

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



FORWAARD Aboriginal Corporation



2019

Annual Report



FORWAARD Aboriginal Corporation Established 1967

AGM - Tuesday 22 October 2019

5:30 pm: 33 Charles Street Stuart Park



Domic and David two of our wonderful team members

FORWAARD Aboriginal Corporation

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2019 AGM AGENDA

1. Welcome:

- 1.1 Apologies
- 1.2 Declarations of any conflict of interest

2. Confirming of last AGM minutes:

- 2.1 Any amendments – motion to accept the minutes from previous AGM

3. Presentation of Reports:

- 3.1 Chairperson's Report
- 3.2 Chief Executive Officer's Report
- 3.3 Financial Audit report
- 3.4 Adoption of the reports – motion to accept the reports

4. Election processes

- 4.1 Per item 6.1 of the Rule Book, the number of directors is to be Minimum 4 Maximum 12

5. Election of Officers:

- 5.1 Voting process explained by Chairperson
- Chairperson to hand and over to the CEO to act as the Returning Officer
- All positions are now declared vacant – Returning Officer to call for nominations
- 5.2 Chairperson – Written nomination received from Margaret Rajak
- 5.3 Deputy Chairperson - Written nomination received from Joe Brown
- 5.4 Treasurer - Written nomination received Leon James
- 5.5 Secretary – Written nomination received Lorraine Tomlins
- 5.6 Ordinary Members – Written nominations received from Mareret Friel

6. 2019 – 2020 Auditor Appointment

7. Any other Business

8. Next Board of Director's meeting

Meeting Closed:



PURPOSE OF THIS ANNUAL REPORT

This Annual Report covers our activities and performance for the period 21 November 2018 to 21 October 2019 and financial year July 2018 to June 2019. This report is one of the ways in which we seek to demonstrate our accountability and obligations to all our stakeholders, including our contract managers, partners, and supporters.

One of FORWAARD Aboriginal Corporation's core values, is accountability, we believe this is crucial for our sustainability and therefore our ability to fulfil our Mission. To hold ourselves accountable, demonstrates that we are worthy of the trust that our stakeholders have place in us.

OUR HISTORY



In 1967 our founding members Vai Staton, Barbara Cummings, Veronica McClintic, Kathy Mills and Betty Pearce, began providing meals and counselling to Aboriginal men living in the long-grass in and around Darwin. This small group of volunteers developed a network of individuals who provided food, showers, and a safe shelter in their homes, to Aboriginal men who were suffering from the combined effects of alcohol and homelessness. These crusaders provided all the funding for these services, wanting only to bestow much-needed relief to the vulnerable people, who were living within their community.

The founding member, named the organisation the Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties (FORWAARD), reflecting that we will move forward and continue to assist those of our society who weren't in a position to support themselves. These dedicated women continued to provide this method of support until 1978. When on the 5 of September, they were informed of their success in tendering for a grant, from the Commonwealth Department of Aboriginal Affairs. The purpose of the grant was to purchase a permanent location for the corporation, which centred on our current location, at Charles Street in Stuart Park.

After many years of toil, the residence that is now on the Charles Street block opened, and on the 1st of November 1988 the Larrakia people, the traditional owners of the Darwin region bequeathed the name "Gwalya Goolmora" on the centre. Gwalya Goolmora means "No Grog" a term which symbolises the philosophy that those living at these premises are free from alcohol and drugs

The FORWAARD facility now accommodates up to 16 residents, catering for both males and females with alcohol and drug related problems. The corporation offers a holistic approach to the treatment and recovery for mostly, Aboriginal and Torres Strait Islander clients, through our ongoing support and care programs.

FORWAARD has come a long way, since 1967, overseeing significant changes throughout this time. However, the one thing that has remained as a constant, is that we continue to provide the same level of care and support for vulnerable people, that was provided, these many years past, by our founding

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



members. We still offer food, showers, and a safe shelter. Moreover, these are provided in conjunction with rehabilitation programs, continuing care services and family education programs, providing support to families who are living with substance misuse through their loved ones.

Today, the FORWAARD team takes pride in our history, as it outlines for them the foundations of our future, characterising our long-standing commitment to improving Aboriginal health, through alcohol and drug rehabilitation.



Making friends with some of the local wildlife

MISSION STATEMENT

Provide culturally appropriate specialised care and support services in the rehabilitation areas of, treatment, recovery, healing, and education to “minimise substance misuse and dependency amongst Aboriginal people through delivering culturally appropriate education, prevention, and recovery programs.”

VISION STATEMENT

To be a leader in the field of alcohol and other substance misuse rehabilitation and be the provider of choice.

FORWAARD VALUES

Excellence: We strive to provide the best service with continuous improvements to address the needs of our clients, their families, and the community.

Governance: Good governance and effective organisational management.

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



Accountability: We are accountable for our actions and behaviours, both as individuals and as an organisation.

Quality of Service: We aim to provide high-quality treatment and care by always placing our clients at the centre of our services and programs

Communication: FORWAARD values communication which is respectful, transparent, and culturally appropriate

Culture: The heritage and cultural needs of Indigenous people are respected and that FORWAARD's programs are culturally appropriate.

Client Satisfaction: We strive to provide excellent standards of care and service to meet the expectations of others.

Safety: We will provide our clients and staff with an environment which is safe and free from judgement.

Teamwork: We take pride in recognising and empowering staff in the importance and value of teamwork in keeping FORWAARD's commitments to our clients.

2019 FORWAARD BOARD OF DIRECTORS

Director	Position
Ms Margaret Rajak	Chairperson
Mr Joe Brown	Deputy Chairperson
Ms Lorraine Tomlins	Secretary
Mr Leon James	Treasurer
Ms Margeret Friel	Director



Gym session for the clients



FORWAARD Aboriginal Corporation



AGENDA ITEM 2

2018

AGM MINUTES



MINUTES OF ANNUAL GENERAL MEETING

Date: 20 November 2018

Time: 5 pm – 6.30 pm

Venue: Common room at 33 Charles Street

1. Open and Welcome - Meeting commenced @ 5:20 pm

The meeting was chaired by Margaret Rajak who opened the meeting and welcomed those present.

Acknowledged the Larrakia people and elders past and present on whose land the meeting took place.

