

Institute for Aboriginal Development Inc.



Annual Report 2007-2008

INSTITUTE FOR ABORIGINAL DEVELOPMENT INC.

ANNUAL REPORT

2007–2008

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ABN 89 453 866 817

Institute for Aboriginal Development

OUR MISSION

To assist Aboriginal people in their self and career development through the provision of education and training programs, specialist language education resources and cultural materials and the preservation of Aboriginal histories and stories.

OUR VISION

That Aboriginal people enjoy lifelong learning and successful careers.

OUR BELIEFS

People are inherently capable, aspire to improve and have the power to choose.

Leadership is a choice, built from the inside on a foundation of character.

Habits of effectiveness come only from the commitment of use.

OUR VALUES

Responsibility

Trust and Respect

Learning

Equal Opportunity

Accountability

Collaboration and Partnership

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Statutory Manager's Report

I am pleased to provide a composite report covering both Board activity and on behalf of the Director for the year ended 30 June 2008. Due to current governance and operational arrangements at the time of writing, my report extends beyond the 2007–2008 financial year to the present.

The year commenced with a new Director, Janice Harris, in place with a desire to implement the 2007–2010 strategic plan. A substantial effort by the Board and the Director went into trying to progress this Strategic Plan. However, the organisational structural components of the plan could not be delivered upon due to both Board and staffing changes. Despite this, throughout the year Education and Training, Language and Culture together with IAD Press were able to deliver at a high level against the Strategic Plan. Their delivery is a credit to these departments as, through this period, there have been negative impacts arising out of the community disruptions of the Intervention and associated money management strategies.

In addition, the Institute has suffered due to critical shortages of experienced trainers. It is very pleasing therefore that many of our staff upgraded their qualifications this year. I refer you to the Education and Training report for more details on these staff members.

During the year our Language and Culture Centre had success in developing language courses and re-developing the Aboriginal Cultural Awareness program now named *Itele-arretyeke*. Language and culture can be a real growth area for the Institute in the future.

IAD Press has continued to excel; its profile in the wider community continues to grow and its publications and their authors were awarded during the year. Full particulars of the activities are contained in the attached IAD Press report.

In their own right, individual Board members believe they have served diligently during the year so it was unfortunate that subsequent to 30 June 2008, the Northern Territory Government dismissed the Board with the appointment of a Statutory Manager on 30 September 2008.

The role of the Statutory Manager is to replace the Board and then manage the process to have a new Board put in place. Other governance procedures and activities to stabilise the organisation also become part of this role.

As we approach the Annual General Meeting, many of these responsibilities will be complete, including putting to the members the adoption of a constitution, which provides for some governance procedures, with the remainder being the responsibility of the new Board to implement. They will have the future of the Institute in their hands.

To the staff who have been through a lot this past year, a great big thank you! You are the mainstay of the organisation and all the members must applaud your ongoing commitment. I ask the membership to take the opportunity to personally thank the staff members when they next meet with them.

We would not be here but for the funding bodies who are too many to mention. They have continued to support the Institute and we look forward to a continued strong relationship.

Steven Hernyk
Statutory Manager

Education and Training

The Education and Training Department provides responsive educational programs for Aboriginal people. We devise and carry out educational and other programs related to the needs and aspirations of Aboriginal and Torres Strait Islander peoples with a particular focus on the desert peoples, their languages and cultures.

Courses and student enrolment

In 2007–2008 IAD conducted training programs both in Alice Springs and at the Tennant Creek campus.

Programs

- Preliminary Spoken and Written English
- Certificates I & II in Spoken and Written English
- Certificates II & III in Community Services
- Certificates III & IV in Youth Work
- Certificates I & II in Horticulture
- Certificate I in Hospitality (Kitchen Operations)
- Certificates II & III in Family Wellbeing
- Certificates I, II & III in Business Studies
- Certificate III in Business Administration
- Certificate I in Information Technology
- Certificate III in Children's Services
- Certificate II in Auslan
- Diploma of Interpreting
- Pre-vocational Preparation Course

As of 30 June 2008 we are on target to meet our obligations under our agreement with the Northern Territory Department of Education and Training.

