

NRSDC
ANNUAL
REPORT
2009-2010



TABLE OF CONTENTS

Mission Statement	2
Board and Staff Members	4
President's Report	5
CEO's Report	6
Treasurer's Report	7
Program Reports	8
Financial Statements	12

WHO WE ARE

Northern Rivers Social Development Council (NRSDC) is a community-based not-for-profit organisation that promotes fairness and social inclusion in the Northern Rivers region of NSW. At NRSDC we work together for community wellbeing across the Northern Rivers. We represent and strengthen communities and services by:

- Providing opportunities and services to alleviate disadvantage
- Engaging in advocacy and promotion
- Informing and educating people, organisations and government
- Encouraging partnerships
- Research and planning for future needs.

OUR VALUES

We apply the following values in our work:

INTEGRITY	We act honestly, openly, consistently and in accordance with the aims of NRSDC
RESPECT	We value the expertise, knowledge and opinions of others
EMPOWERMENT	We work to increase the capacity of individuals, communities and organisations to become more self-reliant
FAIRNESS	We promote equity and justice when dealing with others
COLLABORATION	We work in partnership to promote the best result for everyone
INCLUSION	We value diversity and work to ensure that the benefits of prosperity are shared by all

OUR HISTORY

In 1976, a strong group of local people came together to identify ways of improving and developing the communities on the far north coast of NSW, the Northern Rivers. Incorporated in 1985, for over 25 years NRSDC has developed into a recognised and credible organisation delivering direct services, community development projects, and regional advocacy across the Northern Rivers. In 2010, NRSDC has a budget of \$1.6million with 27 staff across 14 programs. Our head office is located in Lismore with service staff also located in Tweed, Ballina, Casino and Grafton.

ACKNOWLEDGMENT OF TRADITIONAL CUSTODIANS

NRSDC acknowledges the Bundjalung, Arakwal, Gumbaingirr and Yaegel peoples who are the traditional custodians of the land that comprises the Northern Rivers.

DIVERSITY STATEMENT

NRSDC will continue to build its capacity to work effectively and equitably to improve the quality of life of people across the region. We recognise the diversity of communities and respect their cultural, linguistic, sexual, ethnic and religious differences. We acknowledge, and will continue to work with, Aboriginal communities of the region to ensure that Aboriginal people can attend to their cultural business and build healthy communities.

BOARD MEMBERS – 30 JUNE 2010

Tony Dreise	President
Michelle McCartney	Vice President
Paul Cruikshank	Treasurer
Susan Howland	Ordinary Member
Regan Harding	Ordinary Member
Tony Davies	Secretary

STAFF MEMBERS – 30 JUNE 2010

Pamela Ashton	Family Planning Receptionist
Jenni Beetson-Mortimer	HACC Development Manager
Paul Black	Youth Programs Case Manager
Bianca Bright	Youth Programs Case Manager
Andrea Brooks	Family Planning Nurse
Tony Butcher	Reconnect Case Manager Casino/Kyogle
Donna Byer-Smith	Administration/Executive Assistant; Acting Training Coordinator
Tony Davies	CEO
Kay Davison	Family Planning Receptionist
Trish Evans	Affordable Housing Project Officer
Trudi Fehrenbach	Reconnect Case Manager Ballina/Byron Bay
Shaz Gillett	Youth Programs Case Manager
Kate Geary	Transport Project Assistant
Francesca Hart	HACC Fees Research Officer
Jane Henderson	Reconnect Case Manager Tweed
Kerrilee Lake	Family Planning Doctor
Linda Lomman	Public Transport Development Officer
Jan Ousby	Family Planning Nurse
Brett Paradise	Youth Programs Regional Manager
Denise Pearson	Family Planning Nurse
Gillian Smith	Family Planning Doctor
Kerry Stanwell	Family Planning Doctor
Kate Taylor	Family Planning Receptionist
Michelle Taylor	Lismore Community Garden Site Manager
Vivienne Watt	Finance Officer
Bec White	Reconnect Case Manager Clarence Valley
Linda Wirf	Project Officer