Attendance:

Member	Office	Present	Apology	Absent
Margaret Rajak	Chair	✓		
Joe Brown	Vice Chair	✓		
Leon James	Treasurer		✓	
Margeret Friel	Secretary	✓		
Lorraine Tomlins	Director	✓		
Rosie Tipiloura	Director			✓

Guests: Vikram S Sandlin, Noel Clifford c/- Nexia Edwards Marshall NT Accountants – name changed in 2018 from Barry Hanson accountants

FORWAARD Staff:

Sheryl Thomson, Business Manager
Rikki Fischer, Communications and External Relationship Manager
Stephen Versteegh, Executive Director

FORWAARD Residents:

Katrina Woodroffe, Rita Hippo, Kim Pryor, Augustine Tunmuck, Brian Whitehurst. Bianca McMahon, Trent Ward, Terrence Ward, Jeff Rogers, Danny Wanambi

APOLOGIES: Leon James

2. Acceptance of Previous Minutes

Confirmation of 2017 Minutes. A copy of these minutes has been provided in the 2018 annual report

Moved: Margaret Rajak **Seconded:** Margeret Friel

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Motion carried unanimously

3. Presentation of Reports

3.1 Chairperson's Report

Spoken to by Margie Rajak. A full report is provided in the 2018 annual report

Moved: Margaret Rajak

Seconded: Joe Brown

Accepted unanimously

3.2 ED's Report

Spoken to by Stephen Versteegh. A full report is provided in the 2018 annual report

Moved: Stephen Versteegh

Seconded: Trent Ward

Accepted unanimously

3.3 Financial Audit Report

Spoken to by Noel Clifford - Nexia Edwards Marshall NT Accountants. A full report is provided in the 2018 annual report

Moved: Noel Clifford

Seconded: Margaret Rajak

Accepted unanimously

4. Election processes

4.1 Voting process explained – as per clause 6 of the rules book

Stephen Versteegh outlined that all current Director's position are now vacant and outlined the voting process for the election of the 2019 Directors. He outlined that section 6 of the rules book described the eligibility to be a Director of FORWAARD Aboriginal Corporation these are:

Be over 18 years of age

Be a member of the Corporation

Be an Aboriginal or Torres Strait Islander person

Usually, reside in Australia

Not be an employee of the cooperation - notwithstanding clause 4.1 wherein exceptional circumstances a director may be eligible to be a temporary employee if all directors approve

Not a minimum of 4 directors and up to a maximum of 12 directors must be appointed – each director must provide consent in writing to be considered for the role

The current positions were declared vacant, and nominations were called.

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5. Election of Officers:

5.1 Chairperson

Written Nomination received from Margaret Rajak.

The nomination was seconded by Lorraine Tomlins.

No other nominations.

accepted the nomination and was elected unopposed.

5.2 Deputy Chair

Written Nomination received from Joe Brown.

The nomination was seconded by Lorraine Tomlins.

accepted and was elected unopposed.

5.3 Treasurer

Written Nomination received from Leon James.

The nomination was seconded by Margeret Friel

No other nominations

accepted and was elected unopposed.

5.4 Secretary

Written Nomination received from Lorraine Tomlins.

The nomination was seconded by Margaret Rajak.

No other nominations.

accepted and was elected unopposed.

5.5 Ordinary Members

Written Nomination received from Margeret Friel.

The nomination was seconded by Joe Brown

accepted and was elected unopposed.

No other nominations for Ordinary members were received

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6. Appointment of an Auditor for 2018/19

Nexia Edwards Marshall NT Accountants

Moved: Lorraine Tomlins.

Seconded: Joe Brown

Motion carried unanimously

7. Any other Business

- 1) ED explained that he had received a call from Rosemary Tipiloura on Wednesday 14 November whereby Rosemary had indicated that for personal reasons she would not be seeking re-election as a Director in 2019. ED thanked Rosemary for her time as a Director
- 2) Chairperson announced that the 2018 Board of Directors had reviewed the ED's contract and had decided that:
 - a) A new contract from 5 February 2019 had been developed and that this contract would be for a 5-year period.
 - b) Additionally, the Directors had decided that the position required a title change to reflect the status of the corporation's leader. Henceforth the position of Executive Director (ED) has been changed to the Chief Executive Officer (CEO)

8. Next Board Meeting – Tuesday 18 December 2018

Meeting Closed: 6:30 pm

Moved to accept the 2018 AGM minutes *Joe Brown* Seconder, *Lorraine Tomlins*



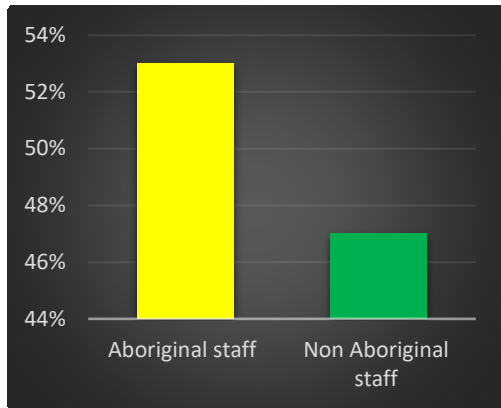
Kathy, Sheryl, Rikki and Mariana the NT Training Awards

