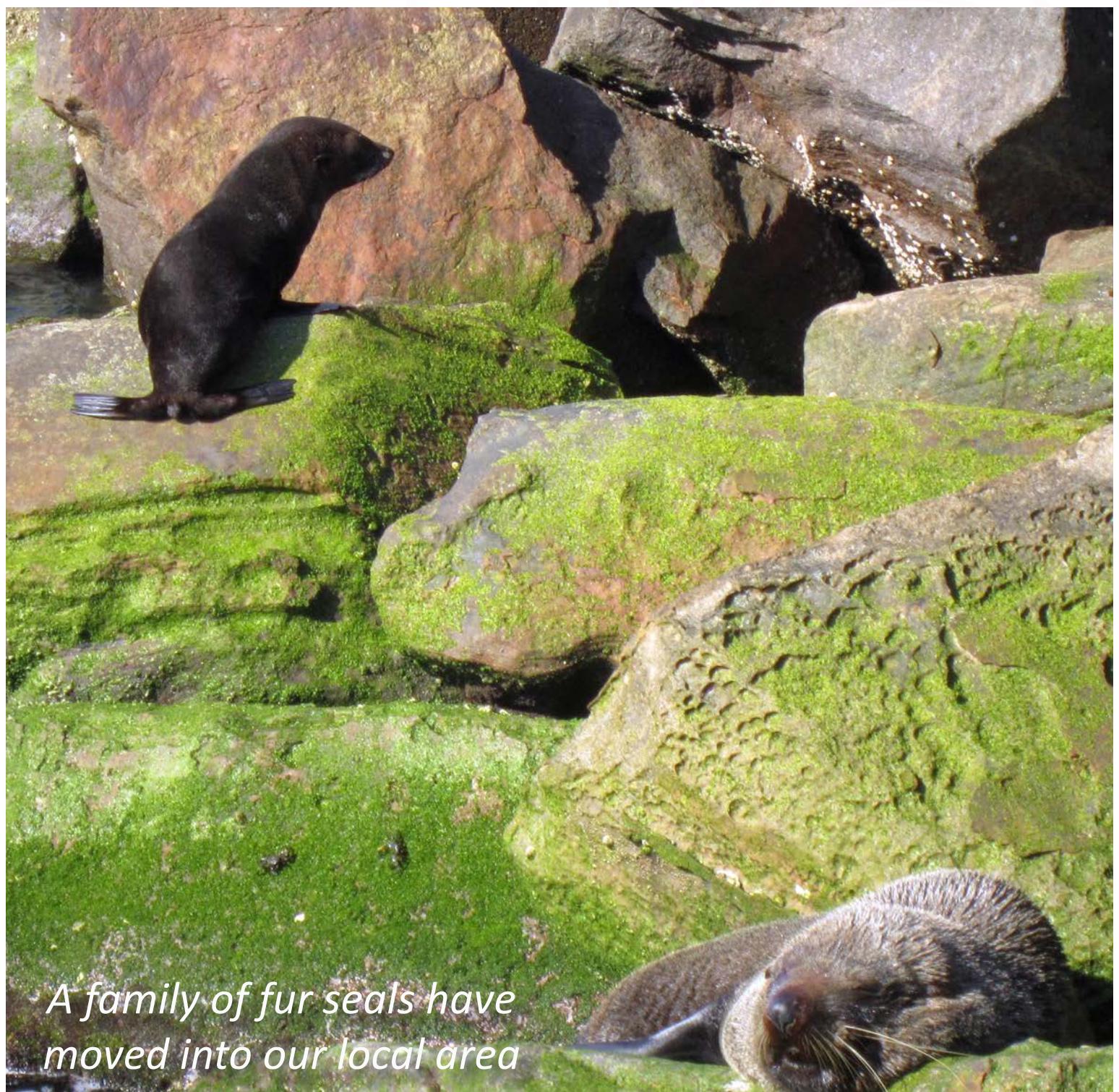




**Family Support Newcastle**  
*your family, our community*

## Annual Report 2013



*A family of fur seals have  
moved into our local area*

# 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 over 30 years.

We promote healthy and resilient children and young people growing in flourishing families in just and strong communities. We contribute by providing services that enhance the wellbeing of children, their families, individuals and communities.