Student enrolment was challenged in the first half of 2008 with the advent of the Federal Government's Intervention and the resultant confusion around money management. Many students who previously had been on Abstudy or part of CDEP found themselves confused by the new payment processes. This resulted in many students spending considerable time negotiating with Centrelink about money outstanding. This in turn affected their attendance rates and, ultimately, our course completion rates.

As a result, Education and Training staff supported our students by encouraging Centrelink representatives to come onto campus and conduct meetings with students to clarify confusion and enable swifter resolution of difficulties. This proved a successful strategy.

In addition, Education and Training staff attended training in money management which enabled our trainers to assist money-managed students and families in their understanding of issues facing them this year. We then received a small grant from the Department of Families, Housing,

Community Services and Indigenous Affairs (FAHCSIA) to deliver the money management course to a small cluster of communities, focusing on Ewyenper Atwatye (Hidden Valley) and Amoonguna. We successfully delivered that course and anticipate more support from FAHCSIA to continue to assist money-managed families.



Cheryl Paynter (Trainer), Brenda Shields (Trainer Assessor), Naurelle Cummings (IT Student), Margaret Vincent (Community Services Student), Money Management workshop conducted on campus 18 June

One of the most influential milestones for our department was the successful training of five of our staff in their Certificate IV in Training and Assessment. Success in this area requires a great commitment to understanding the Australian Qualification Training Framework and improving performance as trainers. The staff members who achieved this goal gave up many of their Sundays in a huge effort and we are thrilled that they have achieved their dream. Those who gained this qualification can rank themselves among the top trainers in Australia and we are already seeing the results in the renewed enthusiasm of other staff and students who wish to follow in their footsteps.

Those staff who achieved their qualification are Brenda Shields, Eunice Blackmore, Fiona Stokes, Greg Cusack and Lena McCormack. These people have both helped fulfil IAD's commitment to qualify Aboriginal Trainers and increased our capacity to mentor younger staff members also willing to pursue their dreams.

In addition to these were other staff members who upgraded their qualifications: they are Melissa Raymond, Fred Richardson, Eva Straulino, Sue Graham, Margaret Watts, Coral Franklin and Carmel Batson. Your efforts are appreciated.

Graduation Highlights

Throughout the past 12 months IAD has delivered Family Wellbeing courses at Certificate II and III levels. One of the recipients of the Outstanding Student of the Year awards was Hans Katararinja who gained his facilitator's certificate by successfully completing Certificate III in Family Wellbeing. It was a wonderful day to witness him receiving his award with family members watching and his children proud and excited.

Our recipient for the 2008 May Berger Perkins Memorial Award for Student of the Year was Frances Newchurch. She undertook dual enrolment, in Business Studies and Information Technology. Frances displayed leadership and supported students throughout the year. Congratulations Frances!

Will we ever forget the hat speech! At the 2008 graduation ceremony, our Director Janice Harris took the stage with a large box and continued to take from it a variety of hats, all of which had a tale to tell! It was an inspiring piece of oratory and students and families enjoyed the journey. Janice closed by encouraging students to wear those hats with pride as a badge of honour for their achievement. So if you see the bright orange hats you know there goes an IAD graduate!



Staff and students at the 2008 Graduation Ceremony

Many times throughout the year the students and staff of Education and Training did extraordinary things often quietly with no big fuss. It is with this in mind that we congratulate them all for a strong year of commitment to their ideals and the advancement of their dreams. May it continue into a proud fortieth year in 2008–2009.



Students of Horticulture at Santa Teresa

Language and Culture Centre

Department Overview

The aims of the Language and Culture Centre are to deliver quality language and culture programs for the surrounding communities and for a broader clientele.

