

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**  
ABN 61 874 389 726

**SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**30 JUNE 2018**

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**SPECIAL PURPOSE FINANCIAL STATEMENTS**

**30 JUNE 2018**

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RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED  
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COMMITTEE'S REPORT  
Per Section 43(1)(c)

FOR THE YEAR ENDED 30 JUNE 2018

Your committee members submit the financial report of Relationships Australia - Northern Territory Incorporated ("the Association") for the financial year ended 30 June 2018.

**Committee Members**

The names of each member of the committee of the association during the financial year ended 30 June 2018 and at the date of this report are:

Position	Name	Date resigned	Date appointed
Chair Person/Public Officer	Doug Gillanders		20/10/2014
Vice Chair	Barbara Pollock		17/10/2011
Treasurer	Sue Coombs		25/10/2010
Member	Daryl Preston		26/10/2015
Member	Jaquie Palavra		26/10/2015
Member	Denise Casey		19/04/2016
Member	Robert Bradshaw		19/04/2016
Member	Alison Grierson		26/10/2015
Member	Mark Hough		26/10/2015

**Principal Activity**

The principal activity of the association during the year ended 30 June 2018 was to provide relationship support to people regardless of age, religion, gender, and cultural or economic background.

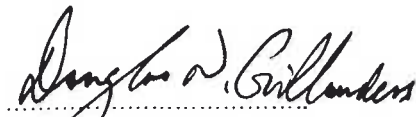
**Significant Changes**


No significant change in the nature of the principal activity occurred during the year.

**Operating Result**

The net surplus for the year ended 30 June 2018 was \$85,571 (2017 - Surplus \$110,898).

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

  
.....  
Doug Gillanders - Chairperson

  
.....  
Sue Coombs - Treasurer

Dated this 3<sup>rd</sup> day of October 2018

RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED  
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STATEMENT BY THE MANAGEMENT COMMITTEE

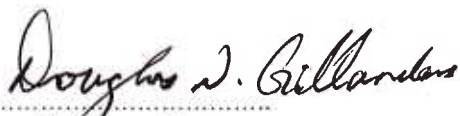
*Per Schedule 4 of Regulation 10*

FOR THE YEAR ENDED 30 JUNE 2018

In our opinion:

- (a) the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements the attached special purpose financial statements have been prepared for the purpose of complying with *Northern Territory Associations Act* and associated regulations;
- (b) the attached financial statements and notes thereto comply with the Accounting Standards as described in the Note 1 to the financial statements;
- (c) the attached financial statements and notes thereto presents fairly the Association's financial position as at 30 June 2018 and of its performance for the year then ended; and
- (d) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due and payable

Signed at *Darwin* on *3* October 2018



Doug Gillanders - Chairperson



Sue Coombs - Treasurer



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AUSTRALIA

## INDEPENDENT AUDITOR'S REPORT

To the members of Relationships Australia Northern Territory Incorporated.

### Opinion

We have audited the financial report of Relationships Australia Northern Territory Incorporated (the "Association"), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flow for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and Statement by the Management Committee.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of Relationships Australia Northern Territory Incorporated as at 30 June 2018 and of its financial performance for the year then ended in accordance with the financial reporting requirements of the *Northern Territory Associations Act* and the *Australian Charities and Not-for-profit Commission Act 2012*.

### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Association in accordance with ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of *Northern Territory Associations Act* and the *Australian Charities and Not-for-profit Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



### **Responsibilities of Committee Members for the Financial Report**

The committee members of the Association are responsible for the preparation and fair presentation of the financial report, and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of *Northern Territory Associations Act* and the *Australian Charities and Not-for-profit Commission Act 2012* and for such internal control as the committee members determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The committee members are responsible for overseeing the Association's financial reporting process.

### **Auditor's responsibilities for the audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

A handwritten signature in black ink, appearing to be 'BDO'.

**BDO Audit (NT)**

A handwritten signature in black ink, appearing to be 'C Taziwa'.

