



**Family Support Newcastle**  
*your family, our community*

## Annual Report 2016



# About us

Family Support Newcastle is a non-government incorporated association that has provided services to families with children in the Lower Hunter Region for 36 years.

We have a vision of families flourishing as they raise resilient children in a just society. We optimistically pursue this vision by providing services that include:

- Counselling and individual assistance, either in the home or at one of our centres
- Therapeutic group programs with associated child development activities
- Supported playtime activities
- Community work
- Domestic violence services
- Intensive family preservation services.

We believe that parents have a desire for their children to grow up to be good citizens with healthy self-esteem and resilience. We also believe that with appropriate support the vast majority of families can achieve this.

As we work with families we are informed by these core values:

- All people have the ability and right to participate in decision making about their lives, the services that they receive and their community
- All people must be treated with respect: including honesty, generosity, equity and empathy
- Open, inclusive, secure and socially just communities are vital to the wellbeing of all children
- The social context of a family impacts on children and must be considered in our work
- A gendered analysis of relationships and culture should provide guidance for the work that we do with families
- Our commitment to Aboriginal Australians.



# How have we performed

## The context of our work

The NSW state government has a priority that children, families and communities are safer, healthier and more resilient. There are a number of ways that this can be measured. Because of the work that we do, our focus is on the issues that relate to children at risk. We know that in NSW the number of children assessed as at risk of significant harm and the number of children entering and staying in Out of Home Care is rising. And the Hunter has the highest number of children entering Out of Home Care in the state. This is despite the reforms of recent years.

Reforms continue as governments grapple with the increasing human and economic costs of this issue. However, the issues are complex and are unlikely to be addressed by reforms in particular areas of service delivery. Poverty, housing stress, ill-health and anti-social behaviour continue to grow and will continue to impact the well-being of children regardless of the changes in service delivery models that are implemented.

The impact of domestic violence is being increasingly recognised but despite encouraging national leadership, is still not being taken up as an issue that must be addressed as an outcome of gendered inequality: the responsibility of all men to address.

In this context, FSN competes for limited funding to provide services to individual families that will promote the wellbeing of the children in those families. We provide a variety of services across the spectrum of intervention. We are never able to adequately meet the demand.

And yet, individual families do make changes.

## What have we done

Over the past 12 months, FSN has worked individually or in therapeutic or educational group settings with 388 parents and 263 children in 374 families, providing services of varying intensity. There were at least 412 children in those families. One hundred and fifty of the clients identified as Aboriginal or Torres Strait Islander, 96 of culturally or linguistically diverse background. Forty-three parents identified as younger than 25. As well we have provided other services where data is not collected which have reached approximately 250 adults most of whom have children.

We aim to reach the most disadvantaged and vulnerable families in our community. One hundred and sixty-six clients out of 244 were on a pension or benefit. *Figure 1: Response to 'What are you up against?'* describes feedback from 295 families who completed surveys about their family life. While many families may have more than one stressor, we clearly are working with the most vulnerable members of our community.

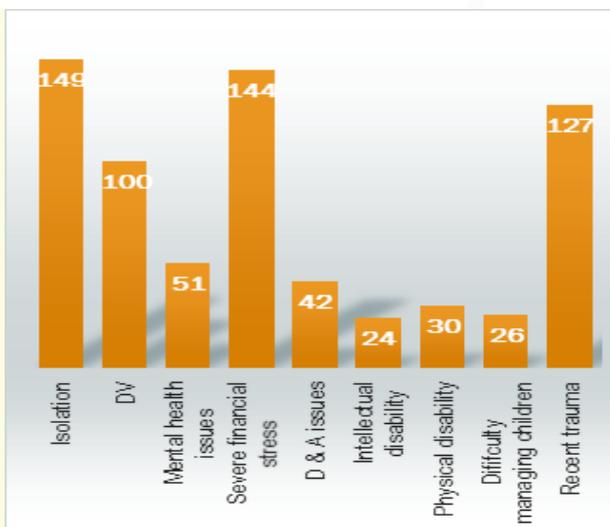


Figure 1: Response to 'What are you up against?'

Significantly, these clients were able to name many resources that they could draw on as they tackled their difficulties. This is described in *Figure 2: Response to 'What are your strengths?'*. The number of families who noted that they had experience dealing with difficulties confirms that we are mostly working with families who experience ongoing hardship.