PRESIDENT'S REPORT 2010

We live in what is undoubtedly one of the most beautiful places on earth, an internationally- renowned area with extraordinary potential and incredible diversity that has people clamouring to move here. At the same time, the Northern Rivers is one of the most disadvantaged regions in Australia. Incomes are well below average and we have one of highest unemployment rates in the country. On top of this, people in our region have to deal with limited access to poor public transport, a housing affordability crisis, and disturbingly high rates of homelessness.

This year has been another busy one for NRSDC. With others, we have worked to build on the many strengths of our region and overcome the many disadvantages that people in our region face. Some important gains have been made. For example, after much advocacy we now have a regional action plan on homelessness that will bring new resources into the region to deal with this vital social issue. New affordable social housing is being built and we have finally seen the commitment by government to develop an integrated regional transport plan.

There is still much to do. NRSDC was very active in the recent federal election, campaigning for substantially increased social and housing development across the region, a comprehensive support package for community services, further investment in primary health and dental care for people on low incomes, and better ways to work with people who have complex and multiple needs, especially Indigenous people.

Closing the Gap investments in Indigenous affairs was an important priority for NRSDC's advocacy during the 2010 election campaign. The fact that the Northern Rivers is one of the most significant regions of Indigenous Australia is too often overlooked by politicians and policy makers. Almost one in ten Indigenous people of NSW live on the North Coast. We will continue to work hard in this area.

NRSDC has also been active in the equal pay campaign for the Community Sector. Non-government workers in vital services such as child protection, homelessness, disability, mental health, drug and alcohol and youth programs earn 30% less than their equivalents in government and other sectors. It is wrong that we as a society expect those that perform the most important roles in our community (looking after our young, our poor, and our elderly) do so with the least amount of pay.

Looking to the future more broadly, NRSDC is keen to pursue new ways to strengthen our region. In particular, we want to work with our peers in the community sector to find socially innovative ways to overcome our region's disadvantage – especially for our children and young adults.

On behalf of the Board I would like to thank all staff for their extraordinary work over the past year. The success of our organisation is built on the strong foundation of a skilled and committed team.

Equally I would like to thank my fellow Board members – including former President Marg Barnes and former Treasurer Derek Unterburger - for guiding NRSDC's strategic direction and changing agenda over the past two years. The Board's diligence and good governance provides the bedrock for our organisation. Finally, I would like to commend the leadership and steady operational hands that our CEO Tony Davies brings to our organisation day in, day out.

Tony Dreise
President

CEO'S REPORT

2009–2010 has been a year of change and development for NRSDC. Like all organisations we need to evolve: our communities are dynamic, diverse, and organic, and changing policy, demographic, and technological landscapes require continual renewal and adaptation. On top of this, our clients experience multiple, complex and changing needs.

To support the change process, we have developed a new strategic plan to guide us over the next three years. The plan reaffirms our commitment to work together for community wellbeing across the Northern Rivers and includes five goals to focus our work:

- Advocate – on behalf of our community
- Strengthen – sector relationships and capacity
- Deliver – quality & empowering services
- Innovate – find smarter ways to build stronger communities
- Improve – internally by ensuring that we are becoming more and more effective & efficient

At the core of our new plan is our intention to get better at what we do, to improve collaboration across the region, and to give voice to vulnerable communities and the services that support them. We welcome feedback on the plan which is available on our website.

We have developed a new organisational structure with two branches that reflect our main areas of activity:

- Development and Innovation brings together our sector development projects for HACC, Community Services and Transport, our training activities and our new research projects.
- Delivery and Client Services draws together our service delivery programs, including Lismore/ Kyogle Family Planning and our youth programs.

Through the new structure we will continue to provide our existing service and support programs for community services. We will also seek new ways to promote the interest of our region.



