

Explorability Inc

Individualised advocacy for people with disability

Annual Report

2016 – 2017

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Explorability's Values and Objectives

The values of Explorability Inc. include:

Person Centred – people living with disability, families and carers are central to everything that we do;

Excellence – we will lead the way in the development and improvement of best practice;

Respect – our actions are guided by a high regard for the inherent dignity and worth of each person;

Integrity – we are open, honest, accountable and ethical in all our interactions; and

Collaboration – we develop innovative and effective working relationships.

The objectives of Explorability are:

- (a) to ensure that people with disability:
 - (i) are encouraged to maximise an independent lifestyle so as to contribute to and be included in the mainstream community; and
 - (ii) have choice and control in the pursuit of their goals and the planning and delivery of their supports,by having access to:
 - (i) the provision of sustainable, appropriate and flexible services and supports that meet the individual needs of people with a disability and their family and carers; and
 - (ii) the individualised services, supports and resources they need to optimise their health and well-being and participation in a welcoming community through, but not limited to, community engagement and participation, daily living, family support, systemic and individual advocacy and service planning and coordination;
- (b) to influence the strategic direction of governments and decision makers through an evidence base including formal research, information, policy development and advocacy;

- (c) to strengthen the capacity of all people living with disability and their families and/or carers in metropolitan, regional and remote communities to have a voice and to exercise choice; and
- (d) to build partnerships in the community, business and government sectors.

Chairperson's Report

It has been a hugely satisfying year as the Chairman of the Board for Explorability watching Tracy and her team continue to flourish and grow during turbulent times within the National Disability Insurance Scheme. It was a fresh start moving the team to new, more appropriate office premises in Cockburn Central, alongside important changes in the Constitution.

One of the most significant changes to the Constitution was the separation of the Boards of Headwest and Explorability. This was seen as necessary to show the independence of the advocacy service and a sign of the maturity of the organisation as a whole. The relationship between the two organisations will no doubt continue in the future as opportunities for partnerships and collaboration allow. I would like to thank the former and current Board members of Headwest who played a key role in the development of Explorability and ensuring that it was well placed to provide advocacy now and into the future.

As a result of the changes to the Constitution, membership is now open to people with disability, family members and carers, supporters and organisations. Explorability will look to grow its membership over the next 12 months and we look forward to building a collaborative and supportive membership base.

I would like to thank the Explorability Board members for their time and commitment over the past 12 months and for supporting me in the role of Chair.

I would also like to thank the many people and organisations who have assisted or worked so cooperatively with Explorability in this past year. Our CEO, Tracy Foulds, has continued to deliver outstanding levels of service, team leadership and the strategic drive required. Huge thanks and gratitude from the Board.

Nick Lonie
Chairperson

Chief Executive Officer's Report

As Explorability Inc. celebrates the end of the first full financial year of operating and providing advocacy for people with disability, their families and carers across Western Australia, it is an opportune time to reflect on the past 12 months and how we can build on the achievements we made and the challenges we experienced for the year ahead.

Ensuring Explorability provides a quality advocacy service, based on contemporary principles, which meets the needs of individuals as well as funding requirements, continues to be a focus of the organisation. I firmly believe that this should always be the fundamental focus of the organisation and drive the future direction of Explorability.

In 2016 – 2017, Explorability identified three strategic priorities which were reflected in its operational plan. The strategic priorities were:

- **My Life, My Voice:** Supporting individuals to be at the centre of the decisions about their lives. The advocacy service focuses on individual and cultural needs, strengths and abilities;
- **Partnerships:** Collaboration and strong relationships with people with disability, families and carers, government agencies, human services organisations, business and the broader community to better support individuals to lead the life they choose;
- **Growth and Change:** Developing and enhancing awareness of our service and embracing this period of change as an opportunity for growth and service improvement.

In March 2017, Explorability moved from its shared office space with Headwest in Alfred Cove to office accommodation in Cockburn Central. This was an important move for Explorability as the new office space ensured adequate space for current staffing levels, provided additional meeting space for working with individuals, allowed for growth in staffing in the future if needed and was representative of Explorability maturing as an organisation in its own right.

In the 2016 – 2017, Explorability focused on:

- Building on the expertise and knowledge of staff through training and professional development opportunities to support individuals using contemporary approaches;
- Supporting individuals to achieve positive outcomes, including developing and implementing tools to assist with identifying goals as well as measuring outcomes of the advocacy provided;
- Building new and enhancing existing partnerships and networks;

- Building awareness of Explorability and the individualised advocacy service;
- Developing and implementing relevant and adaptable information systems, including the development and launch of the new website for Explorability.