Figure 2: Response to 'What are your strengths?'

## Individual Family Work

Individual family work, usually in the family's home, is a significant aspect of our work. It is the service that is most commonly requested. This year we received 408 referrals for individual assistance. Of these we were able to allocate 343 families to a family worker for initial assessment. We were not able to assist 63 families.

Typically, when a family is accepted for service, a family worker contacts the family within 7 days from the point of acceptance and consults with the family about a suitable time and venue to meet. We aim to meet with as many members of the family as possible, believing that all members will have valuable contributions to make. Of course, this may not be possible, particularly if the request is from a member of the family who may wish to leave domestic violence.

Once we have engaged with the family, we develop a plan together. While this plan is flexible, it does guide the work together and helps the family and the worker to assess if the service is being helpful. Feedback from clients who have received the service indicates that it makes a significant difference to their lives. For example: one mother noted: *'I know I've been listened to and appropriate suggestions for real change have been put forward and followed through.'*



## Group Programs

Over the year our Family Skills Program provided group programs for 156 parents. These programs are mostly provided in collaboration with other organisations. We work closely with the other service to provide tailored programs. In an environment where there are many branded group programs this can create challenges as well as opportunities. But services do appreciate the opportunity to tailor programs to the needs of the community being served. *'Thank you for creating a program suited for the needs in our community! .....It sounds great!'* – Service Provider Port Stephens.

Our Shark Cage program continues to be tailored to the mothers' needs and continues to have a very positive impact. *'Please run this group as often as is possible-this group assisted me to step out and stay out of domestic violence cycles.'*

## Playtime Plus

In providing playtime activities, we focus on activities that enhance parents' relationships with their children while providing developmental activities for the children. During the activities, parents are supported by family workers to increase their knowledge of their children, develop their skills in responding to their children's growing social awareness and enhance their understanding of child development.

The Newcastle supported playgroup, based at our Waratah Family Centre, has continued to attract families who are socially and economically marginalised. Forty- six parents have participated over the year. Families find it welcoming, their children enjoy it and the warmth, knowledge and support of the staff are regularly commented on. *'Staff are non-judgemental, friendly, approachable and extremely knowledgeable in their fields.'*

This year, we have continued the collaboration with Family InSight to provide a Stories in The Street program at Wallsend. This is an early literacy program for preschool-age children. As well as providing literacy activities, the setting provides opportunities for families to build connections with each other and learn about parenting resources, local events and support services. Approximately 90 parents attended this activity over the year. The majority of the families have parents born in another country and English as a second language.



# Some particular projects

## Community Outreach

This year we continued our partnership with the Family Action Centre to provide a group program at Hamilton South. The program is provided for families with pre-school children living in the public housing estate. The group is structured to provide a safe space for parent-child interaction and play; and social interaction between parents and children. Activities are purposefully designed to support parent-child interaction and child developmental needs. Parents are consulted regarding their particular interests and needs, and service providers and or University Students (through the Family Action Centre) are invited to the group to provide information requested; and in some situations develop links between services and the local community. The facilitators have also been able to provide information about services and referral systems.

We also partner with Hamilton Baptist Church to provide a breakfast gathering for men in the Hamilton South housing estate. Approximately 160 individuals attended this informal gathering over the year.

## Aboriginal Families

We received short term funding from the Commonwealth Indigenous Advancement Strategy to provide three small projects to promote the wellbeing of Aboriginal children. Two of these projects commenced service delivery early in the year: one project providing twelve hours of an Aboriginal family worker to provide home visiting and case management to Aboriginal families with children; and the other providing services to Aboriginal children and their families at Waratah West Primary School and Waratah High School. During the year we provided service to 30 families through these projects.

The third project is the Caring Dads Project: a pilot where we will provide a version of the trade marked Caring Dads program that is modified to be culturally appropriate for the fathers of Aboriginal children. This program works with fathers who have been violent or neglectful to create behavioural change. We have experienced several challenges over the path of implementation: starting with the negotiation of funding that would meet the needs; moving on to challenges of recruitment. At the time of preparation of this report, we are excited to be fully staffed and planning the commencement of the first 17-week group program. We have established 3 partnerships to support the project: Relationships Australia will provide an experienced group facilitator to work with our facilitator; Caring Dads Canada will provide supervision and support as we make modifications to ensure cultural appropriateness and Justiz (a local Aboriginal consultancy) will provide support to the partners of



the men in the group program and supervision and cultural sensitivity support.