**C Taziwa**  
Audit Partner

Darwin, 25 October 2018

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Department of Social Services	4,442,456	4,121,504
Department of Children and Families	1,010,770	491,206
Attorney-General's Department	49,500	53,205
Other Grants	580,304	465,569
Red Cross	212,460	153,000
Anglicare	215,600	205,831
Prime Minister and Cabinet	140,000	307,400
Correctional Services	-	432,851
Smith Family	319,000	301,277
Service Income	184,416	197,851
Interest Income	38,634	27,502
	<u>7,193,140</u>	<u>6,757,198</u>
Other income	60,169	132,088
	<u>7,253,308</u>	<u>6,889,286</u>
<b>EXPENDITURE</b>		
Advertising and marketing	99,679	71,907
Affiliation/professional membership	52,050	43,081
Amortisation and Depreciation	68,895	60,212
Annual leave provision	(17,067)	24,532
Cleaning	52,941	53,770
Consultants	53,456	80,205
Establishment costs	25,029	66,703
FDR-FRC MOU	1,300	9,989
IT/Computers	86,202	153,701
Office supplies and stationery	35,500	35,965
Recruitment	25,006	68,179
Rent	505,331	421,776
Salaries	4,535,353	4,122,941
Staff Development	123,805	110,120
Superannuation	414,408	375,845
Telephone	-	-
Travel	221,421	223,882
Workers Compensation	129,036	101,539
Loss on disposal & write off of assets	-	-
Other	755,393	754,042
	<u>7,167,738</u>	<u>6,778,388</u>
<b>OPERATING SURPLUS FOR THE YEAR</b>	85,571	110,898
Income Tax expense	-	-
<b>OPERATING SUPRLUS AFTER INCOME TAX</b>	<u>85,571</u>	<u>110,898</u>
<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR</b>	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u><u>85,571</u></u>	<u><u>110,898</u></u>

*This Statement of profit or loss and other comprehensive income must be read in conjunction with the accompanying notes to the financial statements.*

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

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**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2018**

	<i>Notes</i>	<b>2018</b>	<b>2017</b>
		<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>			
Cash and Cash equivalents	3	779,489	1,497,131
Investments	4	1,087,058	1,086,700
Receivables	5	128,608	155,548
Other Receivables	5	(4,612)	(3,509)
Prepayments	5	38,202	56,954
<b>TOTAL CURRENT ASSETS</b>		<u>2,028,745</u>	<u>2,792,824</u>
<b>NON-CURRENT ASSETS</b>			
Plant and equipment	6	387,380	424,638
Intangible asset	6	-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<u>387,380</u>	<u>424,638</u>
<b>TOTAL ASSETS</b>		<u>2,416,125</u>	<u>3,217,462</u>
<b>CURRENT LIABILITIES</b>			
Trade and other liabilities	7	481,764	523,464
Grants received in advance	8	82,044	911,743
Provisions	9	329,171	311,059
<b>TOTAL CURRENT LIABILITIES</b>		<u>892,979</u>	<u>1,746,266</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9	123,471	157,092
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>123,471</u>	<u>157,092</u>
<b>TOTAL LIABILITIES</b>		<u>1,016,450</u>	<u>1,903,358</u>
<b>NET ASSETS</b>		<u>1,399,675</u>	<u>1,314,104</u>
<b>ACCUMULATED FUNDS</b>		<u>1,399,675</u>	<u>1,314,104</u>

*This statement of financial position must be read in conjunction with the accompanying notes to the financial statements.*



**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2018**

	<b>Accumulated Funds</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2016</b>	<b>1,203,206</b>	<b>1,203,206</b>
Surplus for the year	110,898	110,898
Other Comprehensive income for the year	-	-
Total Comprehensive income for the year	<u>110,898</u>	<u>110,898</u>
<b>Balance at 30 June 2017</b>	<b><u>1,314,104</u></b>	<b><u>1,314,104</u></b>
Surplus for the year	85,571	85,571
Other Comprehensive income for the year	-	-
Total Comprehensive income for the year	<u>85,571</u>	<u>85,571</u>
<b>Balance at 30 June 2018</b>	<b><u>1,399,675</u></b>	<b><u>1,399,675</u></b>

