



Forster foundation for Drug Rehabilitation Incorporated

ABN: 22 212 785 773



Annual Report 2010-2011



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Who we are and what we do

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

The Forster Foundation for Drug Rehabilitation Inc was established in 1978 to minimise harm associated with alcohol and other drugs (AOD) misuse. It operates Banyan House as its single enterprise.

Banyan House is a Therapeutic Community providing alcohol and other drug treatment services to men and women over 18 located at 16 Beaton Road, Berrimah, Darwin. In summary Banyan House provides the following services:

- Drug and alcohol assessments
- Residential rehabilitation program
- Supported residential withdrawal program
- Smart Court

Banyan House views alcohol and/or other drug abuse as a complex condition that combines social, psychological, behavioural and physiological dimensions. Patterns of drug use can be used to indicate underlying issues but are not the primary focus of treatment.

The Banyan House Program is based on the Therapeutic Community (TC) model of treatment. A TC uses a hierarchical model with treatment stages that reflect increased levels of personal and social responsibility. In a TC the community of residents is the major therapeutic force. The force for behavioural change that comes from the resident body is far greater than that which can be brought to bear by staff

The recovery process of the TC encourages a lifelong commitment to personal development and helps people to appropriately and constructively identify, express and manage their feelings. Recovery requires renewal of personal values such as honesty, self-reliance and responsibility to self and others. It also involves learning or re-establishing the behavioural skills, attitudes and values associated with community living.

At Banyan House treatment is multidimensional involving therapy, education, values and life skills development. Residents are faced with confronting their own and others maladaptive behaviours, and coming to terms with the everyday stressors without the availability of drugs to escape.

The Therapeutic approach focuses on changing negative patterns of thinking and behaviour through the constant interaction with other residents and staff during daily work activities, group therapy sessions, conflict resolution groups, education groups and meetings. The resident will progress through a hierarchy of increasingly important roles, with greater responsibilities and privileges. TC members are expected to become role models who reflect the values and teachings of the community.

The TC model of treatment is based on the client's individual progress and not based on time. Clients enter Banyan house as a Phase 1 (orientation) to re-orientate themselves into a healthier lifestyle by participating in the Banyan House program. Through active and committed participation clients will build their insight into their self defeating behaviours, where they will move into Phase 2 (Reflection and Regrowth). With their new insight clients are given the opportunity to reflect and work on their own underlying personality and behavioural difficulties whilst becoming a leader within the community and be responsible for the daily running of the community.

The objective of Phase 3 (Reintegration) aims to gradually reintegrate the client back into the main stream community through work or study whilst still living in and actively participating in the Banyan House program.

The Forster Foundation for Drug Rehabilitation, Incorporated

Annual Report 2010-2011

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Chairperson's Report 2010-2011

Thank you for your attendance at the Forster Foundation AGM. This year has been a busy and productive one for the Foundation. Occupancy levels have remained relatively stable. The Board have been interested in the new NT Alcohol laws and the way that they may impact on Banyan House Programs, with an expected rise in the number of clients seeking rehabilitation. The Foundation has had constructive conversations with the Magistrate's Court in respect to the Therapeutic Court process to the benefit of Banyan House clients. The Banyan Board and administrators have also been considering the advantages and disadvantages of teenagers being involved in the Banyan therapeutic process. Banyan House has also initiated discussions with the NT Tobacco, Alcohol and Drugs Service about developing a nurse position within Banyan House, primarily to assist Banyan House clients with detoxification but also to benefit both organisations through education and therapeutic experience.

The Board has gone through a review process to set its objectives for the 2011-2012 year. One of the concerns for the Board has been to ensure that sufficient funds are available for maintenance of the Banyan property, an issue that became apparent during the last wet season when there was some minor damage to the property. The Board has been impressed with other "additions" to the Banyan property such as the garden developed by the Banyan director. The Board has also welcomed Tracey Hehir as a new member. It has very much valued her contributions through the year.

The Board are also pleased to note the successful financial management strategies being put in place by the Finance Manager. These include a change of Auditor and the introduction of electronic banking, stronger governance principle and enhancement on internal control procedures.

The Board has been very well supported by the Director and Finance Manager and we thank them as well as the other members of the Banyan House staff for a very fulfilling and productive year.

Regard

Robert Parker

**Associate Professor Robert Parker, BA (Hons), B Med, DRACOG, AFRACHSE, FRANZCP
Board Chair
Forster Foundation for Drug Rehabilitation Incorporated.**

Members of the Forster Foundation

Current at the time of this report:

- | | |
|----------------------------|------------------|
| 1. Professor Robert Parker | Chairperson |
| 2. Nicola Coalter | Vice-Chairperson |
| 3. Gerry West | Treasure |
| 4. Jackie Antoun | Secretary |
| 5. Madhur Evans | Public Officer |
| 6. Tracey Hehir | Board Member |

Director's Report

Once again it's been a busy year at Banyan House. The new facility is continued to grow and is now operating at full capacity, with a waiting list for new entrants. This and the evolving program are providing great satisfaction among staff.

I would like to emphasise the fact that these outcomes have largely come about by the collective hard work of the staff and residents at Banyan House. I would like to sincerely thank them all for their great contributions throughout the year, for without them we would not be where we are today.