Staff Movement

We began the year with several staff vacancies. Kylie Hampton was appointed as Administration Assistant. In February Melissa Fox resigned as Coordinator of the Centre, and Lorna Wilson was appointed. After many years, Lena Taylor left in January, Glenn Clarke, MILR Project Officer, left in June and Marilyn Cavanagh moved to Education and Training.

Language Courses

Over the past year we have developed language course schedules and costings, as well as developing and delivering the Introductory Warlpiri Curriculum.

We have now delivered the following language courses to a total of 44 participants:

Pintupi/Luritja	one week of evening classes, 6 participants
Arrernte	3 courses, 20 participants
Pitjantjatjara	2 courses, 10 participants
Warlpiri	2 courses, 8 participants

We have used experienced language speakers as consultants to deliver these programs.

There is immense potential for the IAD Language and Culture Centre to expand and to be recognised as *the* language and culture centre in Alice Springs. Our people are experts who have built up their skills, experience and reputations over the years and are well known in the community.

Maintenance of Indigenous Languages Records (MILR)

This program was formerly known as the Aboriginal and Torres Strait Islander Languages Initiative Program (ATSILIP). Its purpose is to:

- support the maintenance of Indigenous languages
- increase the use of Indigenous languages in a range of fields and media, including the encouragement of greater Indigenous community engagement
- increase public appreciation of Indigenous languages and
- support the development of language maintenance within community organisations.

Ten communities received funding for language projects which are all now running. Earlier this year Glenn Clarke travelled out to some of the communities and brought back different resources from their projects, including DVDs, work sheets that can be used in schools, a health poster, bush medicine books, and many other resources that help prevent the loss of language and culture.

We have sent communities copies of the MILR guidelines, asked them to nominate a representative to sit on the new Regional Aboriginal Languages Management (RALM) Committee and invited them to seek funding for 2008–2009.

Aboriginal Translator and Interpreter Service (ATIS)

The Language and Culture Centre has provided interpreting and translating services for the following organisations: Centrelink, Hetti Perkins Home for the Aged, Mental Health NT, Federal government “Footprints in Time” study, Central Desert Shire, Australian Nuclear Free Alliance and Central Australian Remote Mental Health.

The interpreters and translators and their language groups are: Selina Malbunka and Marissa Foster (Western Arrarnta), Tom Holder (Pintupi/Luritja), Veronica Dobson and Sabella Turner (Central Arrernte), Sabio George (Anmatyerr), Christobel Swan (Pertame), Rex Granites (Warlpiri), John Cavanagh (Eastern Arrernte) and Lorna Wilson (Pitjantjatjara).

Itele-arretyeke

This program was formerly known as the Aboriginal Cultural Awareness Program (ACAP). It underwent several changes earlier this year when Marilyn Cavanagh was employed as Curriculum Developer to assess the program content and delivery. After much consultation the program was re-developed and the name changed to *Itele-arretyeke*, which is derived from Arrernte, meaning “mutual understanding and respect”.

Itele-arretyeke looks at cultural safety and cultural awareness. Cultural Safety allows participants to explore their understanding and perceptions of Aboriginal cultures in a Central Australian context, works towards reconciliation in the workplace, and identifies and encourages cultural safety in the workplace. Cultural Awareness contributes to reconciliation in the workplace through promoting understanding and awareness of aspects of Aboriginal culture in Central Australia, and provides activities and experiences designed to broaden understanding and positive perceptions of Aboriginal culture in Central Australia.

To date the program has developed through trials at IAD with several workshops being held in the first half of 2008 for staff and students. The course has been delivered to 13 Deloitte staff and to doctors and nursing staff from the Alice Springs Hospital, who attended a one-day course. In addition, three sessions have been planned for 30 Central Land Council staff.

Interpreter Training

Interpreter Training has been delivered twice this year; a course for legal interpreting delivered by Lorna Wilson, and a medical interpreter course delivered by new trainer Tom Holder.

