

Northern Rivers

Social Development Council



Annual Report 2006-2007

N O R T H E R N R I V E R S

Social
Development
Council

Northern Rivers Social Development Council (NRSDC) represents and strengthens communities and services in the Northern region of NSW by:

- Providing Services to alleviate disadvantage
- Researching and developing innovative responses to social needs
- Advocating and lobbying
- Informing and educating individuals, services and government
- Partnering with services and government to plan for the provision of coordinated social services

Northern Rivers Social Development Council acknowledges the people of the Bundjalung Nation, who are the traditional custodians of the land which comprises the Northern Rivers.

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Board Members

| | |
|-----------------------|------------------|
| Katrina Alexander | Ordinary Member |
| Margaret Barnes | Ordinary Member |
| Diane Creighton | Vice President |
| Tony Davies | Secretary |
| Jenny Dowell | President |
| Leane Draper | Ordinary Member |
| Derek Unterburger | Treasurer |
| Valerie Tamblyn-Mills | Minute Secretary |

Staff Members

| | |
|------------------------|---|
| Neil Amor | HACC Respite Coordination Project Officer |
| Pamela Ashton | Family Planning Receptionist |
| Jo Beare | Finance Officer (from March 2007) |
| Katherine Beck | Abuse of Older Persons Prevention Project Officer |
| Jenni Beetson-Mortimer | HACC Development Manager |
| Andrea Brooks | Family Planning Nurse |
| Tony Butcher | Reconnect Case Manager Casino/Kyogle |
| Tim Childs | Chief Executive Officer (until February 2007) |
| Debbie Clark | Family Planning Receptionist |
| Tony Davies | CEO (from February 2007) |
| Ron Davis | Family Planning Coordinator (from June 2007) |
| Kay Davison | Family Planning Receptionist |
| Trish Evans | Family Planning Coordinator (until June 2007) |
| Trish Evans | Affordable Housing Project Officer (from June 2007) |
| Trudi Fehrenbach | Reconnect Case Manager Ballina/Byron Bay |
| Shaz Gillett | Reconnect Case Manager Lismore |
| Francesca Hart | HACC Fees Research Officer |
| Jane Henderson | Reconnect Case Manager Tweed |
| Barrie Jenkins | Administration Trainee |
| Gabrielle Lavis | Administration Trainee |
| Linda Lomman | Public Transport Development Officer |
| Greg Naylor | Temporary Financial Officer |
| Jan Ousby | Family Planning Nurse |
| Brett Paradise | Reconnect Regional Manager/Case Manager Lismore |
| Genevieve Raguse | Financial Controller (until December 2006) |
| Jane Reffell | Family Planning Doctor |
| Therese Schier | eNews Website Officer |
| Gillian Smith | Family Planning Doctor |
| Pam Smith | Administration Volunteer |
| Isaac Smith | eNews Website Officer |
| Kerry Stanwell | Family Planning Doctor |
| Valerie Tamblyn-Mills | Administration Officer/Executive Assistant |
| Kate Taylor | Family Planning Receptionist |
| Michelle Walsh | Family Planning Doctor |
| Heather Watts | Administration Volunteer |
| Bec White | Reconnect Case Manager Grafton |
| Veronica Williams | Reconnect Case Manager Lismore |
| Chris Wilson | Regional Community Services Project Officer |

President's Report

It has again been my privilege to hold the position of President of NRSDC for another year and I have pleasure in outlining the achievements and challenges of that time on behalf of my fellow Board members for the consideration of our membership.

Through well-established programs such as Public Transport Development, Reconnect, Family Planning, Regional Service Development, HACC Development and Dementia Care Education and our newer projects such as Abuse of Older Adults Prevention, HACC Service Fees research, HACC Respite Co-ordination, Service to Service referral and Affordable Housing continue to improve the lives of people from Grafton to Tweed Heads.

We also strive to strengthen and build capacity within community organisations and fulfil the 'development' role within our title. One of the newest projects for which NRSDC has received notification of funding is Rainbow Community Gardens where we will support this fledgling community group to broaden the concept of community vegetable gardens that provide training in sustainable local food production and healthy community activity. In addition, we continue to fulfil our role as the region's peak non-government and human services organisation as we vocalise the needs of other service providers throughout the Northern Rivers. In an election year at both State and Federal levels, this role has been particularly important, as we have engaged with parties and candidates and worked with NCOSS and ACOSS to ensure that important local social issues are on the political agenda.

NRSDC has continued to advocate, represent and deliver high quality services on behalf of the organisations and individuals in the region to make life better and fairer

During 2007 NRSDC has been at the forefront of localising several reports that have related to disadvantage, housing affordability, poverty and the growing gap between the haves and the have nots. Tony Vinson's 'Dropping off the Edge', the release of 2006 Census data, the Australia Fair report and more recently 'Left out and Missing out' have all raised alarm bells within our sector. NRSDC's increased profile as the pre-eminent voice for social and community welfare services has allowed us to take these issues through the media to the broader community for consideration.

2007 has also been a year of internal change. In February, our inaugural CEO, Tim Childs, left NRSDC to pursue his own business interests but not before ensuring a smooth transition for our new CEO, Tony Davies. Tony came to NRSDC with a wealth of experience in a variety of high-level positions in social policy and service provision. His appointment has seen further consolidation and growth of NRSDC and a new level of engagement with other regional organisations such as NR Regional Development Board with whom we have signed a Memorandum of Understanding and undertaken joint governance training, the Mid North Coast Council for Social Development, Southern Cross University and NOROC.

One of the internal changes that did not happen was the move to larger premises. Various factors led the Board to reconsider its earlier decision and, instead, to reconfigure 22 Cathcart St to accommodate additional staff members. While the situation is satisfactory in the short to medium term, there remains a need to re-examine our accommodation requirements into the future. With 27 staff over 5 worksites and the acknowledgement that NRSDC is perceived as Lismore-centric, anchoring our presence at the population centres on the borders of our region will require some planning in the coming years.

The September *Youth: From Rhetoric to Reality* conference again reinforced our reputation for in-house conference organisation and built upon the successes of last year's conferences and forums. The conference's high calibre of speakers drew a large number of attendees from the region and as far afield as rural Victoria. Broad sponsorship allowed many local young people to attend the conference and participate in an excellent parallel program of activities.

The highly successful Elder Abuse forum received considerable community interest and indicated that the need for discussion, local research and training in this area of growing need, is well targeted.

NRSDC also co-hosted two forums on employment issues. One forum, Building Social Inclusion In Australia, focussed the human services workforce and the second forum was an information session on Welfare To Work and WorkChoices legislation bringing together Centrelink, ACOSS and Southern Cross University researchers.

Looking to the future, I have no doubt that NRSDC will continue to grow and fulfil its mission to be responsive to and reflective of our region's changing needs. We will continue to develop policies and strategies to enhance our service delivery and our role in community enhancement, organisational support and regional representation. Our strategic plan will continue to guide the organisation in all that we do from Board level decisions and into the very detail of service delivery and workplans for all our staff to ensure that we remain true to our mission and core values. The recent planning day provided the opportunity for staff to share the 2008 workplans for the 9 programs and the Secretariat and to identify plans potential obstacles to the delivery of those plans.

In addition to our cohesive and stable staff, the Board is also key to the development of NRSDC over the past 12 months. Margaret Barnes, Dianne Creighton, Katrina Alexander have continued to bring a wealth of experience to our Board deliberations and highlight the value of attracting skilled and committed members to any Board. Unfortunately work commitments in Sydney meant that Fran Hopkins was unable to take up her elected position following last year's AGM. In February we were fortunate to have Derek Unterburger join us as Treasurer and in March, Leane Draper filled the remaining casual vacancy. Derek's experience as a finance manager with our major sponsor, Summerland Credit Union, and Leane's as a youth worker, considerably strengthen the skills base of our Board.

To all of our Board members over the past 12 months, I thank you most sincerely for your commitment to NRSDC and for your personal support to me as President.

In addition to thanking Tony Davies for his leadership and sheer hard work in every aspect of his role as CEO of NRSDC, I commend all our staff for their professionalism and teamwork. We are indeed fortunate with the calibre of the managers of all our projects and the people they have assembled to deliver our programs and services so well. Our administrative staff provides the necessary support for an expanding and diverse organisation with considerable skill. In particular I acknowledge the role Valerie Tamblyn-Mills plays in the organisation not only for all the usual tasks but also in conference organisation, Board support and in being a mentor for our Aboriginal trainees and volunteers. Our new Financial Controller Jo Beare has adapted well to the challenge of an NGO with multiple funding streams.



Jenny Dowell

Finally, may I add my deep personal gratitude to staff, Board and membership. It has been an honour to be your President and represent NRSDC throughout the region in a variety of forums. I wish our membership, staff and the incoming Board every success for the next 12 months as we all continue to work together to address disadvantage and make our communities better and fairer places for everyone.

Jenny Dowell
President

Treasurer's Report

It is with pleasure that I present on behalf of the Board the 2006/2007 financial statements which indicate that the Northern Rivers Social Development Council has maintained its solid financial base.

As the incoming Treasurer I would like to acknowledge the tremendous work of Ronald Davis for his efforts during his tenure as Treasurer and in particular his work in establishing the Board Audit Committee.

