BANYAN HOUSE
FOR DRUG & ALCOHOL REHABILITATION

2013-2014

Annual Report

Forster Foundation for Drug & Alcohol Rehabilitation Incorporated
Trading as Banyan House

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Annual Report

2013-2014

BANYAN HOUSE
FOR DRUG & ALCOHOL REHABILITATION

Banyan House

Our Vision

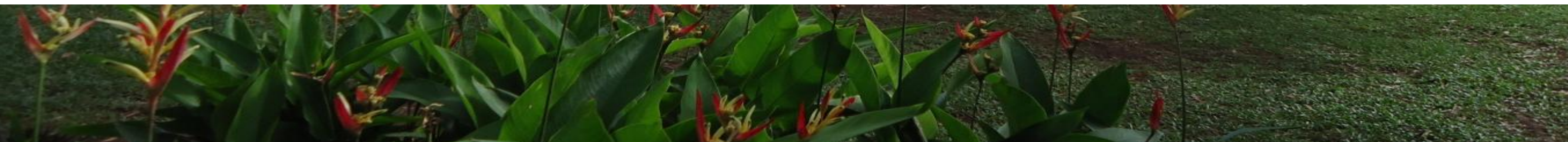
To lead the way in rehabilitation developing emotionally strong, healthy individuals, families and communities free from the effects of substance misuse.

Our Mission

To understand and reduce the harm to people, families and communities caused by substance misuse and any Co-occurring mental health disorders.

Our values

Community	Encompassing collaboration, participation and fellowship with others
Respect	Prejudice free consideration of the rights, values and beliefs of all people.
Transparency	Openness in relation to the decisions affecting others and any limitations on such decisions
Self Improvement	To be the best we can be.



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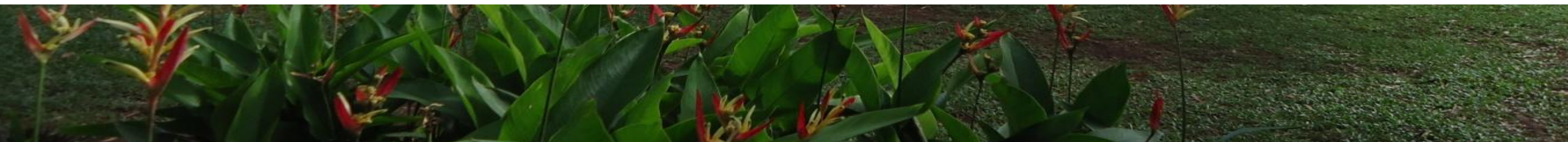


Chair's Report

2014 has been a challenging year for the Foundation.

The Board and Management of Banyan House developed a 2013-2016 Strategic Plan, and this financial year saw the first 12 months of its operation.

This plan communicates Banyan House key priorities, outcomes and measures of success. It outlines ways in which our organisation will contribute to achieving its objectives within the community. Banyan House has fallen short in meeting its priorities (Therapeutic Community, quality, external relationships and corporate) due to a mixture of internal and external factors.

The new Clinical Services Manager position was vacant for some time due to the organisation's requirement to fill the position with a suitably qualified person working in the Therapeutic Community environment. After a rigorous search, this position has now been successfully filled.

This year also saw the retirement of Kelvin Dargan from the Foundation Executive Director position. Kelvin has given many years excellent service and leadership to the Foundation, and the Board wish him well in his future endeavors.

The current Treasurer of the Board, Gerry West, is also farewelled. Gerry has provided consistent high quality leadership and strategic direction to the Foundation Board and management over many years and the Board wishes him and his wife well with their future plans to sail and explore the planet.

The Board welcomes Clem Barratt as a new Board member, who is a qualified chartered accountant, and look forward to working with him to utilize his skills.

The Foundation has been challenged this year with low numbers of residents at times. However, an external review of the Foundation by the NT Department of Health found the organisation provided high standards in client care and governance within the Therapeutic Community model of rehabilitation. The Foundation Board and Management are constantly looking at ways to increase client numbers in the context of the provision of its well-recognised high quality program. The Board and Management are also looking at ways to further expand the program beyond the physical boundaries of Banyan House.

Finally, I would again like to thank members of the Forster Foundation Board and the Foundation Staff for their hard work and creative input into the success of the Foundation programs in 2014 and wish them all the best for further efforts in 2015.

Best wishes

A/Prof Robert Parker
Chairman

Acting Executive Director's Report

Despite a challenging year for Banyan House in 2013, having gone through an Organisational Structure change, Banyan House approached 2014 with confidence and determination, fully aware of the hard work ahead to build capacity, retain clients and deliver quality programs and the difficult task of obtaining and keeping highly skilled and qualified workforce.

Banyan House will continue to communicate with the Northern Territory Government (Department of Health) and the Federal Government to secure a longer-term commitment to provide operational funding. It will diversify programs, build strong partnerships with corporate sectors, and liaise with other agencies for cross-sector collaboration in order to enlarge client groups to secure financial security and viability for the organisation. Banyan House continues to recruit highly qualified staff to improve programs, and provide quality service to all our clients.

Governance and Leadership

Effective governance and activities in line with the Banyan House 2013-2016 strategic plan are integral to the sustainability and long-term effectiveness of Banyan House operating in today's complex and competitive world. Banyan House Board has 6 members that provide strategic leadership and governance to the organisation. The Board has worked hard during the past 12 months and much has been done to strengthen governance processes. A new business plan is being developed; the focus in this next 12 months is to diversify and deliver quality programs and articulate measurable outcomes.

Staffing

Banyan House is committed to improving and supporting professional development within the workforce by providing opportunities for all our staff. As part of our funding agreements, Banyan House is currently working alongside a Trainer from the NT Alcohol and Other Drugs (AOD) sector to assist staff in achieving a minimum requirement of Cert IV in AOD; this includes all administration and clinical staff. Our Counsellors/Social Workers are continuing their professional development through external sources and education from Charles Darwin University and Turning Point.