There were ten participants in the Legal Interpreter Training and seven in the Medical Interpreter Training. Most participants were from Aboriginal Interpreter Services (AIS), and one from IAD Language and Culture Centre.

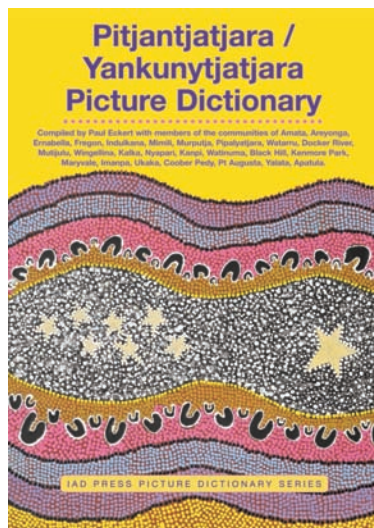
IAD Press

IAD Press, the publishing arm of the Institute for Aboriginal Development Inc., has made significant progress towards its Business Plan objectives in the period. The Plan is the basis for Australia Council support under its Key Arts Organisation program until December 2008.

The mission of IAD Press remains to

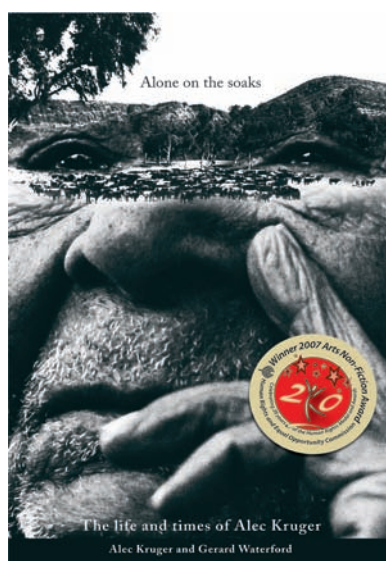
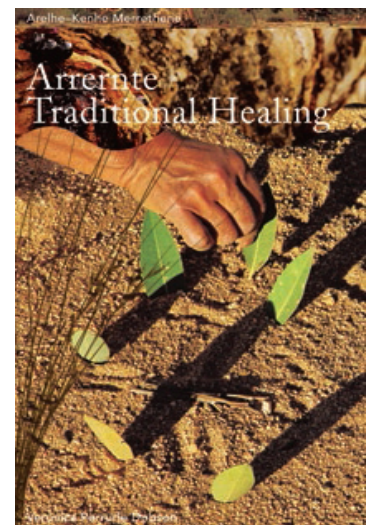
- nurture and develop Indigenous writers and artists
- revitalise and maintain Indigenous languages and cultures
- strengthen and empower Indigenous communities through our publishing and advocacy role
- stimulate stronger awareness of Indigenous life and culture across the Australian nation

IAD Press' publishing program in 2007–2008 reflected our ongoing commitment to publishing books that have a lasting impact on cultural knowledge, understanding and maintenance, where they act as touchstones for the wellbeing of Indigenous communities.



With support provided by the Department of Communication, Information Technology and the Arts (DCITA), then Department of Environment, Water Heritage and the Arts (DEWHA) Maintenance of Language Records program and the Myer Foundation, IAD Press published the *Pitjantjatjara / Yankunytjatjara Picture Dictionary* early in the period. This new educational resource was launched in early July at Yirara College and again in September at Areyonga.

Arelhe-Kenhe Merrethene – Arnernte Traditional Healing (Veronica Perrurle Dobson) was released in September, when it enjoyed a community launch at the Olive Pink Botanical Gardens in Alice Springs.

