



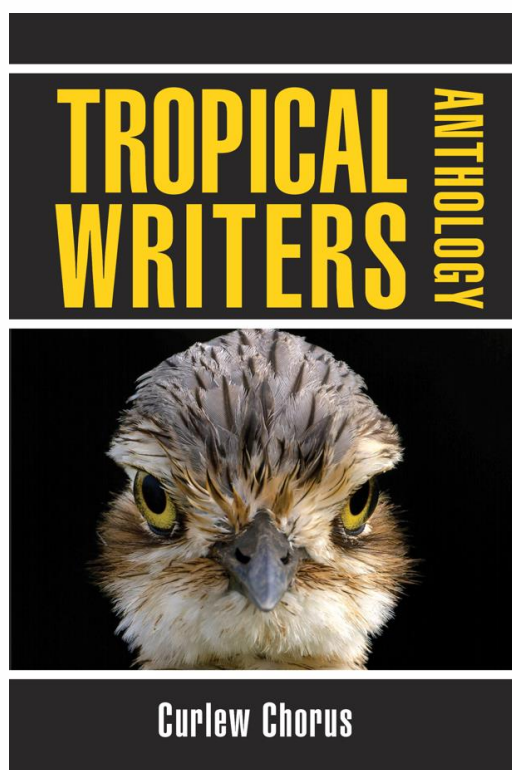
Tropical Writers Inc.

PO Box 7772
Cairns QLD 4870

2026 ANNUAL GENERAL MEETING REPORT

Tropical Writers Inc.

Saturday 26 September 2026, Endeavour Foundation, Hoare St, Cairns



Our Mission Statement

“The aim of Tropical Writers is to support and promote the craft of writing. We encourage the creative writing talent of each member and welcome all genres of fiction and non-fiction writing. We gather to inspire each other, to critique each other’s work and to respect the unique voice of each writer. Our goal is to share our passion for writing and nurture the creative muse in each of us.”



President's Report
ANNUAL GENERAL MEETING
26 September 2026

Our main focus, as always, was our monthly meetings: bringing together writers and authors from varied backgrounds, regardless of whether they are published or just writing for pleasure. Hoping that they, and anyone who popped in to visit, took away something, even if it was something little.

We explored literary devices and had fun with words of the day, we got to know a little more about our members through our *Ten Questions Ten Answers* interview segment, we practiced writing, and braved entering into the monthly writing competition. We heard and learnt from our special guests about people with disability and NDIS, and firefighting in Far North Queensland. These topics can provide valuable insight into different areas of our life and make our writing more authentic and factually correct. Even fictional writers have to do their research!

Rafaela Novelli, a fiction editor based in Cairns, had us glued to our sets and our ears tuned in as she described the editing process, explained the difference between the structural edit, copy edit, and proofreading, and how an editor that understands the writer's style and the writer can connect with can make all the difference to the final product.

The highlight of the year was the launch of our latest anthology, *Curlew Chorus*, in November. The event was hosted by the Cairns Cruising Yacht Squadron, and the venue couldn't have been more perfect. The sun smiled at us from the brilliant blue sky, and the gentle sea breeze helped to turn down, somewhat, the November heat and humidity. The events room on the top floor of the club offered views of the Chinaman Creek (Trinity Inlet) fringed by mangroves and towering green hills in the background. We enjoyed listening to the stories featured in the anthology, followed by an afternoon tea. We are kick-starting the next anthology now, but well, that's for the next year.

I'm extremely grateful to have had Jonathan, Dave, Jeanette, Robbie and Belu on the management committee. I appreciate and value their ongoing support, their views and willingness to step up and step in where required, and their skills and knowledge they bring to the table. It is worth noting many of them have served on the committee for a number of years. Thank you for keeping our group functioning. You have brought so much to the group, and you continue to do so.

A special thank you goes to our outgoing secretary, Jonathan. His support over the past two years has been invaluable. Jonathan is a word-smith, a dictionary enthusiast, a well-spoken presenter, and of course, a writer. Thanks to Jonathan, our feedback sessions now have a structure and are run more in an orderly fashion. I'm not exaggerating when I say that Jonathan will be greatly missed.

I'd like to thank you, our members, for turning up at our meetings and contributing along the way. You are keeping the group alive and enjoyable. We hope you keep bringing new ideas and suggestions to entertain and impart knowledge with the others. We hope you keep turning up because without you, there would be no Tropical Writers.

Lastly, I'd like to acknowledge Stephen Torre, our Patron and our monthly writing competition judge, Endeavour Foundation for giving us a roof over our heads for our monthly meetings, and Cairns Books for donating book vouchers for the winners of our monthly writing competition.