The start of the year was a windy one with Cyclone Carlos venting its fury over Darwin and blowing several big trees over at Banyan during that night, one of which took out about 20 metres of fencing and one of our big light towers. It cost our insurance company about \$10,000 to have the tree removed and to repair the rest of the damage.

We upgraded our vehicles earlier this year and bought a 12 seat Ford transit bus. We also had our 14 seat bus converted, and licensed as a 12 seater, thus enabling it to be driven by staff with a normal C class license. This has provided far greater flexibility in the use of the vehicle and reduced the burden and cost on staff of obtaining a light-rigid endorsement to drive the 14 seat vehicle.

One of the initiatives we tried this year was to improve staff retention by implementing a new roster system for the clinical staff where we have casual staff doing the sleep-over component of the shift. We implemented this change in response to feedback from staff that the sleep-overs were quite disruptive to their personal lives and in turn resulted in increased staff turnover.

We conducted a staff questionnaire to evaluate the new roster that we introduced and to get feedback on staff satisfaction in the work place. The feedback we received was positive and encouraging. Staff reported that they are quite happy with the culture of the workplace and felt senior staff were approachable and supportive. A couple of staff mentioned that similar government positions get six weeks annual leave while Banyan only gives four. They thought if anything we could increase our annual leave and, of course, a pay increase would be welcome as well.

We will continue to improve as best we can the pay and conditions here at Banyan and continue to strive to become a "workplace of choice."

The Forster Foundation for Drug Rehabilitation was successful in securing additional funding this year which is obviously crucial to the ongoing development and maintenance of staff, the program and the Banyan House facility in general. We were granted \$200,000 as part of the "Enough is Enough" alcohol management strategy that was announced by Chief Deputy Minister The Honourable Delia Lawry earlier on in the year. This newly introduced alcohol reform legislation hasn't made much of an impact on Banyan house at this point but we are starting to get clients here that have been given BAT (Banning Alcohol and Treatment) notices. However, the Alcohol and Other Drugs Tribunal commences on the 1st of January 2012 with power to mandate clients into treatment. It is expected that this will increase demand for places in Banyan Treatment Program, although we won't know the full extent of what impact it will have until after the Tribunal has commenced operation.

The Foundation was also approached by the Department of Health and Families who are very happy with the quality of the services provided at Banyan House and discussed with us the option of Banyan expanding our withdrawal capacity from two beds to six beds. They asked us to submit a budget for the increase and we were successful in obtaining \$204,000 to increase our commitment of withdrawal bed spaces to six for the next 12 months.

We also received notification that our funding to improved services for dual diagnosis clients from Department of Health and Ageing has been extended for another 12 months. This funding is crucial for Banyans longer term program development for clients with more complex dual diagnosis. Staff are finding some of these clients extremely demanding and difficult to work with, so it's important that Banyan provides appropriate and additional co-morbidity training to our staff. Dealing with more and more complex clients has provided us the opportunity to study how our program benefits these particular clients and has led us to modify our program to give some of these clients the best possible outcome.

The Therapeutic Community model is a very confrontational model that relies upon rehabilitation program residents challenging each other on their behaviours, attitudes and commitment toward the program. To quote George De Leon, "Therapeutic Community must have a climate of psychological stress in order for change to occur." This climate of psychological stress can sometimes be more than our Dual diagnosis clients can bear which can lead to early departure from the program.

This has led us to modify our program slightly to accommodate these clients. We are looking at ways of easing the clients into the program gradually over a period of perhaps a week instead of having them participate in the program completely from day one as we did in the past.

We are also looking at easing them into modified encounter groups where there are fewer residents to try and lower the level of stress and anxiety, again to try and retain them in the program.

In August we had the board of the Australian Therapeutic Communities Association (ATCA) visit Darwin on a week-long visit of the Northern Territory. They started the day with a site visit at Forward, CAAPS the Salvation Army Bridge Program and then to Banyan for lunch. This was the first time that some members of the Board had visited Darwin and they were all very impressed with the new Banyan facility. Some of them had visited Banyan in the past when we had the old buildings and they were amazed at the transformation and they insisted that we should be proud of what we have achieved here.

With such positive comments and feedback from the leaders of the therapeutic community movement of Australia I can't help but feel proud of Banyan House achievements. We have come a long way in a short time and as I said at the start of this report these achievements have come about by the collective hard work of everybody involved with Banyan House. So I would like to personally take this opportunity to thank all members of the Board for all their hard work and time that they have volunteered throughout the year and again I would also like to thank all my staff for all their hard work.

Kelvin Dargan
Director

Co-ordinator's Report

The 2010-2011 year started the same way it finished with unusually low numbers. Client numbers began to rise after the December - January Festive period, which helped the average weekly number of residents for the 2010-2011 to reach 12. A low of 8 clients in January was experienced with a peak of 18 clients in April. With the funding of extra Withdrawal beds the total number of Residential Rehabilitation beds was reduced to 20 which showed that as a weekly average Banyan House was utilising 60% of its capacity.

The utilisation of the withdrawal beds reflected a similar pattern of low numbers for the first half of the year and an increase of numbers in the second half of the year. With a Total of 6 withdrawal beds, there was an average of 1 client per week, which is fairly low and below expectation. Withdrawal clients have been inconsistent with the majority of weeks having none or one client and only a few weeks with 3 or 4 clients. The increased number of withdrawal clients expected from the Governments new legislation has not eventuated at this stage, but with the start of the new Tribunal in January, this may potential change.