The year has presented a range of issues that have been effectively and professionally handled. This included attracting funding for a range of new programs, a review of premises for NRSDC and also the challenge of finance staff changes. NRSDC is well set to strengthen its financial position over the coming year.

The following items, included in the financial statements are highlighted here for the benefit of members.

The association's major asset, the house at 22 Cathcart Street was re-valued at 30 June 2006 to \$300,000. \$14,632 of improvements to the property occurred during the year and have been capitalised at cost (total asset value \$314,632).

Annual leave and long service leave provisions have been adequately provided for as there is a contingency for redundancies across three program areas.

For the year ending 30 June, a net loss of \$55,746.00 has been recorded. A significant component of this loss relates to the additional provisioning for annual leave and an increase in the provision for redundancy. Although no redundancies are currently anticipated, the provision has been maintained and raised to reflect the nature of the industry and its award. In addition, a one off payment was made to staff in lieu of benefits forgone when NRSDC lost its Public Benevolent Institution status.

Total members equity as at 30 June 2007 is \$214,578.00.

*Derek Unterburger
Treasurer*

Chief Executive Officer's Report

I am delighted to present the CEO's report for the 2006/2007 financial year. This has been another year of growth and change for the organisation as NRSDC positions itself to meet the challenges facing the community sector in our region. As incoming CEO, I have found the experience of working with this dynamic community organisation to be exciting, challenging and extraordinarily rewarding.

NRSDC has commenced new projects in a range of areas including Affordable Housing, Prevention of Abuse of Older Adults, Service Coordination and Home and Community Care development

Over the last year NRSDC has seen continued growth in our programs and our role as spokes organisation on the social issues that affect our region. Our media presence has continued to grow and we have continued to advocate on behalf of our communities in regional, state and national forums.

At state level NRSDC has actively participated in the NCOSS Regional Forum, which brings together representatives from across New South Wales to address issues that affect regional communities. Through the Regional Forum and our direct links with NCOSS we have highlighted a range of issues of concern to North Coast communities, including the high level of transport disadvantage in the region, concerns about diminishing levels of funding for the Area Assistance Scheme and the need to fund strengths-based community development in vulnerable communities. NRSDC would like to again thank the Acting Director of NCOSS, Michelle Burrell, and the team at NCOSS for their support of our work and their genuine engagement with regional issues.

Regionally, NRSDC has continued to participate in the Human Services Sub-Committee of NSW Government Regional Coordination Management Group as a representative and advocate for community services in the region. I have also taken a seat at the Northern Rivers Local Government Community Services Group to strengthen our links to Local Government and support the important work of local Councils' Community Services Departments. Also at a local level, we have continued to participate in a range of inter-agencies, including the aged care, housing and support, community services, and youth.

As you will see from the program reports, NRSDC has commenced new projects in a range of areas including Affordable Housing, Prevention of Abuse of Older Adults, Service Coordination and Home and Community Care development. These projects are intended to achieve real improvements for our community and the non-government organisations that provide our community with such vital support.

A highlight of 2006/2007 was the completion of a comprehensive consultation process on our regional social priorities. In October and November 2006, Social Issues Forums were held in the three valleys that cover our region – Tweed, Richmond and Clarence. Over 100 stakeholders, from across the community and social services sector, participated in the forums. Participants provided advice on ways forward for each of our 6 regional social priorities of Housing, Transport, Community-Based Management, Youth, Complex needs and Ageing. This consultation process has provided continued focus for the advocacy and service development work of the organisation. NRSDC is grateful for the valuable contribution made by all participants.



Ian Stenlake and Alison Page at NRSDC Youth Conference

Last year also saw the introduction of our three year strategic plan. This plan was completed in late 2006 and is a result of intensive work by NRSDC staff and the Board. We are particularly indebted to Board Member Marg Barnes for her exceptional work in drawing together a huge range of information to finalise the plan. A summary of progress against the plan is included later in this Annual Report.

Another highlight of 2006/2007 has been the strengthening of links with other representative bodies in the region. In May 2007, NRSDC entered a Memorandum of Understanding (MoU) with the Northern Rivers Regional Development Board (NRRDB), recognising the close links between economic and social development. The MoU commits both organisations to work collaboratively to promote community capacity building, the growth of social capital and sustainable economic development in the region. Our two organisations are already working very closely on two important projects: the NRSDC Affordable Housing Project, where NRRDB has agreed to join as a lead agency; and NRRDB's IDEAS project that aims to develop innovative solutions to the region's aged care sector development needs. We expect this type of collaboration to strengthen further over the coming years. We have also commenced discussions with our sister organisation, the Mid North Coast Regional Council for Social Development, to develop a similar MoU to promote collaboration on issues that affect both regions.

On a less positive note, NRSDC was unfortunate to lose Public Benevolent Institution (PBI) status in late 2006. As a consequence of this decision, NRSDC staff lost some employment entitlements necessitating a one-off compensation package. We would like to thank Baker and McKenzie who provided us with valuable pro-bono legal assistance to manage this difficult issue. We would also like to thank Blake Dawson Waldron Lawyers who have agreed to work with us on pro bono basis to address this issue in the future.

The many achievements outlined in this annual report are the result of the exceptional work and dedication of NRSDC staff. The year has been extraordinarily busy and every person working for the organisation has worked tirelessly to deliver better results for the community. I would particularly like to acknowledge and thank our former financial officer, Ms Genevieve Raguse who has moved on to a new role. I would also like to thank the NRSDC program managers, Chris Wilson, Jenni Beetson-Mortimer, Brett Paradise, Linda Lomman and Trish Evans for their great work, support and assistance to me in the role of CEO. Trish Evans joined NRSDC as co-ordinator of Family Planning but moved to a new role within NRSDC in June 2007. Thanks must also go to the volunteers who have given their time to assist us including Barrie Jenkins.



Valerie Tamblyn-Mills and Gabrielle Lavis

We have also welcomed several new staff to the organisation, including Abuse of Older Persons Project Officer, Katherine Beck; Finance Officer, Jo Beare; Respite Coordination Project Officer, Neil Amor; HACC Fees Project Officer, Francesca Hart; Family Planning Coordinator Ron Davis. More recently, we have received voluntary assistance from Gabrielle Lavis, Pam Smith and Heather Watts.

Special mention must go to the incomparable and multi-talented Valerie

Tamblyn-Mills who as Executive Assistant and Administrative Officer continues to create order in place of chaos. As well as ensuring the smooth running of an increasingly busy office, Valerie has expertly overseen a remodelling of our Cathcart Street premises in Lismore to ensure a pleasant working environment for our growing workforce.

I must also thank the Board for their skill and dedication in governing the work of the organisation and their support to me as CEO. In particular I would like to thank Jenny Dowell as President who has dedicated huge amount of time and energy to supporting my role as CEO, managing increasing media and representative demands in her role as President of NRSDC and providing sound guidance to the Board.



Finally I would like to acknowledge and sincerely thank my predecessor, Tim Childs, for his remarkable contribution to NRSDC. Tim skilfully led the organisation through a period of significant change and NRSDC is much stronger on account of his work. Tim was CEO up until I joined NRSDC in February 2007, and many of the achievements outlined in this Annual Report are a result of his exceptional work. Tim continues to live and work in the Northern Rives region and we will all continue to benefit from his expertise, passion and commitment to social justice.

I look forward to the challenges and opportunities that the forthcoming year will bring and I look forward to working with communities, services, NRSDC staff and the Board to continue to improve the quality life of the diverse communities on the Northern Rivers.

Tony Davies
CEO

Reconnect

Northern Rivers Reconnect aims to provide opportunities, choices and support 12 to 18 year olds and their families to prevent Youth Homelessness. The program is funded by the federal department of Family and Community Service and Indigenous Affairs (FaCSIA).

During 2006/07, Northern Rivers Reconnect continued to provide quality service throughout the region. The service covers one of the largest geographic regions of any Reconnect service in Australia. To facilitate client access Northern Rivers Reconnect has Case Managers located in Tweed Heads, Ballina, Lismore, Casino and Grafton, with outreach facilities in Murwillumbah, Mullumbimby, Byron Bay, Kyogle and MacLean.

To better meet demand over the past year the service engaged an Aboriginal and Torres Strait Islander case manager and a casual relief case manager. During this period, the total number of new clients from increased from 206 in 2005/06 to 268. The often long term nature of Reconnect casework is reflected in the 371 ongoing clients on file as at the 30 June 2007. A particular highlight of 2006/07 was a doubling of Aboriginal client numbers following the appointment of Veronica Williams as ATSI case manager in December 2006.

During 2006/07 the service continued to work closely with other youth and family agencies and services in the region. Key partners included: Centrelink, Schools, Department of Community Services (DoCS), Councils, Non Government Youth and Family Organisations and community groups. Reconnect Case Managers used these networks to facilitate access to appropriate support and services for clients and families.

In the past year 20% of all referrals came from Centrelink, overtaking schools, which were our largest referral agency in 2005/06. This indicates that there are increasing numbers of young people living away from home in our region. Over this period, our case managers have reported increasing numbers of clients with very high support needs.

Our case managers use a variety of creative approaches in their work including, individual and family counselling, mediation, education, mentoring and practical support in the form of brokerage to alleviate immediate barriers such as, child care, respite, food, transport and access to specialist services. This practical support is part of a holistic approach which enables clients to engage with the service for better long term outcomes.