At various times of employment, all staff attended training in different fields such as:

- Bullying and Harassment
- Medication
- Fire warden
- First Aid
- Suicide Risk management
- Accreditation – quality management system
- Work Health and Safety

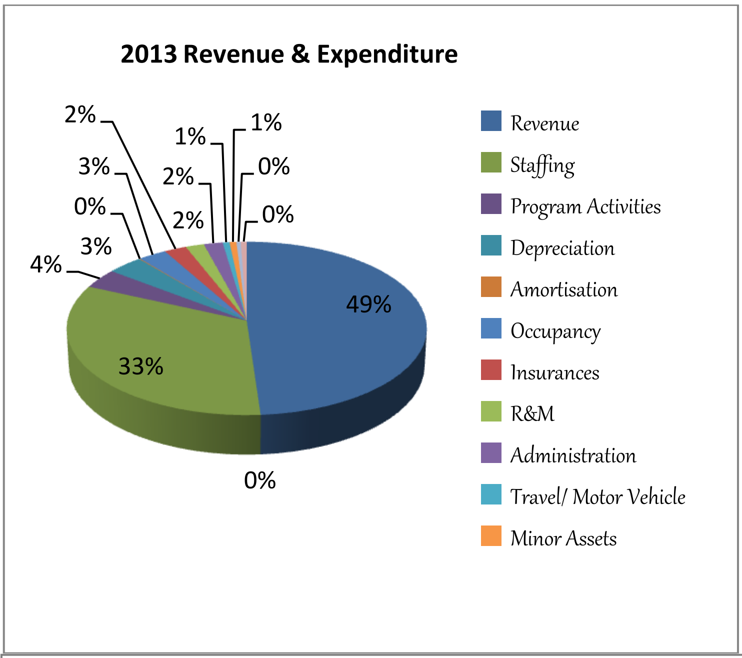
Standard and Quality Improvement

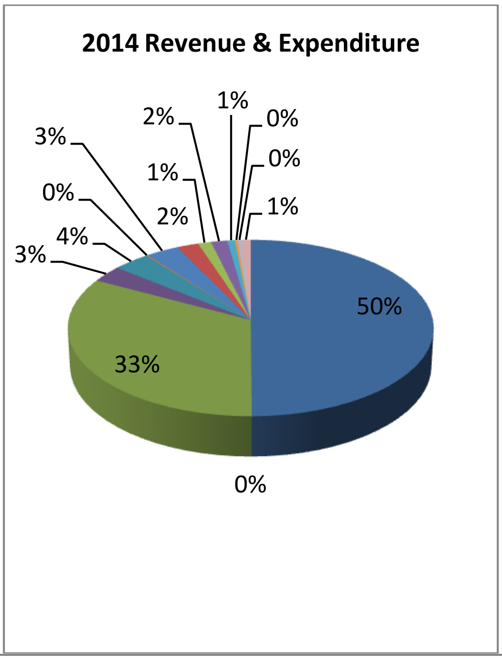
Accreditation of residential AOD service is an important component of ensuring that quality service is being provided at Banyan House. A company called BSI was chosen to certify Banyan House against ISO 9001: 2008. Banyan House achieved its Accreditation in June 2014 and continue to create continual improvement opportunities and increase customer services through redefining its processes.

Banyan House uses Therapeutic Community Model (TC) of treatment and has developed policies and procedures, created operational manuals, identified and mitigated critical risks, implemented improvement and safety measures, as well as engaged in integrated strategies to maximise the clients' positive experiences. An external audit undertaken by NT Health in 2014 found Banyan House to be compliant in meeting its legal and legislative requirements and excellence in providing quality service to clients.

Financial Management

The 2013-2014 Audited financial report reflects Banyan House financial position. As per the report a deficit of ($4,805) has been recorded for the current period. This is an improvement from last financial year, which had a deficit of ($66,473). Banyan House continues to build reserves and secure long term funding in 2015 to ensure long-term financial sustainability.





Liquidity Risk

Vigilant liquidity risk management requires the Association to maintain sufficient liquid assets (mainly cash and cash equivalents) to be able to pay debts as and when they become due and payable.

The Association manages liquidity risk by maintaining adequate cash reserves by continuously monitoring actual and forecast cash flows & matching profiles of financial assets & liabilities.

It would be remiss of me not to issue special thanks to the outgoing Executive Director, Kelvin Dargan who has worked at Banyan House for 14 years, and given his professional best service to clients and staff. In addition, the effectiveness of Banyan House is immensely enhanced by the willingness of staff, who continue to contribute their experience and expertise in providing support, counselling and education for people dependent on alcohol and drugs. I personally wish to thank Banyan House Board for their support, particularly entrusting me in the role of the Executive Director until such time as this position is filled.

Many Thanks

Madhur Evans
Acting Executive Director

Clinical Program

Morning meeting – staff and residents

Staff hold their morning meeting from 8.35am to 9.00 am. During the meeting, tasks get allocated to individual staff members for the day. These meetings are also opportunities for presenting any assessments conducted the previous day and discuss any concerns in order to reach a decision to accept the person or not.

Resident's morning meeting are be held from 8.40am to 9.00am. This is more of an upbeat meeting in which TC principles, star signs, jokes, daily activities etc would be read out. The meeting ends with the reading of the community's commitment for the day.

Education group

Provisional psychologists from CDU conduct these groups on every Monday morning and Tuesday afternoon for approximately 2 hours. The topics for these groups include relapse prevention, CBT, self esteem, core beliefs and any relevant topics as identified. Residents have shared that these groups have benefited them very much.

Psychologist Group

Outsourced to Mr. Jay Lamech, Psychologist, this group happens on Tuesday morning once every two weeks. During his group Jay provides information and practical strategies on alternate coping mechanisms, relapse prevention etc.

Clinical Review

As a staff group we evaluate every client on their progress in recovery during clinical reviews which happens on every Tuesday from 9.30am. This is a very effective tool to develop appropriate intervention strategies and monitor the effectiveness of any such strategies in place.

Encounter group

Encounters happen twice a week on a Monday and Thursday afternoon which helps residents to resolve any conflicts between themselves or with staff. Working on the feelings any particular behaviour invoked in them, this group help residents to practice assertiveness, improve their communication style, self esteem and confidence.

Group Therapy

During Group Therapy, the residents get an opportunity to reflect about themselves, explore their origins and receive intense group counselling. This group is convened on a Wednesday and Friday afternoon for two hours and confidentiality is very much emphasised as part of this group. Residents are divided in two groups and the in house counsellors facilitate these groups.

Work group

The upkeep of Banyan House is partly the responsibility of its residents. Work groups happen every day as part of morning maintenance, completing specific job responsibilities etc. The work groups provide a sense of responsibility and develop work culture for those who have not had such a structure in their lives.

Kitchen work group, Lunch prep

Community meeting

Community meeting, every Friday morning at 9 am, is a common platform for both residents and staff to share information and resolve any issues. During community meeting, staff appreciate and acknowledge the hard work residents have put in throughout the week. Moves from one phase to another are also announced during the community meeting.

Doctor's appointments

Every resident who is inducted into Banyan House will undergo a medical check up within the first week of arrival. Arafura Medical Clinic, Casuarina, has kindly agreed for a permanent 1 hour slot from 10.30 – 11.30 reserved for Banyan House residents. During their stay, all residents have access to a doctor, dentist and any other specialist on a needs basis.

Activities

Tai Chi is practiced for an hour on Monday afternoon, Yoga, for an hour on Thursday morning and Volley ball on Tuesday afternoon. All these activities are outsourced and provide our residents relaxation and entertainment.