In 2017 - 2018, Explorability will continue to build on the strategic priorities from the previous year, taking into consideration its learnings from the Quality Evaluation, ongoing feedback from people with disability, families and carers, as well as feedback via our partnerships and networks.

While it is currently unclear what the future holds in terms of funding for individual advocacy services under the National Disability Insurance Scheme, Explorability will remain committed to its vision of ensuring people with disability, families and carers in Western Australia have a voice and are able to achieve positive outcomes.

In addition, Explorability will build on its efforts in being able to demonstrate the quality of its service in supporting people to meet their goals. The benefits of being able to demonstrate this is threefold:

- People with disability, families and carers can have confidence that Explorability will provide them with a service that is of high quality and meets their individual needs;
- As an organisation, Explorability has evidence of what it does well and what areas require improvement, driving the ongoing process of service improvement;
- In any future funding applications, Explorability will have both quantitative and qualitative evidence to support its application, including outcomes measurement.

I would like to thank the Board of Management and staff for their support and hard work in 2016 – 2017. The commitment of staff and the Board to the vision and purpose of Explorability cannot be underestimated and I look forward to working with you all to see what Explorability can achieve in the coming year.

Tracy Foulds
Chief Executive Officer

Explorability Board

The Board of Management for Explorability in 2016 - 2017 included:

Nick Lonie – Chairperson
Alicia Mason – Deputy Chair
Daniel Rowe – Treasurer
Janet Peacock
Geoff Weaver
Kate Reynolds
Chantal Vander Kraats
Robert Vander Kraats
Michael Keeble
Sam Carrello

At the Annual General Meeting held in October 2016, the following Board members resigned from their positions on the Board of Management:

David Hounsome - Chair
John Andrew - Treasurer
Shew-lee Lee - Secretary

Explorability's current Board of Management and staff would like to thank David, Shew-lee and John for their significant contribution to the development of and transition to Explorability. Their expertise, professionalism and commitment to providing quality services for people with disability were highly regarded both within the organisation and the disability sector. The staff and Board wish them all the best for the future.

Explorability Staff

Tracy Foulds – Chief Executive Officer
Anna van de Water – Senior Advocate
Vicki Bailey – Senior Advocate/Individual Advocate
Roslind Witham – Individual Advocate
Shelley Jones – Individual Advocate
Samir Zarif – Advocacy Officer
Raelene York – Office Manager

In March 2017, Anna van de Water resigned from her position as Senior Advocate with Explorability to return to New Zealand with her partner. Anna will be missed by all staff and we wish her the best for future endeavours. Vicki Bailey was the successful applicant for the Senior Advocate position and Shelley Jones joined Explorability in June 2017 in the role of an Individual Advocate.

A New Perspective on Disability

My career choices as an adult have always been around supporting people with disability and their families. Supporting individuals from early intervention to aged care, I naively thought I had seen it all in respect to discrimination and human rights violations. Now working as an advocate my eyes have been opened to the effects government systems, welfare and support agencies can have on people with disability, and the consequences if inadequately administered.

When working in service provision you rarely see the injustices that individuals and families face trying to access the basic human needs many of us take for granted. Lack of formal and informal supports can leave people feeling isolated and despondent. Having to navigate complicated systems cause frustration and added stress on the individual and, in turn, the systems that are there to support them.

Advocating for individuals, families and carers is proving to be one of the most rewarding positions I have done. Supporting individuals to navigate complex systems to achieve positive outcomes is both interesting and challenging.