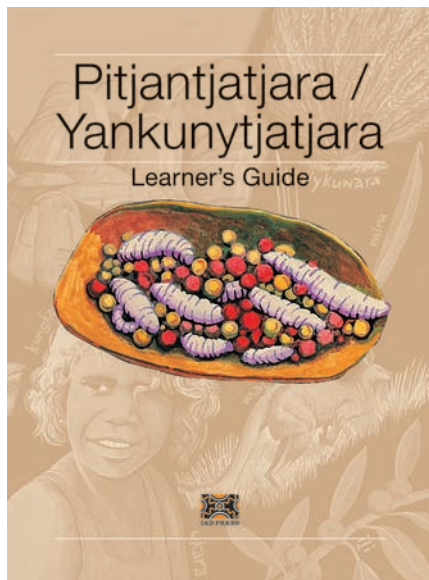


The authors of *Alone on the Soaks*, published early in 2007, were honoured to receive the Human Rights and Equal Opportunity Commission's Award for Arts Non-Fiction in December. ArtsNT supported their travel to the awards event in Sydney, which was followed by the launch of HREOC's own publication, *Us Taken-Away Kids*, the title a term borrowed from Alec Kruger and Gerard Waterford's writings.

The success of IAD Press's publishing activities depends upon our capacity to work cooperatively with cross-cultural expertise and commercial awareness in addition to working across the breadth of our engagements with authors, artists, communities and our vast readership across Australia and overseas.

The *Jukurrpa* diaries and calendar again performed well for IAD Press and the emerging artists of Central Australia that they promote. The 2008 softcover diary sold out before Christmas, an unprecedented event. Sales across the diaries and the calendar were 5 per cent higher than in the previous year.

Strong backlist sales meant that three books, *A Town Like Mparntwe*, *Learning from the Land* and the *Pitjantjatjara /*



Yankunytjatjara Learner's Guide were reprinted in the period. The audio for the *Learner's Guide to Eastern & Central Arrernte* was remastered to CD. A reprint of the *Pitjantjatjara / Yankunytjatjara Picture Dictionary*, first published just twelve months previously, was at the printers in June, having realised sales of the full 1,000 unit initial print run. The Rio Tinto Aboriginal Foundation supported the majority of these activities.

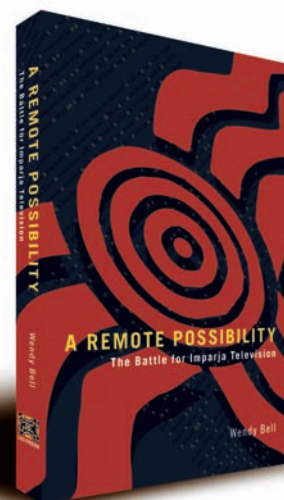
A number of important future publications for IAD Press, that reflect our commitment to language retention and cultural maintenance, were nearing completion in the period, particularly *Lives of the Papunya Tula Artists* (Vivien Johnson). An Arts SA grant supported the development of illustrations for *Living Alongside the Animals* (Eileen Wani Wingfield and Emily Munyungka Austin).



IAD Press performed admirably against its sales and self-generated income targets in the period, realising almost 12 per cent more unit sales and realising improved performance in net sales income by 16 per cent, well above target.

IAD Press' self-generated income is essential to Press' operations and enterprise aspirations, as this is the source of funds to support publications such as the *Jukurrpa* diaries and calendar along with other Press activities such as reprints and new editions, and some marketing and operational expenses.

A broadening income mix is part of IAD Press business planning so, along with targets of improving self-generated income performance, IAD Press was also supported in the year by an Artsupport-sponsored philanthropic mentor, to grow its business in a number of different strategic directions. A substantial grant by Imparja Television supported the publication of a community organisational history: *A Remote Possibility – the battle for Imparja Television*.



INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2008**

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

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INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	Notes	2008 \$	2007 \$
Revenue from ordinary activities		2,888,629	2,982,148
Raw materials and consumables used		(360,107)	(164,939)
Employee benefits expense		(2,180,679)	(2,215,692)
Depreciation and amortisation expenses		(214,975)	(250,965)
Other expenses from ordinary activities		<u>(932,036)</u>	<u>(502,081)</u>
Profit from ordinary activities		<u>(799,168)</u>	<u>(151,533)</u>
Total changes in equity other than those resulting from transactions with owners as owners		<u>(799,168)</u>	<u>(151,533)</u>

The accompanying notes form part of these financial statements

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INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**BALANCE SHEET
AS AT 30 JUNE 2008**

	Notes	2008 \$	2007 \$
CURRENT ASSETS			
Cash assets	2	1,358,618	1,708,730
Receivables	3	383,665	210,790
Inventories	4	<u>198,343</u>	<u>308,801</u>
TOTAL CURRENT ASSETS		<u>1,940,626</u>	<u>2,241,135</u>
NON-CURRENT ASSETS			
Fixed Assets	5	<u>3,676,879</u>	<u>3,883,364</u>
TOTAL NON-CURRENT ASSETS		<u>3,676,879</u>	<u>3,883,364</u>
TOTAL ASSETS		<u>5,617,505</u>	<u>6,124,499</u>
CURRENT LIABILITIES			
Payables	6	499,726	414,566
Provisions	7	138,923	140,781
Other	8	<u>545,441</u>	<u>336,569</u>
TOTAL CURRENT LIABILITIES		<u>1,184,090</u>	<u>891,916</u>
TOTAL LIABILITIES		<u>1,184,090</u>	<u>891,916</u>
NET ASSETS		<u>4,433,415</u>	<u>5,232,583</u>
MEMBERS' FUNDS			
Reserves	9	782,088	782,088
Retained profits	10	<u>3,651,327</u>	<u>4,450,495</u>
TOTAL MEMBERS' FUNDS		<u>4,433,415</u>	<u>5,232,583</u>

The accompanying notes form part of these financial statements.

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INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

NOTE 1: STATEMENT 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 of the Northern Territory. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act of the Northern Territory and all applicable Accounting Standards, with the exception of:

AAS 28: Statement of Cash Flows

AAS 22: Related Party Disclosures

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

(a) Income Tax

No provision for income tax has been raised as the association is not subject to income tax.

(b) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

(c) Fixed Assets

Freehold land was revalued on 1 July 2003 from \$893,000 to \$1,355,000.

Freehold land and buildings are carried at cost or at independent or directors' valuation and where applicable, less any accumulated depreciation.

Other fixed assets are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying amount of fixed assets is reviewed annually by directors to ensure it is not in excess of the recoverable amount of those assets.

The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(e) 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(f) Work In Progress

Relates to the costs incurred in the publication of books to date where publication is expected in the next financial year.

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Economic Dependency

The association is dependent upon receiving government funding to continue as a going concern.

	Note	2008 \$	2007 \$
NOTE 2: CASH ASSETS			
Cash on hand		-	1,279
Cash at bank		<u>1,358,618</u>	<u>1,707,451</u>
		<u>1,358,618</u>	<u>1,708,730</u>
NOTE 3: RECEIVABLES			
CURRENT			
Trade debtors		280,635	256,617
Less provision for doubtful debts		<u>(108,661)</u>	<u>(50,000)</u>
		<u>171,974</u>	<u>206,617</u>
Other debtors		<u>211,691</u>	<u>4,173</u>
		<u>383,665</u>	<u>210,790</u>
NOTE 4: INVENTORIES			
CURRENT			
Finished goods at cost		<u>198,343</u>	<u>308,801</u>
NOTE 5: FIXED ASSETS			
LAND			
Freehold land:			
At independent valuation		<u>1,355,000</u>	<u>1,355,000</u>
BUILDINGS			
At cost		2,709,774	2,708,990
Less accumulated depreciation		<u>(623,819)</u>	<u>(487,735)</u>
		<u>2,085,955</u>	<u>2,221,255</u>
At independent valuation		227,000	227,000
Less accumulated depreciation		<u>(187,275)</u>	<u>(175,925)</u>
		<u>39,725</u>	<u>51,075</u>
Total buildings		<u>2,125,680</u>	<u>2,272,330</u>
Total land and buildings		<u>3,480,680</u>	<u>3,627,330</u>
PLANT AND EQUIPMENT			
(a) Plant and equipment			
At cost		174,455	119,386
Less accumulated depreciation		<u>(118,363)</u>	<u>(95,702)</u>
		<u>56,092</u>	<u>23,684</u>