We provide services that include:

- Counselling and individual assistance, either in the home or at a centre
- Therapeutic group programs with associated child development activities
- Supported playtime activities
- Community work
- A family centre with a therapeutic community approach
- Support to women leaving domestic violence
- 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 with honesty, generosity, equity and empathy
- Open, inclusive, secure and socially just communities are vital to the well being of all families
- The social context of a family impacts on them and must be considered in our work.

*'The program has been a huge turning point for me and my husband'  
...client*



# How we have 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. As described in *Figure 1: Children in Out of Home Care in Hunter & Central Coast*, the number of children in Out of Home Care continues to rise in the Hunter.

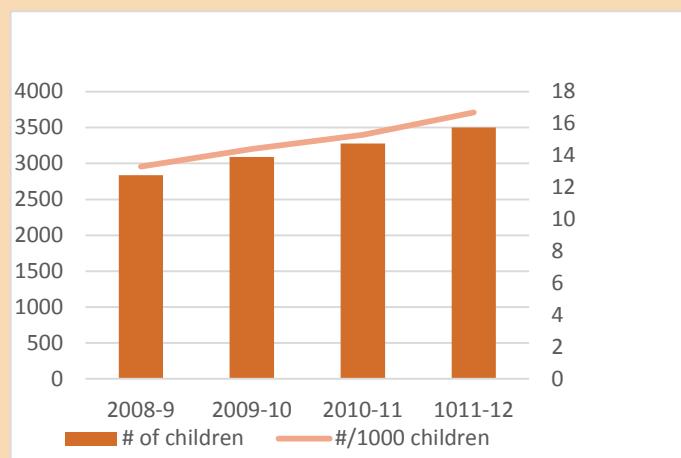


Figure 1: Children in Out of Home Care in Hunter & Central Coast  
(Source: Community Services Annual Statistical Reports 2010-2011 & 2011-2012)

This reflects a state wide trend, which the government is keen to reverse. Additional funding across the state has been directed to services that may assist. Similarly the Keep Them Safe reforms are directed at improving the outcomes for children at risk.

On the other hand, services such as our Family Support Project have been constrained by limitations on the eligibility of clients for the service and the types of services that can be provided. As well, we are never able to meet the demand.

## What we have done

The role that we play is to improve the outcomes for the children in families that we are able to engage with.

Over the past 12 months, FSN has worked with 450 parents in 410 families providing services of varying intensity. Six hundred and thirty six children in those families may have been impacted by the work that we have done.

Sixty six of the adult clients identified as Aboriginal or Torres Strait Islander, 28 of culturally or linguistically diverse background. Twenty four parents identified as younger than 25.

We aim to reach the most disadvantaged and vulnerable families in our community.

Approximately 90% of families surveyed this year were on a pension or benefit. *Figure 2: Response to 'What are you up against?'* shows feedback from 180 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.

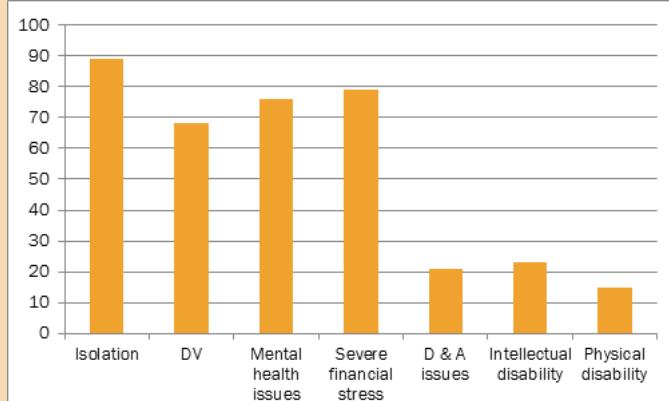


Figure 2: Response to 'What are you up against?'