I hope the rest of this year and 2027 are inspiring, successful and rewarding for everyone, regardless of where it may take you.

Lenka Wagner

President

26 September 2026

2025 Anthology *Curlew Chorus* launch: November 2025





Treating everyone to a yummy afternoon tea. The favourite ones are almost gone!





Treasurer's Report
ANNUAL GENERAL MEETING
26 September 2026

1. Verified accounts as at 30 June 2026 have been prepared. The association's financial year runs from 1 July to 30 June.
2. Tropical Writers Inc. is a level 3 associated incorporation (i.e. both assets and revenue below \$20,000). This means we are not required to arrange for an audit to be prepared or appoint an auditor, however, we still have to lodge the financial report with the Office of Fair Trading. The responsibility for the accuracy of the financial report and its underlying transactions rests with the treasurer and the president of the association.
3. We engaged Cape York Accounting to prepare the 2026 financial statements. The report is prepared based on recorded, and verified, income and expenses as a stand-alone entity.
4. We ended the financial year with a \$328 loss. We continue to feel the effects of inflation on the cost of the goods and services we need to administer the group. Our largest expenses are the insurance premiums and accounting costs (maintaining our books and preparing the annual financial statements) and they have remained largely unchanged. We have reduced our discretionary expenditure where possible. In the 2026 financial year, our expenses also included the costs of publishing the 2025 anthology, *Curlew Chorus*, but these have been offset by anthology sales. Compared to the previous year, however, our income has reduced reflecting the lower membership numbers. We do have a good financial reserve, and will continue to evaluate our financial position to ensure the group can continue to operate effectively going forward.
5. In line with the requirements of our model rules, I confirm that no remuneration or any other benefits were given to any of the management committee members.
6. The 2026 Financial Statements report is available for our members to review on TWI website at <https://www.tropicalwriters.com.au/about-us/governance/>.

Lenka Wagner

President

26 September 2026

**TROPICAL WRITERS INC.
ABN 76 272 615 651**

**AUDIT REVIEW
& FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

**FINANCIAL REPORT
INCOME AND EXPENDITURE STATEMENT
DETAILED BALANCE SHEET
NOTES TO THE FINANCIAL STATEMENTS
MEMBERS' DECLARATION
COMMITTEE'S REPORT
COMPILATION REPORT**

TROPICAL WRITERS INC.
ABN 76 272 615 651
Financial Report
For the year ending 30 June 2026

Scope:

At the request of members we have prepared the attached Financial Statements comprising the Income and Expenditure Statement, and the Detailed Balance Sheet, for the year ended 30 June 2026.

No audit or review was performed and accordingly no assurance is expressed. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The Review Report has been prepared for distribution to the Office of Fair Trading for the purpose of meeting the requirements of Associations Incorporation Regulation 1999. We disclaim any assumption of responsibility for any reliance 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 is prepared.

Statement:

We have sighted the Tropical Writers Inc.'s financial records and the financial records show that this association has bookkeeping processes in place to adequately record the association's income and expenditure and dealings with its assets and liabilities.



Colleen Harisson BCom DipFP
Chartered Accountant
Leipold Accounting Pty Ltd
Trading as Cape York Accounting Smithfield
Smithfield Business Centre
1057 Captain Cook Highway Smithfield

11th August 2026

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

TROPICAL WRITERS INC.
ABN 76 272 615 651
Income and Expenditure Statement
For the year ended 30 June 2026

	2026 \$	2025 \$
Income		
Anthologies	1,582.64	64.20
Book sales - used		3.50
Commissions received		8.55
Fundraising and events		11.00
Interest received	173.48	200.00
Meeting fees	358.56	687.90
Membership fees	2,092.48	2,515.74
Sponsorships	500.00	
Total income	<u>4,707.16</u>	<u>3,490.89</u>
Expenses		
Accountancy	1,064.00	1,288.00
Advertising and promotion		30.00
Depreciation	199.00	199.00
Donations		230.00
Filing fees	62.10	62.10
Insurance	1,217.97	1,217.97
Meeting costs	131.50	130.18
Postage and courier	252.15	190.00
Printing and other anthology costs	1,588.92	
Website and internet	519.50	549.70
Total expenses	<u>5,035.14</u>	<u>3,896.95</u>
Profit (loss) from ordinary activities	(327.98)	(406.06)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	<u>(327.98)</u>	<u>(406.06)</u>
Total changes in equity of the association	<u>(327.98)</u>	<u>(406.06)</u>
Opening retained profits	8,616.29	9,022.35
Net profit (loss) attributable to the association	<u>(327.98)</u>	<u>(406.06)</u>
Closing retained profits	<u>8,288.31</u>	<u>8,616.29</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