At the conclusion of the 2009-2010 year, two important issues were identified as strategic priorities for the 2010-2011 year. These issues were the unusually low resident numbers for the 2009-2010 year; and the results from a staff questionnaire of current and former staff that indicated discontent with the old roster system. With these issues in mind the following strategic initiatives were put in place for the 2010-2011 year:-

- Obtaining greater feedback from clients and stakeholders on barriers to accessing treatment
- Implementing a new staff roster eliminating a sleepover component for fulltime staff
- Working towards the ATCA TC Standards accreditation

Feedback gathered from stakeholders has indicated that the low numbers that were being experienced, were not isolated to Banyan House, but were being seen across the entire sector. Other Feedback gathered was that many referral agencies knew of Banyan House, but had limited understanding of how Banyan House operates. Darwin being a transient city with many agencies also having high staff turnover meant that regular training and networking needs to be provide by Banyan House to ensure it maintains a high profile.

Results from a staff questionnaire indicated that staff were discontent with the old roster system as the shift working nature of the old roster created inconsistent shifts, which led to staff burnout, which was reflected in staff turnover. There has been a continuing focus over the last 12 months on developing a new roster which used casual employees to fill the sleep over shifts, which freed the full time workers to work during the day and afternoon, where the majority of the therapy occurs. The new roster included a change in the structure of staff and started in November and has so far received positive feedback. Staff members have provided feedback stating that there is more continuity and consistency in the new roster which is less taxing on the worker and allows them to be more active in the running of the Community. To this date there has been a keen interest in the casual position with more than 20 applicants when the position was advertised. The Casual staff members have been reliable and productive, with one casual staff member becoming a full time worker. The casual position may prove to be a valuable way to groom a potential full time staff member, which in the past Banyan House has struggled with.

With the lower than expected numbers in the early part of the year, clinical staff focussed on reviewing our educational sessions and developing new ones with a focus on mental health education; and engaging clients and stakeholders for feedback. The newly developed education sessions have received positive feedback from the residents and help to provide variety of social and life skills, and invaluable insight. Some other key feedback received from clients and stakeholders was the lack of aftercare that Banyan House offered. . A few of the old demountables that remained from the “Old” Banyan, have now been refurbished and turned into aftercare accommodation, which now allows Banyan House to provide a much needed service to clients that graduate the program. Clients who leave the program that have graduated from at least phase II are able to enter into the aftercare accommodation and participate in the Wednesday night education group and Thursday night Volleyball competition to maintain healthy and supportive relationships.

The rehabilitation program itself has gone through only minor changes last year and the focus was on preparing for a “peer review” to see if Banyan House meets the ATCA Therapeutic Community Standards; and continuing to increase Banyan House’s capacity to manage complex clients with co-occurring AOD and mental health disorders. Six staff members have started a certificate IV in Mental Health, with 2 completing their Certificate In June 2011 and the remaining 4 hoping to finish in December 2011.

CONCLUSION

In conclusion, the 2010-2011 year has placed Banyan House in a favourable position to look to the future with renewed optimism. At the time this report was written resident numbers are at an all time high and staff morale is high. There are a few key objectives which have been identified and will be priority for staff over the next 12 months. Some of these objectives include:-

- Working towards TC Standards accreditation and a “peer review”
- Maintaining a quality program
- Improving and increasing Banyan House’s profile by engaging referral agencies and stakeholders
- Reviewing the current staff structure

This, coupled with continuous commitment from all of the staff, is certain to consolidate our position as a quality service in the AOD field.

Neil Prosser
Clinical Co-ordinator



FINANCIAL REPORT 2011

**THE FORSTER FOUNDATION FOR DRUG
REHABILITATION INCORPORATED**

ABN 22 212 785 773

Special Purpose Financial Statements - 30 June 2011

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED
Management Committee's report
30 June 2011

The management committee present their report, together with the financial statements, on the Association for the year ended 30 June 2011.

Management Committee

The following persons were members of the management committee 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
Madhur Evans	- Public Officer
Jackie Antoun	- Secretary
Tracey Hehir	- Committee 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.

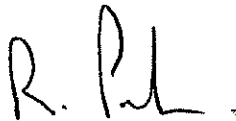
Operating Result

The net surplus of the Association for the financial year was \$266,958.

After Balance 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 operation, 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
Chairperson



Gerry West
Treasurer

26 October 2011
Darwin NT

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED
Financial report
For the year ended 30 June 2011

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General information

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

The financial report consists of the financial statements, notes to the financial statements and the Committee Members' declaration.

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

The financial report was authorised for issue on 26 October 2011. The Committee Members do not have the power to amend and reissue the financial report.