2019 AT A GLANCE

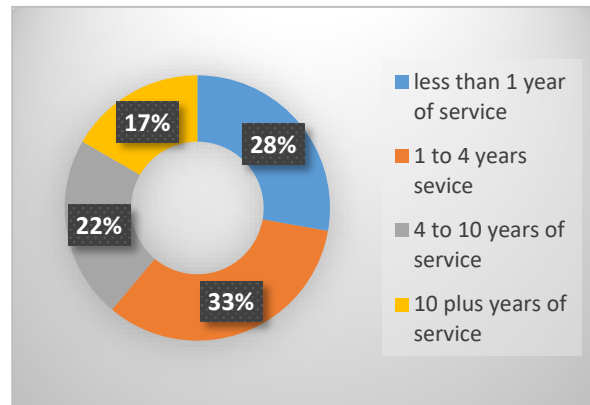
FORWAARD activity
Presented the family Circles program to two conferences, these were. The Association of Alcohol and other Drugs Agencies NT (AADANT) conference and the Indigenous Allied Health Australia (IAHA) National Conference
Launched the new FORWAARD website – Brighter: Fresher and easier to use
Solar panels now operational caring for the planet and reducing utilities costs by about 40%
Work Force Development program commenced, enabling staff to receive training in the Certificate IV and Diploma of Alcohol and Dugs qualification
Presented this program to the Territory Business forum to show Darwin based businesses how a 24/7 operation can support training for all staff
Implemented the Antenatal program supporting 10 pregnant women with AOD challenges
Currently leasing a 5-bedroom home for the Antenatal program supporting 5 women and a further 5 women can be placed on the day program
Received a contract for Emergency Relief funds from 2019 to 2023 one of few Rehabilitation centers to receive this funding
FORWAARD’s Continuing Care contract which supports our Transitional home was extended and will continue until June 2020
FORWAARD and The GLEN now have an MOU to ensure we have a robust working relationship benefitting staff and clients in both centers
First staff exchange commenced between FORWAARD and the GLEN, this was well received by all involved.
The inaugural meeting of the Aboriginal Drug and Alcohol Residential Rehabilitation Network (ADARRN) was conducted at FORWAARD consisting of Rehabilitation centers from NSW, Qld and NT
Recognised as the NT Small business of the year for 2019
Finalist in the National Small Business of the year awards – result will be known in November



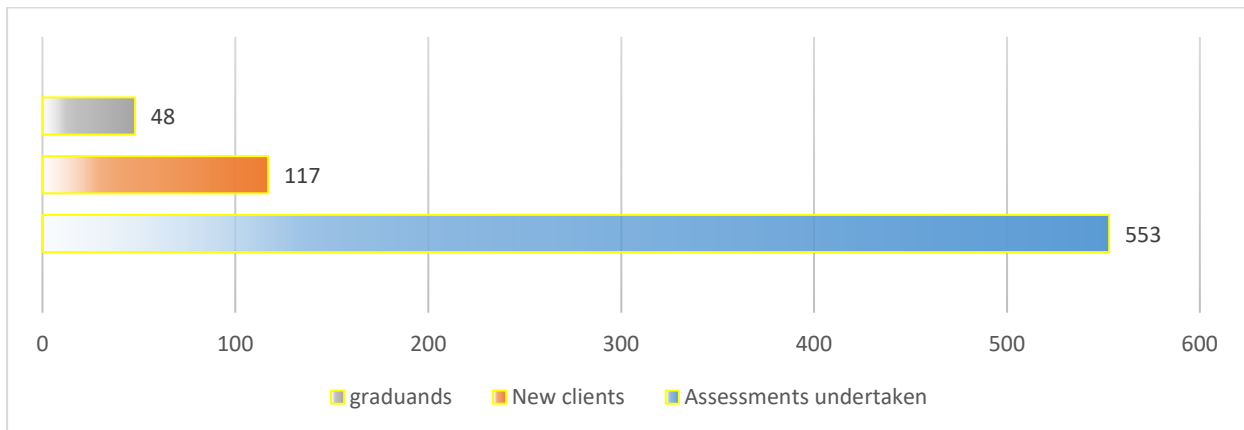
FORWAARD Aboriginal Corporation 2019 Dashboard



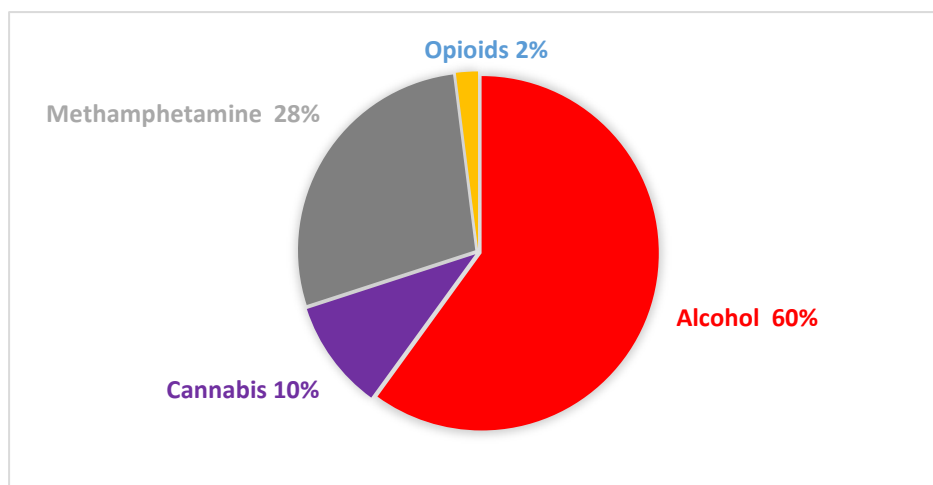
% of Aboriginal and Non-Aboriginal staff as 1 October



percentage of staff and years of service as 1 October



Client activity form November 2018 until October 2019



Client Principal Drug - November 2018 until October 2019



FORWAARD Aboriginal Corporation



AGENDA ITEM 3

2019

REPORTS

3.1 Chairperson's report

3.2 CEO's report

3.3 Financial report attachment 1, presented by Nexia Edwards Marshall NT



3.1 CHAIRPERSON'S REPORT

Firstly, I would like to apologise that I am not here with you today to provide the Chairpersons report as I am interstate attending a conference, and thanks to Joe for delivering my report.

I would like to take this opportunity to welcome everyone here today, our clients, staff, visitors, and the current FORWAARD Board Members.

I would like to pass on my sincere thanks to the current FORWAARD Board Members, Joe Brown the Deputy Chairperson, Lorraine Tomlins our Secretary, Leon James our Treasurer and Meg Friel, our Director.

The Board Members have worked tirelessly over the past 12 months to ensure that FORWAARD remains and continues to be a healthy and prosperous Aboriginal Community based Corporation, supporting vulnerable people with Alcohol addiction throughout the Northern Territory.

Secondly, I would like to thank Steve, CEO, Sheryl, Rikki, Kathy, Alan, David, Domonic, Geoff, Joanne, John, Kerrie, Lachlan, Mariana, Shane Smith Thompson, Shane Thorne, Theresa Bedford, Theresa Edwards and Toni for another wonderful year.