## Fathers in Families

FSN has always believed that it is important that fathers participate in family life; making strong connections with their children and participating in the decision making about their lives. It is therefore important that we engage with them around the issues that their families are dealing with. We provide group programs and family work service particularly aimed at men with fathering roles. This year we have provided service to 43 men in this project. As well, we work with men as part of the services provided by other projects.

## Support for Women Leaving Violence

The Staying Home Leaving Violence Project provides support to women who want to leave domestic violence but maintain stable housing. The work requires close collaboration with police domestic violence liaison officers, the domestic violence court support service and housing services. We support the women to obtain exclusion orders and provide funding to make safety upgrades on their houses. We provide case management to facilitate a gradual move to economic independence and overcome the effects of living with violence. We have provided service to 56 women through the program this year. This program consistently receives positive

feedback about the difference that it makes to the participant's lives. *'The workers were very supportive. Worker organised a safety inspection of my house and got my locks changed - I felt so much safer there afterwards.'*

## Intensive Family Preservation

This year we have continued to provide intensive support to families who are at risk of children being taken into Out of Home Care. The service provides focused intervention that responds to identified risk factors. It has a short period of intensive contact including out-of-hours telephone contact and brokered services. At the end of the intensive support period, the family continues to be supported for up to 12 months. Over this year we have provided support to 30 families. Of these 23 have kept their children in their care. 85% of the families who completed were assessed as having increased strengths on Community Service's preferred assessment tool. These are significant outcomes for these children, their families and for the community as a whole. Where wellbeing of children can be improved by them staying with their families, children are happier and do better and the community is significantly benefited both in the immediate savings on OOHC and the long term outcomes for the children as they grow to adulthood.



## What difference have we made?

One hundred and seventy-one feedback surveys were received from clients who have completed some service from FSN. *Figure 3: Feedback about services* details the response to the statements:

1. I am satisfied with the service I have received
2. I have been treated well
3. The assistance I have received has been helpful
4. My knowledge, skills or confidence as a parent has improved
5. My children's lives have improved as a result of the service that I have received.

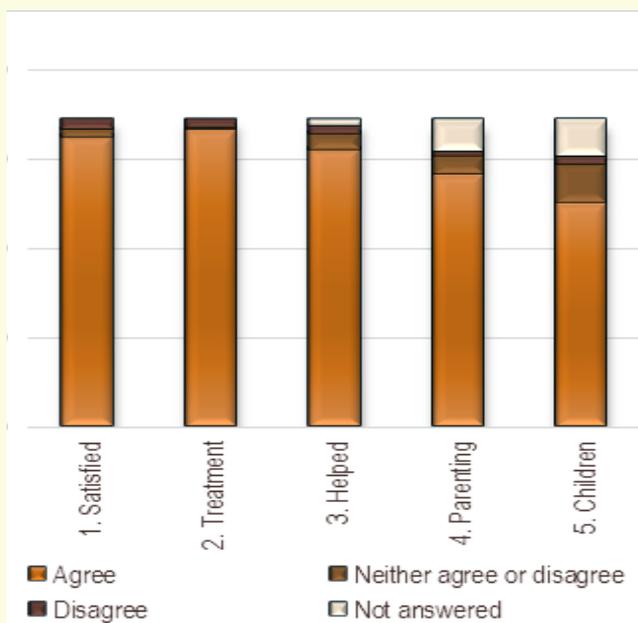
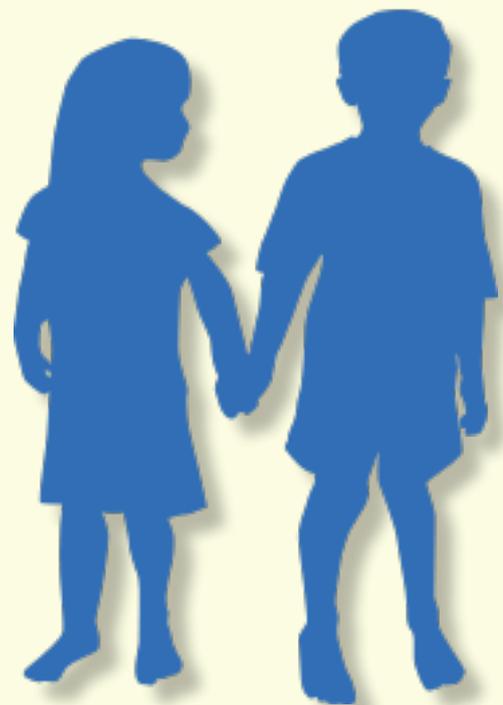