Community games

Community games happen every Friday from 7.30 to 8.30 pm, during which the community, including the staff member on shift, participate in a communal game. These provide an opportunity for the community to bond together and share their joy, creativity and help to wind down for the weekend.

Weekend outings

These are mostly unpaid outings, occasionally paid, approved as negotiate by residents. These outings help residents to recuperate and bond with each other.

Building of the fence between the main area and the volleyball court

Current Projects

Current projects being carried out are the completion of the old guards room, being renovated and ulitised as a therapy room. New glass windows and seating has been installed, with just the flashing, paint and a split system to be installed.

Recently one of the old demountables was advertised and sold on Friday the 31 October 2014, with removal being the week of the 10 November 2014. The demountable sold for $5000.00 with Banyan House paying for the removal of the power and plumbing to be disconnected.

Financial Report

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED

ABN 22 212 785 773

FINANCIAL REPORT - 30 JUNE 2014

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED

Management Committee's report 30 June 2014

The Management Committee present their report, together with the financial statements, on the Association for the year ended 30 June 2014.

Management Committee

The following persons were members of the Association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Dr Robert Parker - Chairperson
Nicola Coalter - Vice Chairperson
Gerry West - Treasurer (appointed 5/10/ 13)
Tracey Hehir - Treasurer (resigned 4/10/13)
Marry Hawkins - Public Officer (appointed 24/9/ 13)
Dee Robinson - Member (appointed 21/1/14)
Jackie Antoun - Secretary (resigned 24/9/13)
Melissa Heywood - Member

Principal activities

During the financial year the principal continuing activities of the Association consisted of Operation of Banyan House, a residential Therapeutic Community, offering a safe, supportive and culturally sensitive environment for individuals recovering from drug and alcohol related issues.

Significant changes

No significant changes in the state of affairs of the Association during the financial year.

Operating result

The net deficit of the Association for the financial year was $4,805 (2013: deficit of $66,473)

After balance sheet date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operation of the Association, the result of these operations, or the state of the affairs of the Association in future financial years.

Signed in accordance with a resolution of the Members of the Committee

Dr Robert Parker

Gerry West

Chairperson

Treasurer

30 October 2014 Darwin NT

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED
Financial statements 30 June 2014

Contents

General information

The financial statements cover The Foster Foundation for Drug Rehabilitation Incorporated as an individual entity. The financial report is presented in Australian dollars, which is The Forster Foundation for Drug Rehabilitation incorporated's functional and presentation currency.

The financial statements consist of the statement of profit or loss and other comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows, notes to the financial statements and the Management Committee's declaration.

The address of the registered office and principal place of business is 16 Beaton Road, Berrimah, NT 0828.

The financial report was authorised for issue by the Management Committee on 30 October 2014. The Management Committee do not have the power to amend and reissue the financial statements.

Statement of profit or loss and other comprehensive income for the year ended 30 June 2014

	Note	2014 $	2013 $
Revenue	3	1,434,346	1.440,690
Expenses			
Staffing Cost		(944,936)	(968.458)
Program Activities and Resources		(87,980)	(107,865)
Depreciation	6	(103,106)	(103,903)
Amortisation	7	(4,520)	(3,139)
Occupancy Insurances		(92,551)	(82,298)
Repairs and Maintenance Administrative Costs Travel/motor Vehicle		(59,811)	(64,541)
Cost Minor Assets		(35,913)	(53,294)
Staff Training and Skills Development		(45,681)	(54,638)
		(20,997)	(19,888)
		(8,095)	(19,381)
		(8,697)	(12,662)
Specialist Consultants		(26,864)	(17,096)
Deficit for the year		(4,805)	(66,473)
Other comprehensive income (loss) for the year		-	-
Total comprehensive loss for the year		(4,805)	(66,473)

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position as at 30 June 2014

Assets	**Note**	**2014** **$**	**2013** **$**
Current assets			
Cash and cash equivalents	4	1,232,587	1,053, 064
Trade and other receivables	5	11,366	91,128
Total current assets		1,243,953	1,144 ,192
Non-current assets			
Property, plant and equipment	6	4,134,709	4,237,815
Intangible assets	7	3,641	8,161
Total non-current assets		4,138,350	4,245,976
Total assets		5,382,303	5,390,168
Liabilities			
Current liabilities			
Trade and other payables	8	29,337	23,013
Provisions	9	109,755	83,807
Other	10	24,240	21,298
Total current liabilities		163,332	128, 118
Non-current liabilities			
Provisions	11	-	38,274
Total non-current liabilities		-	38,274
Total liabilities		163.332	166.392
Net assets		5,218,971	5,223,776
Equity			
Accumulated funds	12	5,218,971	5, 223,776
Total equity		5,218,971	5,223,776

The above statement of financial position should be read in conjunction with the accompanying notes.

Statement of changes in equity for the year ended 30 June 2014

	Accumulated Funds	**Total Equity**
Balance at 1 July 2012	5,290,249	5,290,249
Deficit for the year	(66,473)	(66,473)
Other comprehensive income (loss) for the year	-	-
Total comprehensive loss for the year	(66,473)	(66,473)
Balance at 30 June 2013	5,223,776	5,223,776

	Accumulated Funds	**Total Equity**
Balance at 1 July 2013	5,223,776	5,223,776
Deficit for the year	(4,805)	(4,805)
Other comprehensive income (loss) for the year	-	-
Total comprehensive loss for the year	(4,805)	(4,805)
Balance at 30 June 2014	5,218,971	5,218,971

The above statement changes in equity should be read in conjunction with the accompanying notes.

The Forster Foundation for Drug Rehabilitation Incorporated Statement of cash flows
For the year ended 30 June 2014

	Note	2014 $	2013 $
Cash flows from operating activities			
Receipts from customers		1,486,983	1,375,225
Payments to suppliers and employees		(1,334,585)	(1.420,235)
		152,398	(45,010)
Interest received		27,125	29,365
Net cash provided by (used in) operating activities	20	179,523	(15,645)
Cash flows from investing activities			
Acquisition of property, plant and equipment	6	-	(40,124)
Acquisition of intangible assets	7	-	(11,300)
Net cash used in investing activities		-	(51,424)
Net increase (decrease) in cash and cash equivalents		179,523	(67,069)
Cash and cash equivalents at beginning of the financial year		1,053,064	1,120,133
Cash and cash equivalents at the end of the financial year	4	1,232,587	1,053,064

The above statement of cash flows should be read in conjunction with the accompanying notes.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted
The Association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Any significant impact on the accounting policies of Association from the adoption of these Accounting Standards and Interpretations are disclosed below. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

The following Accounting Standards and Interpretations are most relevant to the Association:

AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13
The Association has applied AASB 13 and its consequential amendments from 1 July 2013. The standard provides a single robust measurement framework, with clear measurement objectives, for measuring fair value using the 'ex it price' and provides guidance on measuring fair value when a market becomes less active. The 'highest and best use' approach is used to measure non-financial assets whereas liabilities are based on transfer value. The standard requires increased disclosures where fair value is used.