Steve and his team have demonstrated commitment and dedication to each of our clients by providing them with the support they need to improve their health and wellbeing. They have been instrumental in ensuring the organisation's success, and sustained growth over the last 12 months, and have assured that we have met our contractual requirements. All testament, to the staff's collective determination, to ensure that our stakeholders enjoy a positive experience each time they interact with FORWAARD Aboriginal Corporation.

As a team (Our Members, Directors and staff), FORWAARD has achieved some significant results over the last twelve months. Including introducing two new programs, reconfirming our strategic position, as well as consolidating our existing arrangements.

Some of the innovations introduced this year include:

- FORWAARD presented the family Circles program at two conferences, these were:
 - Association of Alcohol and other Drugs Agencies NT (AADANT) conference
 - Indigenous Allied Health Australia (IAHA) National Conference
- Launch of our new web page
- Implemented the Antenatal program supporting 10 pregnant women with AOD challenges
- Leasing a 5-bedroom home in Palmerston for this program
- The training of our staff so they can in turn support our clients
- having a doctor attending the center each Friday from the Berrimah Family Practice to support our client's health and wellbeing Solar panels now operational caring for the planet and reducing utilities costs by about 40%
- Conducting the inaugural meeting of the Aboriginal Drug and Alcohol Residential Rehabilitation Network (ADARRN) at FORWAARD consisting of rehabilitation centers from NSW, Qld and NT

Our Awards and nominations for 2019:

- Winner of the NT Small Business of the Year Award for 2019
- A finalist in the National awards for the Small business of the year to be held in November 2019.

Our service as at the end of September 2019 FORWAARD:

- Had the potential to support 97 clients through our various programs, including 42 families working within our Family Circle program

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- Manage four locations in Darwin and Palmerston
- Overseeing seven contracts from both the NT and Australian Governments

The dedication and commitment shown by all the FORWAARD team is commendable and accurately reflects the positive stranding we have created within the community, for the past several years. The statistical information provided in the following table outlines a snapshot of the activity undertaken this year.

Statistical information: Client activity form November 2017 until October 2018

	Assessments completed/requested	New Clients	Clients graduated	Clients exited due to rule breaking	Clients taking own leave
Total clients	553	117	48	45	23
Average/month	46	9.75	4	3.75	2

We can take heart in that these figures demonstrate that we are unquestionably producing some significant results when it comes to the treatment and care of our clients. However, as good as these results are, we still need to be vigilant and committed to the continued improvement of our programs ensuring that our 2019, 2020 activity can exceed what we have achieved this year.

In conclusion, I would like to once again thank my fellow Board of Directors, the CEO and our dedicated and committed staff, for what has been a particularly productive year for our magnificent team here at FORWAARD.

Well done team FORWAARD .

Moved to accept the Chairperson's report *Joe Brown* . Secorder, *Raymond Taylor*



Margaret a 2018 CORALIE OBER honour roll Inductee, with Leon after receiving his Remote Male Worker Award in Adelaide,



3.2 CEO REPORT

It is my pleasure to report on another immensely successful year for FORWAARD Aboriginal Corporation. Our primary goals were considerable, as we aimed to consolidate our current activity, along with developing and implementing several additional programs. I am happy to report that, with the support of our team, we have achieved all our goals, ensuring that we can continue to support and assist those vulnerable people who are in our care.

The following is a snapshot of what we have achieved over the last twelve months with each of the activities aligning to one or more of our strategic goals set by the Directors in 2018.

Strategic Target 1, STAKEHOLDER ENGAGEMENT

As a small, not for profit organisation, we recognised that we need to grow and flourish if we are to have a sustainable, robust, and diverse corporation into the future. As such, this year, we focused on engaging relationships through partnerships with like-minded organisations. To ensure that we can continue to develop strong mutual networks for the benefit of our clients.

To achieve this, we actively encourage our team to engage and develop long-lasting relationships or to develop opportunities to present or promote our organisation to other groups. Thus ensuring, that we have secure corporate connections and brand awareness within a host of complementary sectors

Accordingly, the following are some of the more significant relationships that we have developed in the past 12 months.

- ✓ We have developed an MOU with Alana Kay college to support our staff in achieving the training we require in a Certificate IV in Alcohol and Other Drugs and a Diploma in Alcohol and other Drugs.
- ✓ We were able to secure funding to support the development and revamp of our webpage. Our webpage now reflects our new image and ensures that our programs are easily recognised and our services are easily accessed electronically.
- ✓ Similarly, we have engaged with a national network in the Aboriginal Drug and Alcohol Residential Rehabilitation Network Limited (ADARRN) this network is comprised of some organisations from NSW, Qld and FORWAARD as the NT representative.
- ✓ Established a relationship GIVIT a not for profit organisation which works with organisations such as FORWAARD to support and aid impoverished, marginalised and vulnerable people

Additionally, and to add to these significant achievements, in this 12-month period, we completed the following stakeholder engagement activities:

- ✓ Met with Government Ministers
- ✓ Engaged with all our contract managers
- ✓ Participated and presented at a variety of forums, meetings and functions
- ✓ Engaged with a medical service and have them visit our site weekly to support our clients



Strategic Target 2 SERVICE AND RESOURCES EXPANSION.

Throughout 2019 FORWAARD has striven to be a continuous improvement organisation, supportive of development and progression. Our focus has to be fiscally responsible by expanding our core programs as well as ensuring that we are a sustainable organisation with a broad and diverse income stream. Giving us the capacity to manage a multitude of activities, all designed to support vulnerable people who are impacted by alcohol and drug difficulties. For this, some of our tasks included:

- ✓ Establishing or developing supportive relationships with several like-minded organisations, from interstate regional and remote Northern Territory. Including organisation from NSW, Katherine, Tennent Creek and Alice Springs
- ✓ Ensuring that we continuously monitor and improve our client-centered treatment programs. Being conscious of contemporary practices, culturally appropriate needs and individual requirements
- ✓ Increasing our financial turn over by 22% from \$2.018M in the 2017/2018 financial year to \$2.594M this fiscal year, see item 3.3.
- ✓ Solidifying our programs to ensure a level of stability in that our Continuing Care contract has been extended to 2021, our Emergency Relief Funding contract has been renewal until 2023, one of very few rehabilitation centers to receive a new contract. And our COMMIT program has been extended until the end of this year.
- ✓ We also introduced two new contracts this year one being our Training program which supports our staff to gain their Certificate IV or Diploma qualification in AOD and the other is our Pregnancy Program, which commenced in July, helping pregnant women to overcome their substance misuse challenges.