The many achievements of programs within the two branches over the last year are outlined on the following pages.

Yet again, expertise, commitment and teamwork have been essential to our achievements over the year with all members of the NRSDC team working energetically and enthusiastically to deliver better results for the community. I am extremely grateful to all staff for their contribution to a successful year.

I would also like to thank the Board for their outstanding support over the past year. Every member of the Board has made a great contribution to the organisation and we are all very grateful for their generosity with their time and expertise. I would particularly like to thank our President Tony Dreise who has very capably guided the organisation and provided support to the Board and staff over the past year.

I look forward to continuing our valuable work over the coming year.

Tony Davies
CEO

TREASURER'S REPORT

It is with great pleasure I present on behalf of the Board the 2009/10 Financial Statements. NRSDC has produced a strong financial result while delivering effective programs and services.

NRSDC's financial objective as a not-for-profit organisation is to invest in social development while maintaining employee entitlements and the real value of our equity. NRSDC has continued to make adequate provisions for employee leave and redundancy as well as generate a small surplus such that the real value (after accounting for inflation) of our equity is maintained or increased over time. This will help to ensure that NRSDC is able to continue to work to the benefit of the community long into the future.

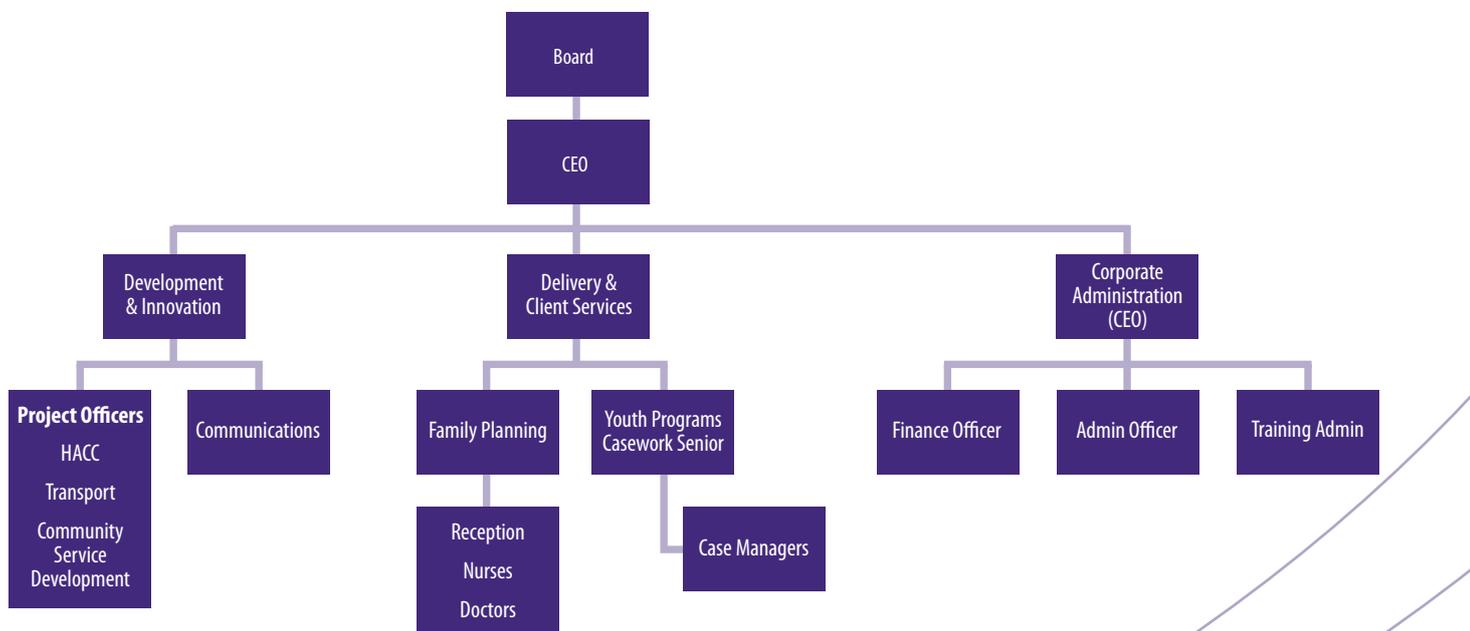
NRSDC produced a surplus of \$54,227 in 2009/10 increasing member's equity to \$291,608. This is a positive result and compares to a surplus of \$6,617 for the previous year.