AASB 119 Employee Benefits (September 2011) and AA SB 2011- 10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)
The Association has applied AASB 119 and its consequential amendments from 1 July 2013. The standard eliminates the corridor approach for the deferral of gains and losses; streamlines the presentation of changes in assets and liabilities arising from defined benefit plans, including requiring re-measurements to be presented in other comprehensive income; and enhances the disclosure requirements for defined benefit plans. The standard also changed the definition of short-term employee benefits, from 'due to' to 'expected to' be settled within 12 months. Annual leave that is not expected to be wholly settled within 12 months is now discounted allowing for expected salary levels in the future period when the leave is expected to be taken.

AASB 2012-2 Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities
The Association has applied AASB 2012-2 from 1 July 2013. The amendments enhance AASB 7 'Financial Instruments: Disclosures' and requires disclosure of information about rights of set-off and related arrangements, such as collateral agreements. The amendments apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement.

AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle
The Association has applied AASB 20 12-5 from 1 July 2013. The amendments affect five Australian Accounting Standards as follows: Confirmation that repeat application of AASB 1 'First-time Adoption of Australian Accounting Standards' is permitted; Clarification of borrowing cost exemption in AASB 1; Clarification of the comparative information requirements when an entity provides an optional third column or is required to present a third statement of financial position in accordance with AAS B 101 'Presentation of Financial Statements': Clarification that servicing of equipment is covered by AASB 116 'Property, Plant and Equipment', if such equipment is used for more than one period; clarification that the tax effect of distributions to holders of equity instruments and equity transaction costs in AASB 132 'Financial Instruments: Presentation' should be accounted for in accordance with AASB 112 'Income Taxes': and clarification of the financial reporting requirements in AASB 134 'Interim Financial Reporting' and the disclosure requirements of segment assets and liabilities.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Basis of preparation
These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB'), Northern Territory Associations Act, Australian Charities and Not-for-Profits Commission ('ACNC') Act 2012 and associated regulations, as appropriate for not-for-profit oriented entities. The financial statements comprise the Forster Foundation for Drug Rehabilitation Incorporated financial statements as an individual entity. For the purposes of preparing the financial statements, the Association is a not-for-profit entity.

The financial statements were authorised for issue by the management committee on 30 October 2014.

Historical cost convention
The financial statements have been prepared under the historical cost convention.

Critical accounting estimates
The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

Revenue recognition
Revenue is recognised when it is probable that the economic benefit will flow to the Association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Grant revenue
Grant revenue is recognised at fair value when there is reasonable assurance that the grant will be received and is brought to account as income when the Association receives it. Unspent grants are transferred to an appropriate liability account.

Service income
Revenue from rendering of service is recognised upon delivery of the service to the client.

Interest
Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected useful life of the financial asset to the carrying amount of the financial asset.

Other revenue
Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax
The Association is considered to be exempt from income tax under 50-10 of the Income Tax Assessment Act 1997.

Cash and cash equivalents
Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables
Trade and other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment
Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Assets acquired below capitalisation threshold of $5,000 are recorded as an expense in the statement of profit or loss and other comprehensive income.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Depreciation is calculated on a straight-line basis to write off the net cost of buildings and diminishing value for motor vehicles over their expected useful lives as follows:

Buildings	2%
Motor vehicles	18.75% - 22.50%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to Accumulated Funds.

Intangible assets
Intangible assets are initially recognised at cost. Intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the intangible asset. Intangible assets are amortised over three years on a straight-line basis. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of useful life are accounted for prospectively by changing the amortisation method or period.

Impairment of non-financial assets
Property, plant and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs to sell and value-in-use.

Trade and other payables
These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits
Wages and salaries and annual leave
Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. Non-accumulating sick leave is expensed to profit or loss when incurred.

Long service leave
The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Goods and services tax ('GST')
Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from , or payable to the tax authority, are presented as operating cash flows.

New Accounting Standards and Interpretations not yet mandatory or early adopted
Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Association for the annual reporting period ended 30 June 2014. The Association's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the Association, are set out below.

AASB 9 Financial Instruments and its consequential amendments
This standard and its consequential amendments are applicable to annual reporting periods beginning on or after 1 January 2017 and completes phases I and Ill of the IASB's project to replace IAS 39 (AASB 139) 'Financial Instruments: Recognition and Measurement. This standard introduces new classification and measurement models for financial assets, using a single approach to determine whether a financial asset is measured at amortised cost or fair value. The accounting for financial liabilities continues to be classified and measured in accordance with AASB 139, with one exception, being that the portion of a change of fair value relating to the entity's own credit risk is to be presented in other comprehensive name unless it would create an accounting mismatch. Chapter 6 'Hedge Accounting' supersedes the general hedge accounting requirements in AASB 139 and provides a new simpler approach to hedge accounting that is intended to more closely align with risk management activities undertaken by entities when hedging financial and non-financial risks. The Association will adopt this standard and the amendments from 1 July 2017 but the impact of its adoption is yet to be assessed by the Association.

AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities
The amendments are applicable to annual reporting periods beginning on or after 1 January 2014. The amendments add application guidance to address inconsistencies in the application of the offsetting criteria in AASB 132 'Financial Instruments: Presentation', by clarifying the meaning of 'currently has a legally enforceable right of set-off; and clarifies nth some gross settlement systems may be considered to be equivalent to net settlement. The adoption of the amendments from 1July 2014 will not have a material impact on the Association.

AASB 2013-3 Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets
These amendments are applicable to annual reporting periods beginning on or after 1 January 2014. The disclosure requirements of AASB 136 'Impairment of Assets' have been enhanced to require additional information about the fair value measurement when the recoverable amount of impaired assets is based on fair value less costs of disposals. Additionally, if measured using a present value technique, the discount rate is required to be disclosed. The adoption of these amendments from 1 July 2014 may increase the disclosures by the Association.

AASB 2013-4 Amendments to Australian Accounting Standards - Novation of Derivatives and Continuation of Hedge Accounting
These amendments are applicable to annual reporting periods beginning on or after 1 January 2014 and amends AASB 139 'Financial Instruments: Recognition and Measurement' to permit continuation of hedge accounting in circumstances where a derivative (designated as hedging instrument) is novated from one counter party to a central counterparty as a consequence of laws or regulations. The adoption of these amendments from 1 July 2014 will not have a material impact on the Association.