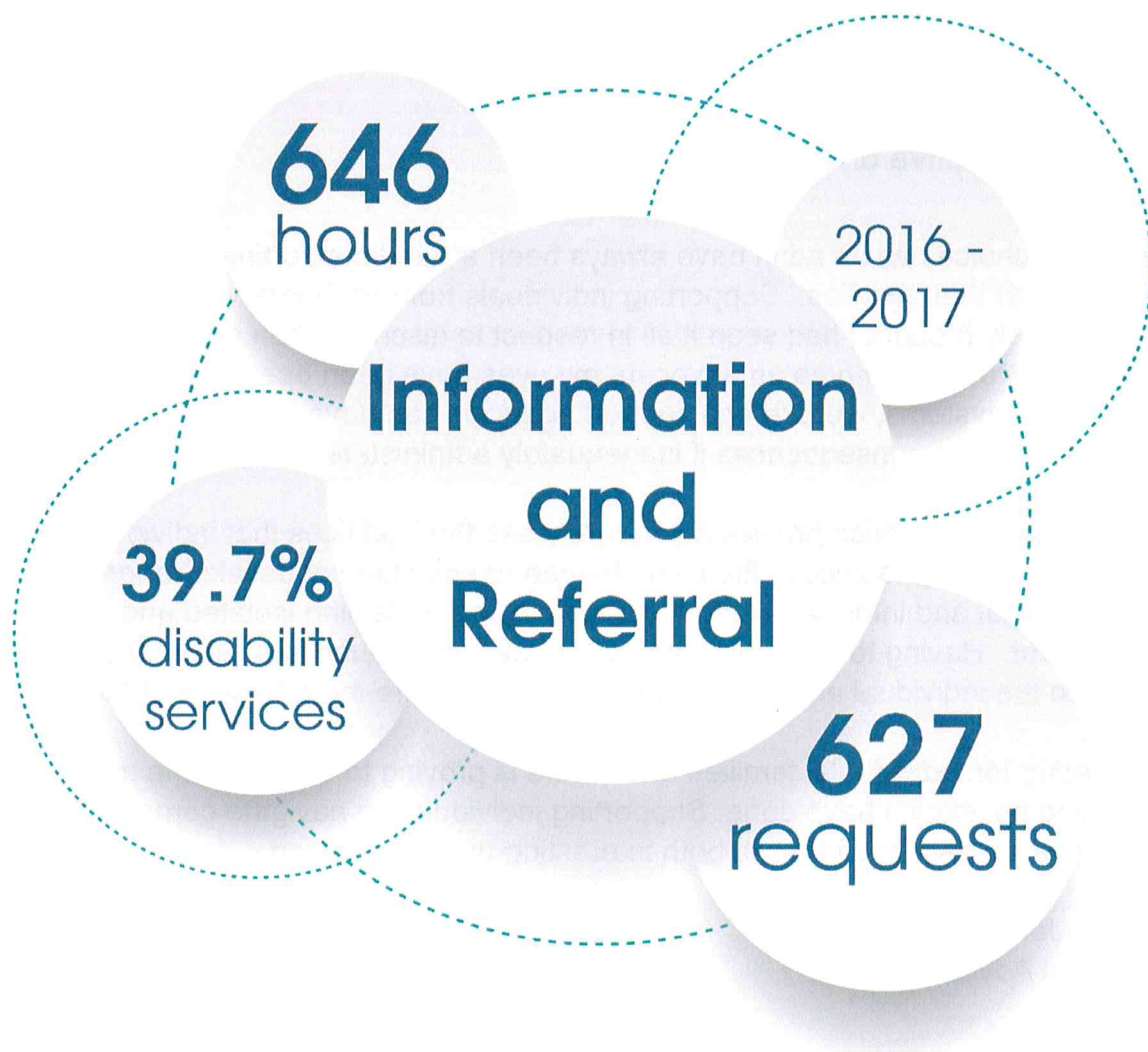
Shelley Jones
Individual Advocate

Individual Advocacy

Explorability provides an individual advocacy service for people with disability, their families and carers throughout Western Australia. The service is funded by the Department of Communities, Disability Services (formerly the Disability Services Commission) and is comprised of two parts:

- Information and Referral; and
- Individual Advocacy.