*This statement of changes in equity must be read in conjunction with the accompanying notes to the financial statements.*

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Receipts from Customers (inclusive of GST)	693,676	557,111
Payments to suppliers and employees (inclusive of GST)	<u>(8,667,207)</u>	<u>(6,406,188)</u>
	(7,973,531)	(5,849,077)
Interest received	38,634	27,502
Grants received (inclusive of GST)	<u>7,217,613</u>	<u>6,854,254</u>
Net Cash provided by Operating Activities	<u>(717,284)</u>	<u>1,032,679</u>
<b>Cash Flows from investing activities</b>		
Payments for property, plant and equipment	-	(204,564)
Payment for term deposit investments	<u>(358)</u>	<u>(33,997)</u>
Net Cash used in investing activities	<u>(358)</u>	<u>(238,561)</u>
<b>Cash flows from Financing activities</b>		
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	(717,642)	787,118
Cash and cash equivalents at the beginning of the financial year	<u>1,497,131</u>	<u>710,013</u>
Cash and cash equivalents at the end of the financial year	<u><u>779,489</u></u>	<u><u>1,497,131</u></u>

*This statement of cash flows must be read in conjunction with the accompanying notes to the financial statements.*

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

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

**Basis of preparation**

In the committee's opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the *Northern Territory Associations Act* and *Australian Charities and Not-for-profits Commission Act 2012*. The committee has determined that the accounting policies adopted are appropriate to meet the needs of the members of the Association.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified in the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of the following standards as appropriate for not for profit oriented entities:

AASB 101: Presentation of Financial Statements

AASB 107: Statement of Cash Flows

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048: Interpretation of Standards

AASB 1054: Australian Additional Disclosures

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

These financial statements do not conform with International Financial Reporting Standards as issued by International Accounting Standards Board ('IASB').

*Historical cost convention*

The financial statements have been prepared on accrual basis and under the historical cost convention.

*Critical accounting estimates*

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

# RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

### *New, revised or amending Accounting Standards and interpretations adopted*

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

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

### **Revenue recognition**

Revenue is recognised when it is probable that the economic benefit will flow to the Association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. All revenue is stated net of the amount of goods and services tax (GST), where applicable.

### *Rendering of services*

Rendering of services revenue is recognised on the accounting period the services are rendered.

### *Interest*

Interest revenue is recognised as interest accrues.

### *Grant income*

Grant income is recognised at its fair value when the Association obtains control of the funds, which is generally the period covered by the funding received and when the services are rendered by the Association. Unspent grants are transferred to an appropriate liability account.

### *Other revenue*

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

### **Income tax**

As the Association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997 as amended, it is exempt from paying income tax.

### **Cash and cash equivalents**

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

### **Trade and other receivables**

Trade receivables are initially recognised at fair value less any provision for impairment. Trade receivables are generally due for settlement within 30 days.

Other receivables are recognised at fair value, less any provision for impairment.

### **Property, plant and equipment**

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated either on a straight-line basis or diminishing value basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Motor vehicles - 8 years

Computer equipment - 2.5 years

Other plant & equipment - 5 years

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

## RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Starting 1 July 2012, the Association changed its capitalisation threshold from \$300 to \$5,000. All assets with a cost of less than \$5,000 which are included in the fixed asset register were written off at the beginning of the year. New property, plant and equipment acquired for the subsequent years with a value of less than \$5,000 are expensed in the statement of Profit and Loss and Other Comprehensive Income.

#### **Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

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

#### **Trade and other payables**

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

#### **Provisions**

Provisions are recognised when the Association has a present (legal or constructive) obligation as a result of a past event, it is probable the Association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

#### **Employee benefits**

##### *Short-term employee costs*

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

##### *Other Long-term employee benefit obligations*

The liability for long service leave and annual leave are not expected to be settled wholly within 12 months after the financial reporting period. The liability is recognised as part of the provision for employee benefits and measured as the present value of expected future payments to be made in respect of service provided by employees up to the reporting date using the projected unit credit method. Consideration is given to the expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Regardless of when settlement is expected to occur, liabilities for long service leave and annual leave are presented as current liabilities in the statement of financial position if the entity does not have conditional right to defer settlement for at least 12 months after the end of the reporting period.

# RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

### **Goods and Services Tax (GST)**

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

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

Cash flows are prepared on a gross basis. The GST component of investing or financing activities which are recoverable from, or payable to the tax authority, are presented.

### **Comparatives**

Where required by accounting standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

### **New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Association for the annual reporting period ended 30 June 2018.

The Association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

### **Note 2. Critical accounting judgements, estimates and assumptions**

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

#### *Provision for impairment of receivables*

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

The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position.

No impairment of receivables has been recognised as at 30 June 2018 and 2017.

#### *Estimation of useful lives of assets*

The Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated, or where the asset is technically obsolete or non-strategic and has been abandoned or sold and therefore will be written off or written down.

Useful lives of equipment and motor vehicles purchased through external funding are based on the funding period of the project.

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

*Impairment of noncurrent assets*

The Association assesses impairment of noncurrent assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions.

No impairment loss has been recognised as at 30 June 2018 and 2017.

*Employee benefits*

As discussed in Note 1, the liability for long service leave and annual leave is recognised and measured as the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Long service leave provision as at 30 June 2018 is \$205,501 (2017 - \$210,286)

Annual leave provision as at 30 June 2018 is \$226,829 (2017 - \$243,896)

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>NOTE 3 - CASH AND CASH EQUIVALENTS</b>		
Cash at bank and on hand		
Petty Cash (FRC)	400	400
Cash float (FRC)	300	300
Petty Cash - Katherine	13	1
Cash Float AS	400	400
Westpac - Maxi-Direct 130-142	702,962	1,377,574
Westpac - 0779 account	99,000	45,112
Westpac - 0808 account	25,706	32,616
Westpac - 0134 account	(301)	54
Westpac - 0910 account	5,000	4,319
Westpac - 7426 account	8	35,380
Westpac - 9149 account	1,000	217
Westpac - 3084 account	369	639
Westpac - 1322 account	1,000	655
Westpac - 167 account	1,000	910
Electronic Clearing	(57,368)	(1,446)
	<u>779,489</u>	<u>1,497,131</u>
<b>NOTE 4 - INVESTMENTS</b>		
Westpac term deposits	1,087,058	1,086,700
AXA income fund	-	-
	<u>1,087,058</u>	<u>1,086,700</u>
<b>NOTE 5 - RECEIVABLES &amp; PREPAYMENTS</b>		
Receivables		
Debtors	36,390	10,147
Penelope Debtors	49,328	48,842
Sundry Debtor	321	1,521
Overpaid payroll	4,967	-
GST receivable	21,852	-
Grant Funds Receivable	15,750	95,038
	<u>128,608</u>	<u>155,548</u>
Less: Provision for doubtful debts	-	-
	<u>128,608</u>	<u>155,548</u>
Prepayments		
Rental Bond	9,802	5,202
Prepaid expenses	28,400	51,752
	<u>38,202</u>	<u>56,954</u>
Other Receivables		
FBT Instalments	(4,612)	(3,509)
	<u>(4,612)</u>	<u>(3,509)</u>
<b>NOTE 6 - NON-CURRENT ASSETS</b>		
<i>Plant &amp; Equipment</i>		
Plant & equipment and motor vehicles - at cost	761,222	756,537
Less: Accumulated depreciation	(373,842)	(331,899)
Total written down value	<u>387,380</u>	<u>424,638</u>
<i>Intangible Assets</i>		
Intangible asset (software license) - at cost	47,250	47,250
Less: Accumulated amortization	(47,250)	(47,250)
Total written down value	<u>-</u>	<u>-</u>



**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

Reconciliations

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

	Plant & Equipment & Motor vehicles	Intangible assets
	\$	\$
Balance at 1 July 2016	273,287	-
Additions	211,563	-
Disposals	(10,909)	-
Depreciation expense	<u>(60,212)</u>	-
Balance at 30 June 2017	413,729	-
Additions	31,637	-
Disposals	-	-
Depreciation expense	<u>(68,895)</u>	-
Balance at 30 June 2018	<u><u>376,471</u></u>	<u><u>-</u></u>