Figure 3: Feedback about services

# How we are supported to do this work

## Our funding

FSN received funding of \$1.85m from a range of state and federal government funding programs as described in *Figure 4: Funding sources*.

Over the year we have also received donations that have supported our work. In particular, we acknowledge the significant financial assistance that we have received from Microsoft & Connecting Up Australia (Formerly Donortec) in the form of IT software.

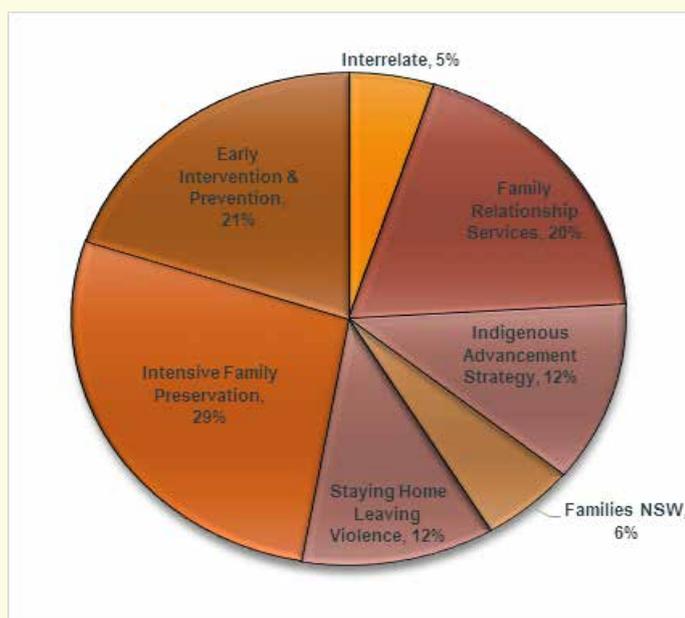


Figure 4: Funding sources

## Our board

FSN is directed by a hard working Board that consists of community members and past or present clients of the service. The Board works closely with the CEO to ensure that the organisation is providing high quality services to families in ways that reflect the organisation's values. We appreciate their collaborative approach to the work and the many perspectives they bring.

## Our Staff

At the end of the financial year, we had 18 permanent staff and several casual workers providing service to families. Another 7 staff members provide administrative, IT and management support. The combined team has a wide diversity of skills and passions that are directed to enhancing the wellbeing of children and their families. Staff members come from a range of backgrounds – cultural, professional, life style and life experiences. We are united by a strong commitment to the goals and values of the organisation. We have a rich well of good relationships, humour, tenacity and generosity to sustain us.

## Our Volunteers

Families who have been involved with the service often become volunteers, helping the service to help other families. Six clients have helped us in this way over the last year, particularly through participation on the board but also as assistants for group programs or gardening and maintenance.

# Highlights and challenges of the year

## Families make changes

As always the significant highlights are the changes that families manage to make to their lives despite the enormity of the challenges that they face. They continue to inspire and energise us.

## Our evaluation tools

This year, we have begun a project to validate our evaluation tools. The first step has been completed and we are now confident that the questions that we ask are able to be interpreted in the way that we intend them to be understood. We are still to validate whether our questions are actually valid measures of the changes that we hope to achieve through our work. Meanwhile the evaluation tools do inform the case planning that forms the basis of the family work and data encourage us in our work.

## Documentation of our work practice

We have almost completed two significant pieces of documentation that will provide an ongoing framework for the work that we do with families: an Organisation Practice Model and a Violence Position Paper.