TROPICAL WRITERS INC.
ABN 76 272 615 651
Detailed Balance Sheet as at 30 June 2026

	Note	2026 \$	2025 \$
Current Assets			
Cash Assets			
QCB Business Cheque Account		2,857.09	2,987.12
QCB Debit Card Account		300.00	298.95
QCB Term Deposit		5,000.00	5,000.00
Petty Cash		100.00	100.00
		<u>8,257.09</u>	<u>8,386.07</u>
Total Current Assets		<u>8,257.09</u>	<u>8,386.07</u>
Non-Current Assets			
Property, Plant and Equipment			
Plant and equipment		1,990.22	1,990.22
Less: accumulated depreciation		<u>(1,959.00)</u>	<u>(1,760.00)</u>
		<u>31.22</u>	<u>230.22</u>
Total Non-Current Assets		<u>31.22</u>	<u>230.22</u>
Total Assets		<u>8,288.31</u>	<u>8,616.29</u>
Net Assets		<u>8,288.31</u>	<u>8,616.29</u>
Members' Funds			
Accumulated surplus (deficit)		<u>8,288.31</u>	<u>8,616.29</u>
Total Members' Funds		<u>8,288.31</u>	<u>8,616.29</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

TROPICAL WRITERS INC.
ABN 76 272 615 651
Notes to and forming part of the accounts
For the year ending 30 June 2026

This financial report is a special purpose financial report prepared in order to satisfy the financial requirements of the Associations Incorporation's Act. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the requirements of the Associations Incorporation's Act. No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have been prepared on an accruals basis, and are based on historical 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 financial report:

(a) Revenue and Other Income

Revenue is measured at the 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.

Revenue related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised to the extent that related expenditure is recoverable. All revenue is stated inclusive of GST.

(b) Cash and Cash Equivalents

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

(c) Property, Plant and equipment.

Property Plant and Equipment are included at cost, independent of committee's valuation. All assets, excluding freehold land and buildings, are depreciated over their useful lives to the association.

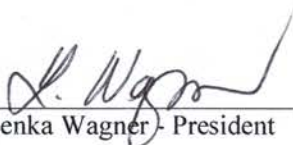
TROPICAL WRITERS INC.
ABN 76 272 615 651
Members Declaration
For the year ending 30 June 2026

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

In the opinion of the Committee the Income and Expenditure Statement and Detailed Balance Sheet:

1. Presents fairly the financial position of Tropical Writers Inc., as at 30 June 2026 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

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



Lenka Wagner - President



Jonathan Cornelius - Secretary

Maria Gimenez - Treasurer

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

TROPICAL WRITERS INC.
ABN 76 272 615 651
Committees Report
For the year ending 30 June 2026

Your committee members submit the financial accounts of the Tropical Writers Inc., for the year ending 30 June 2026.

Committee Members

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

President – Lenka Wagner
Secretary – Jonathan Cornelius
Treasurer – Maria Gimenez

Principal Activity

The principal activity of the association during the financial year was creative writing and support activities

Significant Changes

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

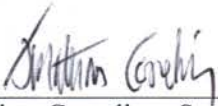
Operating Result

The net profit/(loss) from ordinary activities for year ended 30 June 2026 was (\$327.98).

Signed in accordance with a resolution of the members of the committee on:



Lenka Wagner - President



Jonathan Cornelius - Secretary

Maria Gimenez - Treasurer

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

TROPICAL WRITERS INC.
ABN 76 272 615 651
Compilation Report
For the year ending 30 June 2026

On the basis of information provided by the committee members, we have the special purpose financial report of this entity for the period ended 30 June 2026, as set out in the attached Income and Expenditure Statement and Detailed Balance Sheet and Notes to the Financial Statements.

The specific purpose for which the special purpose financial report has been prepared, is set out in Note 1. The extent to which Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The members are solely responsible for the information contained in the special purpose financial report, and have determined that the accounting policies used are consistent with the financial reporting requirements of their association and are appropriate to meet the needs of their members.

Our procedures use accounting expertise to collect, classify, and summarise the financial information, which we have provided into a financial report. Our procedures do not include verification or validation procedures. No audit has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the business, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit conducted.



Colleen Harisson BCom DipFP
Chartered Accountant
Leipold Accounting Pty Ltd
Trading as Cape York Accounting Smithfield
Smithfield Business Centre
1057 Captain Cook Highway Smithfield

11th August 2026

These financial statements are unaudited. They must be read in conjunction with the attached Notes which form part of these financial statements.