	<b>2018</b>	<b>2017</b>
	\$	\$
<b>NOTE 7 - TRADE AND OTHER LIABILITIES</b>		
Creditors	159,684	54,362
Accruals	12,704	23,411
Credit card balances	22,273	7,073
GST Payable	-	114,106
PAYG	126,019	115,050
Salary sacrifice	2,115	5,672
Superannuation	32,753	65,903
Accrued wages	<u>126,216</u>	<u>137,887</u>
	<u><u>481,764</u></u>	<u><u>523,464</u></u>

**NOTE 8 - GRANTS RECEIVED IN ADVANCE**

Unspent Grants		
Department of the Attorney General	-	2,300
Department of Social Services	-	198,122
Other Non-government income	-	3,321
Department of Social Services grants in advance 2018-2019	82,044	708,000
Smith Family	-	-
	<u>82,044</u>	<u>911,743</u>

**NOTE 9 - PROVISIONS**

<i>Current</i>		
Annual Leave	226,829	243,896
Long service leave	82,030	53,194
Maternity leave	<u>20,312</u>	<u>13,969</u>
	<u><u>329,171</u></u>	<u><u>311,059</u></u>
<i>Non-Current</i>		
Long service leave	<u>123,471</u>	<u>157,092</u>
	<u><u>123,471</u></u>	<u><u>157,092</u></u>

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018****NOTE 10 - COMMITMENTS**

Relationships Australia - Northern Territory Inc. has the following commitments:

- Lease for ground floor, Cavenagh Centre, 43 Cavenagh Street, Darwin commenced 6 July 2012 and expiring 5 July 2018. The annual rent is \$97,590 (excluding GST).

- Lease for premises at Lot 9172, 3&4/11 Railway Terrace, Alice Springs commenced 1 July 2011 and expiring 30 June 2020. The annual rent is \$75,775 (excluding GST)

- Lease for premises at Lot 5163, 1/63 Railway Terrace, Alice Springs commenced 1 May 2013 and expiring 30 April 2018. The annual rent is \$17,242 (excluding GST). The premises were vacated prior to the end of the year.

- Lease for premises at 5 Parsons Street, Alice Springs commenced 1 May 2015 and expiring 30 April 2020. The annual rent is \$49,818 (excluding GST)

- Lease for premises at 5&8/15 Katherine Terrace, Katherine commenced 1 January 2017 and expiring 31 December 2021. The annual rent is \$27,513 (excluding GST)

- Lease for premises at 5 Sheperd Street, Darwin commenced 1 March 2017 and expiring 28 February 2022. The annual rent is \$190,350 (excluding GST)

- Lease for premises at Lot 9172, 5/11 Railway Terrace, Alice Springs commenced April 18 and expiring 30 Jun 2019. 2017-2018 rent is \$15,025 (excluding GST), rent review July 2018, The annual rent 2018-2019 is \$60,766

The Association does not have contingent liabilities as at 30 June 2018 and 30 June 2017.

**NOTE 12 - EVENTS OCCURRING AFTER THE REPORTING DATE**

No matter or circumstance has arisen since 30 June 2018 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

**NOTE 13 - AUDITOR'S REMUNERATION**

The accrued audit fee as at 30 June 2018 is \$11,964 (2017: \$11,964)

**NOTE 14 - RECONCILIATION OF SURPLUS TO NET CASH FROM OPERATING ACTIVITIES**

	2018	2017
	\$	\$
Surplus for the year	85,571	110,898
Adjustments for:		
Depreciation and amortisation	68,895	60,212
Loss on disposal and write off of assets	-	-
<i>Changes in operating assets and liabilities</i>		
Decrease/(increase) in trade and other receivables	28,044	(111,313)
Decrease/(increase) in bad debts	-	-
Increase/(decrease) in grants in advance	(829,699)	790,268
Decrease/(increase) in prepayments	18,752	(36,488)
Increase/(decrease) in trade and other payables	(41,700)	154,981
Increase/(decrease) in employee benefits	(15,509)	64,121
Net cash from operating activities	<u>(685,646)</u>	<u>1,032,679</u>

# RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED

ABN 61 874 389 726

## SPECIAL PURPOSE COMPILATION REPORT

TO RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INC

### Scope

On the basis of information provided by the Directors of the Relationships Australia - Northern Territory Inc, we have compiled in accordance with APES 315: *Compilation of Financial Information* the special purpose financial report of Relationships Australia - Northern Territory Inc for the year ended 30 June 2018, as set out in the attached unaudited Detailed Statement of Income and Expenditure for Darwin Branch, Alice Springs Branch and Katherine Branch for the year ended 30 June 2018.

The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The Committee are solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of Relationships Australia - Northern Territory Inc and are appropriate to meet the needs of the directors and members of the association.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed by me and accordingly no assurance is expressed by us.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than Relationships Australia - Northern Territory Inc, may suffer arising from any negligence on my part. No person should rely on the special purpose financial report without having regard to the attached audit report.

The special purpose financial report was compiled exclusively for the benefit of the directors and members of Relationships Australia - Northern Territory Inc and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

### APG Accounting

Unit 36/5 McCourt Road Yarrowonga NT 0831



02/10/2018

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**DARWIN BRANCH  
UNAUDITED DETAILED STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>INCOME</b>		
Government Grants		
Department of Children and Families	231,863	212,870
Department of Social Services	3,118,798	2,735,434
Attorney-General's Department	-	3,705
Prime Minister and Cabinet	140,000	140,000
Other grants	117,810	112,575
Other Income		
Other Income	-	38,213
SACS Award Supplementation	215,207	182,112
Books and videos	-	62
Fees	121,030	123,855
Interest	38,634	27,480
Memberships	44	77
Other income	-	12,107
Workshops	14,757	9,963
Red Cross	212,460	153,000
Sundry Income	12,111	21,663
Total income	<u>4,222,714</u>	<u>3,773,116</u>
<b>EXPENDITURE</b>		
Loss on disposal & write off of assets		-
Advertising	47,990	12,531
Affiliation/professional membership	34,381	25,884
Accounting fees	6,974	20,257
Audit fees	6,851	6,357
Annual general meeting	518	709
Bad Debts	3,500	2,575
Bank charges	3,719	3,542
Board development	4,895	4,338
Board meetings	3,846	2,399
Books and videos	-	1,884
Car Bay	-	6,364
CIP - FDR/FARS	7,575	18,083
Cleaning	20,950	16,459
Christmas party	2,993	2,459
Consultants	26,441	30,946
Consortium support	-	56
Customer relations	7,143	11,334
Depreciation	68,895	56,129
Electricity	41,658	21,574
Establishment costs	361	58,559
FDR-FRC MOU	1,300	9,989
Fringe benefits tax	9,272	12,226
Photocopier lease and copy costs	8,001	7,614
Insurance - business	6,057	7,112
IT/Computers	52,044	101,221
Professional aids (books/videos/DVDs etc.)	2,220	1,809
Legal fees	8,082	7,352
Long service leave	40,471	15,358
Maternity leave	3,400	7,311
Marketing	36,864	33,414
Motor vehicle expenses	(29,541)	(32,141)
Office equipment & stores/furniture - minor	5,501	5,776
Office equipment repairs	3,189	2,317
Plant hire	7,469	6,680
Postage	4,829	4,576