Annual Improvements to IFRSs 2010-2012 Cycle
These amendments are applicable to annual reporting periods beginning on or after 1 July 2014 and affects several Accounting Standards as follows: Amends the definition of 'vesting conditions' and 'market condition' and adds definitions for performance condition' and 'service condition' in AASB 2 'Share-based Payment'; Amends AASB 3 'Business Combinations' to clarify that contingent consideration that is classified as an asset or liability shall be measured at fair value at each reporting date; Amends AASB 8 'Operating Segments' to require entities to disclose the judgments made by management in applying the aggregation criteria; Clarifies that AASB 8 only requires a reconciliation of the total reportable segments assets to the entity's assets, if the segment assets are reported regularly; Clarifies that the issuance of AASB 13 'Fair Value Measurement' and the amending of AASB 139 'Financial Instruments : Recognition and Measurement' and AASB 9 'Financial Instruments' did not remove the ability to measure short-term receivables and payables with no stated interest rate at their invoice amount, if the effect of discounting is immaterial; Clarifies that in AASB 116'Property, Plant and Equipment' and AASB 138 'Intangible Assets', when an asset is revalued the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount (i.e. proportional restatement of accumulated amortisation); and Amends AASB 124 'Related Party Disclosures' to clarify that an entity providing key management personnel services to the reporting entity or to the parent of the reporting entity is a 'related party' of the reporting entity. The adoption of these amendments from 1 July 2014 will not have a material impact on the Association.

Annual Improvements to IFRSs 2011-2013 Cycle
These amendments are applicable to annual reporting periods beginning on or after 1 July 2014 and affects four Accounting Standards as follows: Clarifies the 'meaning of effective IFRSs' in AASB 1 'First-time Adoption of Australian Accounting Standards'; Clarifies that AASB 3 'Business Combination' excludes from its scope the accounting for the formation of a joint arrangement in the financial statements of the joint arrangement itself; Clarifies that the scope of the portfolio exemption in AASB 13 'Fair Value Measurement' includes all contracts accounted for within the scope of AASB 139'Financial Instruments: Recognition and Measurement' or AASB 9 'Financial Instruments', regardless of whether they meet the definitions of financial assets or financial liabilities as defined in AASB 132 'Financial Instruments: Presentation'; and Clarifies that determining whether a specific transaction meets the definition of both a business combination as defined in AASB 3 'Business Combinations' and investment property as defined in AASB 140 'Investment Property' requires the separate application of both standards independently of each other. The adoption of these amendments from 1 July 2014 will not have a material impact on the Association.

Note 2. Critical accounting judgments, estimates and assumptions

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgments and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgments, estimates and assumptions on historical experience and on other various factors, including expectations of future events; management believes to be reasonable under the circumstances. The resulting accounting judgments and estimates will seldom equal the related actual results. The judgments, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Long service leave provision
As discussed in note 1, the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account. The provision for long service leave amounted to $52,795 and $50,656 as at June 30, 2014 and 2013, respectively.

Provision for impairment of receivables
The provision for impairment of receivables assessment requires a degree of estimation and judgment. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtor's financial position. No impairment of receivables recognised as at 30 June 20 14 and 2013.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Estimation of useful lives of assets
The Association determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down. Net book value of property, plant and equipment amounted to and $4,134,709 and $4,237,815 as at June 30 2014 and 2013, respectively.

Impairment of non-current assets

The Association assesses impairment of non-current assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. No impairment loss recognised as at 30 June 2014 and 2013.

Note 3. Revenue

	2014	**2013**
	$	**$**
Sales revenue		
Grant revenue	1,252,320	1,199,024
Service income	129,611	157,030
	1,381,931	1,356,054
Other revenue	22,269	25,827
Interest	30,146	58,809
Other revenue	52,415	84,636
Revenue	1,434,346	1,440,690

Note 4. Current assets - cash and cash equivalents

	2014	**2013**
	$	**$**
Cash at hand	700	700
Cash on deposit	1,231,887	1,052,364
	1,232,587	1,053,064

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Note 5. Current assets - trade and other receivables	**2014**	**2013**
	$	**$**
Trade receivables	10,600	84,136
Interest receivable	766	5,622
Other receivables		1,370
	11,366	91,128

Impairment of receivables
The Association has not recognised a loss in profit or loss in respect of impairment of receivables for the year ended 30 June 2014 and 2013.

Note 6. Non-current assets - property, plant and equipment	**2014**	**2013**
	$	**$**
Buildings - at cost	4,523,491	4,523,491
Less: Accumulated depreciation	(435,418)	(343,725)
	4,088,073	4,179,766
Motor vehicles - at cost	145,258	145,258
Less: Accumulated depreciation	(98,622)	(87,209)
	46,636	58,049
	4,134,709	4,237,815

Reconciliations
Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Buildings	**Motor Vehicles**	**Total**
	$	**$**	**$**
Balance at 1 July 2012	4,229,310	72,284	4,301,594
Acquisition	40,124	-	40,124
Disposal	-	-	-
Depreciation expense	(89,668)	{ 14 ,235}	{ 103,903)
Balance at 30 June 2013	4,179,766	58,049	4,237,815
Acquisition	-	-	-
Disposal	-	-	-
Depreciation expense	(91,693)	{11 ,413)	{103,1 06)
Balance at 30 June 2014	4,088,073	46,636	4,134,709

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Note 7. Non-current assets - intangible assets

	2014 $	2013 $
Intangible assets - at cost	11,300	11,300
Less: Accumulated amortisation	(7,659)	(3,139)
	3,641	8,161

Reconciliations

Reconciliation of intangible assets as follows:

	2014 $	2013 $
Balance at beginning of year	8,161	-
Acquisition	-	11,300
Disposal	-	-
Amortisation	(4,520)	(3,139)
Balance at end of the year	3,641	8,161

Note 8. Current liabilities - trade and other payables

	2014 $	2013 $
Trade payables	10,113	14,076
Other payables	19,224	8,937
	29,337	23,013

Note 9. Current liabilities - provisions

	2014 $	2013 $
Annual leave	53,950	60,840
Long service leave	52,795	12,382
Continuous service leave	3,010	10,585
	109,755	83,807

Note 10. Current liabilities - other

	2014 $	2013 $
Accrued expenses	24,240	21,298

Note 11. Non-current liabilities – provisions

	2014 $	2013 $
Long service leave	-	38,274

Note 12. Equity - Accumulated Funds

	2014 $	2013 $
Accumulated funds at beginning of the financial year	5,223,776	5,290,249
Deficit for the year	(4,805)	(66,473)
Accumulated funds at the end of the financial year	5,218,971	5,223,776

Note 13. Financial instruments

Financial risk management objectives
The Association's activities do not expose it to many financial risks, with only liquidity risk being needed to be actively managed.

Market risk

Foreign currency risk
The Association is not exposed to any significant foreign currency risk.

Price risk
The Association is not exposed to any significant price risk.

Interest rate risk
The Association is not exposed to any significant interest rate risk.

Credit risk
The Association is not exposed to any significant credit risk.