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

- I am satisfied with the service I have received
- I have been treated well
- The assistance I have received has been helpful
- My knowledge, skills or confidence as a parent has improved

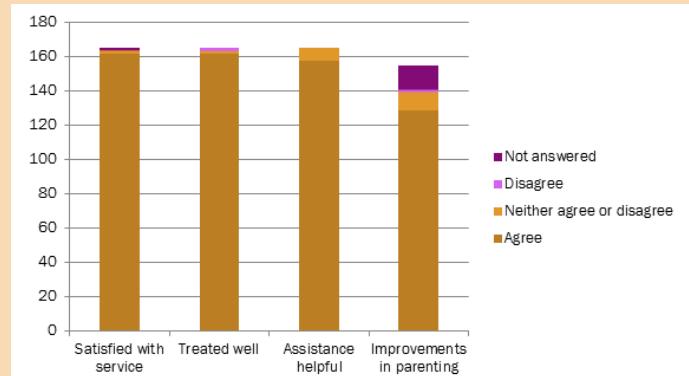


Figure 3: Feedback about services

## 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. Unfortunately, we are regularly unable to meet all requests for individual assistance. Often we are not able to provide the necessary intensity of support.

Typically a family worker is allocated the family within three weeks from referral 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.

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.



Julie has two children. She has a traumatic life story and has attempted suicide several times. She came to the Emotional Wisdom Program to help rebuild her relationship with her daughter, Jenny. Her daughter was struggling with her own mental health.

Julie has worked at stepping back and being more considered in how she communicates with Jenny. Jenny has also accessed support. Julie is seeing her daughter improve and there has been more open discussion between them about Jenny's life and concerns. Jenny is taking better care of herself and establishing new friendships. There is less frequent contact with the school about her behaviour.

They are hoping to have more meals together, Julie is looking for work. They both want to be able to invite people into their home in the future without embarrassment (their current rental accommodation is dilapidated and in serious need of repair). Despite this, Julie has been able to invite another group member to her house. She notes that the non-judgemental atmosphere of the program has contributed to the rediscovery of her capacity to form friendships.

*\* Note that family details have been changed to protect the privacy of this family.*

## Group programs

Over the year our Family Skills Program provided group programs for approximately 200 parents and children. These groups are mostly provided in collaboration with other organisations.

In an environment where there is a growing trend to branded parenting programs and an increasing number of providers, we have strived to maintain a focus on providing programs that are flexible and responsive to the needs of the individual participants. An increasing emphasis on reaching Aboriginal families has resulted in increased collaboration with Aboriginal agencies. But as we do this we have become aware of the reluctance of some Aboriginal families to participate in group programs where issues and difficulties are exposed. We have been exploring less threatening ways of engaging, including through art.

## Family centre

The family centre is a key place for developing a sense of community in our service. It is a valuable opportunity for many families who have been isolated to develop an understanding of processes that support resilient family and community relationships. The centre operates three days a week. This year we have been settling into the new family centre and continuing to grow the possibilities offered by having a family centre that has the physical capability to be welcoming, spacious, and child and parent friendly. The children's area has cosy places, space for outdoor activities, interesting indoor areas, a great covered deck, sandpit and cubby house. The area works for children of all ages.

The kitchen has been used extensively and works for small cooking classes as well as for catering for celebrations and parties.

Many of our local group programs are run from the centre.

# Some particular projects

## Playtime plus

In providing our 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.

This year, our Playtime Plus programs have been provided in two venues: a community centre at Elmore Vale and our family centre. Parents' participation in the ongoing activities may be casual and low key or be part of case managed activities designed to achieve particular goals that the family has identified.

Families who attend note the value of learning to play with their children. Additionally of course, new friendships are made and community connections are strengthened.

Outside the group activity, limited case management is provided to support connection with appropriate services and maximise the value of what is learnt in the group setting.