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
NOTE 5: FIXED ASSETS (Continued)			
(b) Motor vehicles			
At cost		289,172	505,127
Less accumulated depreciation		<u>(181,177)</u>	<u>(313,718)</u>
		<u>107,995</u>	<u>191,409</u>
(c) Furniture, fixtures and fittings			
At cost		84,757	80,394
Less accumulated depreciation		<u>(53,582)</u>	<u>(43,338)</u>
		<u>31,175</u>	<u>37,056</u>
(d) Library			
At cost		44,657	44,657
Less accumulated depreciation		<u>(43,720)</u>	<u>(40,772)</u>
		<u>937</u>	<u>3,885</u>
Total plant and equipment		<u>196,199</u>	<u>256,034</u>
Total property, plant and equipment		<u>3,676,879</u>	<u>3,883,364</u>
NOTE 6: PAYABLES			
CURRENT			
Unsecured liabilities			
Trade creditors		498,326	290,541
Sundry creditors and accruals		<u>1,400</u>	<u>124,025</u>
		<u>499,726</u>	<u>414,566</u>
NOTE 7: PROVISIONS			
CURRENT			
Employee benefits	(a)	<u>138,923</u>	<u>140,781</u>
(a) Aggregate employee benefits liability		<u>138,923</u>	<u>140,781</u>
NOTE 8: OTHER LIABILITIES			
CURRENT			
Accrued Expenses		20,513	-
Deferred income		-	49,500
Other Unexpended Grants		216,290	-
Income Received in Advance		308,638	244,618
Other current liabilities		<u>-</u>	<u>42,451</u>
		<u>545,441</u>	<u>336,569</u>
NOTE 9: RESERVES			
Asset revaluation reserve		<u>782,088</u>	<u>782,088</u>

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<hr/>			
NOTE 10: RETAINED PROFITS			
Retained profits at the beginning of the financial year		4,450,495	4,602,028
Net profit (loss) attributable to members of the entity		<u>(799,168)</u>	<u>(151,533)</u>
Retained profits at the end of the financial year		<u><u>3,651,327</u></u>	<u><u>4,450,495</u></u>

NOTE 11: ASSOCIATION DETAILS

The principal place of business of the association is:
Institute For Aboriginal Development Incorporated
3 South Terrace
Alice Springs NT 0870

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

STATEMENT BY THE STATUTORY MANAGER

The Statutory Manager has determined that the association is not a reporting entity.

The Statutory Manager has determined 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 Statutory Manager the financial report as set out on pages 1 to 6:

1. Presents a true and fair view of the financial position of Institute For Aboriginal Development Incorporated as at 30 June 2008 and its performance for the financial year ended on that date
2. At the date of this statement, there are reasonable grounds to believe that Institute For Aboriginal Development Incorporated will be able to pay its debts as and when they fall due.



Statutory Manager

Dated this ¹⁷ day of November 2008

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED
INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

Scope

The financial report and committee members' responsibility

The financial report, being a special purpose financial report, comprises the statement of financial performance, statement of financial position, accompanying notes to the financial statements, and the committee members' declaration for Institute For Aboriginal Development Incorporated, for the financial year ended 30 June 2008.

The committee members are responsible for the preparation and true and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the needs of the members. The committee members are also responsible for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting estimates inherent in the financial report.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the Association. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to meet the needs of the members. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

The financial report has been prepared for the distribution to members. We disclaim any assumption of responsibility for any reliance on this audit report, or on the financial report to which it relates, to any person other than the members, or for any purpose other than that for which it was prepared.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the accounting policies described in Note 1, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the reasonableness of significant accounting estimates made by the committee members.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Qualification

As is common for organisations of this type, it is not practicable for the Institute of Aboriginal Development Incorporated to maintain an effective system of internal control over sales and other income until their initial entry in the accounting records and bank statements. Our audit in relation to these items was limited to the amounts recorded in the accounting records. Accordingly, we are unable to express an opinion on the completeness of income.