These are just a snippet of the activities we have undertaken this year under this strategic target. Consequently, this has been a massive year for expansion and growth at FORWAARD, and at this stage, 2020 is panning out to be similar.

Strategic target 3 CAPACITY DEVELOPMENT

Organisational development has been of particular importance to FORWAARD Aboriginal Corporation this year. Producing a highly-skilled, talented, and adaptive workforce is the driving factor, in a lot of the activities we have undertaken. The programs we provide concentrate on building the capacity and capability of our team. To the extent that we are now seeing the impact our trained team are having on our clients.

Furthermore, the program of training we have developed specifically for our team is now being recognised as an Avant-garde training model, suitable for most rehabilitation centres elsewhere in the nation. To this extent, the results of our capacity development include:

- ✓ Three staff have completed their Diploma of AOD qualification
- ✓ 90% of our 17 trainees have completed over 50% of their certificate IV in AOD qualification
- ✓ FORWAARD was nominated and ultimately were the winners of the Northern Territory Training awards, small business of the year
- ✓ From the Northern Territory awards, we are now a finalist in the National Training Awards recognised as one of the best three small businesses in the nation. The winner of this award is to be announced late November.

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- ✓ AOD training has also been provided to our casual and volunteers staff.

As has been outlined, throughout all of 2019, our organisation has consolidated our existing programs while implementing and driving new programs, including staff development programs. We have ensured a secure and stable financial platform from which we support our clientele. The actions that we have worked so hard to develop and implement are now being recognised not just in the Northern Territory; moreover, it is acknowledged nationally as well.

The above overview displays a comprehensive and extensive program, which was presented by the FORWAARD team in 2019. Furthermore, it also reflects that we are unlikely to see any change to our activity levels throughout 2020.

As a consequence, I believe that FORWAARD is well-placed to achieve almost all of our strategic targets well before the end of the 2023 plan. The reason that this is possible is because we are building from a base, which includes a clear direction, has robust governance, and a dedicated highly motivated and committed group of individuals, who want to ensure that they can provide the best possible care for our clients.

Presented by Steve Versteegh

CEO

FORWAARD Aboriginal Corporation, October 2019

Moved to accept the CEO's report *Steve Versteegh* Seconder *Joe Brown*



Accepting the NT Training, Small Business of the Year Award, September 2019



3.3 FINANCIAL AUDIT REPORT

Please see attachment 1



Enjoying cultural day July 2019



FORWAARD Aboriginal Corporation



AGENDA ITEM 4 and 5

Election of the 2019 Board of Directors





4 Election processes

4.1 Per item 6.1 of the Rule Book, the number of directors is to be Minimum 4 Maximum 12

5 Election of Officers:

5.1 Voting process explained by Chairperson

Chairperson to hand and over to the CEO to act as the Returning Officer

All positions are now declared vacant – Returning Officer to call for nominations

5.2 Chairperson – Written nomination received from Margaret Rajak

Nomination supported

Secunder: *Reggie Jorroch*

Carried: **unanimously**

Any other nominations for the position of Chairperson - nil

5.3 Deputy Chairperson - Written nomination received from Joe Brown

Nomination supported

Secunder: *Thomas Tyson*

Carried: **unanimously**

Any other nominations for the position of Deputy Chairperson - nil

5.4 Treasurer - Written nomination received Leon James

Nomination supported

Secunder: *Raymond Taylor*

Carried: **unanimously**

Any other nominations for the position of Treasurer - nil

5.5 Secretary – Written nomination received from Lorraine Tomlins

Nomination supported

Secunder: *Raymond Taylor*

Carried: **unanimously**

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Any other nominations for the position of Secretary - nil

5.6 Ordinary Members – Written nominations received from Mameret Friel

Nomination supported

Seconder: *Tristram Forrester*

Carried: **unanimously**

Any other nominations for the position of Ordinary Member - nil



Celebrating another successful FORWAARD graduand



FORWAARD Aboriginal Corporation



AGENDA ITEM 6

2019 – 2020

Auditor Appointment

The CEO respectfully presents an application from Nexia, Edwards Marshall NT to continue as FORWAARD Aboriginal Corporation's Financial Auditor in 2020.

Nexia, Edwards Marshall NT have provided a quote for \$16995.00, the 2019 fee plus CPI to provide general purpose auditing in 2020.

Appointment accepted Appointment rejected

Moved *Jathan Joshua* . Seconder, *Morgan Howard*



FORWAARD Aboriginal Corporation



ATTACHMENT 1

2018 – 2019 Financial Report



One of our clients enjoying some downtime

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
AUDITOR'S INDEPENDENCE DECLARATION UNDER
THE CORPORATIONS (ABORIGINAL AND TORRES STRAIGHT ISLANDERS) ACT 2006 AND THE AUSTRALIAN CHARITIES
AND NOT -FOR- PROFITS COMMISSIONS ACT 2012

TO THE DIRECTORS OF FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES
ABORIGINAL CORPORATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *CATS/ Act 2006* and section 60-40 of the *Australian Charities and Not- for- Profit Commissions Act 2012*, in relation to the audit; and

- (ii) any applicable code of professional conduct in relation to the audit.

Nexia Edwards Marshall NT
Chartered Accountants

Noel Clifford
Partner

Darwin
Northern Territory

Date :

**FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL
RELATED DIFFICULTIES ABORIGINAL CORPORATION**

ABN: 58 291 856 396

**Financial Report For The Year Ended
30 June 2019**

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION

ABN: 58 291 856 396

**Financial Report For The Year Ended
30 June 2019**

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Statement of Changes in Equity	5
Statement of Cash Flows	6
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Board Members' Declaration	22
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FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION

ABN: 58 291 856 396

Directors Report

Your board of directors submit the financial report on the Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation for the financial year ended 30 June 2019.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Margaret Rajak (Chairperson)

Joe Brown (Deputy Chairperson)

Margeret Friel

Leon James (Treasurer)

Lorraine Tomlins (Secretary)

Principal Activities

During the financial year the principal continuing activities of the Corporation consisted of:

The Principal activities of the Corporation during the financial year were to provide the programs as follows:

-12 week alcohol and other drugs residential rehabilitation program;

-12 week alcohol and other drugs day rehabilitation program;

-Aftercare and outreach program.