The Organisation Practice Model was developed to guide consistency of practice across the different programs. It was completed following extensive

consultation with staff and reflects the collective practice wisdom of staff who have worked in this field for up to 25 years.

The Violence Position Paper is a reflection of the dilemmas that many in the sector are experiencing as we figure how to work with families where domestic violence may be present but the project brief may be to work in ways that do not provide support for the person perpetrating the violence to take responsibility. We want guidelines that prevent us from doing more harm by our intervention, find ways in all work contexts to expect men to take responsibility and maximise the chance of women and children being safer as a result.

## Collaboration with other organisations

We have continued to improve collaborative working relationships with other organisations. This year we have continued to provide ongoing group programs in collaboration with Family InSight, Hamilton Baptist Church and Family Action Centre. We are partners in Family Inclusion Strategy Hunter and another worker has been involved with the Hunter Women's Collective. As noted above we have established some very significant partnerships to provide the Caring Dads project.



## Commitment to Indigenous Australians

Our commitment to Indigenous Australians has continued to inform our work. Over the year the non-Aboriginal staff have had many opportunities to reflect on our own cultural background and the huge and unspoken privileges that come with being white. This has been particularly impacted this year as we initiate new programs for Aboriginal families and reflect on the colonising way in which these programs are often implemented and which we have fallen into ourselves as we embarked on the project.

We celebrated NAIDOC by organising an exhibition of art from children at local schools. We took Reconciliation Week as an opportunity to reflect on a variety of significant pieces of writing by Aboriginal people or non-Aboriginal people reflecting on colonisation and its continuing impact on us all.

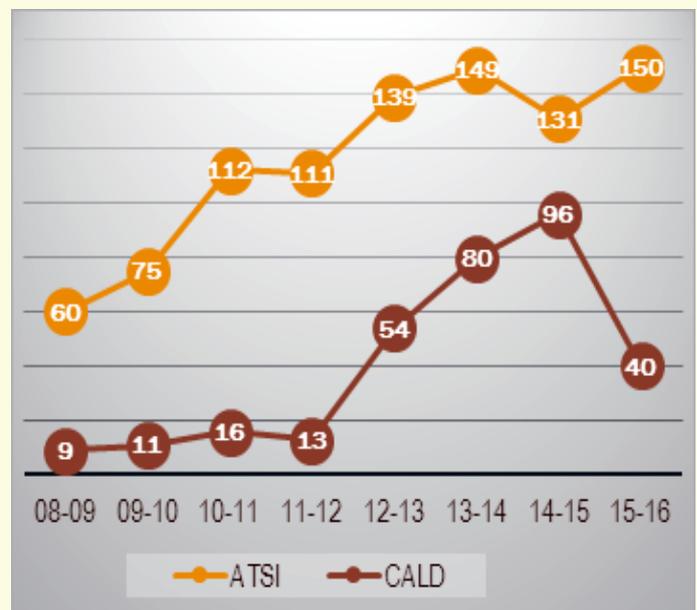
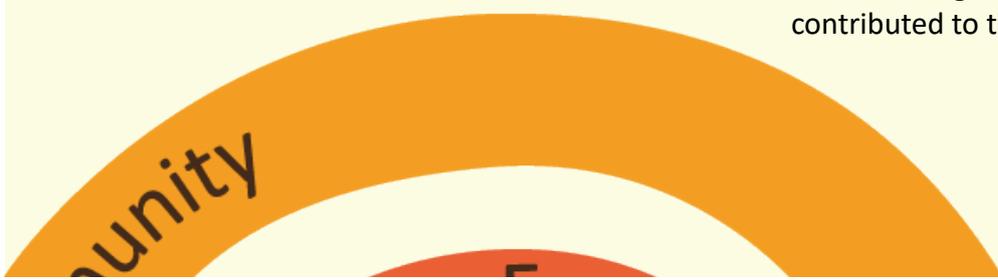


Figure 5: Number of ATSI & CALD clients (adults & children)

## Working with CALD families

In Figure 5: Number of ATSI & CALD clients (adults & children), the number of CALD families receiving service has decreased significantly this year. This reflects a reduction of group programs provided in collaboration with multicultural services this year.

Providing a Stories in the Street program with Families InSight at Wallsend Library has facilitated outreach to families from culturally and linguistically diverse backgrounds, although it has not contributed to the data in Figure 5.