There are no significant items of mention this financial year apart from the fact that our major asset, 22 Cathcart Street was not re-valued during the period so no changes are reflected in the balance sheet. NRSDC has maintained its redundancy provision at a minimum of 75% of total potential entitlements which is considered conservative in the current environment.

I would like to thank and pay tribute to my predecessor as Treasurer, Derek Unterburger. Derek's disciplined and dedicated approach has ensured that NRSDC has strong financial systems and processes in place to protect the interests of members, service users and the community.

Paul Cruickshank
Treasurer

NRSDC STRUCTURE (FROM 1 JULY 2010)



DEVELOPMENT AND INNOVATION

2009-2010 REPORT

The 2009-2010 financial year has been a year of strong growth and evolution for NRSDC, with the consolidation of existing projects, introduction of new training programs, successful funding applications for new projects and the completion of funded projects. It has been a year of reflection and evaluation leading to an exciting new vision for the organisation over the next twelve months.

TRANSPORT

NRSDC worked in partnership with NCAHS, SCU, TAFE and local councils to map commuter travel patterns across the Northern Rivers region. We successfully advocated for the RED ticket, a \$2.50 daily bus travel ticket for eligible pensioners, and have been running Transport Challenge Projects across the region to increase awareness of this affordable ticket option. Working with local government, we have continued to provide transport information including the goingplaces.org.au public transport website and we produced the transport information pages in the White Pages telephone directory. *The NRSDC Transport Development Project is funded by Transport NSW.*

HOUSING & HOMELESSNESS

The NRSDC Affordable Housing project was completed in the early part of the year. We continued to promote government initiatives and funding opportunities designed to attract investment into affordable rental housing development. The Northern Rivers Housing Forum, coordinated by the NRSDC, hosted two information and networking events during the year. NRSDC was one of 16 applicants nationally to secure funding through the National Homelessness Research Fund. In partnership with the Regional Futures Institute of Southern Cross University, we have commenced a research project to identify effective integrated responses to homelessness in non-metropolitan settings. *The NRSDC Affordable Housing Project was funded under the NSW Government Area Assistance Scheme.*

HACC DEVELOPMENT

Home and Community Care (HACC) Services enable people who are frail aged or have a disability, and their carers, to live as independently as possible in their own community. The NRSDC HACC Development Program supports HACC services in the region to deliver support to our community. NRSDC continued to work with services across the region and to represent service concerns at state level through the NCOSS HACC Issues Forum.

In our training calendar, tried and true sessions such as Aboriginal Cross Cultural Awareness and HACC Orientation were complemented by Non-Clinical Supervision, Accidental Counselling, Narrative Therapy, and Mental Health First Aid. Fifty sessions were offered to approximately one thousand participants. Feedback from participants was overwhelmingly positive.

Eighty-four carers attended three free carers' education sessions across the Northern Rivers region, with respite funding for participants. Carers commented on how beneficial, encouraging, and supportive the sessions were.

In partnership with Clarence Valley Community Aged Care Services Interagency, NRSDC completed the trial of a web-based referral tool to improve service coordination in the Clarence Valley.

Funded by Ageing Disability and Home Care, NSW Department of Human Services.