Significant Changes

There were no significant changes in the nature of those activities that occurred during the financial year.

Operating Result

The surplus for the year amounted to \$2,005 (2018: Surplus of \$1,504).

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2019 has been received and can be found on page 2 of the financial report.

On behalf of the Board Members

Dated this

day of

November

2019

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
Revenue	2	2,594,670	2,018,621
Total revenue and other income		2,594,670	2,018,621
Employee costs	3	1,565,935	1,298,367
Depreciation and amortisation		79,863	76,758
Other Expenses	3	946,867	641,992
Total expenses		2,592,665	2,017,117
Net current year profit		2,005	1,504
Other comprehensive income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive income for the year		2,005	1,504
INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY		2,005	1,504
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY		2,005	1,504

The accompanying notes form part of this financial report.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	716,470	783,707
Trade and Other Receivables	5	21,826	10,744
Other Assets	6	11,463	11,427
TOTAL CURRENT ASSETS		749,759	805,878
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	900,955	915,833
TOTAL NON-CURRENT ASSETS		900,955	915,833
TOTAL ASSETS		1,650,714	1,721,711
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	283,503	376,051
Employee Provisions	9	143,679	124,133
TOTAL CURRENT LIABILITIES		427,182	500,184
NON-CURRENT LIABILITIES			
Employee Provisions	9	11,764	11,764
TOTAL NON-CURRENT LIABILITIES		11,764	11,764
TOTAL LIABILITIES		438,946	511,948
NET ASSETS		1,211,768	1,209,763
EQUITY			
Retained Earnings	10	761,768	759,763
Reserves	11	450,000	450,000
TOTAL EQUITY		1,211,768	1,209,763

The accompanying notes form part of this financial report.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

	Retained Earnings	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
Balance at 1 July 2017	758,259	450,000	1,208,259
<hr/>			
Comprehensive income:			
Profit for the year	1,504	-	1,504
Other comprehensive income for the year	-		-
<hr/>			
Total comprehensive income attributable to Members of the entity for the year	1,504	-	1,504
<hr/>			
Balance at 30 June 2018	759,763	450,000	1,209,763
<hr/>			
Balance at 1 July 2018	759,763	450,000	1,209,763
<hr/>			
Comprehensive income:			
Profit for the year	2,005	-	2,005
Other comprehensive income for the year	-	-	-
<hr/>			
Total comprehensive loss attributable to Members of the entity for the year	2,005	-	2,005
<hr/>			
Balance at 30 June 2019	761,768	450,000	1,211,768
<hr/>			

The accompanying notes form part of this financial report.

**FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL
CORPORATION
ABN 58 291 856 396
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		180,650	303,619
Grants received		2,235,847	2,000,867
Interest received		6,842	5,273
Payments to supplies and employees (inclusive of GST)		(2,425,591)	(1,896,283)
Net cash provided by (used in) operating activities	17	<u>(2,252)</u>	<u>413,476</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(64,985)	(17,346)
Proceeds from Sale of property, plant and equipment		-	-
Net cash (used in) investing activities		<u>(64,985)</u>	<u>(17,346)</u>
Net increase (decrease) in cash held		(67,237)	396,130
Cash and cash equivalents at beginning of the financial year		783,707	387,577
Cash and cash equivalents at end of the financial year	4	<u><u>716,470</u></u>	<u><u>783,707</u></u>

The accompanying notes form part of this financial report.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

The financial statements cover Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation as an individual entity, incorporated and domiciled in Australia. Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation is operating pursuant to the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act) and the Australian Charities and Not for Profits Commission Act 2012 (ACNC Act).

The financial statements were authorised for issue on _____ by the Directors of the Corporation.

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation (ACNC RDR) applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB), the *CATSI Act 2006* and *ACNC Act 2012*. The Corporation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Revenue

Non-reciprocal grant revenue is recognised in profit or loss when the Corporation obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Corporation and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Corporation incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation receives non-reciprocal contributions of assets from the government and other parties for a zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax.

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any accumulated impairment losses.

Freehold Property

Freehold land and buildings are shown at their fair value based on periodic, valuations by external independent valuers, less subsequent depreciation for buildings.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Buildings Improvements are shown at their cost less subsequent accumulated depreciation for buildings and any accumulated impairment losses.

Increases in the carrying amount arising on revaluation of Land and Buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold Land and Buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

At 30 June 2018 the Board of Directors reviewed the valuation of land and buildings made by an independent valuer in their valuation during year 2012. The Directors believe that the carrying value of land and buildings as at year end is not significantly different than the fair value and hence no adjustment is required.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 Summary of Significant Accounting Policies (Cont.)

(b) Property, Plant and Equipment (Cont.)

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Corporation commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings and Improvements	4-20%
Plant and equipment	20-25%
Motor Vehicles	20-25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(c) Trade and other receivables

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

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off by reducing the carrying amount directly. A provision for impairment of trade receivables is raised when there is objective evidence that the Corporation will not be able to collect all amounts due according to the original terms of the receivables.

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

(d) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the Corporation, are classified as finance leases.

Finance leases are capitalised, recognising an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Corporation will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 Summary of Significant Accounting Policies (Cont.)

(e) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Corporation becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Corporation commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and Subsequent Measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which *AASB 3: Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit-taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 Summary of Significant Accounting Policies

(e) Financial Instruments (Cont.)

The Corporation initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Corporation made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Corporation's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Corporation no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Corporation elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

The Corporation recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Corporation uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 **Summary of Significant Accounting Policies**

(e) Financial Instruments (Cont.)

General approach

Under the general approach, at each reporting period, the Corporation assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Corporation measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the Corporation measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the Corporation measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the Corporation assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Corporation applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the Corporation recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(f) Impairment of Non-Financial Assets

At the end of each reporting period, the Corporation assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116: Property, Plant and Equipment). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where the future economic benefits of the assets are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Corporation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

When an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

(g) Employee Benefits

Short-term employee benefits

Provision is made for the Corporation's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Corporation's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Corporation classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Corporation's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Corporation's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Corporation does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current liabilities.