# Looking ahead

## Strategic planning

The strategic plan that we had started to develop in the last financial year has not been fully documented. However, we know that the areas for development are:

- Improve the organisation's viability
- Improve our ability to hear from families and be informed by their input.
- Improve our data management system
- Develop a greater diversity of services
- Continue to place our values at the forefront of our work and improve our practice
- Improve organisation culture

We have already made some gains in some of these areas:

- We have been comprehensively reviewing our data management system to simplify it. We have also instigated a series of training sessions to facilitate service delivery staff entering their own data. This has made significant improvements to the level of frustration around data.
- The work on our Organisation Practice Model and Violence Position Paper has been carried out to facilitate improved practice. It will also contribute to an improvement in our organisation culture since much of the concerns have arisen from perceived or real differences in our practice.

## Funding

### TEI reforms

Three of our current programs; Family Support Project, Playtime Plus and Staying Home Leaving Violence will be impacted by the outcome of the state government's Targeted Early Intervention reforms. The direction of the reforms may mean improvements in the guidelines such as a focus on outcomes and greater flexibility. However, there is still great uncertainty about needs that will be targeted, what the service mix will be and how funding across the area will be distributed.

### Indigenous Advancement Strategy

Our contracts for two of the three projects that deliver services to families with Aboriginal children expire on the 30th June 2017. There is no indication yet of whether the programs will be extended. The Caring Dads Project has received an extension for twelve months (to be funded using unspent funds from this financial year) in order to provide a more adequate period to pilot the project. However, we do not know whether it is likely to receive an extension beyond 30th June 2018.

## In conclusion

We thank all the organisations and individuals that have supported our work over the past year: funders, donors and other community organisations. In addition, we thank all the families and friends of board members, staff and volunteers who have participated in, or helped with our various activities.





## INDEPENDENT AUDIT REPORT TO MEMBERS

To the Members of Family Support Newcastle Inc.

### **Report on the Financial Report**

We have audited the accompanying financial report of Family Support Newcastle Inc., which comprises the Statement of Financial Position as at 30 June 2016, the Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cashflows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Statement by Committee.

#### *Committees' Responsibility for the Financial Report*

The Committee Members are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Associations Incorporations Act 2009 (NSW) and the Australian Charities and Not-for-profits Commission Act 2012. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

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

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#### **Newcastle**

Cnr Pacific Hwy and Warabrook Blvd,  
Warabrook, NSW 2304  
Box 29 Hunter region MC NSW 2310  
Ph: 02 4923 4000 | F: 02 4923 4040  
[www.dfkcrosbie.com.au](http://www.dfkcrosbie.com.au)

#### **Gold Coast**

Level 2, 7 Short Street Southport QLD 4215  
PO Box 2147 Southport QLD 4215  
Ph: 07 5591 4444 | F: 07 5531 1000  
[www.dfkcrosbie.com.au](http://www.dfkcrosbie.com.au)

#### **Sydney**

Level 1, Suite 107 Edgecliff Centre  
203 New South Head Rd Edgecliff NSW 2027  
Ph: 02 9301 5200 | F: 02 9363 0335  
[www.dfkcrosbie.com.au](http://www.dfkcrosbie.com.au)



## INDEPENDENT AUDIT REPORT TO MEMBERS (Cont).

### Independence

In conducting our audit, we have complied with the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012. The independence declaration required by the Australian Charities and Not-for-profits Commission Act 2012, provided to the Committee of Family Support Newcastle Inc., has been dated the same date as this auditor's report.

### Auditor's Opinion

In our opinion,

- (a) the financial report of Family Support Newcastle Inc. is in accordance with the Associations Incorporations Act 2009 (NSW) and the Australian Charities and Not-for-profits Commission Act 2012 including:-
- (i) fairly represents the financial position of the Association as at 30 June 2016 and the results of its operations for the year ended on that date;
  - (ii) complies with the Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulations 2013.