It has been consistently difficult to find a venue in the Wallsend area that is inviting and accessible to enough families. Towards the end of this year, we began negotiations to change the way we deliver the program in this area. We are exploring

possibilities in collaboration with another organisation to provide a reading program at the local library and devote more resources to providing Circle of Security programs at our family centre.

Josie, a single mum with the full time care of her 3 year old daughter, Ellie, heard about the playtime group from a neighbour. Both Josie and Ellie suffer significant physical illnesses; each having been hospitalised over the last year. The illness affecting Ellie has impacted on her development.

Josie speaks of the big difference the group has made in their lives. In particular, it is a place where she feels valued and not judged. Josie refers to the group as her "safety net", offering a respite from the difficulties they face. She notes that Ellie has a space to socialise and burn up energy.

Josie attends another playgroup, but she prefers the "heart and soul" of the Playtime space where the expectations of the way people should be doesn't interfere, and she can be herself.

*\* Note that family details have been changed to protect the privacy of this family.*



## 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 services particularly aimed at men with fathering roles. This year we have provided service to 73 men in this project. As well, we work with men as part of the services provided by other projects.

*'No-one gives the same support as Family Support. You all just know how to help....'  
Principal of a local school.*

## 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. This has been challenging but rewarding work. It 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 39 women through this program this year. In collaboration with other organisations, we developed and printed a resource booklet for women leaving violence. It included artwork and stories from women and children affected by violence.

## Families dealing with mental health issues

The Headin' Up program has continued to provide particular services to families where a member is struggling with mental illness. In this project we provide relatively intensive support including weekly home visits and group programs. Seventy one families have been assisted through the program this year.

We have continued to provide our Emotional Wisdom program based on dialectic behaviour therapy principles. This work has demonstrated the value of being able to offer reasonably intensive support to families. It requires considerable commitment from participants: regular attendance at the group, individual counselling, homework and self-reflection.



## Aboriginal families

The service has had funding to provide family support services to Aboriginal families for many years. We have provided service to 22 families through this program this year.

As well, Aboriginal families access mainstream programs offered by FSN.

We provide individual family work and group programs.

## Intensive family support

This year we have continued to provide intensive support to families where children are at risk. 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, brokerage and child care support. At the end of the intensive support period, the family continues to be supported for up to 12 months.



Over this year we have completed support with 11 families. Of these, 3 have been assessed as having increased strengths. We want to improve our outcomes with these families, but it is important to remember what they are up against and the significance of any improvements in the face of these odds.

Mary and Jo had lost the care of their previous child due to neglect and abuse. They were referred to FSN for intensive support. Both have a diagnosis of mild intellectual disability and Jo experiences mental health issues. We worked intensively with the family over 18 weeks, providing support and skill development around safe sleeping, nutrition, hygiene, safety, child development and attachment. The worker used visual explanation and social stories to ensure information was understood. Services from several agencies worked collaboratively. During the work, Jo was hospitalised. Mary was able to continue to keep the baby's safety as a high priority. After the intensive support, we gradually reduced service to monthly visits. The child is happy and healthy and Community Services no longer have safety concerns.

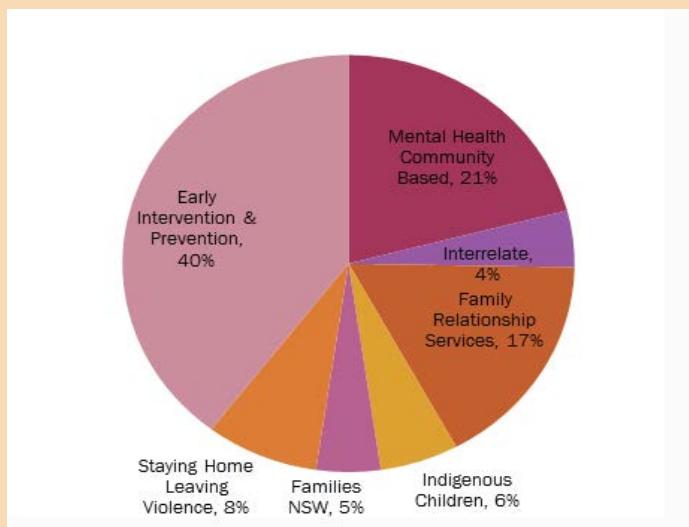
*\* Note that family details have been changed to protect the privacy of this family.*