The Corporation based on past experience records employee's long service leave entitlements on commencement of their employment with the organisation.

Retirement benefit obligations

Defined contribution superannuation benefits

All employees of the Corporation receive defined contribution superannuation entitlements, for which the Corporation pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's ordinary average salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Corporation's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Corporation's statement of financial position.

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 Summary of Significant Accounting Policies (Cont.)

(i) Income Tax

No provision for income tax has been raised as the Corporation is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(j) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Corporation during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(k) Intangibles

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

(l) Provisions

Provisions are recognised when the Corporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

(m) Comparative Figures

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

(n) Critical Accounting Estimates and Judgements

The Directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Corporation.

Key judgements

Impairment losses on receivables

The Board reviews its receivables to assess impairment at least on an annual basis. The Board's credit risk is primarily attributable to its trade receivables. In determining whether impairment losses should be reported in profit and loss, the Board makes judgments as to whether there is any observable data indicating that there is a measurable decrease in the estimated future cash flows. Accordingly, an allowance for impairment is made where there is an identified loss event or condition which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Impairment losses on property and equipment

The Board reviews its property and equipment to assess impairment, if there is an indication of impairment. In determining whether impairment losses should be reported in the statement of comprehensive income, the Board makes judgments as to whether there is any observable data indicating that there is a reduction in the carrying value of property and equipment. Accordingly, an allowance for impairment is made where there is an identified loss event or condition which, based on previous experience, is evidence of a reduction in the carrying value of property and equipment. At 30 June 2019, the Board reviewed the key assumptions made by an independent valuer in their valuation during year 2012. They have concluded that these assumptions remain materially unchanged and are satisfied that carrying value does not exceed the recoverable amount of land and buildings at 30 June 2019.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 1 Summary of Significant Accounting Policies (Cont.)

(o) Fair Value of Assets and Liabilities

The Corporation measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable accounting standard.

Fair value' is the price the Corporation would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transactions between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Corporation at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Corporation's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(p) Economic Dependence

The Corporation is dependent on government grants for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe that the government will not continue to support the Corporation. The Corporation's continued operations is also dependent upon achieving operating profits and positive cash flows.

(q) New and Amended Accounting Standards

During the current year, the Corporation adopted all of the new and amended Australian Accounting Standards and Interpretations which became mandatory for application and which were deemed to be applicable to its operation.

These standards and interpretations adopted had a minimal effect on the accounting and reporting practices of the Corporation as they did not have significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to the Corporation's operations.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 2	Revenue and Other Income	2019	2018
		\$	\$
	Revenue		
	Revenue from (non-reciprocal) government grants and other grants		
	— Grants Income	2,235,847	2,000,867
	— Grants carried forward from prior year	159,679	-
	— Unexpended grant carried forward	(15,224)	(159,679)
		<hr/>	<hr/>
		2,380,302	1,841,188
	Other revenue		
	— Interest	6,842	5,273
	— Rental Income	161,846	138,246
	— Other income	45,680	33,914
		<hr/>	<hr/>
		214,368	177,433
	Total revenue	<hr/> <hr/>	<hr/> <hr/>
		2,594,670	2,018,621
Note 3	Expenses	2019	2018
		\$	\$
	Expenses		
	Deficit includes the following items:		
	Employee costs		
	— Salaries and wages	1,355,727	1,149,916
	— Superannuation	112,760	94,947
	— Staff training, uniforms and recruitment	83,681	38,485
	— Employee Management Fees	13,767	15,019
		<hr/>	<hr/>
	Total employee benefits expense	1,565,935	1,298,367
	Other expenses		
	— Repairs and maintenance and motor vehicle expenses	111,564	79,964
	— Utilities expenses	70,634	56,669
	— Rental expenses	134,076	82,113
	— Legal and consultancy fees	2,738	1,066
	— Client support costs	332,824	177,672
	— Equipment Rentals and purchases	54,974	48,181
	— Computer expenses	40,984	29,094
	— Telephone expenses	15,703	12,389
	— Quality accreditation fees	7,900	6,430
	— Insurance	64,696	38,892
	— Cleaning, pest control and laundry costs	22,019	20,877
	— Advertising	14,618	28,192
	— Dues and Subscription	14,736	15,781
	— other	59,401	44,672
		<hr/>	<hr/>
	Total Other expenses	<hr/> <hr/>	<hr/> <hr/>
		946,867	641,992

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 4 Cash and cash equivalents

	Note	2019 \$	2018 \$
Cash at hand		500	500
Term Deposit		63,760	62,442
AC/OR (Aftercare/Outreach) account		83,066	232,467
ERF (Emergency Relief Fund) account		18,141	5,130
Alcohol Reform account		494	2,402
GST account		6,193	9,141
THS Trust account		15,583	819
THS (main cheque) account		306,341	218,435
Client Wellbeing account		35,310	23,571
Statement account		157,307	155,140
Credit card		26,719	1,496
Donations Account		100	1
Commit Prev BC Account		2,956	72,163
Total cash and cash equivalents	18	716,470	783,707

Note 5 Trade and Other Receivables

		2019 \$	2018 \$
Current			
Trade Receivables			
Trade Receivables		24,891	13,809
Less: provision for doubtful debts		(3,065)	(3,065)
	18	21,826	10,744

The Corporation normal credit term is 30 days

The Corporation writes off a trade receivable when there is available information that the debtor is in severe financial difficulty and there is no realistic likelihood of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the trade receivables are over two years past due, whichever occurs earlier. None of the trade receivables that have been written off is subject to enforcement activities.