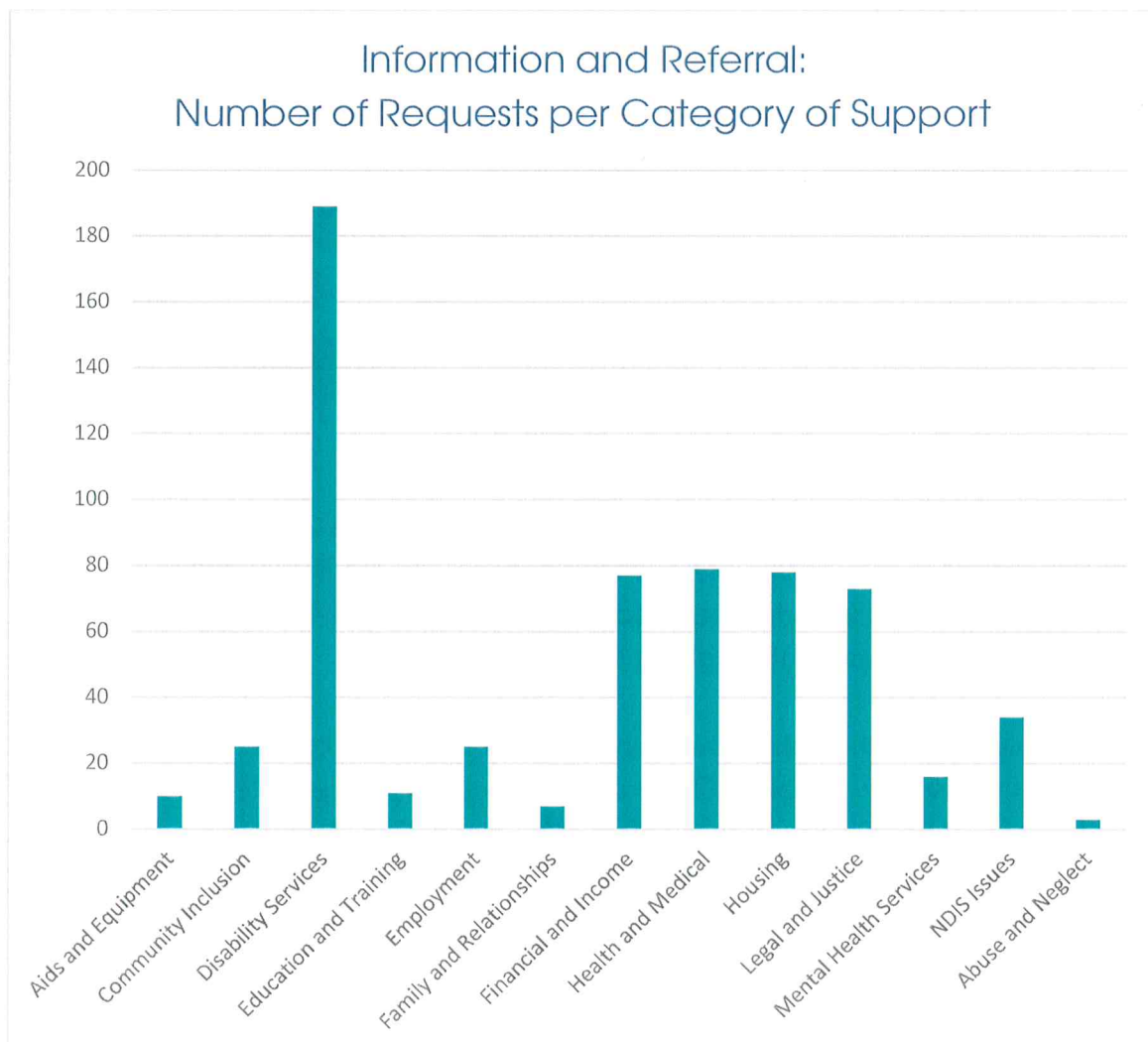
Information and Referral



The support provided through the Information and Referral service can include, but is not limited to:

- Providing information to individuals, families and carers to support them to self-advocate;
- Providing information on relevant supports and services available in the community, including disability and mainstream services;
- Providing information to disability service organisations, community sector organisations and the broader community about the range of services and supports available for people with disability, including access to relevant mainstream services;
- Supporting individuals with referrals to appropriate and relevant services.

In 2016 – 2017, Explorability assisted with 627 requests for information through the Information and Referral service, totalling 646 hours. Approximately 40 percent were requests for information related directly to disability services. The average time to support each request through the Information and Referral service was approximately one hour.



