at the end of the year</b>	<b>3,049</b>	<b>6,796</b>	<b>9,845</b>

## 11. Leases

### Association as a lessee

The Association has leases over 3 motor vehicles only.

#### *Terms and conditions of leases*

The entity has entered into 3 lease agreements with Queensland Department of Energy and Public Works to replace nexisting motor vehicles. These agreements are entered on the same day being 22 November 2022 and have the same lease term of 35 months.

### Right-of-use assets

	Motor Vehicles \$	Total \$
<b>Year ended 30 June 2023</b>		
Balance at beginning of year	-	-
Depreciation charge	(8,792)	(8,792)
Additions to right-of-use assets	43,960	43,960
<b>Balance at end of year</b>	<b>35,168</b>	<b>35,168</b>

### Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$	1 - 5 years \$	Total undiscounted lease liabilities \$	Lease liabilities included in this Statement Of Financial Position \$
<b>2023</b>				
Lease liabilities	16,836	21,045	37,881	34,563

### Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Association is a lessee are shown below:

	2023 \$	2022 \$
Interest expense on lease liabilities	(1,828)	-
	(1,828)	-

### Statement of Cash Flows

	2023 \$	2022 \$
Total cash outflow for leases	11,224	-



The Association has applied the practical expedient to all COVID-19 related rent concessions that meet the following conditions:

- a. The change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately preceding the change;
- b. any reduction in lease payments affects only payments originally due on or before 30 June 2023 (for example, a rent concession would meet this condition if it results in reduced lease payments on or before 30 June 2023 and increased lease payments that extend beyond 30 June 2023); and
- c. there is no substantive change to other terms and conditions of the lease.

The practical expedient allows changes in lease payments resulting from the rent concession to be treated as a variable lease payment through the statement of profit or loss and other comprehensive income, rather than as a lease modification.

## 12. Trade and Other Payables

	2023 \$	2022 \$
CURRENT		
Trade payables	13,035	57,181
GST payable	18,727	-
Sundry payables and accrued expenses	42,709	99,514
	<b>74,471</b>	156,695

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

## 13. Employee Benefits

	2023 \$	2022 \$
Current liabilities		
Long service leave	18,569	44,926
Provision for annual leave	90,086	116,046
	<b>108,655</b>	160,972

## 14. Financial Risk Management

	2023 \$	2022 \$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	582,891	693,944
Trade and other receivables	11,521	2,074
Total financial assets	<b>594,412</b>	696,018
Financial liabilities		
Financial liabilities measured at amortised cost	74,471	156,695
<b>Total financial liabilities</b>	<b>74,471</b>	156,695

## 15. Contingencies

In the opinion of the Responsible persons, the Association did not have any contingencies at 30 June 2023 (30 June 2022:None).

## 16. Cash Flow Information

### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Profit for the year	<b>47,843</b>	(17,383)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- AASB 16 adjustments	<b>1,828</b>	-
- depreciation	<b>16,518</b>	8,897
- net gain on disposal of property, plant and equipment	-	(898)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	<b>(9,447)</b>	6,991
- increase/(decrease) in trade and other payables	<b>(82,224)</b>	(163,712)
- (increase)/decrease in contract liabilities	<b>(18,812)</b>	-
- increase/(decrease) in provisions	<b>(52,318)</b>	31,348
<b>Cashflows from operations</b>	<b>(96,612)</b>	<b>(134,757)</b>

## Responsible Persons' Declaration

For the Year Ended 30 June 2023

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*.

*Signed in accordance with subsection 60.15(2) of the Australian Charities and Non-for-Profits Commission Regulation 2013.*



Hugh Rose-Miller (Sep 29, 2023 10:14 GMT+10)  
Responsible person



Michael Barwick (Oct 1, 2023 10:59 GMT+10)  
Responsible person

Dated 29 Septmeber 2023

## Independent Audit Report to the members of Speaking Up For You Inc. Report on the Audit of the Financial Report

### Qualified Opinion

We have audited the financial report of Speaking Up For You Inc., which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial report of Speaking Up For You Inc. is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Qualified Opinion

#### Opening Balances

We are not the auditors for the year ended 30 June 2022. We did not perform any review of the entity's opening balance as at 1 July 2022. As a result, we are unable to provide an opinion on the opening balances for the financial year ended 30 June 2023.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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



### Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

### Auditor's Responsibilities for the Audit of the Financial Report

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

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

### INDEPENDENT AUDIT SERVICES Chartered Accountants



**Jiahui (Jeremiah) Thum**  
Director  
Brisbane, QLD

Dated: 2 October 2023

Independent Audit Services Pty Ltd ABN 87 168 884 875  
Limited liability by a scheme approved under Professional Standards Legislation.  
Registered Authorised Audit Company No. 460755









# SUFY

SPEAKING UP FOR YOU

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