Liquidity risk
Vigilant liquidity risk management requires the Association to maintain sufficient liquid assets (mainly cash and cash equivalents) to be able to pay debts as and when they become due and payable.

The Association manages liquidity risk by maintaining adequate cash reserves by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Remaining contractual maturities

The following tables detail the Association's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

2014	**Weighted average interest rate**	**1 year or less**	**Between 1 and 2 years**	**Between 2 and 5 years**	**Over 5 years**	**Remaining contractual maturities**
	%	**$**	**$**	**$**	**$**	**$**
Non-derivatives						
Non-interest bearing						
Trade payables	-	10,113	-	-	-	10,113
Accrued expenses	-	24,240	-	-	-	24,240
Other payables	-	19,224	-	-	-	19,224
Total non-derivatives		53,577	-	-	-	53,577

2013	**Weighted average interest rate**	**1 year or less**	**Between 1 and 2 years**	**Between 2 and 5 years**	**Over 5 years**	**Remaining contractual maturities**
	%	**$**	**$**	**$**	**$**	**$**
Non-derivatives						
Non-interest bearing						
Trade payables	-	14,076	-	-	-	14,076
Accrued expenses	-	21,298	-	-	-	21,298
Other payables	-	8,937	-	-	-	8,937
Total non- derivatives		44,317	-	-	-	44,317

The cash flows in the maturity analysis above are not expected to occur significantly earlier than contractually disclosed above.

Fair value of financial instruments

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value. The carrying amounts of trade and other receivables and trade and other payables are assumed to approximate their fair values due to their short-term nature. The fair value of financial liabilities is estimated by discounting the remaining contractual maturities at the current market interest rate that is available for similar financial instruments.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Note 14. Key management personnel disclosures

The aggregate compensation made to officers and other members of key management personnel of the Association is set out below:

	2014 $	2013 $
Short-term employee benefits	209,372	210,738
Post-employment benefits	19,133	18,481
	228,505	229,219

Related party transactions
Related party transactions are set out in note 18.

Note 15. Remuneration of auditors
During the financial year the following fees were paid or payable for services provided by BOO AUDIT NT, the auditor of the Association:

	2014 $	2013 $
Audit services – BDO Audit NT		
Audit of the financial statements	9,500	11,900
Non-audit services	1,200	1,600
	10,700	13,500

Note 16. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2014 (2013: nil)

Note 17. Commitments

The Association had no commitments for expenditure as at 30 June 2014 (2013: nil}.

Note 18. Related party transactions

Key management personnel
Disclosures relating to key management personnel are set out in note 14.

Transactions with related parties
There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties
There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties
There were no loans to or from related parties at the current and previous reporting date.

The Forster Foundation for Drug Rehabilitation Incorporated
Notes to the financial statements
30 June 2014

Note 19. Events after the reporting period

No matter or circumstance has arisen since 30 June 2014 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

Note 20. Reconciliation of deficit to net cash provided by (used in) operating activities	**2014** **$**	**2013** **$**
Deficit for the year	(4,805)	(66,473)
Adjustment for depreciation and amortisation expense	107,626	107,042
Operating income before changes in operating assets and liabilities	102,821	40,569
Change in operating assets and liabilities:	-	-
Decrease (increase) in:		
Trade and other receivables	79,762	(42,210)
Prepayments	-	6,110
Increase (decrease) in:		
Trade and other payables	6,324	(28,746)
Provisions	(12,326)	9,366
Other liabilities	2,942	(734)
Net cash provided by (used in) operating activities	179,523	(15,645)

The Forster Foundation for Drug Rehabilitation Incorporated
Management Committee's declaration

In the Management Committee's opinion:

- The financial statements, comprising the statement of profit or loss and other comprehensive income, statement of financial position, statement of cash flows, statement of changes in equity, and accompanying notes, are in accordance with the ACNC Act 2012 and Northern Territory Associations Act:

    a. Comply with the Australian Accounting Standards - Reduced Disclosure Requirements and the *ACNC Regulations 2013*; and

    b. Give a true and fair view of the Association's financial positions as at 30 June 2014 and of its performance for the year ended on that date.

- In the Management Committee's opinion, there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

On behalf of the Management Committee

Dr Robert Parker
Chairperson

Gerry West
Treasurer

30 October 2014 Darwin NT

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AUSTRALIA

INDEPENDENT AUDITOR’S REPORT

To the members of The Forster Foundation for Drug Rehabilitation Incorporated

We have audited the accompanying financial report of The Forster Foundation for Drug Rehabilitation Incorporated, which comprises the statement of financial position as at 30 June 2014, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and committee members' declaration

Committee Members' 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 , Australian Chari ties and Not-for - Profits Commission ('ACNC') Act 2012 and the Northern Territory Associations Act ("the Act") and for such internal control as committee members determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 judgment, 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 Members, 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 our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

In our opinion the financial report presents fairly, in all material respects, the financial position of The Forster Foundation for Drug Rehabilitation Incorporated as at 30 June 2014, and its financial performance for the year then ended in accordance with the Australian Accounting Standards and financial reporting requirements of *Northern Territory Associations Act* and *Australian Charities* and *Not-for-Profits Commission Act 2012.*

BOO Audit (NT)

C J Sciacca
Partner

Darwin: 30 October 2014

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AUSTRALIA

COMPILATION REPORT TO THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED

We have compiled the accompanying Unaudited Special Purpose Detailed Income Statement per individual program of The Forster Foundation for Drug Rehabilitation Incorporated, for the year ended 30 June 2014 [on pages 23 to 29). The Special Purpose Detailed Income Statement has been prepared for the purpose of providing the results of operation of individual grant funded program to comply with the terms and conditions of the funding agreement.

The Responsibility of Committee Members

The committee members of The Forster Foundation for Drug Rehabilitation Incorporated are solely responsible for the information contained in the Special Purpose Detailed Income Statement per individual program and have determined that the accrual basis of accounting used is appropriate to meet their needs and for the purpose that the Detailed Income Statement was prepared.

Our Responsibility

On the basis of information provided by the management committee, we have compiled the accompanying Special Purpose Detailed Income Statement per individual program in accordance with the accrual basis of accounting and *APES 315 Compilation of Financial Information.*

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the management committee provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Special Purpose Detailed Income Statement per individual program was compiled exclusively for the benefit of the committee members. We do not accept responsibility to any other person for the contents of the Special Purpose Detailed Income Statement.