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Warabrook, NSW 2304  
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Ph: 02 9301 5200 | F: 02 9363 0335  
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LEADING ACCOUNTANTS AND BUSINESS ADVISERS  
**FAMILY SUPPORT NEWCASTLE INC.**

**INDEPENDENT AUDIT REPORT TO MEMBERS (Cont).**

**Reporting under the Charitable Fundraising (NSW) Act 1991**

*Audit opinion pursuant to the Charitable Fundraising Act (NSW) 1991*

In our opinion,

- (a) the financial report gives a true and fair view of Family Support Newcastle Inc. financial result of fundraising appeal activities for the financial year ended 30 June 2016;
- (b) the financial report has been properly drawn up, and the associated records have been properly kept for the period 1 July 2015 to 30 June 2016, in accordance with the Charitable Fundraising Act (NSW) 1991 and Regulations;
- (c) money received as a result of fundraising appeal activities conducted during the period from 1 July 2015 to 30 June 2016 has been properly accounted for and applied in accordance with the Charitable Fundraising Act (NSW) 1991 and Regulations; and
- (d) there are reasonable grounds to believe that Family Support Newcastle Inc. will be able to pay its debts as and when they fall due.

*Kirsty Porteous*

Kirsty Porteous - Partner

*DFK Crosbie Partners*

DFK Crosbie Partners  
Chartered Accountants

**Date: 22 September 2016**  
**Warabrook, NSW**

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**Newcastle**

Cnr Pacific Hwy and Warabrook Blvd,  
Warabrook, NSW 2304  
Box 29 Hunter region MC NSW 2310  
Ph: 02 4923 4000 | F: 02 4923 4040  
[www.dfkcrosbie.com.au](http://www.dfkcrosbie.com.au)

**Gold Coast**

Level 2, 7 Short Street Southport QLD 4215  
PO Box 2147 Southport QLD 4215  
Ph: 07 5591 4444 | F: 07 5531 1000  
[www.dfkcrosbie.com.au](http://www.dfkcrosbie.com.au)

**Sydney**

Level 1, Suite 107 Edgecliff Centre  
203 New South Head Rd Edgecliff NSW 2027  
Ph: 02 9301 5200 | F: 02 9363 0335  
[www.dfkcrosbie.com.au](http://www.dfkcrosbie.com.au)



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**FAMILY SUPPORT NEWCASTLE INC.**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2016**

Note	2016 \$	2015 \$
<b>INCOME</b>		
Grants Income	1,894,081	2,188,298
Donations	7,351	6,274
Interest Received	10,933	15,907
Other Income	29,278	19,061
<b>TOTAL INCOME</b>	<u>1,941,643</u>	<u>2,229,540</u>
<b>LESS EXPENSES</b>		
Audit Fees	12,500	11,100
Brokerage Expenses	30,934	31,322
Computer Costs	8,901	10,536
Depreciation	6,326	6,655
Amortisation	12,998	12,998
Employee Costs	1,561,132	1,796,772
Equipment	30,999	16,878
Insurance	10,245	12,927
Printing & Stationary	9,195	9,157
Program Activity Costs	20,397	30,531
Provision For Project Completion	69,292	-
Rent	15,914	15,762
Repairs and Maintenance	33,443	24,922
Subscriptions	3,456	10,779
Telephone	26,249	27,336
Travelling Expenses	23,622	25,851
Other Expenses	54,949	63,411
<b>TOTAL EXPENSES</b>	<u>1,930,552</u>	<u>2,106,939</u>
<b>NET PROFIT/(LOSS) BEFORE INCOME TAX</b>	11,091	122,600
Income Tax Expense	-	-
<b>NET PROFIT/(LOSS) AFTER INCOME TAX</b>	<u>11,091</u>	<u>122,600</u>
Other Comprehensive Income	-	-
<b>TOTAL COMPREHENSIVE INCOME / (LOSS)</b>	<u>11,091</u>	<u>122,600</u>