... engaged an Aboriginal and Torres Strait Islander Case Manager and a Casual Relief Case Manager. . . the total number of new clients from increased from 206 in 2005/06 to 268.

*Brett Paradise
Regional Manager*



Reconnect is supported by funding from
Department of Family, Community Services and Indigenous Affairs



Australian Government
Department of Families, Community Services
and Indigenous Affairs

RECONNECT

Opportunities, Choices and
Support for Young People
and Their Families

An Australian Government Initiative
to prevent youth homelessness



Improving the lives of Australians

Public Transport Development Project

The Public Transport Development Project (PTDP), funded by the NSW Ministry of Transport, has operated since 1994. The aim of the project is:

“To work towards increased access and opportunities for all residents of the Northern Rivers Region by developing relevant, effective and accessible publicly available transport services and infrastructure.”

The PTDP has established strong partnerships with Local Government across the region and provides assistance and support to Transport Working Groups in 6 of the 7 Local Government Areas in the Northern Rivers. Transport Working Groups bring together stakeholders including service providers, community groups, Council staff and Councillors to develop solutions transport issues at local level. The project also works closely with the Ministry of Transport, Community Transport Organisations and Northern Rivers’ Aboriginal Transport Workers to address transport disadvantage across the region.

PTDP also works to raise the Region’s transport issues at a State level and participates in the NSW Council of Social Services (NCOSS) Transport Policy Advisory Group. Working with this group has seen NCOSS respond to the Cross-Border Transport Taskforce Discussion Paper, as well as the PTDP being approached to provide input into a number of NCOSS submissions.

works closely with the Ministry of Transport, Community Transport Organisations and Northern Rivers’ Aboriginal Transport Workers to address transport disadvantage

2006 – 07 Highlights

- Participation in the Department of Local Government’s Integrated Planning and Reform Options Workshop and the combined North Coast Area Health Service; Department of Disability, Aging and Home Care and Ministry of Transport Regional Planning meeting.
- Submissions to the:
 - NSW Ministry of Transport’s and Queensland Transport’s Cross-Border Transport Taskforce;
 - NSW Government’s State Plan and
 - Review of the *Disability Standards for Accessible Public Transport 2002*.
- Conducting a regional forum with representatives from Transport Working Groups across the Region. This was the first time that the Transport Working Groups were brought together at a Regional level that focused on their nominated Region-wide priorities for transport development. Some of the topics covered during this successful day included: transport promotion at a regional level, Aboriginal transport and integrated land use and transport planning.
- Development of transport information pages for the Telstra Northern Rivers Telephone Directory. Following the Transport Working Group’s Regional Forum, every Northern Rivers Council and Coffs Harbour City Council have agreed to fund this important resource. The transport information page will appear in the 2008-09 telephone directory.



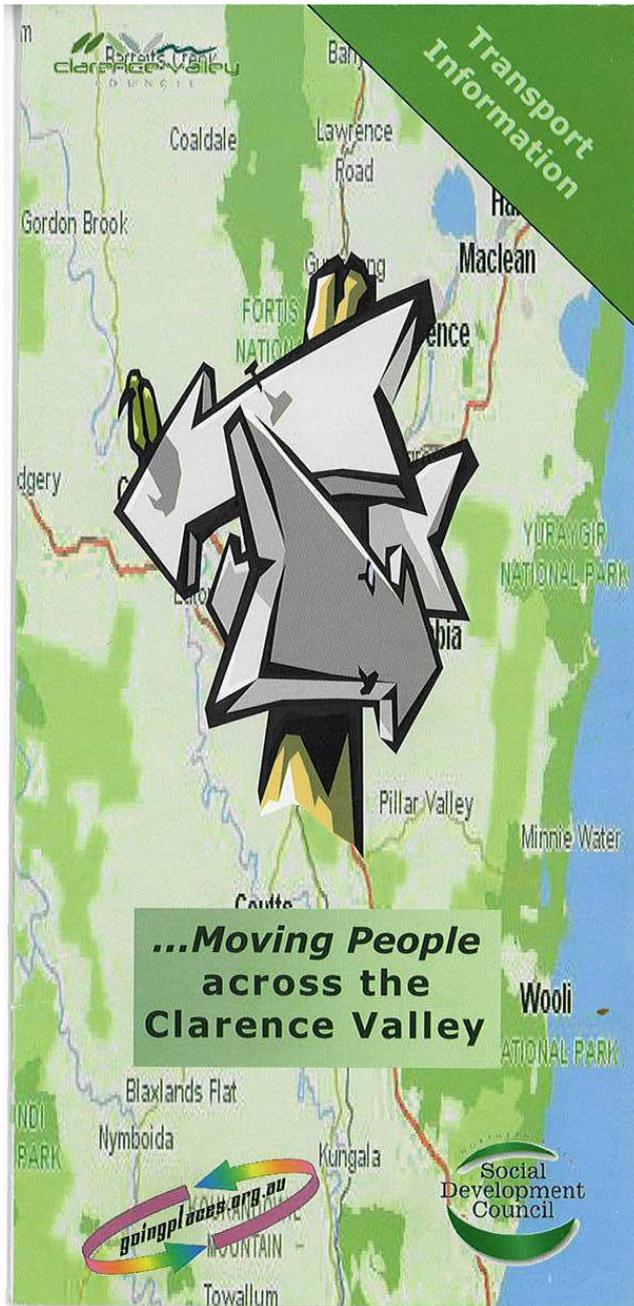
Melissa Armstrong (Bat Bus Coordinator) and Linda Lomman

- Participation and development of NRSDC, NSW Transport Development Workers Network (TDWN) and NCOSS’ election responses.
- As a member of the TDWN, the PTPD participated in the development of ‘Fairer Fares and a Ticket to Health – Overcoming Transport Disadvantage in NSW’ in collaboration with NCOSS. This was then used by a variety of organisations to construct a transport perspective in their State election responses.

- Presenting at the national *Closing the Gaps' Local & Community Transport Conference*, Brisbane.
- Presenting at the Northern Rivers Social Development Council's 'Ageing - Managing Change Now' conference.
- Participation in Lismore's NAIDOC Week celebrations as part of Lismore City Council's Transport Policy Advisory Group's Aboriginal Transport Strategy.
- Assisted in the development of Byron Bay's Night Owl late night bus service. This service ran over the Christmas/New Year break in response to a need for safe late night transport options.

Linda Lomman
Manager – Public Transport Development Project

PTDP supported by funding from
NSW Department Ministry of Transport



Regional Community Services Development Project

“Building and sustaining the capacity of the community services sector through advocacy and policy development.”

The goals of the Regional Community Services Development (RCSD) Project include building strong communities that are well informed, well resourced and well connected.

2006-07 Project Highlights:

- Northern Rivers Regional Social Priorities Forums held in Tweed, Richmond and Clarence Valleys
- A formal partnership with Infoxchange Australia is continuing to assist in delivering innovative Service Coordination and e-Referral tools to the Northern Rivers community services sector.
- A 3 year Affordable Housing Development Project has commenced
- The continued circulation of the NRSDC Email-Newsletter across the region. Around 20 new articles are added to each issue which is sent twice a month. Articles cover topics such as training, events, Position Vacant, general news and tips of interest to the social and community services sector.
- Tenancy Support Program established following Paul Van Ryke’s review of the Crisis Accommodation Brokerage Services in the region.
- Completion of the Northern Rivers Regional Social Priorities Report
- Redesign of NRSDC Website

The RCSD project pioneered social issue priority setting for the region. We are one of the few regional organisations in New South Wales who has a comprehensive approach to the identification and prioritisation of social issues.

The RCSD project pioneered social issue priority setting for the region. We are one of the few regional organisations in New South Wales who has a comprehensive approach to the identification and prioritisation of social issues. In October 2006 NRSDC again consulted widely and revised NRSDC’s social priorities. Meetings were held with representatives from community service organisations in the region’s three valleys, the Tweed, Richmond and Clarence. This time around, an additional issue – the Aged was added to the previous priorities of: Housing, Transport, People with Complex Needs, Youth, Community-Based Management. A summary of the Social Priority Forums and proposed actions to address the issues identified can be found on NRSDC’s website.

Following the Affordable Housing Solutions Forum held in the previous year, The RSDC project has been a catalyst for increased resources for affordable housing in the region. A successful funding submission to Area Assistance Scheme has resulted in a 3 year project aimed at increasing the supply of Affordable Housing in the region. Both Trish Evans and Chris Wilson staff this Project.

A partnership with Infoxchange Australia provides NRSDC with additional resources to assist community services to improve service delivery with innovative internet-based tools. Service to Service (S2S) Service Coordination is Infoxchange Australia’s web-based approach to improving the way clients are referred between services. S2S offers new opportunities for integrated case management across funded agencies and Government Departments. In partnership with other human services agencies, NRSDC has commenced development of 4 service-coordination pilot projects involving a variety of service types from both the Government and Non-Government sector.