BOO Audit (NT)

C J Sciacca
Partner
Darwin: 30 October 2014

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement

July 2013 through June 2014

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A04 FG CoMobidity 13/14 Income

Expense

Account Name	elected Period	Year to Date
Comorbidity Improved Srv Grant	$139,187.87	$139,187.87
Interest Received/Earned	$222.28	$222.28
Total Income	$139,410.15	$139,410.15

Audit Accountant	$2,305.00	$2,305.00
Quality Management software	$100.00	$100.00
Postage & Shipping	$12.72	$12.72
Office Consumables	$1,600.00	$1,600.00
Database management-desktop s	$29.12	$29.12
Office Furniture/Comp<$5000	$2,701.63	$2,701.63
Building R & M	$3,513.88	$3,513.88
Electricity	$1,337.51	$1,337.51
Water	$187.58	$187.58
Sewerage	$655 .57	$655.57
Gas	$152.06	$152.06
Rates	$128.00	$128 .00
Telephone/ISP	$1,205.57	$1,205.57
Pest Control	$30.82	$30.82
Other services	$11.01	$11.01
Vehicle Running Costs	$5,247.11	$5,247.11
Workers' Comp Insurance	$2,268.75	$2,268.75
Insurance/Public Liability	$460.45	$460.45
Insurance -Voluntary Workers	$62.22	$62.22
Insurance/Fidelity Guarantee	$138.21	$138.21
Insurance/Business Pack	$2,406.52	$2,406.52
Program Activities/Outings	$647.41	$647.41
Professional Aids	$68.01	$68.01
Residents Newspapers	$534.16	$534.16
Staff Trg/Specialist Consultant	$702.99	$702.99
Training/Workshops/Conference	$1,708.65	$1,708.65
Wages & Salaries	$94,351.70	$94,351.70
Superannuation	$7,886.44	$7,886.44
Spec Consul/Admin/IT	$2,009.40	$2,009.40
Spec Consul/Admin/Financial	$728.86	$728.86
Spec Consul/Admin/Legal& IR	$2,513.68	$2,513.68
Spec Consul/Comorbidity Serv	$4,8 19.38	$4,819.38
Database Development	$18.43	$18.43
Total Expense	$140,542.84	$140,542 .84
Net Profit (Loss)	$-1,132.69	$-1,132.69

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement
July 2013 through June 2014

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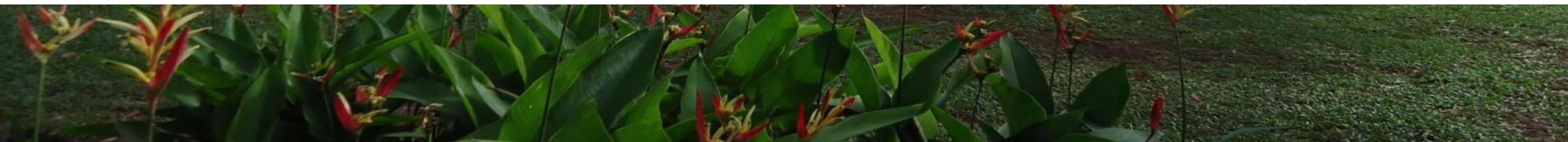
Account Name

A03 **FG NIDS 13/14**

Income			
	NIDS/Extension Grant	$192.434.83	$192.434.83
	Interest Received/Earned	$266.05	$266.05
	Total Income	$192,700.88	$192, 700.88
Expense			
	Audit/Accountant	$2,857.00	$2,857.00
	Quality Management software	$50.00	$50.00
	Bank Fees	$88.94	$88.94
	Postage & Shipping	$4.39	$4.39
	Office Consumables	$839.81	$839 .81
	Statutory Fees/Penalties’	$2.24	$2 .24
	Database management-desktop s	$40.77	$40.77
	Office Furniture/Comp<$5000	$2,942.96	$2,942.96
	Program Equipment <$5000	$331.25	$331 .25
	Building R & M	$1,100.00	$1,100.00
	Electricity	$3,403.83	$3,403.83
	Water	$1,840.69	$1,840.69
	Sewerage	$1,362.14	$1,362.14
	Gas	$212.91	$212.91
	Rates	$179.20	$179.20
	Telephone/ISP	$1,725.13	$1,725.13
	Pest Control	$319.60	$319.60
	Other services	$15.41	$15.41
	Vehicle Running Costs	$4,995.05	$4,995.05
	Workers' Comp Insurance	$3,176.25	$3, 176.25
	Insurance/Public Liability	$644.63	$644.63
	Insurance -Voluntary Workers	$87.11	$87.11
	Insurance/Fidelity Guarantee	$193.48	$193.48
	Insurance/Business Pack	$4,076.74	$4,076.74
	Program Activities/Outings	$523.71	$523.71
	Professional Aids	$95.19	$95.19
	Residents Consumables	$1,727.15	$1,727 .15
	Medical Expenses	$3,213.73	$3,213.73
	Residents Groceries	$6,683.71	$6,683.71
	Resident Shop Purchase Recover	$23.40	$23.40
	Residents Newspapers	$73.33	$73.33
	Staff Trg/Specialist Consultant	$2,427.93	$2,427 .93
	Training/Workshops/Conference	$163.16	$163.16
	Wages & Salaries	$131,501.39	$131,501.39
	Superannuation	$11,041.03	$11,041.03
	Recruitment Costs	$208.68	$208.68
	Staffing Expenses/Amenities	$311.82	$311.82
	Spec Consul/Admin/IT	$1,914.32	$1,914.32



Spec Consul/Admin/Financial	$1,199.65	$1,199.65
Spec Consul/Admin/Legal & IR	$414.26	$414.26
Spec Consul/Comorbidity Serv	$540.00	$540.00
Database Development	$572.98	$572.98
Total Expense	$193, 124.97	$193,124.97
Net Profit (Loss)	-$424.09	-$424.09

A01 **NTG Rehab13/14**

Income

GIN Residential Rehabilitation	$423.768.00	$423.768.00
SACS Payment NT govt	$14,111.00	$14,111.00
Interest Received/Earned	$682.01	$682 .01
Resident's Gross Fees Revenue	$128,694.20	$128,694.20
Total Income	$567,255.21	$567,255.21