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED
Statement of comprehensive income
For the year ended 30 June 2011

	Note	2011 \$	2010 \$ Restated
Revenue	4	1,443,856	1,031,965
Expenses			
Administrative Costs		(22,739)	(70,915)
Depreciation		(113,341)	(83,637)
Insurances		(39,599)	(31,705)
Minor assets		(5,490)	(59,291)
Occupancy		(61,057)	(64,756)
Program Activities & Resources		(83,174)	(96,296)
Repairs and maintenance		(53,338)	(22,998)
Specialist Consultants		(16,089)	(12,623)
Staff Training & Skills Development		(13,988)	(5,729)
Staffing Cost		(752,412)	(723,402)
Travel/Motor Vehicle Cost		<u>(15,671)</u>	<u>(14,650)</u>
Surplus/(deficit) for the year	12	266,958	(154,037)
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income (deficit) for the year		<u>266,958</u>	<u>(154,037)</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED
Statement of financial position
As at 30 June 2011

	Note	2011 \$	2010 \$ Restated
Assets			
Current assets			
Cash and cash equivalents	5	970,727	864,967
Trade and other receivables	6	43,747	50,063
Prepayments		<u>3,910</u>	<u>3,425</u>
Total current assets		<u>1,018,384</u>	<u>918,455</u>
Non-current assets			
Property, plant and equipment	7	<u>4,411,992</u>	<u>4,465,792</u>
Total non-current assets		<u>4,411,992</u>	<u>4,465,792</u>
Total assets		<u>5,430,376</u>	<u>5,384,247</u>
Liabilities			
Current liabilities			
Trade and other payables	8	29,184	45,179
Provisions	9	59,131	38,844
Other	10	<u>58,676</u>	<u>300,418</u>
Total current liabilities		<u>146,991</u>	<u>384,441</u>
Non-current liabilities			
Provisions	11	<u>41,681</u>	<u>25,060</u>
Total non-current liabilities		<u>41,681</u>	<u>25,060</u>
Total liabilities		<u>188,672</u>	<u>409,501</u>
Net assets		<u>5,241,704</u>	<u>4,974,746</u>
Equity			
Accumulated funds	12	<u>5,241,704</u>	<u>4,974,746</u>
Total equity		<u>5,241,704</u>	<u>4,974,746</u>

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

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED
Statement of changes in equity
For the year ended 30 June 2011

	Accumulated funds \$	Total equity \$
Balance as at 1 July 2009 as previously stated	645,416	566,102
Effect of correction of error ⁽ⁱ⁾	<u>4,483,367</u>	<u>4,483,367</u>
Balance at 1 July 2009 as restated	5,128,783	5,128,783
Other comprehensive income for the year	-	-
Deficit for the year	<u>(154,037)</u>	<u>(154,037)</u>
Total comprehensive income for the year	<u>(154,037)</u>	<u>(154,037)</u>
Balance at 30 June 2010	<u>4,974,746</u>	<u>4,974,746</u>
Balance at 1 July 2010	4,974,746	4,974,746
Other comprehensive income for the year	-	-
Surplus for the year	<u>266,958</u>	<u>266,958</u>
Total comprehensive income for the year	<u>266,958</u>	<u>266,958</u>
Balance at 30 June 2011	<u>5,241,704</u>	<u>5,241,704</u>

⁽ⁱ⁾ Refer to note 3 for detailed information on restatement of comparatives.

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

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED

Notes to the financial statements

30 June 2011

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.

Basis of preparation

These financial statements are special purpose financial statements prepared for use by the members of the committee of the Association. The directors have determined that the Association is not a reporting entity.

The report has been prepared in accordance with the requirements of the *Northern Territory Association Act* and the following Australian Accounting Standards:

- AASB 110 *Events After the End of the Reporting Period*
- AASB 1031 *Materiality*

No other Australian Accounting Standards and authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have been prepared on a historical cost basis except as indicated in the accounting policies set out below. The concept of accruals accounting has been adopted in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

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 judgement 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.

Government Grants

Government grants are brought to account as income when the association receives them. Unspent Grants, for which there is an obligation to pay back money not spent, 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.

Other revenue

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

Note 1. Significant accounting policies (continued)**Income tax**

The Association is a public benevolent institution and is not subject to income tax.

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 receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Trade receivables are generally due for settlement within 30 days.

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

Building and motor vehicles 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 policy of \$5,000 are recorded as expense in the statement of comprehensive income.

Depreciation is calculated on a straight-line basis to write off the cost of buildings and diminishing value for motor vehicles over the following depreciation rates:

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.

Impairment of property, plant and equipment

Property, plant and equipment 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.

Note 1. Significant accounting policies (continued)

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 not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Provisions

Provisions are recognised when the Association has a present (legal or constructive) obligation as a result of a past event, it is probable the Association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Employee benefits

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits, 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.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, 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 judgements and estimates will seldom equal the related actual results. The judgements, 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.

Provision for impairment of receivables

The provision for impairment of receivables assessment requires a degree of estimation and judgement. 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 2011 and 2010.

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 \$4,411,992 and \$4,465,792 as at 30 June 2011 and 2010, 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 2011 and 2010.

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.

Note 3. Restatement of comparatives

Correction of error

The Association received funding for the construction of a new building in 2009 financial year that was completed in 28 August 2009. The Association disclosed the asset with a value of \$4,483,367 as a note to the financial statements for the year ended 30 June 2010. To bring the asset correctly, the Statement of Financial Position as at 30 June 2010 was restated as follows:

- Property plant and equipment was increased by \$4,408,644 to recognise building that was not previously taken up in the Association's books. This increase in property plant and equipment was made up as follows:
 - Building by \$4,483,367; and
 - Accumulated Depreciation on the building by \$74,723.

- Accumulated funds were increased by \$4,408,644.