2007-08 Project Priorities:



- Pilot an innovative Management Support project targeting small “at-risk” NGO’s
- Increasing management and governance support for NGOs
- Assistance to DoCS funded NGOs to align with the Good Practice Guidelines
- Further improvements to eNewsletter and NRSDC website
- Information dissemination to the community sector through the NRSDC

*Chris Wilson
Manager - Regional Community Services Development*

RCSD is supported by funding from
NSW Department of Community Services



Affordable Housing Development Project

This three year project was borne out of the housing affordability issues identified through the NRSDC Social Priorities Regional forums and the NRSDC Affordable Housing Solutions Forum held in late 2005. The aim of the project is to increase affordable housing supply in the region using a partnership approach between public, private and not-for-profit agencies. The project receives non-capital funding through the NSW Government Area Assistance Scheme.

2006-07 Project Highlights:

In September 2006, a detailed tender brief was developed and a consultant was commissioned to provide a scoping report for the project. Chris Wilson worked closely with the consultant during the community consultations which informed the environment and policy review component of that report.

provides an action plan designed to steer the expansion of affordable housing supply in the Northern Rivers

The scoping report was released in March 2007 and has enjoyed a very wide readership via the NRSDC website (approximately 400 hits). It highlights the growing housing affordability problems in the region and provides an action plan designed to steer the expansion of affordable housing supply in the Northern Rivers. The main recommendations of the report are:

- To build a demonstration affordable housing development for households on low to moderate incomes.
- To demonstrate the viability and benefits of affordable housing in the Northern Rivers
- To partner with developers, investors, local and state governments and social housing providers and foster the growth of an affordable housing industry in the region
- To work with local government to develop a region-wide affordable housing strategy
- To establish a partnership of community leaders to highlight affordable housing issues.

The Report: Scoping Report for an Affordable Housing Vehicle can be downloaded from the following Link: http://www.nrsdc.org.au/publications/task_doc_download/gid,136/Itemid,109/

The foundations of the Northern Rivers Affordable Housing Partnership were laid in April 2007 with the Northern Rivers Regional Development Board joining as a lead agency in partnership with NRSDC. In June 2007, Trish Evans was appointed to the Affordable Housing Project Officer position within NRSDC to progress the recommendations of the report.



Trish Evans

2007-08 Project Priorities:

- Launch the North Coast Affordable Housing website and provide regular e-news updates
- Build local capacity and position the region to benefit from government (state & national) housing initiatives
- In consultation with industry, government and non-government partners, develop an affordable housing investment model, identify development opportunities and secure the necessary support for a pilot project
- Work closely with councils across the region towards the development of local government affordable housing policies and strategies
- Strengthen relationships with government and non-government housing providers to maximise affordable housing outcomes
- Research and promote state and national policy and project developments in order to raise the local profile of affordable housing objectives

Trish Evans
Project Officer - Affordable Housing Development Project

Affordable Housing is supported by funding from
NSW Department of Community Services



North Coast

AFFORDABLE HOUSING



Are you interested in more
affordable housing
on the
North Coast of NSW?

for more information visit our website
[www.nrsdc.org.au/affordable housing](http://www.nrsdc.org.au/affordable_housing)

Lismore Family Planning Service

Lismore and Kyogle Family Planning Service provides accessible and affordable sexual and reproductive health clinics for people in Lismore, Kyogle and surrounding areas. The Service compliments existing medical and community based services in their respective areas. All consultations are provided at no cost to the client. The Service bulk bills for all medical services, provides low cost contraception items, provides long consultations of 20-30 minutes, and offers clinics outside traditional working hours.

Clinics

Lismore – Level 3, 29 Molesworth Street
 Monday 9.00am to 5.00pm
 Thursday 3.00pm to 7.00pm
 Saturday 9.00am to 1.00pm

Kyogle – Kyogle Community Health
 Alternate Tuesdays – 1.00pm to 6.00pm

Services

The Service offer a range of sexual and reproductive health services including:

- Pap smear tests
- Pregnancy planning, testing, information, counselling and referral
- Contraception information and product provision
- HIV and sexually transmitted infections testing
- Gynaecological investigations and treatments
- Breast examinations
- Vasectomy information and referral
- Information and medical management for menopause
- Fertility assessment and referral

90% of survey respondents rated clinicians (doctor/nurse) as very helpful with 92% stating that their service needs were met. 96% rated their service satisfaction as high.

Service gaps

As in previous years, the service has not had sufficient funding to provide health promotion or counselling services (outside consultations with general practitioners and registered nurses).

The year in review

During 2006 - 2007, 1943 clients used the services of Lismore and Kyogle Family Planning. 1876 of these clients were female, 65 were male. Key statistics on service usage are outlined in the following table:

Table 1: Family Planning Statistical Overview 2006/2007

| Age Profile | | No of Aboriginal and Torres Strait Islander Clients | Service Provision Example | |
|-------------|-----|---|---------------------------|-----|
| <20 | 455 | 68 | Pregnancy Testing | 118 |
| 21-30 | 435 | | PAP | 842 |
| 31-40 | 308 | No. of all clients with health care card | STI screen | 271 |
| 41-50 | 407 | | Other pathology | 452 |
| 51-60 | 230 | | | |
| 60+ | 108 | 814 | | |

Annual Client Satisfaction Survey

Lismore and Kyogle Family Planning Service is committed to continuous quality improvement to ensure that service provision is of the highest standards and meets client expectations and need. One way the Service

engages its clients in this process is to seek feedback via an annual client satisfaction survey. Following is a brief overview of the results of the 2006/2007 survey.

The survey results are based on a representative 10% sample of the client base (Lismore and Kyogle).

- 74% of respondents earned less than \$25,000 per year, and 95% earned less than \$45,000 per year
- More than 25% of respondents travelled more than 20 kms to attend clinics.
- 71% of respondents attending the Kyogle clinic were for Pap smears; 70% for Lismore. Contraception was the next most cited reason for attendance (29% Kyogle; 42% Lismore).
- 90% of survey respondents rated clinicians (doctor/nurse) as very helpful with 92% stating that their service needs were met. 96% rated their service satisfaction as high.
- 7% of respondents suggested that the Services could be improved by offering more clinics, reduced waiting time for appointments and open for longer hours.

The following table represents annual incomes of survey respondents.

Table 2: 2006/2007 Client Satisfaction Survey – Respondents annual incomes

| Annual Income \$ | % of respondents (both Services) |
|------------------|----------------------------------|
| <5 000 | 24 |
| 5 001-15 000 | 24 |
| 15 001-25 000 | 26 |
| 25 001-35 000 | 14 |
| 35 001-45 000 | 7 |
| 45 000+ | 5 |

Family Planning NSW review and recommendations

In early 2007, the Service was reviewed by Family Planning NSW. The purpose of this review was to provide an external evaluation of particular operational aspects of the Service and, was the Service’s major quality improvement activity for 2006/2007. The results of this review have been formulated into a quality improvement action plan which will be implemented throughout 2007/2008.

Staffing

The Service continues to be staffed by a core group of general practitioners, registered nurses and administrative staff. It is important to publicly acknowledge that it is the commitment of these individuals to the mission of Lismore and Kyogle Family Planning Service that is the primary reason for the on-going success and responsiveness of the Service. Without this level of commitment it would be difficult for the Service to continue to provide such a high quality clinical service to the residents of Lismore, Kyogle and surrounding areas.

Towards the end of June 2007 the Service said goodbye to its coordinator, Trish Evans, who has moved to another position within NRSDC. During 2006-2007, Trish was instrumental in implementing changes to ensure that the Service continued to be quality focused and able to meet its funding performance requirements.

Ronald Davis
Manager – Lismore-Kyogle Family Planning Service

LFPS is supported by funding from
North Coast Area Health Service



Home and Community Care Development Project

The HACC Development Team has grown significantly over the last year with all staff working towards meeting the objectives of the HACC Development Project:

- A strong cohesive community care system*
- Stronger interagency and community relationships*
- An improved capacity of HACC Service infrastructure to deliver quality services*

Social Priority 6: Ageing

Through the Regional Social Priorities consultation process undertaken in 2006/07, Ageing was identified as a key social priority for the Northern Rivers. Ageing has now been included as one of the six NRSDC Regional Priorities that provide the focus for our advocacy activities.

Ageing Conference



Australia is an ageing society and the proportion of older people in our community will continue to rise. The Northern Rivers has one of the highest proportions of older people in Australia. According to 2006 census data, 18% of the region's population is aged 65 or over, compared to 13% for Australia as a whole; and 30% are aged 55 or over, compared to 24% across Australia. The number of older people in the region is predicted to increase dramatically over the next few years, presenting both challenges and opportunities for the service system.

The HACC Development Project with the support of all NRSDC staff put together another successful conference examining the reality of an Ageing population in a positive way. The conference showcased programs and projects that can be replicated, provided a forum for policy discussions and advocacy, and offered a prime source of information on new research findings on ageing. The conference was fully subscribed with 150 participants, further demonstrating the importance of this issue for services in the Region.

NRSDC thanks our sponsors for this conference; Department of Ageing Disability and Homecare, Feros Care, Caddies Coffee, Summerland Credit Union and Outrigger on the Beach at Salt.