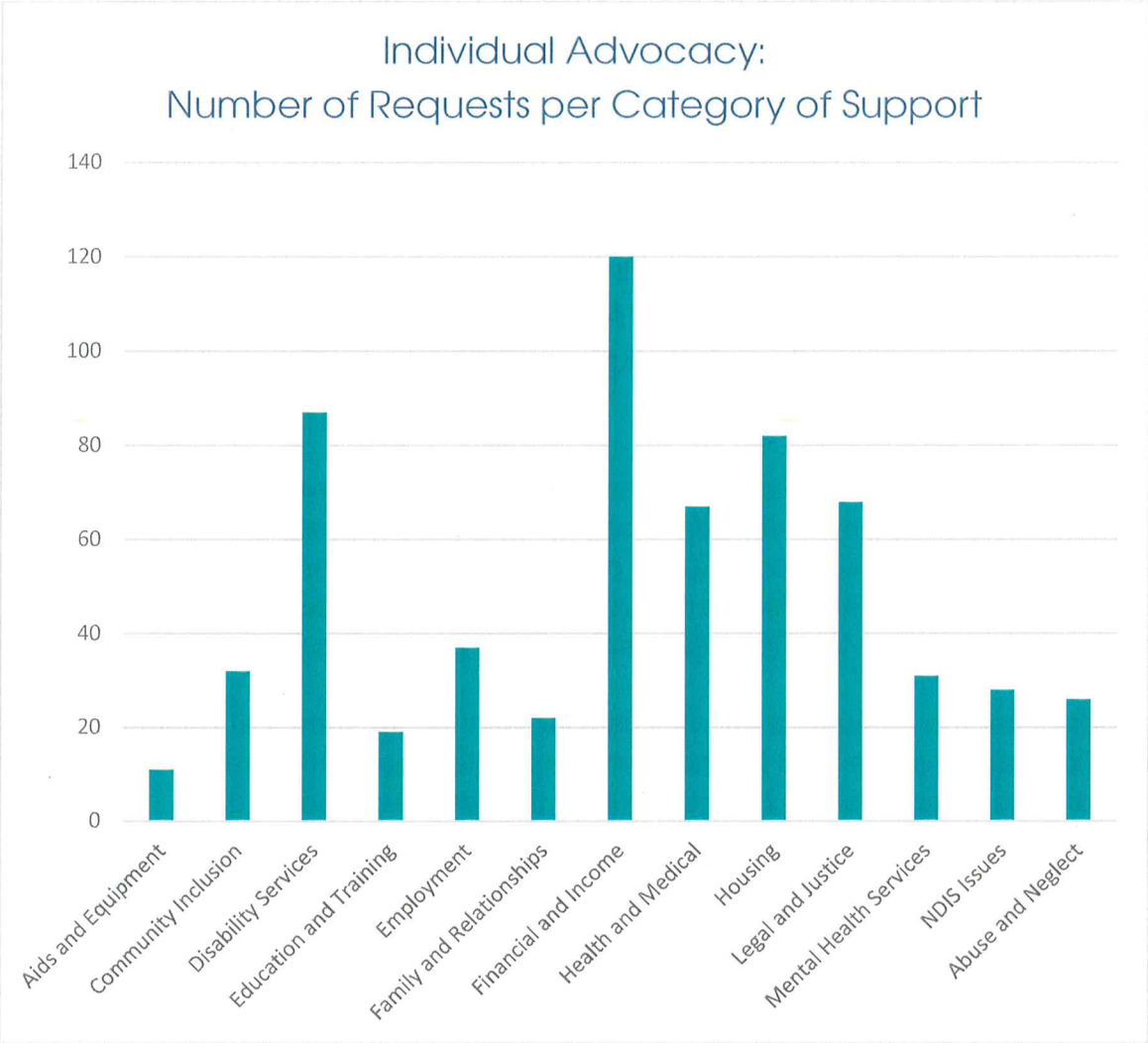
Individual Advocacy



During the 2016 – 2017 financial year, Explorability supported 207 individuals for a total of 630 issues in the Individual Advocacy service. On the 1 July 2016, Explorability had 54 active individuals receiving a service with 153 new individuals accessing advocacy support throughout the year.

Approximately 59% of the individuals supported by Explorability had a cognitive disability as the primary disability. Other disability types included intellectual (10%), physical (13%), sensory (2%), neurological (6%) disabilities, Autism Spectrum Disorder (6%) and mental health (4%). 92 individuals reported having a secondary disability with mental health (52%) being the most prevalent secondary disability.

Requests for support were most common in the areas of disability services, financial and income support and housing. The number of requests per category of support are shown in the graph below.



Similarly to what was reported in the previous Annual Report, Explorability received a large number of requests for support in situations in which people with disability were advised they were no longer eligible for the Disability Support Pension (DSP) and transferred to a Newstart Allowance. Explorability supported individuals through the appeals process to have the DSP re-instated.

Explorability’s performance against the contract in terms of hours came in slightly under primarily due to a staff vacancy. The shortfall was approximately 220 hours for the year and was considered within an acceptable variance against the required hours.

As part of its contract with the Department of Communities, Disability Services (formerly known as the Disability Services Commission), Explorability had its first Quality Evaluation conducted by an Independent Evaluator. The findings of the Evaluation included:

- Easy to read information on topics such as 'Supporting Individuals who Threaten Suicide/Homicide', 'Identification of Safety Concerns', 'Safe Home Visiting Guidelines' and 'Strategies for Addressing Safety Concerns' was identified as an exceptional practice;
- The procedure on 'Management and Handling of Medication' was noted as an exceptional practice and was seen to be comprehensive for a service that did not administer and/or handle medication'
- Explorability received a Required Action as it was unable to demonstrate that it had emergency and evacuation plans in place and a history of fire and emergency evacuation drills.