In addition, this error resulted in restatement of the following line items in the Statement of Comprehensive Income and Statement of changes in equity for the year ended 30 June 2010:

Statement of Comprehensive income:

- Depreciation expense increased by \$74,723; and
- Deficit increased by \$74,723

Statement of Changes in equity:

- Accumulated funds as at 1 July 2009 increased by \$4,483,367; and
- Deficit increased by \$74,723

Statement of comprehensive income

	2010 \$ Reported	\$ Adjustment	2010 \$ Restated
Extract			
Expenses			
Depreciation	(8,914)	(74,723)	(83,637)
Surplus/(deficit) for the year	<u>(79,314)</u>	<u>(74,723)</u>	<u>(154,037)</u>
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	<u>(79,314)</u>	<u>(74,723)</u>	<u>(154,037)</u>

Statement of financial position at the end of the earliest comparative period

	2010 \$ Reported	\$ Adjustment	2010 \$ Restated
Extract			
Assets			
Non-current assets			
Property, plant and equipment	57,148	4,408,644	4,465,792
Total non-current assets	<u>57,148</u>	<u>4,408,644</u>	<u>4,465,792</u>
Total assets	<u>975,603</u>	<u>4,408,644</u>	<u>5,384,247</u>
Net assets	<u>566,102</u>	<u>4,408,644</u>	<u>4,974,746</u>
Equity			
Accumulated funds	<u>566,102</u>	<u>4,408,644</u>	<u>4,974,746</u>
Total equity	<u>566,102</u>	<u>4,408,644</u>	<u>4,974,746</u>

Note 4. Revenue

	2011 \$	2010 \$ Restated
<i>Revenue</i>		
Grant revenue	887,555	800,042
Service income	202,645	180,123
	<u>1,090,200</u>	<u>980,165</u>
<i>Other revenue</i>		
Interest income	31,233	28,344
Gain on sale of non-current assets	14,988	-
Other Revenue	307,435	23,456
	<u>353,656</u>	<u>51,800</u>
Revenue	<u>1,443,856</u>	<u>1,031,965</u>

Note 5. Current assets - cash and cash equivalents

	2011 \$	2010 \$ Restated
Cash on hand	700	700
Cash at bank	<u>970,027</u>	<u>864,267</u>
	<u>970,727</u>	<u>864,967</u>

Out of the total cash and cash equivalents, \$278,066 in 2011 (\$376,959 in 2010) is for future development of building.

Note 6. Current assets - trade and other receivables

	2011 \$	2010 \$ Restated
Trade receivables	35,019	40,192
Interest receivable	<u>8,728</u>	<u>9,871</u>
	<u>43,747</u>	<u>50,063</u>

Impairment of receivables

The Association has not recognised a loss in respect of impairment of receivables for the years ended 30 June 2011 and 2010.

Note 7. Non-current assets - property, plant and equipment

	2011 \$	2010 \$ Restated
Buildings - at cost	4,483,367	4,483,367
Less: Accumulated depreciation	<u>(164,390)</u>	<u>(74,723)</u>
	<u>4,318,997</u>	<u>4,408,644</u>
Motor vehicles - at cost	145,258	153,157
Less: Accumulated depreciation	<u>(52,243)</u>	<u>(96,009)</u>
	<u>93,015</u>	<u>57,148</u>
	<u>4,411,992</u>	<u>4,465,792</u>

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 Vehicle \$	Total \$
Balance at 1 July 2009	4,483,367	34,031	4,517,398
Additions	-	32,031	32,031
Depreciation expense	<u>(74,723)</u>	<u>(8,914)</u>	<u>(83,637)</u>
Balance at 30 June 2010	4,408,644	57,148	4,465,792
Additions	-	85,006	85,006
Disposals	-	(25,464)	(25,464)
Depreciation expense	<u>(89,667)</u>	<u>(23,675)</u>	<u>(113,342)</u>
Balance at 30 June 2011	<u>4,318,977</u>	<u>93,015</u>	<u>4,411,992</u>

Note 8. Current liabilities - trade and other payables

	2011 \$	2010 \$ Restated
Trade payables	27,996	45,179
Other payables	<u>1,188</u>	<u>-</u>
	<u>29,184</u>	<u>45,179</u>

Note 9. Current liabilities - provisions

	2011 \$	2010 \$ Restated
Annual leave	<u>59,131</u>	<u>38,844</u>
	<u>59,131</u>	<u>38,844</u>

Note 10. Current liabilities - other

	2011 \$	2010 \$ Restated
Accrued expenses	12,676	10,431
Grant liability	46,000	-
Other liabilities	<u>-</u>	<u>289,987</u>
	<u>58,676</u>	<u>300,418</u>

Note 11. Non-current liabilities - provisions

	2011	2010
	\$	\$
		Restated
Long service leave	<u>41,681</u>	<u>25,060</u>
	<u>41,681</u>	<u>25,060</u>

Note 12. Equity - retained surpluses

	2011	2010
	\$	\$
		Restated
Retained surpluses at the beginning of the financial year	4,974,746	5,128,783
Surplus/(deficit) for the year	<u>266,958</u>	<u>(154,037)</u>
Retained surpluses at the end of the financial year	<u>5,241,704</u>	<u>4,974,746</u>

Note 13. Events occurring after the reporting date

No matter or circumstance has arisen since 30 June 2011 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.

THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED

Committee Members' declaration

In the officers' opinion:

- the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Northern Territory Associations Act and associated regulations;
- the attached financial statements and notes thereto comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes thereto give a true and fair view of the Association's financial position as at 30 June 2011 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

On behalf of the officers



Dr Robert Parker
Chairperson



Gerry West
Treasurer

26 October 2011
Darwin NT



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INDEPENDENT AUDITOR'S REPORT

To the members of The Forster Foundation for Drug Rehabilitation Incorporated

Report on Financial Report

We have audited the accompanying financial report being a special purpose financial report of The Forster Foundation for Drug Rehabilitation Incorporated ("the Association"), which comprises the statement of financial position as at 30 June 2011, the statement of comprehensive income and statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and the Committee Members' declaration.

Committee Members' Responsibility for the Financial Report

The Committee Members of The Forster Foundation for Drug Rehabilitation Incorporated are responsible for the preparation of the financial report, and have determined that the basis of preparation described in Note 1 to the financial report, is appropriate to meet the requirements of the *Northern Territory Associations Act* ("the Act") and is appropriate to meet the needs of the members. The Committee Members' responsibilities also includes such internal control as the Committee Members determine is necessary to enable the preparation of a 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 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 2011, and its financial performance for the year then ended in accordance with the financial reporting requirements of *Northern Territory Associations Act*.

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 Committee Members' financial responsibilities to meet the requirements of *Northern Territory Associations Act*. As a result, the financial report may not be suitable for another purpose.



BDO Audit (NT)



C J Sciacca
Partner

Darwin: 27 October 2011



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GPO Box 4640 Darwin NT 0801
Australia

COMPILATION REPORT TO THE FORSTER FOUNDATION FOR DRUG REHABILITATION INCORPORATED

We have compiled the accompanying Special Purpose Detailed Income Statement per individual program of The Forster Foundation for Drug Rehabilitation Incorporated, for the year ended 30 June 2011 [on pages 19 to 23]. 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 Management Committee

The management committee 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 management committee. We do not accept responsibility to any other person for the contents of the Special Purpose Detailed Income Statement.

BDO Audit (NT)

C J Sciacca
Partner

Darwin: 27 October 2011

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
1/11	GIA-NTH&CS 10/11	
Income		
GIA/Residential Rehabilitation	\$396,093.04	\$396,093.04
Interest Received/Earned	\$9,783.69	\$9,783.69
Resident's Gross Fees Revenue	\$80,263.63	\$80,263.63
Insurance recovery	\$9,175.45	\$9,175.45
Total Income	\$495,315.81	\$495,315.81
Expense		
Advertising/Promotion	\$992.30	\$992.30
Audit/Accountant	\$3,500.00	\$3,500.00
Bank Fees	\$1,752.78	\$1,752.78
Depreciation	\$9,416.13	\$9,416.13
Memberships/Subscriptions	\$1,161.49	\$1,161.49
Postage & Shipping	\$164.07	\$164.07
Office Consumables	\$4,917.12	\$4,917.12
Office Equipment <\$5000	\$1,038.09	\$1,038.09
Equipment Rental Expense	\$359.80	\$359.80
Equipment R & M	\$5,821.96	\$5,821.96
Software Expenses	\$68.00	\$68.00
Building R & M	\$21,868.30	\$21,868.30
Electricity	\$19,721.02	\$19,721.02
Water	\$4,653.26	\$4,653.26
Sewerage	\$2,548.90	\$2,548.90
Gas	\$794.26	\$794.26
Rates	\$356.02	\$356.02
Telephone/ISP	\$8,565.89	\$8,565.89
Pest Control	\$103.41	\$103.41
Other services	\$1,307.22	\$1,307.22
Vehicle Running Costs	\$9,021.65	\$9,021.65
Workers' Comp Insurance	\$8,629.13	\$8,629.13
Insurance/Public Liability	\$5,494.35	\$5,494.35
Insurance -Voluntary Workers	\$455.58	\$455.58
Insurance/Fidelity Guarantee	\$1,222.36	\$1,222.36
Insurance/Directors & Officers	\$256.21	\$256.21
Insurance/Business Pack	\$8,521.47	\$8,521.47
Insurance/Motor Vehicle	(\$33.35)	(\$33.35)
Program Activities/Resources	\$4,730.13	\$4,730.13
Program & Events Travel/Accom	\$136.41	\$136.41
Residents Consumables	\$8,535.01	\$8,535.01
Residents Groceries	\$29,630.55	\$29,630.55
Residents Newspapers	\$333.07	\$333.07
External Team Sports Activity	\$1,321.18	\$1,321.18