Prevention of Abuse of Older persons

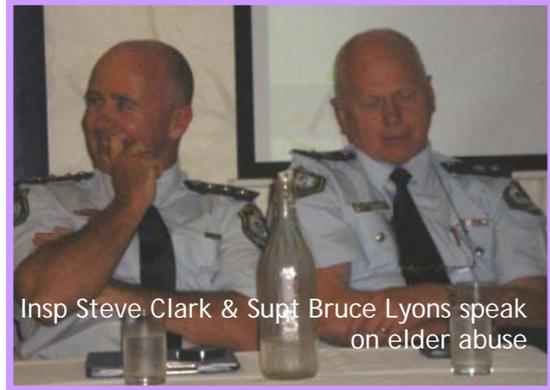
NRSDC received funding from Commonwealth Attorney Generals Department for a 2 year prevention of abuse of older persons pilot project as part of the National Crime Prevention Program. The project will develop and implement a local framework for identifying, responding to and intervening in situations where older people are considered at risk of abuse. This project was the result of a number of years of work by the Richmond, Tweed and Clarence aged interagencies and NRSDC.

Katherine Beck was employed as Project Officer in December 2006. To date, she has completed a review of national and international programs has undertaken Community and Service Provider surveys on the prevalence and current processes in relation to the abuse of older people living in the community. This is the first time that research of this nature has been conducted in NSW. In June 2007 the project ran a Service provider forum



Katherine Beck

attended by 80 services to provide input into the development of a local framework. Guest speakers included: Professor Gerry Naughtin, Latrobe University; Claudia Ferante, Elder Abuse Prevention Unit Queensland; Maureen Sellick, Advocare WA; and Inspector Bruce Lyons, Richmond Local Area Command.



Insp Steve Clark & Supt Bruce Lyons speak on elder abuse

Respite Coordination

NRSDC received non-recurrent funding from DADHC to pilot a framework for the intake, assessment and referral of respite for carers of people with a Disability. This project commenced in June 2007 with the employment of Neil Amor as project officer. NRSDC is committed to ensuring this framework is developed through close consultation with service providers and service users.

HACC Fees Research Project

NRSDC received non-recurrent funding from DADHC to undertake research into current fees policies and practices of HACC services and to work collaboratively with relevant stakeholders to test a range of fee payment options and schedules to meet the needs of financially disadvantaged clients. Recruitment for this project was undertaken in June 2007, with the project officer, Francesca Hart, scheduled to start in the new financial year.

. . . undertaken
Community and
Service Provider
surveys on the
prevalence and
current processes
in relation to the
abuse of older
people living in
the community .
. . . the first time
that research of
this nature has
been conducted
in NSW

ACSA Statewide Training

The Aged and Community Services Association (ACSA) funded the HACC Development Manager, Jenni Beetson-Mortimer to conduct Training on developing policies and procedures for complaints, privacy & confidentiality and advocacy. Training was provided in Dubbo, Kempsey and Ballina. A condensed version of the training was provided to the DADHC Service and Development Team in Yamba.

Training

NRSDC was again able to put together a calendar offering a broad range of training relevant to the NGO sector with the support of Non-recurrent training funds from the Department of Ageing Disability and Homecare. A training calendar and flyer were distributed to services and members of NRSDC. Training included Cultural Awareness Training (Aboriginal, Culturally and Linguistically Diverse Communities, Human Entrance Communities, clients with mental issues), Governance and Management, Attracting and maintaining Volunteers, Safe Food Handling and First Aid. Particular thanks must go to our Administration Officer Valerie Tamblyn-Mills for her design and organisational skills in ensuring the training ran smoothly. The HACC Development Manager continued to support HACC

funded organisations through the facilitation of planning days and organisational reviews. This included a review of our sister organisation, the Mid North Coast Regional Council for Social Development.

Equity of access

Over the last year, the HACC Development Manager continued to participate in Aboriginal Network meetings. The relationship between the HACC Development and Aboriginal HACC Access Projects continues to be significant in to NRSDC. NRSDC would again like to thank Dianne Creighton for her work and support. We would also like to thank trainer Dorothy Pholi in running the Aboriginal Cross Cultural Awareness Courses. These courses are offered as accredited training and were filled to capacity well in advance of the training dates. Jenni and Dianne Creighton also worked closely with the Aboriginal Equity

working party. The working party put together a final report on its consultation processes and recommendations for improving access for Aboriginal people to mainstream services. Particular thanks should be given to Jenny Lamrock and Jan Dili for their roles within the working party.

Statewide Representation & Community consultation

The project facilitates the Richmond Interagency and supports the Tweed interagency. Services issues continued to be identified and considered through the interagency process.

The HACC DO participates as part of a DADHC Regional Planning forum which meets on a quarterly basis to identify planning needs for the Northern Region.

The project continued to participate as a member of the NCOSS HACC Issues Forum, the NSW HACC DO network forum, the Carer Respite Centre Advisory Committee.



Ageing: Managing Change Now service displays

The HACC Development Manager and the Elder Abuse Prevention Officer attended the ACSA National HACC Conference and the National Disability Service Conference.

*Jenni Beetson-Mortimer
Manager – HACC Development Project*

HACC is supported by funding from
NSW Department of Ageing Disability and Home Care



Prevention of Abuse of Older Persons Project
is supported by funding from
Australian Attorney General's Department



Report against Strategic Plan

External Strategies

Customer Focus 1

To develop a coordinated response through consultation on the social priorities identified in the Northern Rivers Regional Social Priorities report.

Goals

- Consult widely and in depth with a broad range of service providers
- Implement culturally appropriate information exchange flow with our diverse communities
- Maintain the currency of a comprehensive Regional Social Priorities document.
- Take actions to alleviate needs identified in the Regional Social Priorities document

Measures

- Reporting annually to all stakeholders
- Hosting Regional Social Priorities forums every six years
- Holding reviews of the Regional Social Priorities every three years between Regional forums
- Presenting papers based on the development and outcomes of the Regional Social Priorities at state, national and international conferences

Customer Focus 2

To increase the Council's role in influencing the development of social policy across the region and whole of government.

Goals

- Promote the interest of the region to influence local, state and national policy and planning frameworks
- Be a voice for the Human Services sector in the region

Measures

- Accepting invitations to participate in regional, state and national consultations and committees of enquiry
- Providing submissions to government consultations and inquiries into aspects of social and community welfare in the region
- Maintaining and strengthening links with peak bodies such as NCOSS, ACOSS, other services and government agencies
- Attending and presenting papers at conferences
- Hosting a minimum of two regional forums and one regional conference annually in response to current and emerging social trends
- Increasing NRSDC's membership

Actions and Activities 2006 - 2007

- Reporting to stakeholders occurred through production of the Annual Report, Monthly updates in eNews and regular updates to websites.
 - Social priorities Forums were held in the Tweed, Richmond and Clarence Valleys during October and November 2006.
 - Social Priorities Summary document presented to the Human Services Sub-Committee of the North Coast Regional Coordination Management Group (RCMG) and the NCOSS Regional Forum
 - NRSDC service delivery, advocacy activities and development projects during 2006/07 were directed towards needs identified through the Social Priorities Process
 - Received funding to commence the Affordable Housing Project
 - The Scoping Report for an Affordable Housing Vehicle was completed in January 2007
 - Affordable Housing project officer and manager appointed
 - Affordable Housing website developed
 - Affordable Housing promoted within Local Government at a senior level
-
- Submissions prepared on the NSW Government State Plan, the North Coast Regional Strategy and the NSW and QLD Government Cross Border Transport Taskforce
 - NRSDC CEO (Tim Childs) appointed to NSW Government's Workchoices Taskforce as the regional representative of NCOSS
 - Input provided into the NCOSS Pre-Budget Submission
 - NSW Election Priorities document released
 - NSW Budget Priorities released
 - Commonwealth Budget Priorities released
 - Participated in statewide advocacy through the NCOSS Regional Forum
 - NRSDC appointed to Human Services Sub-Committee of the North Coast RCMG
 - NRSDC joined the Northern Rivers Local Government Community Services Group.
 - Continued to assist Transport Working Groups in 6 of the 7 Northern Rivers Local Government areas
 - Participated in Tweed, Richmond and Clarence Aged Services interagencies
 - Participated in Richmond Integrated Community Services Planning Committee (DoCS)
 - Participated in the Lismore General Interagency
 - Participated in Area Assistance Scheme Area Regional Advisory Committee as NGO representative
 - Established Memorandum of Understanding with Northern Rivers Regional Development Board to formalise collaboration between the two organizations.
 - Presented papers at the National Community Transport Conference "Closing the Gaps" in May 2007
 - 3 Social Priorities Valley Forums held in October and November 2006
 - Ageing – Managing Change Conference held in August 2006, attended by 150 delegates
 - Elder Abuse Forum held in June 2007

External Strategies

Learning and Growth Focus

To continue to research and develop innovative strategies to respond to the contemporary and emerging social needs of communities and individuals in the region

Goals

- Develop state, national and international strategic alliances to further enhance our ability to address emerging trends
- Empower and support the region to meet its social needs

Measures

- Forming active partnerships with governments and universities and exploring opportunities to initiate or engage in research
- Publishing findings and requesting feedback to ensure the information gathered from stakeholders is current
- Capitalising on opportunities to use innovative tools to address emerging trends
- Taking opportunities to enhance the region's resources and its ability to address key priorities