Expense

Advertising/Promotion/Recruit	$3,010.52	$3,010.52
Audit/Accountant	$3,921.00	$3,921.00
Quality Management software	$1,030.73	$1,030.73
Bank Fees	$323.65	$323.65
Depreciation-vehicle	$7,989.08	$7,989.08
Depreciation Shed	$1,659.04	$1,659.04
Depreciation - building	$62,767.08	$62,767.08
Membership fees paid	$2,330.58	$2,330 .58
Postage & Shipping	$25.34	$25.34
Waste management	$930.80	$930.80
Office Consumables	$3,619.57	$3,619.57
Statutory Fees/Penalties’	$6.72	$6.72
Database management-desktop s	$122.28	$122 .28
Office Furniture/Comp<$5000	$84.00	$84.00
Program Equipment <$5000	$1,207.71	$1,207.71
Equipment R & M	$1,32 1.15	$1,321.15
Building R & M	$3,282.88	$3,282 .88
Amortisation expense	$2,448.42	$2,448.42
Electricity	$10,000.80	$10,000.80
Water	$5,522.04	$5,522.04
Sewerage	$5,419.37	$5,419 .37
Gas	$930.16	$930.16
Rates	$537.60	$537.60
Telephone/ISP	$4,574.74	$4,574.74
Pest Control	$2,197.37	$2,197 .37
Other services	$46.24	$46.24
Vehicle Running Costs	$3,997.14	$3,997.14
Workers' Comp Insurance	$8,254.45	$8,254.45
Insurance/Public Liability	$1,933.89	$1,933.89
Insurance -Voluntary Workers	$261.32	$261.32
Insurance/Fidelity Guarantee	$580.45	$580.45
Insurance/Business Pack	$6,900.00	$6,900.00
Program Activities/Outings	$3,648.45	$3,648.45
Professional Aids	$285.58	$285.58
Residents Consumables	$3,661.53	$3,661.53
Medical Expenses	$875.37	$875.37
Residents Groceries	$20,999.43	$20,999.43
Resident Shop Purchase Recover	$598.54	$598.54
Residents Newspapers	$0.00	$0.00
Centrelink Deductions Fees	$268.47	$268.47
Staff Trg/Specialist Consultant	$1,548.49	$1,548.49
Training/Workshops/Conference	$169.64	$169.64
Wages & Salaries	$350,495.87	$350,495.87
Superannuation	$32,771.58	$32,771.58
Recruitment Costs	$775.14	$775.14
Staffing Expenses/Amenities	$1,774.00	$1,774.00
Spec Consult/Admin/IT	$5,269.75	$5,269.75
Spec Consult/Admin/Financial	$143.51	$143.51

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement
July 2013 through June 2014

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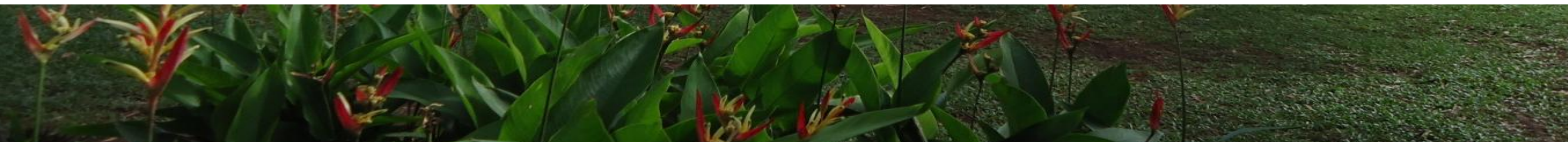
Account Name

A01	**NTG Rehab13/14**		
	Spec Consul/Admin/Legal & IR	$0.00	$0.00
	Spec Consul/Comorbidity Serv	$750.73	$750.73
	Database Development	$206.95	$206.95
	Total Expense	$571,479.15	$571,479.15
Other Income			
	Other income	$0.00	$0.00
	Total Other Income	$0.00	$0.00
Net Profit (Loss)		-$4,223.94	-$4,223.94

A06	**NIDS Smart Court**		
Income			
	NIDS Fee for Service Precourt	$14,919.99	$14,919.99
	Total Income	$14,919.99	$14,919.99
Expenses	Waste management	$250.60	$250.60
	Building R & M	$4,693.69	$4,693.69
	Electricity	$6,268.91	$6,268.91
	Telephone/ISP	$1,055.87	$1,055.87
	Program Activities/Outings	$270.57	$270.57
	Residents Consumables	$2,000.00	$2,000.00
	Residents Groceries	$20.90	$20.90
	Total Expense	$14,560.54	$14,560.54
	Net Profit (Loss)	$359.45	$359.45



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Job Profit & Loss Statement
July 2013 through June 2014

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Account Name

A02 **NTG Alo/Withdrawal 13/14**

Income

SACS Payment NT govt	$15,560.00	$15,560.00
GIA/Withdrawal Services	$467,258.00	$467,258.00
Interest Received/Earned	$420.55	$420.55
Total Income	$483,238.55	$483,238.55

Expense

Advertising/Promotion/Recruit	$4.974.58	$4.974 .58
Accreditation	$3,227.44	$3,227.44
Audit Accountant	$6,367.00	$6,367.00
Quality Management software	$608.27	$608.27
Bank Fees	$422.61	$422.61
Depreciation-vehicle	$3,423.44	$3,423.44
Depreciation Shed	$367.11	$367 .11
Depreciation - building	$26,900.16	$26,900.16
Membership fees paid	$1,593.93	$1,593.93
Postage & Shipping	$10.66	$10.66
Waste management	$608.60	$608 .60
Office Consumables	$2,663.89	$2,663.89
Statutory Fees/Penalties'	$7.04	$7.04
Database management-desktop s	$98.97	$98.97
Program Equipment <$5000	$827.06	$827.06
Equipment R & M	$1,049.29	$1,049.29
Building R & M	$11,461.65	$11,461.65
Amortisation expense	$2,071.74	$2,071.74
Electricity	$14,460.13	$14,460.13
Water	$5,597.45	$5,597.45
Sewerage	$4,831.45	$4,831.45
Gas	$755.55	$755.55
Rates	$435.20	$435.20
Telephone/ISP	$5,335.29	$5,335.29
Pest Control	$2,684.03	$2,684.03
Other services	$37.43	$37.43
Vehicle Running Costs	$4,000.00	$4,000.00
Workers' Comp Insurance	$7,7 13.75	$7,713.75
Insurance/Public Liability	$1,565.53	$1,565.53
Insurance -Voluntary Workers	$211.55	$211.55
Insurance/Fidelity Guarantee	$469.89	$469.89
Insurance/Business Pack	$10,649.08	$10,649.08
Program Activities/Outings	$2,906.81	$2,906.81
Professional Aids	$231.18	$231.18
Residents Consumables	$7,004.34	$7,004.34
Medical Expenses	$860.20	$860.20
Residents Groceries	$18,490.02	$18,490.02
Staff Trg/Specialist Consultant	$51.62	$51.62
Training/Workshops/Conference	$104.99	$104.99
Wages & Salaries	$296,869.22	$296,869.22
Superannuation	$26,813.91	$26,813.91
Recruitment Costs	$506.81	$506.81
Staffing Expenses/Amenities	$820.71	$820.71
Fringe Benefits Tax	$1,000.00	$1,000.00
Spec Consul/Admin/IT	$4,960.45	$4,960.45
Spec Consul/Admin/Financial	$326.49	$326.49
Spec Consul/Admin/Legal & IR	$47.00	$47.00
Spec Consul/Comorbidity Serv	$340.00	$340.00
Database Development	$58.66	$58.66
Total Expense	$486,822.18	$486,822.18
Net Profit (Loss)	-$3,583.63	-$3,583.63