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**DARWIN BRANCH (continued)  
UNAUDITED DETAILED STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Office supplies and stationery	18,946	23,729
Professional printing	1,348	1,256
Recruitment & relocation	11,632	55,169
Rent and rates	317,650	244,757
Rental outgoings	28,571	24,961
Research and development	45,148	8,675
Building repairs and maintenance	38,520	17,306
Salaries	2,813,730	2,512,065
Salaries - paid parental leave	-	12,107
Annual leave	(6,655)	22,499
Security/Fire safety	8,187	16,635
Employee assistance/wellness/police check	19,780	8,662
Staff development	69,259	68,179
Staff general expenses/petty cash expenses/amenities	802	4,314
Workshop meetings	26,696	11,531
Filtered Water	2,200	3,084
Storage and archiving	4,926	6,020
Subcontracting	89,378	62,188
Superannuation	258,194	228,578
Staff supervision	15,851	14,376
Telephone/mobile/internet	36,500	36,061
Translation interpreters	2,881	4,119
Travel	117,836	124,732
Venue hire	393	2,032
Waste management	3,255	3,346
Workers compensation	71,208	54,138
	<hr/>	<hr/>
	4,444,084	4,063,572
Share of staff costs reallocated	(274,022)	(288,931)
Share of corporate expenses reallocated	(125,977)	(118,711)
Share of corporate travel costs reallocated	(12,853)	(12,881)
	<hr/>	<hr/>
Total Expenditure	4,031,232	3,643,049
<b>OPERATING SURPLUS/(DEFICIT)</b>	191,482	130,067
<b>ACCUMULATED FUNDS BROUGHT FORWARD</b>	84,636	(45,431)
	<hr/>	<hr/>
<b>ACCUMULATED FUNDS/(DEFICIT) CARRIED FORWARD</b>	276,118	84,636
	<hr/>	<hr/>

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**ALICE SPRINGS BRANCH  
UNAUDITED DETAILED STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Government Grants		
Department of Children and Families	641,950	143,898
Attorney-General's Department	49,500	49,500
Prime Minister and Cabinet	-	167,400
Correctional Services	-	432,851
Department of Social Services	1,102,805	1,209,933
Other grants	53,870	52,292
Other Income		
SACS Award Supplementation	170,531	104,543
Books and videos	-	23
Fees	59,251	73,606
Interest	-	25
Insurance recoveries	-	12,544
Workshops	3,298	19,214
Anglicare	215,600	205,831
Sundry Income	10,237	17,733
Total income	<u>2,307,042</u>	<u>2,489,393</u>
<b>EXPENDITURE</b>		
Advertising	2,724	5,930
Affiliation/professional membership	12,974	14,538
Accounting fees	4,128	15,208
Audit fees	4,091	4,632
Bad debts	2,815	927
Bank charges	1,230	1,066
Board meetings	-	52
CIP - FDR/FARS	6,012	4,575
Cleaning	18,451	28,247
Christmas party	116	905
Consultants	27,015	48,891
Customer relations	3,653	5,634
Depreciation	-	4,083
Electricity	14,851	13,720
Establishment costs	24,660	827
EAP Counselling	1,725	3,054
Fringe benefits tax	13,814	10,556
Photocopier lease and copy costs	3,138	7,079
Insurance - business	3,519	3,627
IT/Computers	23,263	33,284
Professional aids (books/videos/DVDs etc.)	4,012	4,191
Long service leave	(49,462)	11,996
Maternity leave	2,175	5,535
Marketing	5,773	16,388
Motor vehicle expenses	60,760	64,911
Office equipment & stores/furniture - minor	1,834	2,637
Office equipment repairs	3,200	1,532
Plant hire	5,585	3,065
Postage	971	920
Office supplies and stationery	13,741	8,425
Professional printing	1,514	2,651
Recruitment & Relocation	10,053	11,795
Rent and rates	148,053	137,927
Rental outgoings	30,240	24,611
Research and development	809	-

RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED

ABN 61 874 389 726

ALICE SPRINGS BRANCH (continued)  
UNAUDITED DETAILED STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Building repairs and maintenance	3,311	11,514
Salaries	1,400,701	1,342,889
Annual leave	(5,171)	(9,932)
Security/Fire safety	3,406	4,656
Employee assistance/wellness/police check	4,426	3,853
Staff development	45,684	39,094
Staff general expenses/petty cash expenses/amenities	-	995
Workshop meetings	6,938	3,217
Filtered Water	2,586	2,545
Storage and archiving	1,667	2,405
Subcontracting	2,170	231
Superannuation	126,730	122,757
Staff supervision	5,230	5,246
Telephone/mobile/internet	19,393	30,773
Translation interpreters	1,272	765
Travel	67,647	67,359
Venue hire	2,709	10,245
Waste management	-	299
Workers compensation	41,934	39,266
YDP Drum Workshop	1,602	1,680
	<u>2,139,672</u>	<u>2,183,276</u>
Share of staff costs reallocated	179,758	228,304
Share of corporate expenses reallocated	74,138	81,510
Share of corporate travel costs reallocated	8,744	21,869
Total Expenditure	<u>2,402,312</u>	<u>2,514,959</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	(95,270)	(25,566)
<b>ACCUMULATED FUNDS BROUGHT FORWARD</b>	<u>1,170,859</u>	<u>1,196,425</u>
<b>ACCUMULATED FUNDS/(DEFICIT) CARRIED FORWARD</b>	<u><u>1,075,589</u></u>	<u><u>1,170,859</u></u>

**RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED**

ABN 61 874 389 726

**KATHERINE REGION  
UNAUDITED DETAILED STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
<b>INCOME</b>		
Government Grants		
Department of Families, Housing, Community Services and Indigenous Affairs		
Department of Children and Families	136,958	134,438
Department of Social Services	220,853	176,137
Other Income		
Smith Family	319,000	301,277
SACS Award Supplementation	22,886	14,049
Insurance recoveries	-	389
Fees	4,135	390
Sundry Income	8,812	100
Total income	<u>712,644</u>	<u>626,780</u>
<b>EXPENDITURE</b>		
Advertising	2,275	1,052
Affiliation/professional membership	4,694	2,659
Accounting fees	1,567	3,656
Audit fees	1,557	974
Board meetings	-	9
CIP - FDR/FARS	-	450
Cleaning	13,541	9,064
Christmas party	6	(50)
Consultants	-	368
Customer relations	555	570
Electricity	4,507	5,506
Establishment costs	9	7,317
Fringe benefits tax	1,616	3,762
Legal fees	886	648
Photocopier lease and copy costs	2,796	2,391
Insurance - business	1,310	1,382
IT/Computers	10,895	19,196
Professional aids (books/videos/DVDs etc.)	-	4,768
Long service leave	4,207	76
Maternity leave	768	1,124
Marketing	4,053	2,591
Motor vehicle expenses	54,822	37,933
Office equipment & stores/furniture - minor	561	2,836
Office equipment repairs	184	19
Plant hire	815	482
Postage	358	40
Office supplies and stationery	2,814	3,811
Professional printing	41	98
Recruitment & relocation	3,321	1,216
Rent and rates	39,628	39,093
Rental outgoings	3,871	1,868
Research and development	480	-
Building repairs and maintenance	4,979	4,419
Salaries	320,922	267,987
Annual leave	(5,242)	11,965
Security/Fire safety	1,228	3,603
Employee assistance/wellness/police check	1,114	796
Staff development	8,863	2,848
Staff general expenses/petty cash expenses/amenities	28	252



RELATIONSHIPS AUSTRALIA - NORTHERN TERRITORY INCORPORATED

ABN 61 874 389 726

**KATHERINE REGION (continued)**  
**UNAUDITED DETAILED STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Workshop meetings	840	1,876
Filtered Water	1,222	371
Storage and archiving	1,048	483
Subcontracting	1,731	1,399
Superannuation	29,484	24,510
Staff supervision	897	741
Telephone/mobile/internet	2,338	16,757
Travel	35,939	31,792
Venue hire	-	41
Waste management	556	338
Workers compensation	15,894	8,134
	<u>583,978</u>	<u>533,221</u>
Share of staff costs reallocated	94,265	59,529
Share of corporate expenses reallocated	51,838	24,810
Share of corporate travel costs reallocated	4,109	2,823
Total Expenditure	<u>734,190</u>	<u>620,383</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	(21,546)	6,397
<b>ACCUMULATED FUNDS BROUGHT FORWARD</b>	<u>249,149</u>	<u>242,752</u>
<b>ACCUMULATED FUNDS/(DEFICIT) CARRIED FORWARD</b>	<u><u>227,603</u></u>	<u><u>249,149</u></u>