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**FAMILY SUPPORT NEWCASTLE INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 \$	2015 \$
<b>CURRENT ASSETS</b>			886,363
Cash and Cash Equivalents	3	1,003,907	3,066
Receivables	4	3,561	17,359
Other Assets	5	15,066	906,788
<b>TOTAL CURRENT ASSETS</b>		1,022,534	
<b>NON-CURRENT ASSETS</b>			230,802
Property, Plant and Equipment	6	211,477	230,802
<b>TOTAL NON-CURRENT ASSETS</b>		211,477	
<b>TOTAL ASSETS</b>		1,234,011	1,137,590
<b>CURRENT LIABILITIES</b>			71,490
Trade and Other Payables	7	186,240	289,502
Provisions	8	266,141	360,992
<b>TOTAL CURRENT LIABILITIES</b>		452,381	
<b>NON-CURRENT LIABILITIES</b>			21,081
Provisions	8	15,021	21,081
<b>TOTAL NON-CURRENT LIABILITIES</b>		15,021	
<b>TOTAL LIABILITIES</b>		467,402	382,072
<b>NET ASSETS</b>		766,609	755,518
<b>MEMBERS' FUNDS</b>			64,148
Reserves	9	64,148	691,370
Accumulated Profits		702,461	
<b>TOTAL MEMBERS' FUNDS</b>		766,609	755,518



Family Support Newcastle  
your family, our community

## FAMILY SUPPORT NEWCASTLE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### 1 **Statement of Significant Accounting Policies**

##### **Basis of Preparation**

This financial report is a general purpose financial report that has been prepared in accordance with applicable Australian Accounting Standards, other mandatory professional requirements and other authoritative pronouncements of the Australian Accounting Standards Board, the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act (NSW) 2009. The Association is a not for profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report has been prepared on an accruals basis and is based on historical costs. The financial report is presented in Australian Dollars.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

##### **Income Tax**

The Association is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997, such as that the exemption will apply so long as the Association's activities and objects do not change.

##### **Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost less any accumulated depreciation and impairment in value.

The depreciation rates used for each class of depreciable assets are:-

Leasehold Improvements	5%
Motor Vehicles	20%
Furniture, Fixtures and Fittings	10% - 20%

##### **Impairment**

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

For an asset that does not generate largely independent cash in flows, the recoverable amount is determined for the cash generated unit in which the asset belongs.

If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets or cash generated units are written down to their recoverable amount.

The recoverable amount of plant and equipment is the greater of fair value less cost to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where the future economic benefits of an asset are not dependant on the asset's ability to generate net cash inflows and if deprived of the asset the Association would replace its remaining future economic benefit, value in use is determined as the depreciated replacement cost of the asset.

Impairment losses are recognised in the Statement of Profit or Loss and Other Comprehensive Income in the other expense line item.

##### **Accounts Payable**

Liabilities are recognised for amounts to be paid for goods and services received, whether or not billed to the Association. Trade accounts payable are normally settled within 30 days.



Family Support Newcastle  
*your family, our community*

## FAMILY SUPPORT NEWCASTLE INC.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### **Trade Debtors and Other Receivables**

Trade debtors are recognised initially at fair value and subsequently measured at amortised cost, less any impairment losses. The recoverability of debts is reviewed regularly, with any uncollectable debts written off.

#### **Cash and Cash Equivalents**

Cash and short-term deposits in the Statement of Financial Position comprise cash at bank, term deposit and short-term deposits with an original maturity of three months or less. For the purpose of the Cashflow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

#### **Revenue Recognition**

Grant revenue is recognised as income when received and it has been expended in accordance with the grant funding agreement for the purposes for which it has been received.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets

Revenue from donations is recognised when donations are received. Revenue from fundraising activities is recognised when cash is received.

Other revenue is recognised as it accrues.

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

#### **Employee Benefits**

##### **Short Term**

Liabilities for wages and salaries, including non-monetary benefits and accumulating sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' service up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

##### **Other Long Term**

The liabilities for long service leave and annual leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to expected future wage levels and period of service. A discount rate of the Australian bond rate, matching the estimated future cash outflows has been used.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting period, regardless of when the actual settlement is expected to occur.

#### **Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of an asset or as part of an item of expense. Receivables and payables are stated with the amount of GST included. The amount of GST recoverable or payable to the ATO is included as a current asset or current liability in the Statement of Financial Position. Cash flows are included in the cashflow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from or payable to the ATO are classified as operating cash flows.

#### **Other Information**

The Association, being incorporated in NSW, Australia under the Associations Incorporation Act 2009 has its registered office and principal place of business at 61-63 Scott Street, Newcastle.

## Acknowledgements

The photographs in the report are of a family of variegated fairy wrens at King Edward Park in Newcastle taken by Nick Hines.