Actions and Activities 2006 - 2007

- Regional Priorities Summary prepared, published on Web site and presented to RCMG and NCOSS Regional Forum
- Election and budget submissions prepared based on regional priorities document
- Commenced the following development/research projects:
 - Abuse of Older Adults Prevention Project
 - Northern Rivers Affordable Housing Project
 - HACC Fees
 - Respite Coordination
 - Service to Service Coordination
- NRSDC Training Calendar developed
- Participation on the Information Technology Strategy for the NSW Human Services NGO sector Advisory Committee

Internal Strategies

Customer Focus

To raise the profile of the Northern Rivers Social Development Council to ensure it is relevant and responsive to stakeholders' needs

Goals

- Inform and involve our communities
- Develop a marketing strategy
- Ensure all activities are culturally sensitive

Measures

- Pro-active and responsive media releases
- Presenting papers at conferences
- Developing new brochures
- Improving and maintaining our website
- Maintain and expand the NRSDC eNewsletter mailing list to ensure our communications reach a broad cross-section of the social and community service sector in our region
- Further developing relationships with Aboriginal and NESB communities
- Hosting regional conferences
- Communicating at a local, state and national level

- NRSDC President, CEO and project staff approached 5-10 times per month by print and electronic media to comment on the region's social issues
- Papers presented at Conferences (see above)
- NRSDC Website redeveloped, mid 2006
- 26 editions of eNews distributed to 650 recipients
- HACC Development Manager participated in Aboriginal HACC Network meetings
- Reconnect employed an Aboriginal Case worker – leading to doubling of Aboriginal client numbers
- See above for details of regional conference and communication/networking activities

Internal Business Process Focus

To enhance relationships between the direct service, peak representation and development activities of the Northern Rivers Social Development Council

Goals

- Enable the measurement of all critical activities
- Provide strategic management systems to monitor the implementation of the strategic plan
- Facilitate communication activities with all stakeholders and particularly our staff
- Focus on regional priorities

Measures

- Developing internal links that will assist programs and staff to further develop and deliver client focused aspirations
- Ensuring internal mechanisms capture gaps, needs and achievements of stakeholders
- Continuing to develop partnerships and joint ventures

- Strategic Plan and Social Priorities Summary developed to provide focus to organisational activities
- Board of Governance met monthly
- Board Audit Committee undertook quarterly budget reviews
- Monthly program managers meetings promoted information exchange and collaboration
- See *Customer Focus 1 and 2*, above regarding consultation, communication and networking activities

Internal Strategies

Learning and Growth Focus

To plan for growth and change

Goals

- Achieve our vision
- Identify gaps and opportunities
- Promote a culture of continuous quality improvement and ensure quality service delivery to improve capacity
- Ensure sustainability
- Source alternate accommodation
- Maintain a culture of staff support and development
- Ensure safe working practices

Measures

- Building management capabilities
- Encouraging innovation and supporting strategic research
- Developing our workforce to meet changing needs
- Developing and maintaining a culture of respect, service and teamwork
- Sharing knowledge

Financial Focus 1

To identify and secure opportunities for funding

Goals

- Address and respond to community needs
- Ensure sustainability
- Meet requirements of funding bodies

Measures

- Delivering services within budget
- Improving asset management
- Prioritising and optimising resource allocation and use
- Seeking additional sponsorship arrangements
- Sourcing opportunities and submitting applications for funding that align with regional priorities
- Pursuing philanthropic and other private investments

Financial Focus 2

To secure and maintain opportunities for the provision of business activities

Goals

- Gain Public Benevolent Institution and Deductible Gift Recipient status
- Ensure all activities meet current standards and funding arrangements
- Further develop existing programs to ensure benevolent compliancy

Measures

- Working with the accountant and solicitor to gain and maintain status
- Promoting this status
- Developing appropriate gift and donation processes and recognition
- Maximising Public Benevolent Institution and Deductible Gift Recipient benefits

Actions and Activities 2006 - 2007

- New NRSDC Governance and Human Resources Policy and Procedures Manuals developed
 - Staff Performance Appraisal and Development Framework developed and implemented
 - Higher duties policy developed to enable staff to gain experience in senior roles
 - Staff were able to access study leave and/or attended professional development activities
 - Existing premises were upgraded to better accommodate project staff over the short to medium term. Alternative accommodation is not yet secured
 - External clinical audit of Lismore Kyogle Family Planning and customer satisfaction survey undertaken
 - Northern Rivers Reconnect participated in action research activities as part of the Annual self-evaluation
-
- Program budgets monitored monthly
 - Full budget review occurred on a quarterly basis
 - 2006/07 Audit report indicates that funding was expended in accordance with funding agreements
 - Services/programs restructured. Regrettably, due a decline in the level of funding (in real terms), this led to a reduction staffing hours for some programs
 - Additional funding secured for 5 new projects – see *Learning and Growth Focus* above for details
 - Sponsorship secured with Summerland Credit Union
-
- Application for DGR and PBI status submitted and subsequently refused by ATO.
 - Application for review of ATO decision submitted. This application was unsuccessful
 - Compensation package developed for staff who lost conditions associated with PBI status



***NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED***

30 JUNE 2007

Financial Statements

NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED
STATEMENT BY MEMBERS OF THE BOARD

The Board has determined that Northern Rivers Social Development Council Incorporated is not a reporting entity.

The Board has determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board:

1. The financial report presents fairly the financial position of Northern Rivers Social Development Council Incorporated as at 30 June 2007 and the results of the entity for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the entity will be able to pay its debts as and when they fall due.
3. Amounts received as grant funding have been expended in accordance with the terms of the funding agreements.

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

| | | |
|------------|-----------------|----------------------|
| Name: | JENNY DOWELL | DEREK UNTERBURGER |
| Signature: | <i>J Dowell</i> | <i>D Unterburger</i> |
| Position: | PRESIDENT | TREASURER |

DATED AT LISMORE
DATE: 24/10/07



**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED**

Report on the Financial Report

We have audited the accompanying special purpose financial report of Northern Rivers Social Development Council Incorporated, which comprises the Balance Sheet at 30 June 2007, and the Income Statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the board.

Boards' responsibility for the Financial Report

The entity's board are responsible for the preparation and fair presentation of the financial report in accordance with generally accepted accounting principles. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design 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 directors, 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.



COVER OF EXCELLENCE

Liability limited by the Accountants Scheme, approved under the Professional Standards Act 1994 (NSW)

| | | |
|----------------|---|------------------------------|
| Lismore | Telephone (02) 6621 2581 158 Molesworth Street (PO Box 198) Lismore NSW 2480 | Facsimile (02) 6621 9740 |
| Kyogle | Telephone (02) 6632 1439 9A Geneva Street Kyogle NSW 2474 | Facsimile (02) 6632 2453 |
| Ballina | Telephone (02) 6686 5655 1/183 River Street (PO Box 396) Ballina NSW 2478 | Facsimile (02) 6686 5086 |
| Email | admin@wappetts.com.au | Internet www.wappetts.com.au |

PARTNERS

K.J. McGregor B.Ec., F.C.A.
B.J. Fawcett F.C.A., F.T.I.A.
G.J. Smith B.Bus., LLB., C.A.
T.W. Graham B.Bus., C.A., FFm.
G.A.C. Hughes B.Bus., C.A.
A.M. Jones B.Bus., C.P.A.
S.I. Tristram B.Bus., C.A.





**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED**

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional pronouncements.

Auditor's Opinion

In our opinion, the special purpose financial report of Northern Rivers Social Development Council Incorporated is in accordance with the accounting policies described in Note 1 to the financial report giving a true and fair view of Northern Rivers Social Development Council Incorporated's financial position as at 30 June 2007 and of its performance for the year ended on that date.

158 MOLESWORTH STREET
LISMORE NSW 2480

DATE:

WAPPETT & PARTNERS
Chartered Accountants

TREVOR W GRAHAM - Partner
Registered Company Auditor
Number - 160017



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A.M. Jones B.Bus., C.P.A.
S.I. Trustum B.Bus., C.A.*

Northern Rivers Social Development Council Incorporated
Income Statement
For the year ended 30 June 2007

| | 2007 \$ | 2006 \$ |
|---|------------------------|------------------------|
| Revenue from ordinary activities | 1,153,317 | 1,024,093 |
| Expenses from ordinary activities, excluding borrowing expenses | (1,204,369) | (1,091,952) |
| Borrowing expenses | <u>(3,743)</u> | <u>(4,078)</u> |
| Profit/(loss) from ordinary activities before income tax | (54,795) | (71,937) |
| Income tax attributable to operating activities | 0 | 0 |
| Profit/(loss) from ordinary activities after income tax | (54,795) | (71,937) |
| Net profit/(loss) | <u>(54,795)</u> | <u>(71,937)</u> |

To be read in conjunction with attached notes.