COMMUNITY GARDEN

The Lismore Community Garden provides social inclusion, healthy exercise and increased food security, and has become an important social hub for a diverse group of people, including people with disabilities, older people and people from diverse cultural backgrounds. In partnership with Rainbow Region Community Farms Inc (RRCF), the 18 month Lismore Community Garden Project was successfully completed in June 2010. Management of the community garden has now been handed over to RRCF Inc. *Funded by the Australian Government Department of Health and Ageing,*

ABORIGINAL EMPLOYMENT STRATEGY

The Aboriginal Employment Strategy project seeks to improve employment opportunities for Aboriginal people in not-for-profit community services in the region. In 2009-2010, the AES project undertook consultation with members of local Aboriginal communities, potential host organisations and work and training providers to develop the project. The pilot stage of the project will commence in late 2010 and enable ten trainees interested in community sector careers to participate in workplace training, linking participants with employment at the end of the traineeship. *Funded by the Australian Government Department of Education, Employment and Workplace Relations.*

2010 – 2011 PRIORITIES

Through the year NRSDC management and staff have been looking at ways to improve how we work together and the way we work with our community. A restructure of the organisation will bring together our development functions and optimise opportunities to work creatively through our new Development and Innovation Branch. The year ahead will pose a new set of exciting challenges for this fledgling Branch with new and stronger ways of advocating, innovating, supporting and delivering to people in the Northern Rivers to increase the resilience of communities across this region.

REGIONAL COMMUNITY SERVICES DEVELOPMENT

The goals of the Regional Community Services Development (RCSD) Project include building strong communities that are well informed, well resourced and well connected. Throughout the year, NRSDC continued to advocate on behalf of the region; actively participating in the Community Sector equal pay campaign and the federal election campaign. Staff worked closely with services, participating in specialist and general service interagency meetings across the region and we continued to facilitate the Northern Rivers Finance Officers' Forum.

To help keep people informed the NRSDC website provides up-to-date information on regional and broader community issues, including professional development opportunities, NRSDC and other projects, links to services, forums, archives, positions vacant, funding opportunities, and more. The e-newsletter updates subscribers twice a month.

Funded by Community Services, NSW Department of Human Services.

DELIVERY AND CLIENT SERVICES

2009-2010 REPORT

The focus of this *financial* year was to develop and implement the new branch structure. The staff in Youth Programs and Family Planning were given the task of reshaping the current organisational relationships to better deliver our community services and create opportunities for future growth. To facilitate and encourage this planning and subsequent change the staff were prepared and supported through the process.

- Sion Minniecon, Aboriginal Case Manager, was awarded an Australia Day Award for his involvement and commitment to the Red Dust Healing Program, run by Youth Connections North Coast.
- We have continued to represent the region's youth issues at a state and national level. Manager, Delivery and Client Services, Brett Paradise was elected Co-President of the Youth Accommodation Association (YAA) of NSW and is NSW representative on the National Youth Coalition for Housing (NYCH).

YOUTH PROGRAMS

NRSDC Youth Programs provide opportunities, choice and support to vulnerable young people and their families across the Northern Rivers. We work in partnership with other services to build the resilience of young people and to strengthen the capacity of the service system.

As in previous years, our case managers worked closely with related agencies including the Community Services, Child and Adolescent Mental Health, schools, Juvenile Justice, ACON, Centrelink, housing support services, other youth agencies, family support services and therapists to provide integrated case management and support to young people and their carers.

2009-2010 HIGHLIGHTS

- In the first full year of operation, the Getting it Together Alcohol and Other Drug Reduction Program achieved all of the service outcome objectives.
- The success of the Rock and Water Coordination project running in the Ballina LGA saw NRSDC secure additional funding for a similar project the Richmond Valley and Lismore area to commence 2010.
- Youth programs developed and implemented youth-focussed training as part of the NRSDC Training Calendar, including the 'Get Up Stand Up' training to help workers engage young people in physical activities.

NORTHERN RIVERS RECONNECT

Early Intervention into Youth Homelessness

Funded by the Federal Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA).