# The support we receive

## Our funding

FSN received recurring funding of just over \$2m from a range of state and federal government funding programs and through collaboration 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, Google & Donortec in the form of IT software and a donation from Diggers at Newcastle City which contributed to the costs of establishing the outdoor area at our family centre.



## 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 senior managers to ensure that the organisation is providing high quality services to families in ways that reflect the organisation's values. Senior managers appreciate their collaborative approach to the work and the many perspectives they bring.

## Our staff

Twenty one permanent staff members and another eight casual staff work directly with families and children. Other staff 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 always struggle with having too much to do and too many good ideas to implement. We can get distracted by the latest 'fashions' in family work. Immediate pressing needs can also distract us from keeping social justice in the forefront of our work.

We are united by a strong commitment to the goals and values of the organisation. We have a rich well of good relationships, humour, passion 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. Seven clients have helped us in this way over the last year. They have been involved in a large range of activities; gardening, shopping, playtime activities, food preparation, cleaning, administration, welcoming new families to the family centre, preparation of the family newsletter, facilitating craft groups and meditation groups and performing acknowledgement of country at family centre functions.

I feel like I am a part  
of this place...  
it's good for my "feeling  
connected"....  
volunteer

Elsie dropped into the family centre after walking past several times. She began attending the craft group and relaxation days. She went on to receive family work and gradually identified the emotional abuse that she was experiencing and the isolation that this was creating.

One of her children had been diagnosed with autism spectrum disorder but the father was disbelieving and requiring the child to work harder and harder.

Elsie has connected with other supports and enrolled the child in a suitable learning environment. As she prepares for a life of independence for herself and her children, she has also been able to establish boundaries for herself and the boys in regards to what is acceptable in family relationships.

Elsie now has a group of friends that meet up regularly. She feels that she is "connected to the outside community"

*\* Note that family details have been changed to protect the privacy of this family.*



# Highlights & challenges of the year

## A new family centre

The highlight of this year has been settling into our new family centre. The centre is being used for group programs, counselling, cooking classes, playtime activities and family socialising. It has been particularly exciting to see how well it has worked for large gatherings where there may be 50 or 60 adults gathered with children of all ages. There are children climbing the walls of the sandpit, crowded into the cubby house and riding bikes that are far too small for them. Young children are trying to emulate the bigger ones. Parents can make new acquaintances while watching their children having fun, taking risks in a safe setting. When the food comes out, there are opportunities to try new tastes, compliment the cooks and enjoy each others company.

Our new location has also supported new connections, particularly with the local schools.

At the same time we have also had to grapple with some disappointments around operating the centre. It is difficult to staff the centre as well as we would like, there are varying views of how it can support the best outcomes, and there are the usual challenges that occur when you have a group of people coming together to make a community.

## Commitment to Aboriginal people

Our commitment to Aboriginal people has continued to inform our work. Over the year, we have been reminded to reflect on our own cultural background and the huge and unspoken privilege that comes with being a part of the dominant culture. In all our services we are looking for ways to improve the outcomes for Aboriginal families.

This year we have worked with a local artist to have the words of our commitment incorporated into a piece of art for the family centre.

Our commitment is to:

- Provide a respectful, safe and welcoming environment for Aboriginal and Torres Strait Islander peoples.
- Provide services appropriate to Aboriginal and Torres Strait Islander peoples in consultation with Aboriginal and Torres Strait Islander peoples and Aboriginal agencies.
- Proudly and visibly support Aboriginal and Torres Strait Islander rights and openly challenge racism in ourselves and others.
- Develop Aboriginal cultural competence.
- Respectfully learn from Aboriginal and Torres Strait Islander peoples, recognising that this is a life long journey.