**Northern Rivers Social Development Council Incorporated
Net Surplus/Deficit by Program
For the year ended 30 June 2007**

| Project | 2007 \$ | 2006 \$ |
|-------------------------|-----------------|-----------------|
| HACC Development | (6,502) | 0 |
| Secretariat | (23,881) | (49,505) |
| PTDP | (7,984) | (3,370) |
| LFPS | (15,942) | (4,470) |
| RCSD | 0 | (2,686) |
| Service Fees | 23,551 | (619) |
| Reconnect | (24,118) | (6,700) |
| Better Service Delivery | 0 | (14,528) |
| Mobility Management | 0 | 0 |
| Going Places | 26 | 0 |
| Attorney General | 0 | 0 |
| Infoxchange | 52 | 0 |
| Youth Conference | 0 | 0 |
| Affordable Housing | 3 | 9,941 |
| Total NRSDC | (54,795) | (71,937) |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

Home and Community Care Development Project

| | 2007 | 2006 |
|--|----------------|----------------|
| | \$ | \$ |
| Income | | |
| DADHC Grant | 273,628 | 121,392 |
| DADHC Non-Recurrent Funding Rolled Over from 2004/05 | 0 | 25,000 |
| DADHC Non-Recurrent Funding | 0 | 90,940 |
| Less Grant in Advance Roll-over | (50,000) | (50,000) |
| Total Income | <u>223,628</u> | <u>187,332</u> |
| Expenses | | |
| Wage Payments | 69,592 | 62,457 |
| Superannuation Expense | 6,161 | 4,961 |
| Leave Provision | 10,755 | 1,741 |
| Operating Contribution | 44,726 | 37,254 |
| Travel & Accommodation | 10,609 | 6,299 |
| Program, Training & Conference | 67,652 | 56,637 |
| M.V. Expenses | 20,635 | 17,983 |
| Total Expenses | <u>230,130</u> | <u>187,332</u> |
| Surplus/(Deficit) for year | <u>(6,502)</u> | <u>0</u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Secretariat | 2007 | 2006 |
|-----------------------------------|-----------------|-----------------|
| | \$ | \$ |
| Income | | |
| Operating Contribution | 211,158 | 184,289 |
| One Off Funding | 9,390 | 0 |
| Membership | 2,304 | 2,010 |
| Interest Earned | 19,905 | 8,833 |
| Personal Use of NRSDC Assets | 13,199 | 20,375 |
| Sales | 818 | 0 |
| Sundry Income | 762 | 2,457 |
| Sponsorship | 0 | 1,000 |
| Total Income | <u>257,536</u> | <u>218,964</u> |
| Expenses | | |
| Wage Payments | 131,883 | 131,395 |
| Superannuation Expense | 12,100 | 11,687 |
| Leave Provision | (349) | 4,078 |
| Consultants/ Sub-contractors | 10,484 | 0 |
| MV Costs | 14,006 | 15,601 |
| Travel & Accommodation | 5,587 | 2,684 |
| Supervision | 995 | 1,915 |
| Audit Fee | 9,114 | 10,572 |
| Bank Fees & Mortgage Interest | 3,950 | 3,704 |
| Board Costs | 1,122 | 3,243 |
| Building Maintenance | 2,901 | 1,114 |
| Building & Property Costs | 2,072 | 2,464 |
| Cleaning | 3,533 | 2,556 |
| Depreciation F & E | 4,346 | 6,124 |
| Electricity | 2,475 | 2,318 |
| Equipment & Maintenance | 3,789 | 1,504 |
| Fringe Benefits Tax | 230 | 0 |
| Insurances - General | 5,653 | 9,047 |
| Internet/ ADSL | 4,718 | 3,824 |
| IT Support & Maintenance | 11,608 | 3,961 |
| OH & S | 490 | 1,220 |
| Printing/ Photocopying | 1,789 | 2,702 |
| Program, Training & Conference | 412 | 0 |
| Promotion/ Advertising | 630 | 2,650 |
| Postage/ Distribution | 1,623 | 3,062 |
| Recruitment | 7,308 | 1,767 |
| Sponsorship Expenditure | 0 | 1,000 |
| Stationery/ Staff Amenities | 7,602 | 5,413 |
| Storage | 872 | 1,031 |
| Subscriptions/ Memberships | 3,224 | 1,592 |
| Sundry | 1,082 | 2,648 |
| Telephone/ Fax | 18,162 | 16,946 |
| Website Hosting | 429 | 603 |
| Workers Compensation Insurance | 5,134 | 8,981 |
| Workplace Training | 2,443 | 1,062 |
| Total Expenses | <u>281,417</u> | <u>268,469</u> |
| Surplus/(Deficit) for year | <u>(23,881)</u> | <u>(49,505)</u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated
Job Profit & Loss Statement
 For the year ended 30 June 2007

| Public Transport Development Project | 2007 | 2006 |
|--------------------------------------|-----------------------|-----------------------|
| | \$ | \$ |
| Income | | |
| MoT Grant Income | 79,750 | 77,202 |
| Total Income | <u>79,750</u> | <u>77,202</u> |
| Expenses | | |
| Wage Payments | 43,017 | 49,113 |
| Superannuation Expense | 4,055 | 4,383 |
| Leave Provision | 9,509 | (1,277) |
| MV Expenses | 13,038 | 9,780 |
| Website Hosting & Traffic | 241 | 0 |
| Travel & Accommodation | 855 | 1,209 |
| Program Running | 1,069 | 1,810 |
| Admin/Operating Contribution | 15,950 | 15,555 |
| Total Expenses | <u>87,734</u> | <u>80,573</u> |
| Surplus/(Deficit) for year | <u><u>(7,984)</u></u> | <u><u>(3,370)</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Lismore Family Planning | 2007 | 2006 |
|-----------------------------------|------------------------|-----------------------|
| | \$ | \$ |
| Income | | |
| NCAHS Grant | 95,800 | 90,500 |
| Staff Training Income FPA | 0 | 2,638 |
| Saleable Supplies | 5,528 | 10,819 |
| Medicare | 110,421 | 110,520 |
| Total Income | <u>211,749</u> | <u>214,476</u> |
| Expense | | |
| Wage Payments | 140,782 | 140,489 |
| Superannuation | 10,714 | 10,837 |
| Consultants/ Sub-contractors | 1,919 | 0 |
| Leave Provision | 21,795 | 11,094 |
| Clinic Running | 8,729 | 13,857 |
| Depreciation Expense | 142 | 176 |
| Administration | 43,610 | 42,493 |
| Total Expense | <u>227,691</u> | <u>218,946</u> |
| Surplus/(Deficit) for year | <u><u>(15,942)</u></u> | <u><u>(4,470)</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

Regional Community Services Development

| | 2007 | 2006 |
|-----------------------------------|---------------|----------------|
| | \$ | \$ |
| Income | | |
| DOCS Grant Funding | 64,624 | 62,560 |
| One Off Funding | 0 | 20,000 |
| Grant in Advance Roll-Over | 13,223 | (20,000) |
| Total Income | <u>77,847</u> | <u>62,560</u> |
| Expenses | | |
| Wage Payments | 42,597 | 30,672 |
| Superannuation | 3,686 | 2,706 |
| Leave Provision | 3,741 | 978 |
| Administration | 14,925 | 12,604 |
| IT Support & Maintenance | 468 | 0 |
| MV Expense | 7,421 | 5,203 |
| Travel & Accommodation | 1,637 | 834 |
| Program Running | 3,372 | 12,250 |
| Total Expenses | <u>77,847</u> | <u>65,246</u> |
| Surplus/(Deficit) for year | <u>0</u> | <u>(2,686)</u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| NRSDC Service Fees | 2007 | 2006 |
|-----------------------------------|----------------------|---------------------|
| | \$ | \$ |
| Income | | |
| Training & Service Fee Income | 7,161 | 4,623 |
| Sundry | 96 | 0 |
| Conference Income | 18,325 | 419 |
| Total Income | <u>25,582</u> | <u>5,042</u> |
| Expenses | | |
| Conference Running | 2,031 | 5,660 |
| Total Expenditure | <u>2,031</u> | <u>5,660</u> |
| Surplus/(Deficit) for year | <u><u>23,551</u></u> | <u><u>(619)</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated
Job Profit & Loss Statement
For the year ended 30 June 2007