GETTING IT TOGETHER

Youth Alcohol and other Drug Misuse or Abuse Reduction Service

Funded by the NSW Department of Human Services, Community Services, Alcohol and Other Drugs Program.

Reconnect Rock and Water Coordination Project

Facilitating and promoting the implementation of The Rock and Water Physical-Social Teaching program.

Funded by NSW Department of Human Services, Community Services, Area Assistance Scheme.

BETTER FUTURES

Regional youth strategic planning, networking and sector development.

Funded by NSW Centre for Children and Young People.

YOUTH SECTOR TRAINING

Developing and delivering the 'Get Up Stand Up'

Funded by NSW Department of Sport and Recreation.

LISMORE AND KYOGLE FAMILY PLANNING SERVICE

Lismore/Kyogle Family Planning Service (LKFPS) provides free high quality, confidential and professional reproductive and sexual health services to low income and disadvantaged people in Lismore and Kyogle. The service involves community health services, ACON, Women's Health, and specialist sexual health services, and is a key sexual health provider to young people in the Lismore and Kyogle area. LKFPS compliments existing medical and community based services in their respective areas. All medical consultations are provided at no cost to the client.

Supported by funding from the North Coast Area Health Service (NCAHS) and NSW Department of Health.

2009-2010 HIGHLIGHTS

- We provided 1460 occasions of service.
- Our annual client satisfaction survey continues to demonstrate high levels of on-going satisfaction with the service.
- Successful delivery of reproductive health training to workers in other services.
- Successfully implemented an online Medicare billing system as the first stage of computerisation of the service.
- 40% of clients were under 30 years of age and 36% had health care cards.
- The Service continued to implement a cycle of continuous quality improvement initiatives during the year including regular occupational health and safety audits, emergency equipment audits and an annual Quality Assurance Plan.
- Networking and service promotion continued throughout the year.

**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 2010 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:	TONY DAVIES	PAUL CRICKSHANK
Signature:		
Position:	SECRETARY	TREASURER

DATED AT LISMORE
DATE:



**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 2010, the Income Statement and the Cash Flow 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.



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
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

G.J. Smith B.Bus., LL.B., C.A.
T.W. Graham B.Bus., C.A., FFin.
G.A.C. Hughes B.Bus., C.A.
A.M. Jones B.Bus., C.P.A.
S.I. Trustum B.Bus., C.A.
A. Bazzana 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 ethical 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 2010 and of its performance for the year ended on that date.

158 MOLESWORTH STREET
LISMORE NSW 2480

DATE: 18/10/2010

WAPPETT & PARTNERS
Chartered Accountants

TREVOR W GRAHAM - Partner
Registered Company Auditor
Number – 160017



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

PARTNERS

Lismore Telephone (02) 6621 2581
158 Molesworth Street (PO Box 198) Lismore NSW 2480 Facsimile (02) 6621 9740
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

G.J. Smith B.Bus., LL.B., C.A.
T.W. Graham B.Bus., C.A., FFin.
G.A.C. Hughes B.Bus., C.A.
A.M. Jones B.Bus., C.P.A.
S.I. Tristram B.Bus., C.A.
A. Bazzana B.Bus., C.A.

**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.

(i) Australian Accounting Standards

The Association will be required to prepare general-purpose financial statements in subsequent financial periods, this will mean that 2009 comparative figures will be presented in accordance with Australian Accounting Standards. It should be noted that this will result in 2009 comparative figures differing from the balances as disclosed in the current 2010 financial statements.