We will regularly and openly measure and review our effectiveness in implementing this commitment.



## Collection & analysis of evaluative data

This year has seen huge progress in our ability to create reports from the data that we have collected. These reports provide feedback about the work that we do and inform ongoing development. Of course as the reports have been developed they have in their turn pointed to changes in the way that data is collected and recorded. This year we have been challenged by the need to integrate the different data collection requirements of the various funding streams into our system. This continues to be a huge challenge as we strive to provide integrated service that does not ask the same questions of a client many times and does not require excessive data entry time.

## Looking ahead

This is a time of considerable uncertainty and significant funding challenges. While state and federal governments committed to meet the costs of the Equal Remuneration Order, the level of supplementation will fall short of the actual increases in costs. Over the coming years as the wage increases are implemented we will be forced to make some difficult decisions about staffing levels.

As governments have focused on reducing spending, the most disadvantaged members of our society are increasingly squeezed. The challenges of providing adequate care for their children are more limited. They turn to agencies for assistance but these agencies are facing their own limitations.

We can get caught up by these pressures and lose sight of the bigger picture.

FSN is fortunate to have a clear vision and a team of staff and volunteers who diligently keep this vision alive and challenge each other when we may be getting off track. In the coming year we will be reviewing our strategic plan to ensure that our vision remains vibrant and we are continuing to make the difference that we want to make.

## In conclusion

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



# CROSBIE WARREN SINCLAIR

ACCOUNTANTS & BUSINESS ADVISERS

## FAMILY SUPPORT NEWCASTLE INC. INDEPENDENT AUDIT REPORT TO MEMBERS

To the Members of Family Support Newcastle Inc.

### Scope

We have audited the accompanying special purpose financial report of Family Support Newcastle Inc. (Non-Reporting) which comprises the Balance Sheet as at 30 June 2013 and the Income and Expenditure Statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the committees' declaration.

### Committees' Responsibility for the Financial Report

The Committee of the Incorporation is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in the Notes to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporations Act NSW and are appropriate to meet the needs of members and Funding Bodies to which they must report to. The Committees' responsibilities also include designing, implementing and maintaining internal controls 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. No opinion is expressed as to whether the accounting policies used, as described in the Notes to the financial statements, are appropriate to meet the needs of the members. 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 controls 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 controls. 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.

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# CROSBIE WARREN SINCLAIR

ACCOUNTANTS & BUSINESS ADVISERS

FAMILY SUPPORT NEWCASTLE INC.

INDEPENDENT AUDIT REPORT TO MEMBERS

FAMILY SUPPORT NEWCASTLE INC.

INDEPENDENT AUDIT REPORT TO MEMBERS

The financial report has been prepared for the distribution to members for the purpose of fulfilling the requirements of the Associations Incorporation Act NSW and also to Funding Bodies to which they must report and has been based on the Accounting Policies described in the Notes to the financial statements. We disclaim any assumption of responsibility for any reliance on this 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Independence

In conducting our audit, we have complied with the independence requirements of Australian Professional Ethical Pronouncements.

#### Auditor's Opinion

In our opinion the financial report of Family Support Newcastle Inc. (Non-Reporting) presents fairly in all material respects the financial position of the Incorporation as of 30 June 2013 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the funding agreements.

#### Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committees' financial reporting responsibilities under the Associations Incorporations Act NSW and also to Funding Bodies to which they must report. As a result, the financial report may not be suitable for another user.