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
Staff Trg/Specialist Consultan	\$387.73	\$387.73
Training Travel/Accom Exp	\$1,993.92	\$1,993.92
Wages & Salaries	\$269,923.50	\$269,923.50
Superannuation	\$23,299.15	\$23,299.15
Tfr to Provisions/Employee Ent	\$18,453.64	\$18,453.64
Other Staffing Expenses	\$907.21	\$907.21
Fringe Benefits Tax	\$3,551.35	\$3,551.35
Spec Consult/Admin/IT	\$2,281.59	\$2,281.59
Spec Consult/Admin/Financial	\$5,872.20	\$5,872.20
Spec Consult/Admin/Legal & IR	\$51.47	\$51.47
Total Expense	\$494,085.53	\$494,085.53
Net Profit (Loss)	\$1,230.28	\$1,230.28
10/11	H&CS - Withdrawal	
Income		
GIAMWithdrawal Services	\$57,215.96	\$57,215.96
Resident's Gross Fees Revenue	\$10,700.08	\$10,700.08
Total Income	\$67,916.04	\$67,916.04
Expense		
Advertising/Promotion	\$67.40	\$67.40
Audit/Accountant	\$700.00	\$700.00
Bank Fees	\$134.27	\$134.27
Depreciation	\$1,407.00	\$1,407.00
Memberships/Subscriptions	\$0.01	\$0.01
Postage & Shipping	\$23.56	\$23.56
Office Consumbles	\$335.97	\$335.97
Office Equipment <\$5000	(\$92.00)	(\$92.00)
Equipment R & M	\$575.59	\$575.59
Capital Redevelopment Expenses	(\$489.00)	(\$489.00)
Electricity	\$1,672.24	\$1,672.24
Water	\$672.12	\$672.12
Sewerage	\$170.77	\$170.77
Gas	\$114.80	\$114.80
Rates	\$51.54	\$51.54
Telephone/ISP	\$1,237.50	\$1,237.50
Pest Control	\$14.95	\$14.95
Other services	\$53.77	\$53.77
Vehicle Running Costs	\$969.67	\$969.67
Workers' Comp Insurance	\$1,246.62	\$1,246.62
Insurance/Public Liability	\$794.13	\$794.13
Insurance -Voluntary Workers	(\$4.26)	(\$4.26)

The Forster Foundation Incorporated

PO Box 312
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Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
Insurance/Fidelity Guarantee	\$176.98	\$176.98
Insurance/Directors & Officers	\$37.03	\$37.03
Insurance/Business Pack	(\$105.05)	(\$105.05)
Insurance/Motor Vehicle	(\$4.83)	(\$4.83)
Program Activities/Resources	\$683.22	\$683.22
Program & Events Travel/Accom	\$19.67	\$19.67
Residents Consumables	\$1,231.95	\$1,231.95
Residents Groceries	\$4,280.61	\$4,280.61
Residents Newspapers	\$48.17	\$48.17
External Team Sports Activity	\$172.76	\$172.76
Staff Trg/Specialist Consultan	\$55.97	\$55.97
Training Travel/Accom Exp	\$1,563.26	\$1,563.26
Wages & Salaries	\$43,759.59	\$43,759.59
Superannuation	\$3,443.45	\$3,443.45
Tfr to Provisions/Employee Ent	\$3,690.73	\$3,690.73
Other Staffing Expenses	\$80.21	\$80.21
Spec Consult/Admin/IT	\$329.12	\$329.12
Spec Consult/Admin/Financial	\$848.19	\$848.19
Spec Consult/Admin/Legal & IR	\$7.44	\$7.44
Total Expense	\$69,975.12	\$69,975.12
Net Profit (Loss)	(\$2,059.08)	(\$2,059.08)
12/11	NT DHF #2 Withdawal	
Income		
NT DHF/Withdrawal #2	\$144,477.00	\$144,477.00
Total Income	\$144,477.00	\$144,477.00
Expense		
Advertising/Promotion	\$279.43	\$279.43
Audit/Accountant	\$980.00	\$980.00
Bank Fees	\$76.11	\$76.11
Postage & Shipping	\$126.20	\$126.20
Office Consumbles	\$1,374.95	\$1,374.95
Equipment R & M	\$7,010.86	\$7,010.86
Building R & M	\$3,109.85	\$3,109.85
Electricity	\$2,398.79	\$2,398.79
Water	\$644.89	\$644.89
Sewerage	\$784.06	\$784.06
Gas	\$352.88	\$352.88
Rates	\$68.71	\$68.71
Telephone/ISP	\$644.98	\$644.98
Other services	(\$78.00)	(\$78.00)

The Forster Foundation Incorporated

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Berrimah NT 0828

Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
Vehicle Running Costs	\$2,677.80	\$2,677.80
Workers' Comp Insurance	\$1,499.78	\$1,499.78
Insurance/Motor Vehicle	\$698.47	\$698.47
Program Activities/Resources	\$1,092.59	\$1,092.59
Residents Consumables	\$5,205.56	\$5,205.56
Residents Groceries	\$5,866.53	\$5,866.53
Residents Newspapers	\$38.95	\$38.95
Wages & Salaries	\$107,114.35	\$107,114.35
Superannuation	\$10,565.94	\$10,565.94
Tfr to Provisions/Employee Ent	\$5,167.02	\$5,167.02
Other Staffing Expenses	\$161.55	\$161.55
Spec Consult/Admin/IT	\$2,553.31	\$2,553.31
Spec Consult/Admin/Legal & IR	\$356.32	\$356.32
Total Expense	\$160,771.88	\$160,771.88
Other Income		
Other income	\$5,000.00	\$5,000.00
Total Other Income	\$5,000.00	\$5,000.00
Net Profit (Loss)	(\$11,294.88)	(\$11,294.88)
2/11	NIDS - Extension 10/11	
Income		
NIDS/Extension Grant	\$198,150.00	\$198,150.00
Resident's Gross Fees Revenue	\$46,310.06	\$46,310.06
Total Income	\$244,460.06	\$244,460.06
Expense		
Advertising/Promotion	\$358.60	\$358.60
Audit/Accountant	\$1,820.00	\$1,820.00
Bank Fees	\$651.58	\$651.58
Depreciation	\$4,300.36	\$4,300.36
Memberships/Subscriptions	\$398.73	\$398.73
Postage & Shipping	\$64.79	\$64.79
Office Consumables	\$2,252.30	\$2,252.30
Equipment Rental Expense	\$179.90	\$179.90
Equipment R & M	\$2,846.22	\$2,846.22
Building R & M	\$11,605.22	\$11,605.22
Capital Redevelopment Expenses	\$489.00	\$489.00
Electricity	\$7,392.30	\$7,392.30
Water	\$1,840.10	\$1,840.10
Sewerage	\$939.85	\$939.85