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

2. Revenue, consisting of

	2010	2009
Grant Income	1,279,401	1,216,363
Contributions	101,913	110,613
Trading / Operating Income	95,403	101,834
Other Income	55,559	46,725
	<u>1,532,276</u>	<u>1,475,535</u>
	=====	=====

3. Expenditure, consisting of

	2010	2009
Wage Payments	887,137	872,631
Superannuation Expense	78,134	76,320
Leave and Other Provisions	36,497	14,914
Consultants / Sub-contractors	20,860	57,551
Motor Vehicle Costs	88,594	82,813
Travel & Accommodation	13,792	24,101
Supervision	6,410	2,347
Audit Fee	11,055	9,500
Accounting Fees	-	265
Bank Fees	387	1,150
Board Costs	5,841	6,829
Building Maintenance	10,915	7,340
Cleaning	5,953	5,102
Client Support	4,246	7,175
Depreciation	10,596	4,818
Utilities & Rates	10,127	5,208
Equipment & Maintenance	9,931	10,243
Fringe Benefits Tax	-	3,941
Insurance	16,823	17,866
IT Support & Maintenance	11,556	9,400
O.H. & S.	310	24
Printing / Photocopying	13,295	18,568
Program, Training & Conference	43,651	50,741
Promotion / Advertising	15,697	22,694
Postage / Distribution	2,523	2,635

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

3. Expenditure, continued

	2010	2009
Recruitment	600	6,053
Stationery / Staff Amenities	3,614	2,711
Storage	1,771	1,161
Subscriptions	4,090	3,169
Sundry	30,522	37,890
Telephone / Fax	37,265	25,066
Website Hosting	3,100	10,514
Workers Compensation	13,565	13,176
Workplace Training	9,799	19,142
Premises Costs	46,201	21,947
Brokerage	14,343	8,598
Business Planning Costs	3,660	1,660
	1,474,737	1,465,265
	1,474,737	1,465,265

NORTHERN RIVERS SOCIAL DEVELOPMENT COUNCIL INCORPORATED
BALANCE SHEET AS AT 30 JUNE 2010

ASSETS	2010 \$	2009 \$
Current Assets		
Cash at Bank & On Hand		
Cash at Bank	434,551	370,406
Cash on Hand	2,430	2,410
	436,981	372,816
Trade Debtors	76,075	33,216
Other Assets	5,680	5,577
Stock	3,477	3,477
Total Current Assets	522,213	415,085
Non Current Assets		
Property, Plant & Equipment		
Plant & Equipment - At Cost	51,735	40,233
Accumulated Depreciation	(16,115)	(19,719)
	35,620	20,514
Medical Equipment - At Cost	1,871	1,871
Accumulated Depreciation	(1,871)	(1,871)
	-	-
Motor Vehicles - At Cost	22,122	-
Accumulated Depreciation	-	-
	22,122	-
House @ 22 Cathcart Street - At Valuation	300,000	300,000
House Additions - At Cost	14,632	14,632
Accumulated Depreciation	(1,097)	(732)
	313,535	313,900
Total Non Current Assets	371,277	334,414
Total Assets	893,490	749,499
LIABILITIES		
Current Liabilities		
Trade Creditors	56,212	15,893
GST Payable	6,643	14,437
Provision for Annual Leave	74,703	77,260
Provision for Long Service Leave	59,912	45,629
Provision for Redundancy	9,231	-
Summerland Credit Union - Mortgage	2,592	3,017
Accrued Expenses	22,849	19,724
Grants In Advance	202,784	174,503
Total Current Liabilities	434,926	350,462
Non Current Liabilities		
Provision for Long Service Leave	22,506	31,381
Provision for Redundancy	106,866	90,275
Summerland Credit Union - Mortgage	37,584	40,000
Total Non Current Liabilities	166,956	161,656
Total Liabilities	601,882	512,118
Net Assets	291,608	237,381
Members Equity		
Retained Earnings		
Beginning of financial year	62,567	55,951
Prior Period Adjustments	-	-
Surplus/(Deficit)	54,227	6,617
	116,794	62,567
Asset Revaluation Reserve	174,814	174,814
Total Members Equity	291,608	237,381



22 Cathcart Street
Lismore NSW 2480
Phone 02 6620 1800
Fax 02 6620 1899
www.nrsdc.org.au