This was a very worthwhile experience for Explorability as it provided the opportunity to receive feedback from individuals about the service they received, as well as the opportunity for the organisation to focus on service improvement. In the first year of operations, the organisation focused most of its attention on 'doing', so it was important to have some time to review and re-think how things were done.

Feedback from the Evaluation and discussions with the Independent Evaluator have given Explorability some food for thought for how the organisation seeks feedback from individuals, families and carers and how this feedback can be used systematically to drive service improvement.

Advocacy Vignette - Rebecca

Rebecca was living in a regional area when she acquired her disability following an accident. In the early period following the injury, she had not received much rehabilitation and when she returned home to live with her husband and children, she was experiencing difficulties in managing everything. Rebecca accessed services in Perth and the family relocated to be close by. The service provider applied for Guardianship for Rebecca as they felt she needed an independent person to assist her to make decisions. Rebecca did not want this to happen as she felt she had no choice in her life and would impact on how they made decisions as a family.

Explorability was approached to provide advocacy support to Rebecca and her family to assist them to have a say in the services she received and the timelines for her return to the family home. Rebecca was becoming increasingly frustrated as home visits required consent from the independent guardian. Rebecca was determined to return to the family home as soon as possible.

Explorability assisted Rebecca and her family to advocate with the service provider and the guardian to minimise the amount of time Rebecca was away from her husband and children and assisted them to link with appropriate services to ensure adequate supports were in place when she returned home. As a result of the advocacy support, Rebecca was able to return to her family earlier than expected.

Vicki Bailey
Senior Advocate

Advocacy Vignette - Fernando

Fernando requested assistance from Explorability as he was no longer able to work due to the impacts of a stroke. Prior to the stroke, Fernando had worked for the same organisation for over 20 years and had held a number of managerial positions. He had previously applied for the Disability Support Pension (DSP) but had not been successful, so had requested support to re-apply.

Explorability assisted Fernando to gather all the relevant information for completing the DSP application, including assisting him to obtain additional information about the functional impacts of his disability from his doctor. Fernando was also supported to develop strategies, such as checklists and calendar reminders, to prompt him to complete the application.

Fernando requested that Explorability attend a meeting at Centrelink as he was concerned that he would not be able to answer the questions asked. Following the meeting, Fernando was advised that his application for the DSP had been successful.

Roslind Witham
Individual Advocate

Advocacy Vignette - Barbara

Barbara contacted Explorability as she was experiencing difficulties with her neighbours. She reported that there was a history of verbal and physical abuse from her neighbours and that they continued to verbally abuse her or damage her property. Despite making reports to the Police, the behaviour continued and it was causing her considerable stress. As a result, Barbara no longer felt safe in her home and wanted to request a transfer with the Department of Communities, Housing.

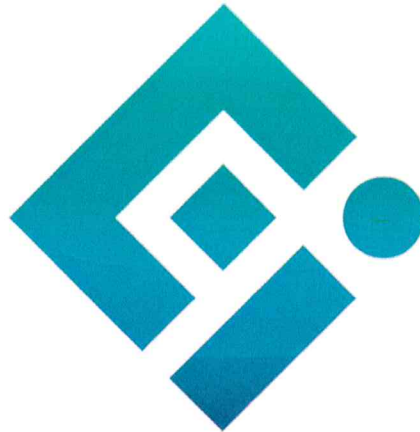
Explorability assisted Barbara to make complaints through the Disruptive Behaviours Unit at Housing and to compile the various police reports to support the complaint. Barbara was also supported to apply for a Violence Restraining Order (VRO) against

her neighbours. Barbara was successful in obtaining a VRO against her neighbour. She was successful in her housing transfer application and will move once a suitable housing option is found. Barbara indicated that she already feels safer in her home and is looking forward to moving away from her current neighbours.

Samir Zarif
Advocacy Officer

Acknowledgements

Explorability wishes to acknowledge the Department of Communities, Disability Services for funding the Individual Advocacy Program and the support of the Service Contract and Development Officer, Ms Christy Dines.



Explorability Inc
Individualised advocacy for people with disability

Contact Information

Explorability Inc.

Address: Unit 1/9 Parkes Street, Cockburn Central, WA, 6164

Telephone: (08) 6361 6001

Facsimile: (08) 6361 6002

Email: admin@explorability.org.au

Website: www.explorability.org.au

Explorability Inc.