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
Gas	\$314.32	\$314.32
Rates	\$140.73	\$140.73
Telephone/ISP	\$3,387.83	\$3,387.83
Pest Control	\$40.73	\$40.73
Other services	\$147.01	\$147.01
Vehicle Running Costs	\$3,002.02	\$3,002.02
Workers' Comp Insurance	\$3,412.46	\$3,412.46
Insurance/Public Liability	\$2,172.35	\$2,172.35
Insurance -Voluntary Workers	(\$11.65)	(\$11.65)
Insurance/Fidelity Guarantee	\$483.48	\$483.48
Insurance/Directors & Officers	\$101.34	\$101.34
Insurance/Business Pack	\$4,569.94	\$4,569.94
Insurance/Motor Vehicle	(\$13.21)	(\$13.21)
Program Activities/Resources	\$1,870.50	\$1,870.50
Program & Events Travel/Accom	\$53.92	\$53.92
Residents Consumables	\$4,060.15	\$4,060.15
Medical Expenses	\$9,000.00	\$9,000.00
Residents Groceries	\$4,717.44	\$4,717.44
Residents Newspapers	\$131.17	\$131.17
External Team Sports Activity	\$514.06	\$514.06
Staff Trg/Specialist Consultan	\$153.27	\$153.27
Training Travel/Accom Exp	\$866.09	\$866.09
Wages & Salaries	\$105,592.12	\$105,592.12
Superannuation	\$9,079.31	\$9,079.31
Tfr to Provisions/Employee Ent	\$9,595.89	\$9,595.89
Other Staffing Expenses	\$211.48	\$211.48
Spec Consult/Admin/IT	\$901.87	\$901.87
Spec Consult/Admin/Financial	\$2,322.11	\$2,322.11
Spec Consult/Admin/Legal & IR	\$20.27	\$20.27
Total Expense	\$201,975.95	\$201,975.95
Other Expense		
Tfr Unexp Grant/NIDS Extension	\$46,000.00	\$46,000.00
Total Other Expense	\$46,000.00	\$46,000.00
Net Profit (Loss)	(\$3,515.89)	(\$3,515.89)
9/11	Comorbidity-Improved Serv	
Income		
Comorbidity Improved Srv Grant	\$129,000.00	\$129,000.00
Total Income	\$129,000.00	\$129,000.00

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
Expense		
Staff Trg/Specialist Consultan	\$3,148.50	\$3,148.50
Training Travel/Accom Exp	\$2,181.82	\$2,181.82
Wages & Salaries	\$112,833.42	\$112,833.42
Superannuation	\$11,290.81	\$11,290.81
Spec Consul/Comorbidity Serv	\$545.45	\$545.45
Total Expense	\$130,000.00	\$130,000.00
Net Profit (Loss)	(\$1,000.00)	(\$1,000.00)
AERF/11/Confere	AERF ATCA Conference	
Income		
AERF Grants	\$4,074.00	\$4,074.00
Total Income	\$4,074.00	\$4,074.00
Expense		
Training Travel/Accom Exp	\$3,636.96	\$3,636.96
Total Expense	\$3,636.96	\$3,636.96
Net Profit (Loss)	\$437.04	\$437.04
CBF/11	CBF Equip Grant	
Income		
Community Benefit Fund Grants	\$4,545.00	\$4,545.00
Total Income	\$4,545.00	\$4,545.00
Expense		
Office Equipment <\$5000	\$4,545.00	\$4,545.00
Total Expense	\$4,545.00	\$4,545.00
Net Profit (Loss)	\$0.00	\$0.00
GSF11	Self Generated Funds	
Income		
Interest Received/Earned	\$20,770.72	\$20,770.72
Interest Rec'd/Earned-Redev	\$678.58	\$678.58
Resident's Gross Fees Revenue	\$1,726.83	\$1,726.83

The Forster Foundation Incorporated

PO Box 312
Berrimah NT 0828

Job Profit & Loss Statement

July 2010 through June 2011

Account Name	Selected Period	Year to Date
Court Reports/Assessments	\$2,863.59	\$2,863.59
Miscellaneous Income	\$797.32	\$797.32
NIDS Fee for Service	\$63,644.00	\$63,644.00
Workers Comp Insurance Claims	\$3,501.61	\$3,501.61
Fundraising	\$1,109.75	\$1,109.75
Total Income	\$95,092.40	\$95,092.40
Expense		
Depreciation	\$8,551.86	\$8,551.86
Depreciation - building	\$89,667.34	\$89,667.34
Wages & Salaries	\$13,691.13	\$13,691.13
Total Expense	\$111,910.33	\$111,910.33
Other Income		
S/D on sale of Cap Assets	\$14,990.20	\$14,990.20
Other income	\$284,987.48	\$284,987.48
Total Other Income	\$299,977.68	\$299,977.68
Net Profit (Loss)	\$283,159.75	\$283,159.75