Kirsty Porteous - Partner  
(Auditor Registration Number: 276970)

Crosbie Warren Sinclair Partners  
Certified Practising Accountants

Dated: 4 September 2013  
Warabrook, NSW

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# Family Support Newcastle Inc

## Consolidated Report Income & Expenditure Statement July 2012 through June 2013

	12/13	11/12
<b>Income</b>		
Grants Received	2,073,741	2,047,099
Cost Supplementation	11,260	0
Grant Income (in advance)	228,239	0
Brokerage	5,704	3,692
Interest Received	31,663	47,323
Miscellaneous Income	57,643	31,272
Consultancy	1,820	1,820
Membership Fees/Donations	5,314	4,381
Other Income	47,815	84,589
<b>Total Income</b>	<b>2,463,199</b>	<b>2,220,176</b>
 <b>Expense</b>		
Salaries	1,559,442	1,347,172
Salaries On Costs	246,085	197,134
Other HR Costs	28,075	30,565
<b>Total HR Costs</b>	<b>1,833,602</b>	<b>1,574,871</b>
 Travel		
<b>Total Travel</b>	<b>37,978</b>	<b>35,814</b>
 <b>Operational Costs</b>		
Accounting & Audit Fees	9,500	9,091
Administration Costs	140,060	137,847
Program Activity Costs	68,169	64,118
Equipment	40,309	63,778
Property Costs	80,700	183,845
<b>Total Operational Costs</b>	<b>338,738</b>	<b>458,679</b>
 <b>Total Expense</b>	<b>2,210,319</b>	<b>2,069,365</b>
 <b>Provisions</b>		
Provision for Annual Leave	17,700	14,110
Provision for A/L Loading	1,811	1,999
Provision for LSL	32,666	21,551
Provision for Leave Relief	0	4,394
Prov for Ammort of Leaseh. Imp	12,757	5,923
Provision for depreciation	216	0
Provision for Project Completion	165236	10403
<b>Total Provisions</b>	<b>230387</b>	<b>58381</b>
 <b>Surplus/Deficit</b>	<b>22493</b>	<b>92429</b>

**Family Support Newcastle Inc**

**Balance Sheet (consolidated)**  
June 2013

	2013	2012
<b>Assets</b>		
<b>Current Assets</b>		
Working Cheque Account	266439	273518
Maxi-Direct	766120	785517
Petty Cash	1854	1954
Coles Gift Card	975	1275
Undeposited Funds	0	818
Electronic Payments	-27,151	-42,756
Trade Debtors	12,916	15,416
Prepayments	8,471	3,548
Bonds Paid	386	100
<b>Total Current Assets</b>	<b>1,030,010</b>	<b>1,039,390</b>
<b>Non-Current Assets</b>		
Furniture & Equipment at Cost	75,840	75,840
Less: Accumulated Depreciation	-75,840	-75,840
Leasehold Improvements at Cost	256,969	254,894
Amort.of Leasehold Improvement	-18,680	-5,923
Motor Vehicles at cost	31,001	0
Accumulated Depreciation	-216	0
<b>Total Non-Current Assets</b>	<b>269,073</b>	<b>248,971</b>
<b>Total Assets</b>	<b>1,299,083</b>	<b>1,288,361</b>
<b>Liabilities</b>		
Creditors & Accruals	2,966	6,412
Westpac Credit Card	2,435	10,602
Accruals	1,503	588
Creditors	6,904	17,602
<b>Total Creditors &amp; Accruals</b>	<b>1,364</b>	<b>226,009</b>
Pre-paid Grants	1,022	156
GST Liabilities	144,482	111,816
<b>Provisions</b>		
Prov for Long Service Leave	118,155	99,533
Prov for Annual Leave	17,874	16,984
Prov Annual Leave Loading	46,697	49,780
Prov Leave Relief	102,387	145,661
Prov-Project Completion IFF	10,542	10,542
Prov-Project Completion CWS	0	13,415
Provision for Brokerage IFF	0	17,695
Provision for Brokerage IFS	35,978	35,978
Provision for IT Development	4,067	4,067
Provision for Hunter FSS	944	3,780
Prov HIR Completion	16,485	33,377
Provision CFDR Completion	73,546	0
Provision FSK Completion	97,492	0
Provision Mem Completion	57,201	0
Provision Koti Completion	12,613	4,032
Workers Compensation Payable	10,755	10,805
Provision for Audit	749,218	557,465
<b>Total Provisions</b>	<b>6,480</b>	<b>6,930</b>
Salary Sacrifice Liability	764,987	808,164
<b>Total Liabilities</b>	<b>534,096</b>	<b>480,197</b>
<b>Net Assets</b>		
<b>Equity</b>		
Retained Earnings NG	410,039	204,300
Retained Earnings FSP	0	-5,094
Retained Earnings FF	0	-3,592
Property Development Reserve	0	133,972
Replacement Equipment Reserve	70,563	58,587
Trans. Assets Cost to B/Sheet	31,001	0
Current Earnings	22,493	92,024
<b>Total Equity</b>	<b>534,096</b>	<b>480,197</b>