Financial Statements
2016 - 2017

PRINCIPAL: RAY WOOLLEY FCA (UK) BSc (Hons)

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~~www.raywoolleyaccounting.com.au~~

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YANCHEP

WA 6035

PHONE: (08) 9561 6146

FAX: (08) 9561 6192

EXPLORABILITY Inc.

AUDITOR'S CERTIFICATION STATEMENT

I hereby certify that, in my opinion, the information reported in the attached Financial Statement for the year ended 30 June 2017 is based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial transactions for the year then ended and the payments in the statement are in accordance with the terms and conditions of the Service Agreement with the Disability Services Commission in relation to Explorability Inc.

AUDITOR

Signature:



Full Name:

Raymond Arthur Woolley.

Name of Organisation:

Ray Woolley Pty Ltd.

Membership:

Registered Company Auditor No: 16396

Date:

26 September 2017

EXPLORABILITY Inc.

FINANCIAL STATEMENTS

for the year ended 30 June 2017

Ray Woolley Pty Ltd
17 Russley Grove
Yanchep
WA 6035

EXPLORABILITY INC.
INCOME STATEMENT
For the year ended 30 June 2017

| | | 30/06/2016 |
|---------------------------------|--------------------------|--------------------------|
| Income | | \$ |
| DSC Grant | 550,566.49 | 179,358.63 |
| Other Grant | 494.55 | 0.00 |
| Other Income | 200.00 | 0.00 |
| Interest Received | 1,085.66 | 0.01 |
| Total Income | <u>552,346.70</u> | <u>179,358.64</u> |
| Expenses | | |
| Audit Fees | 560.00 | 0.00 |
| Building Costs | 6,684.01 | 2,738.75 |
| Depreciation | 29,167.41 | 4,683.32 |
| Employment Costs | 415,283.57 | 147,106.46 |
| General Administration Costs | 91,309.25 | 21,418.06 |
| Motor Vehicle Expenses | 9,342.46 | 3,412.05 |
| Total Expenses | <u>552,346.70</u> | <u>179,358.64</u> |
| Surplus for the year | <u><u>\$0.00</u></u> | <u><u>\$0.00</u></u> |

EXPLORABILITY INC.
BALANCE SHEET
As at 30 June 2017

| | | 30/06/2016 |
|--|----------------------|----------------------|
| Current Assets | | \$ |
| Cash on Hand | 29.15 | 84.80 |
| Cash at Bank | 25,446.59 | 30,476.21 |
| Telenet Saver Account | 62,076.41 | 100,001.01 |
| Accounts Receivable | 0.00 | 2,284.49 |
| Prepayments | 4,680.30 | 5,303.54 |
| Accrued Income | 0.00 | 0.00 |
| Total Current Assets | <u>92,232.45</u> | <u>138,150.05</u> |
| Non - Current Assets | | |
| Plant & Equipment - Cost | 42,150.00 | 42,150.00 |
| Plant & Equipment - Accumulated Depreciation | -18,733.28 | -4,683.32 |
| | <u>23,416.72</u> | <u>37,466.68</u> |
| Bond | 6,141.66 | 0.00 |
| Total Non - Current Assets | <u>29,558.38</u> | <u>37,466.68</u> |
| Total Assets | <u>121,790.83</u> | <u>175,616.73</u> |
| Current Liabilities | | |
| Trade Creditors | 0.00 | 7,936.65 |
| GST / PAYG Payable | 9,881.85 | 26,003.98 |
| Sundry Creditors and Accrued Expenses | 21,015.15 | 18,467.27 |
| Grants Received In Advance | 53,074.88 | 95,641.37 |
| Provision for Employee Entitlements | 22,639.20 | 17,585.84 |
| Total Current Liabilities | <u>106,611.08</u> | <u>165,635.11</u> |
| Non - Current Liabilities | | |
| Provision for Long Service Leave | 15,179.75 | 9,981.62 |
| Total Liabilities | <u>121,790.83</u> | <u>175,616.73</u> |
| Total Net Assets | <u><u>\$0.00</u></u> | <u><u>\$0.00</u></u> |
| Represented by: | | |
| Equity | | |
| Retained Surpluses | 0.00 | 0.00 |
| Total Equity | <u><u>\$0.00</u></u> | <u><u>\$0.00</u></u> |