Qualified Audit Opinion

In our opinion, except for the effects on the financial statements of the matter referred to in the qualification paragraph, the financial report of Institute For Aboriginal Development Incorporated presents a true and fair view in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of Institute For Aboriginal Development Incorporated as at 30 June 2008 and the results of its operations for the financial year then ended.

Perks Audit & Assurance

Perks Audit & Assurance

Chartered Accountants

73 Hartley Street

Alice Springs NT 0870

P Hill

Peter J. Hill

Dated this 17th day November 2008

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED

**DISCLAIMER TO THE MEMBERS OF
INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED**

The additional financial data presented on pages 11 - 12 is in accordance with the books and records of the association which have been subjected to the auditing procedures applied in our statutory audit of the association for the financial year ended 30 June 2008. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Institute For Aboriginal Development Incorporated) in respect of such data, including any errors of omissions therein however caused.

Perks Audit & Assurance
Perks Audit & Assurance
Chartered Accountants
73 Hartley Street
Alice Springs NT 0870

P Hill
Peter J. Hill

Partner

Dated this 17th day of November 2008

INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED
PRIVATE INFORMATION FOR THE COMMITTEE OF MANAGEMENT ON THE 2008 FINANCIAL
STATEMENTS

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008

	2008 \$	2007 \$
INCOME		
Sales income	279,457	240,853
Subsidies and grants	2,316,261	2,462,789
Other income	140,712	72,363
Fees Collected	115,320	115,646
Interest	36,879	35,733
Donations received	-	54,764
TOTAL INCOME	2,888,629	2,982,148
LESS EXPENSES		
Salaries and wages	2,023,175	2,215,692
Cost of goods sold	360,107	164,939
Depreciation	214,975	250,965
Superannuation	157,504	-
Consultancy fees	138,315	-
Travelling expenses	83,944	74,020
Course Costs	70,040	-
Doubtful debts	68,777	-
Telephone	54,895	43,604
Insurance	52,621	29,982
Motor vehicle expenses	50,082	61,267
Staff training and welfare	47,853	-
Printing and stationery	46,390	-
Computer expenses	39,551	8,841
Electricity	35,964	48,310
Advertising	26,373	33,577
Accounting fees	25,715	13,159
Administration costs	25,500	43,877
Postage	23,747	-
Repairs and maintenance	22,440	11,253
Rent	17,438	12,855
Sundry expenses	16,112	18,894
Board / CAO	15,029	8,200
Security costs	13,812	10,784
Subscriptions	11,761	-
Freight and cartage	10,393	28,366
Rates and taxes	9,032	-
Hire of plant and equipment	8,208	8,005
Waste disposal	4,945	-
Legal costs	4,452	-
Bank charges	4,132	3,393
General expenses	3,455	-
Expenses carried forward	3,686,737	3,089,983

These financial statements should be read in conjunction with the attached Disclaimer

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INSTITUTE FOR ABORIGINAL DEVELOPMENT INCORPORATED
PRIVATE INFORMATION FOR THE COMMITTEE OF MANAGEMENT ON THE 2008 FINANCIAL
STATEMENTS

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008

	2008 \$	2007 \$
Expenses brought forward	3,686,737	3,089,983
Donations	1,060	-
Workshop expenses	-	5,129
Trademark expenses	-	9,130
Resource Expenditure	-	9,439
Bad debts	-	20,000
TOTAL EXPENSES	<u>3,687,797</u>	<u>3,133,681</u>
OPERATING PROFIT/(LOSS)	<u>(799,168)</u>	<u>(151,533)</u>

These financial statements should be read in conjunction with the attached Disclaimer

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