FAMILY SUPPORT NEWCASTLE INC.  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

**Statement of Accounting Policies**

The report is a special purpose financial report and has been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW and the Funding Agreement. The Committee has determined that the Incorporation is not a reporting entity and therefore there is no requirement to apply all Australian Accounting Standards and other mandatory reporting requirements in the preparation and presentation of this financial report.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act NSW and the following Australian Accounting Standards:

AASB 1031 - Materiality

AASB 110 - Events After Balance Date

AASB 124 - Related Parties

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

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

The following material accounting policies, which are consistent with the prior year unless otherwise stated, have been adopted in the preparation of this financial report.

Income Tax

The Service is exempt from Income Tax under section 50-10 of the Income Tax Assessment Act 1997.

Property, Plant and Equipment

Costs in relation to fixed assets acquired with grant funding are expensed as incurred. Fixed assets acquired with non-grant funding are depreciated over the useful lives of the assets to the Incorporation commencing from the time the asset is held ready for use.

The Incorporation may receive funding for a specific project of which some expenses relate to fixed assets. In this case fixed assets are shown as an expense of the specific non- recurrent funding income in accordance with the Funding Agreement.

Employee Benefits

Provision is made for the Incorporation's liability for employee entitlements arising from service rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual and sick leave which will be settled after one year have been measured at their nominal amount. Entitlements expected to be settled later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements using appropriate estimation techniques. The Incorporation also provides for relief staff which may be required should a long term staff member be required to take extended leave. The provision accrued in relation to this type of leave is brought to account on the basis the employee will take the leave and casual staff would be hired in this instance.

Provisions

Provisions are recognised when the Incorporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured as the best estimate of the amounts required to settle the obligation at reporting date. The Incorporation has provided for grant funds which have not been expended at balance date but which will be expended in a future period in accordance with the funding agreement.

FAMILY SUPPORT NEWCASTLE INC.  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

**Trade Debtors**

Trade debtors are carried at amounts due. The recoverability of debts is assessed at balance date and specific provisions made for any doubtful debts.

**Accounts Payable**

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

**Revenue Recognition**

**Grant Revenue**

Income from government grants is brought to account when the grant is received by the incorporation. Unexpended grant revenue which may be carried forward to a later period is shown as a liability as detailed above in Provisions.

**Service Revenue**

Service revenue comprises revenue earned (net of returns, discounts and allowances) from the provision of products or services to entities outside of the incorporation. Service revenue is recognised when the goods are provided, or when the fee in respect of services provided is receivable.

**Interest Income**

Interest income is recognised as it accrues.

**Asset Sales**

The gross proceeds of asset sales are included as revenue of the incorporation. The profit or loss on disposal of assets is brought to account at the date an unconditional contract of sale is signed.

**Other Revenue**

Other revenue is recognised as it accrues.

**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 the asset or as part of an item of expense. Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from or payable to the ATO is included as a current asset or liability in the Balance Sheet.

**Incorporation Details**

Family Support Newcastle Inc. is incorporated in Australia under the Associations Incorporation Act 1984.

**Comparatives**

When required by stated accounting policies, comparative figures have been adjusted to conform to changes in presentation for the current financial year.



***All photography in this report is by Nick Hines***