The accompanying notes form part of this financial report

EXPLORABILITY INC.
CASH FLOW STATEMENT
For the year ended 30 June 2017

| | | 30/06/2016 |
|---|----------------------------|----------------------------|
| Cash Flows from operating activities | \$ | \$ |
| Receipts | 508,694.55 | 275,000.00 |
| Interest Received | 1,085.66 | 0.01 |
| Payment to suppliers and employees | -531,530.97 | -102,287.99 |
| Net cash provided by operating activities | <u>-21,750.76</u> | <u>172,712.02</u> |
| Cash Flows from Investing Activities | | |
| Purchase of Fixed Assets | 0.00 | -42,150.00 |
| Net increase (decrease) in cash held | <u>-21,750.76</u> | <u>130,562.02</u> |
| Cash at beginning of the year | 130,562.02 | 0.00 |
| Cash at the end of the year | <u>\$87,552.15</u> | <u>\$130,562.02</u> |
| Deficit for the year | 0.00 | 0.00 |
| Depreciation | 29,167.41 | 4,683.32 |
| Changes in Assets and Liabilities | | |
| Decrease / (Increase) in Accounts Receivable | 2,284.49 | -2,284.49 |
| Decrease / (Increase) in Prepayments | 623.24 | -5,303.54 |
| (Increase) in Accrued Income | 0.00 | 0.00 |
| (Decrease) / Increase in Trade Creditors | -7,936.65 | 7,936.65 |
| (Decrease) / Increase in GST / PAYG Payable | -16,122.13 | 26,003.98 |
| Increase in Sundry Creditors and Accrued Expenses | 2,547.88 | 18,467.27 |
| (Decrease) / Increase in Grants Received in Advance | -42,566.49 | 95,641.37 |
| Increase in Employee Entitlements | 10,251.49 | 27,567.46 |
| Cashflows used in operating activities | <u>-\$21,750.76</u> | <u>\$172,712.02</u> |

EXPLORABILITY INC.
STATEMENT OF CHANGES IN EQUITY
As at 30 June 2017

| | General |
|-----------------------------------|----------------------|
| RESERVES | \$ |
| Balance as at 30 June 2015 | 0.00 |
| Surplus / (Deficit) for the year | 0.00 |
| Balance as at 30 June 2016 | <u>0.00</u> |
| Surplus for the year | 0.00 |
| Balance as at 30 June 2017 | <u><u>\$0.00</u></u> |

EXPLORABILITY Inc.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act WA. and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012). The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

a. **Income Tax**

The association is exempt from Income Tax.

b. **Property, Plant and Equipment (PPE)**

Assets are carried at cost less, where applicable, any accumulated depreciation.

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

c. **Impairment of Assets**

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

d. **Employee Benefits**

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

e. **Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. **Cash and Cash Equivalents**

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

g. **Revenue and Other Income**

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

Interest revenue is recognised on receipt.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. Grant income will be carried forward if expenses relating to that grant are to be expensed in the following year.

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

EXPLORABILITY Inc.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

i. Accounts Payable and Other Payables

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

EXPLORABILITY Inc.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Explorability Inc. (the association), which comprises the Committee's report, the balance sheet and statement of changes to equity as at 30 June 2017, the income statement and the statement of cash flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the Committee.

Qualification

As is common for organisations of this type, it is not practicable for Explorability Inc. to maintain an effective system of internal control over cash donations and bequests until their initial entry in the accounting records. Accordingly, our audit in relation to those activities was limited to amounts recorded

In our opinion, except for the effects on the financial report of the matters referred to in the above qualification, the financial report presents fairly, in all material respects, the financial position of Explorability Inc. as at 30 June 2017 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Act of WA. and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012).

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Committee's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act of WA and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Committee's Responsibility for the Financial Report

The Committee of Explorability Inc. is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act of WA and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012) and is appropriate to meet the needs of the members. The Committee's responsibility also includes such internal control as the Committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

EXPLORABILITY Inc.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ray Woolley Pty Ltd

Ray Woolley
Registered Auditor No 16396

26 September 2017
17 Russley Grove
Yanchep
WA 6035

A handwritten signature in red ink, appearing to be 'Ray Woolley', is written over a red diagonal line that extends from the bottom left towards the top right.

EXPLORABILITY Inc.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

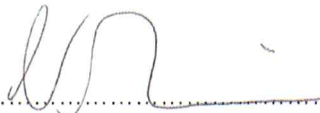
STATEMENT BY MEMBERS OF THE COMMITTEE

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

In the opinion of the committee the attached financial report:

1. Presents a true and fair view of the financial position of Explorability Inc. as at 30 June 2017 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Explorability Inc. will be able to pay its debts as and when they fall due.

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

Chairperson 

Dated this 30th day of September 2017