| Reconnect | 2007 | 2006 |
|-----------------------------------|-----------------|----------------|
| | \$ | \$ |
| Income | | |
| FaCS Grant Funding | 374,178 | 376,576 |
| One Off Funding | 4,000 | 0 |
| Grant in Advance Roll-Over | 4,000 | (4,000) |
| Total Income | <u>382,178</u> | <u>372,576</u> |
| Expenses | | |
| Wage Payments | 190,844 | 211,207 |
| Superannuation Expense | 16,435 | 16,893 |
| Supervision & Training | 3,986 | 6,697 |
| Leave Provision | 28,410 | (8,687) |
| Insurances | 2,800 | 0 |
| Workers Comp Insurance | 2,518 | 0 |
| Program Running | 9,248 | 1,810 |
| MV Expenses | 39,312 | 66,066 |
| Travel & Accommodation | 9,283 | 1,211 |
| Premises Costs | 16,532 | 17,454 |
| One Off Technical Equipment | 3,636 | 0 |
| Other Administration Costs | 72,614 | 47,517 |
| Other Operational Costs | 1,086 | 9,046 |
| Brokerage | 9,592 | 10,062 |
| Total Expense | <u>406,296</u> | <u>379,276</u> |
| Surplus/(Deficit) for year | <u>(24,118)</u> | <u>(6,700)</u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Better Service Delivery | 2007 \$ | 2006 \$ |
|-----------------------------------|------------|-----------------|
| Income | | |
| NCOSS Grant | 0 | 31,814 |
| Total Income | 0 | 31,814 |
| Expenses | | |
| Wage Payments | 0 | 30,855 |
| Superannuation | 0 | 2,689 |
| Leave Provision | 0 | (1,161) |
| Admin/Operating Contribution | 0 | 6,483 |
| Program Costs | 0 | 2,730 |
| Travel | 0 | 974 |
| MV Expenses | 0 | 3,772 |
| Total Expenses | 0 | 46,342 |
| Surplus/(Deficit) for year | 0 | (14,528) |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Mobility Management | 2007 \$ | 2006 \$ |
|-----------------------------------|------------|------------|
| Income | | |
| MoT One-Off Funding | 0 | 5,025 |
| Total Income | 0 | 5,025 |
| Expenses | | |
| Report Preparation | 0 | 4,774 |
| Administration | 0 | 251 |
| Total Expenses | 0 | 5,025 |
| Surplus/(Deficit) for year | 0 | 0 |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Going Places | 2007 | 2006 |
|-----------------------------------|------------------|-----------------|
| | \$ | \$ |
| Income | | |
| One Off Funding | 2,727 | 2,727 |
| Grant In Advance Roll-over | 0 | (2,727) |
| Total Income | <u>2,727</u> | <u>0</u> |
| Expenses | | |
| Printing/ Photocopying | 2,304 | 0 |
| Postage/ Distribution | 105 | 0 |
| Program, Training & Conference | 292 | 0 |
| Total Expenses | <u>2,701</u> | <u>0</u> |
| Surplus/(Deficit) for year | <u><u>26</u></u> | <u><u>0</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Attorney General | 2007 | 2006 |
|---------------------------------------|-----------------|-----------------|
| | \$ | \$ |
| Income | | |
| Attorney General's Department Funding | 69,616 | 0 |
| Grant In Advance Roll-over | (31,050) | 0 |
| Total Income | <u>38,566</u> | <u>0</u> |
| Expenses | | |
| Wage Payments | 11,058 | 0 |
| Superannuation Expense | 1,114 | 0 |
| Leave Provision | 1,713 | 0 |
| Advertising/ Publicity | 1,151 | 0 |
| Evaluation & Events EAP | 6,598 | 0 |
| Travel, Accommodation & Conference | 2,332 | 0 |
| Set-up Costs | 7,018 | 0 |
| Admin/Operating Contribution | 7,582 | 0 |
| Total Expenses | <u>38,566</u> | <u>0</u> |
| Surplus/(Deficit) for year | <u><u>0</u></u> | <u><u>0</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Infoxchange | 2007 \$ | 2006 \$ |
|-----------------------------------|------------------|-----------------|
| Income | | |
| Funding | 16,099 | 0 |
| Total Income | <u>16,099</u> | <u>0</u> |
| Expenses | | |
| Wage Payments | 10,046 | 0 |
| Superannuation Expense | 904 | 0 |
| Program Running | 2,440 | 0 |
| Admin/Operating Contribution | 2,657 | 0 |
| Total Expenses | <u>16,047</u> | <u>0</u> |
| Surplus/(Deficit) for year | <u><u>52</u></u> | <u><u>0</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Youth Conference | 2007 \$ | 2006 \$ |
|-----------------------------------|-----------------|-----------------|
| Income | | |
| Conference Income | 1,986 | 0 |
| Total Income | <u>1,986</u> | <u>0</u> |
| Expenses | | |
| Promotion/ Advertising | 1,536 | 0 |
| Program Running | 450 | 0 |
| Total Expenses | <u>1,986</u> | <u>0</u> |
| Surplus/(Deficit) for year | <u><u>0</u></u> | <u><u>0</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated

Job Profit & Loss Statement
For the year ended 30 June 2007

| Affordable Housing | 2007 | 2006 |
|------------------------------------|-----------------|---------------------|
| | \$ | \$ |
| Income | | |
| One Off Funding | 0 | 22,000 |
| DOCS Grant Funding | 76,598 | 0 |
| Conference Income | 0 | 11,391 |
| Grant In Advance Roll-over | (29,772) | 0 |
| Total Income | <u>46,826</u> | <u>33,391</u> |
| Expenses | | |
| Wage Payments | 6,001 | 1,989 |
| Superannuation Expense | 561 | 0 |
| Consultants/ Sub-contractors | 13,618 | 0 |
| Leave Provision | 1,660 | 0 |
| MV Expenses | 5,000 | 0 |
| Travel, Accommodation & Conference | 2,919 | 0 |
| Program Running | 2,809 | 0 |
| Equipment & Set-up Costs | 5,162 | 0 |
| Admin/Operating Contribution | 9,093 | 0 |
| Conference Running | 0 | 21,461 |
| Total Expenses | <u>46,823</u> | <u>23,450</u> |
| Surplus/(Deficit) for year | <u><u>3</u></u> | <u><u>9,941</u></u> |

To be read in conjunction with attached notes.

Northern Rivers Social Development Council Incorporated
Balance Sheet
As at 30 June 2007

| <u>Assets</u> | Note | 2007 \$ | 2006 \$ |
|---|------|----------------|----------------|
| Current Assets | | | |
| Cash at Bank & On Hand | | | |
| Cheque Account - Summerland Credit Union | | 248,625 | 215,646 |
| Cheque Account - Commonwealth Bank | | 0 | 23,881 |
| Petty Cash Floats | | 1,240 | 740 |
| Brokerage Floats | | 1,100 | 800 |
| | | <u>250,965</u> | <u>241,067</u> |
| Trade Debtors | | 10,113 | 2,327 |
| Prepayments | | 7,572 | 8,542 |
| Stock | | 4,261 | 5,470 |
| Total Current Assets | | <u>272,911</u> | <u>257,406</u> |
| Non Current Assets | | | |
| Property, Plant & Equipment | | | |
| Plant & Equipment - At Cost | | 51,079 | 49,455 |
| Accumulated Depreciation | | (36,122) | (31,776) |
| | | <u>14,957</u> | <u>17,679</u> |
| Medical Equipment - At Cost | | 1,871 | 1,871 |
| Accumulated Depreciation | | (1,871) | (1,729) |
| | | <u>0</u> | <u>142</u> |
| House @ 22 Cathcart Street - At Valuation | | 300,000 | 300,000 |
| House Additions - At Cost | | 14,632 | 0 |
| | | <u>329,589</u> | <u>317,821</u> |
| Total Non Current Assets | | <u>329,589</u> | <u>317,821</u> |
| Total Assets | | <u>602,500</u> | <u>575,227</u> |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade Creditors | | 33,953 | 36,958 |
| GST Payable | | (6,371) | 2,687 |
| Provision for Annual Leave | | 54,062 | 25,064 |
| Provision for Long Service Leave | | 30,015 | 30,725 |
| Summerland Credit Union - Mortgage | | 2,043 | 2,393 |
| Accrued Expenses | | 15,396 | 9,235 |
| Grants In Advance | | 123,213 | 76,727 |
| Total Current Liabilities | | <u>252,311</u> | <u>183,789</u> |
| Non Current Liabilities | | | |
| Provision for Long Service Leave | | 27,770 | 21,461 |
| Provision for Redundancy | | 61,456 | 52,652 |
| Summerland Credit Union - Mortgage | | 45,434 | 47,001 |
| Total Non Current Liabilities | | <u>134,660</u> | <u>121,114</u> |
| Total Liabilities | | <u>386,971</u> | <u>304,903</u> |
| Net Assets | | <u>215,529</u> | <u>270,324</u> |
| Members Equity | | | |
| Retained Earnings | | | |
| Beginning of financial year | | 95,510 | 190,230 |
| 2005 Adjustments | 2 | 0 | (22,783) |
| Surplus/(Deficit) | | (54,795) | (71,937) |
| | | <u>40,715</u> | <u>95,510</u> |
| Asset Revaluation Reserve | | 174,814 | 174,814 |
| Total Members Equity | | <u>215,529</u> | <u>270,324</u> |

To be read in conjunction with attached notes.

NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the association in preparation of the financial report:

(a) **Property, Plant & Equipment**

Property, plant and equipment are included at cost, independent or board of management's valuation. All assets are depreciated over their estimated useful lives.

(b) **Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled, plus related on costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the association to employee superannuation funds and are charged as expenses when incurred.

**NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS**

(c) Receivables & Revenue Recognition

Trade debtors are recognised at the amounts receivable as they are due for settlement no more than 30 days from the date of recognition. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful debts is raised where some doubt as to collection exists.

(d) Trade & Other Creditors

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(e) Income Tax

The association is exempt from income tax.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

(g) Inventories

Inventories are valued at the lower of cost or net realisable value using the first in first out method of assigning costs.

(h) Redundancy

The association has considered it prudent to provide for employee redundancy payments. The provision for redundancy has been based on the award under which these employees are paid being the Social and Community Services Employees (State) Award.

NORTHERN RIVERS SOCIAL DEVELOPMENT
COUNCIL INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS

2. 2005 ADJUSTMENTS

The following amounts had not been taken up as liabilities in the financial statements for the year ended 30 June 2005 and have been adjusted through members equity.

| | |
|------------------|-----------------|
| Trade Creditors | \$16,544 |
| Accrued Expenses | \$7,739 |
| GST Payable | (\$1,500) |
| | \$22,783 |