5(a) Provision for doubtful debts

Movement in the provision for doubtful debts is as follows:

Provision for doubtful debts as at 1 July 2017	8,016
— Charge for year	-
— Written off	(4,951)
Provision for doubtful debts as at 1 July 2018	3,065
— Charge for year	-
— Written off	-
Provision for doubtful debts as at 30 June 2019	3,065

Note 6 Other Assets

	2019 \$	2018 \$
Current		
Other assets- Bonds	11,463	11,427
Total prepayments and other assets	11,463	11,427

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 7

Property, Plant and Equipment

	2019	2018
	\$	\$
Land		
At Directors Valuation 2012	341,192	341,192
	341,192	341,192
Buildings and Improvements		
At Directors Valuation 2012	543,947	543,947
Improvements at cost	416,837	416,837
Less Accumulated depreciation	(522,339)	(468,111)
	438,445	492,673
Total Land and Buildings	779,637	833,865
Plant and Equipment		
At cost	585,324	559,339
Less Accumulated depreciation	(541,411)	(531,614)
	43,913	27,725
Motor Vehicles:		
At Cost	106,599	106,599
Less Accumulated depreciation	(68,194)	(52,356)
	38,405	54,243
Work in progress		
At Cost	39,000	-
	39,000	-
Total Plant and Equipment	121,318	81,968
Total property, plant and equipment	900,955	915,833

At 30 June 2019 the Board of Directors reviewed the valuation of land and buildings made by an independent valuer in their valuation during year 2012. The Directors believe that the carrying value of land and buildings as at year end is not significantly different than the fair value and hence no adjustment is required.

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current

	Land \$	Buildings and Improvements \$	Work in progress \$	Plant and Equipment \$	Motor Vehicles \$	Total \$
Carrying amount at 1 July 2018	341,192	492,673	-	27,725	54,243	915,833
Additions at cost	-	-	39,000	25,985	-	64,985
Depreciation expense	-	(54,228)	-	(9,797)	(15,838)	(79,863)
Carrying amount at 30 June 2019	341,192	438,445	39,000	43,913	38,405	900,955

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 8 Trade and Other Payables

	Note	2019 \$	2018 \$
Current			
Trade payables		52,508	11,798
ATO liabilities- BAS and PAYG withholding		33,479	34,700
Accrual and other payables		59,260	31,048
Income in advance		123,032	138,826
Unexpended Grants		15,224	159,679
Total trade and other payables		283,503	376,051
Financial liabilities at amortised cost			
Classified as trade and other payables			
Trade and other payables:			
— Total current		283,503	376,051
— Less: income in advance		(123,032)	(138,826)
— Less: Unexpended Grants		(15,224)	(159,679)
Financial liabilities as trade and other payables	18	145,247	77,546

Note 9 Employee Provisions

	2019 \$	2018 \$
Current		
Annual leave	86,097	66,551
Long service leave	57,582	57,582
Other provisions	-	-
Total current provisions for employee benefits	143,679	124,133
Non Current		
Long Service Leave	11,764	11,764
Total non current provisions for employee benefits	11,764	11,764
Total provisions for employee benefits	155,443	135,897
Analysis of total provisions:		
	benefits	
Opening balance at 1 July 2018	135,897	
Net movement in the entitlement	19,546	
Balance at 30 June 2019	155,443	

Provision For Employee Benefits

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Corporation does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Corporation does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(g).

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 10 **Equity - Retained Earnings**

	2019	2018
	\$	\$
Retained earnings at the beginning of the financial year	759,763	758,259
Surplus (loss) for the year	2,005	1,504
Retained Earnings at the end of the financial year	761,768	759,763

Note 11 **Equity - Reserves**

	2019	2018
	\$	\$
Reserves at the beginning of the financial year	450,000	450,000
Movement in Reserves	-	-
Reserves at the end of the financial year	450,000	450,000

The reserves represent surplus on revaluation of non-current assets.

Note 12 **Key management personnel compensation**

Compensation

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

	2019	2018
	\$	\$
Short-term employee benefits	127,138	116,650

Related party transactions

Related party transactions are set out in Note 15.

Note 13 **Contingent liabilities**

The Corporation had no contingent liabilities as at 30 June 2019 and 2018.

Note 14 **Capital and Leasing Commitments**

(a) Operating lease commitments

	2019	2018
	\$	\$
<i>Leasehold rental commitments</i>		
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	136,670	139,196
One to five years	17,334	19,661
More than 5 years	-	-
<i>IT Support services and other services contract</i>	154,004	158,857
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	26,946	27,936
One to five years	1,253	27,364
More than 5 years	-	-
<i>Motor Vehicle lease commitments</i>	28,199	55,300
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	43,422	9,828
One to five years	37,584	8,320
More than 5 years	-	-
	81,006	18,148

Commitments, as listed above, include contracted amounts for various offices and support services and Motor vehicle lease commitments under non- cancellable operating leases expiring within 1 to 5 years with, in some cases, options to extend. These commitments leases have various escalation clauses. On renewal, the terms of the leases are renegotiated.

(b) Capital expenditure commitments

The Corporation has no capital commitments at 30 June 2019 (2018: \$nil).

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 15 **Related party transactions**

Transactions with related parties

Management has confirmed there were no related part transactions during the year (2018:\$nil).

Note 16 **Events after the reporting period**

No matter or circumstance has arise since 30 June 2019 that has significantly affected, or may significantly affect the Corporation's operations, the results of those operations, or the Corporation's state of affairs in the future financial years.

Note 17 **Reconciliation of profit for the year to net cash used in operating activities**

	2019	2018
	\$	\$
Profit for the year	2,005	1,504
Adjustments for:		
Depreciation and amortisation expense	79,863	76,758
Gain on sale of property, plant and equipment	-	-
Changes in operating assets and liabilities:		
Decrease (increase) in trade and other receivables		
Decrease (increase) in other assets	(11,082)	(7,364)
Increase (decrease) in trade and other payables including unexpended grants	(36)	(11,427)
Increase (decrease) in provisions	(92,548)	294,624
	19,546	59,381
Net cash flows provided by (used in) operating activities	(2,252)	413,476

Note 18 **Financial Risk Management**

The Corporation's financial instruments consist mainly of deposits with banks accounts, short term investments, accounts receivables

The carrying amounts for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2019	2018
		\$	\$
Financial assets			
Cash on hand	4	716,470	783,707
Trade and other receivables	5	21,826	10,744
Total financial assets		738,296	794,451
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	8	145,247	77,546
Total financial liabilities		145,247	77,546

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 19 Fair Value Estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

	Note	2019		2018	
		Carrying Amount \$	Fair Value \$	Carrying Amount \$	Fair Value \$
Financial assets					
Cash on hand	18	716,470	716,470	783,707	783,707
Trade and other receivables	18	21,826	21,826	10,744	10,744
Total financial assets		738,296	738,296	794,451	794,451
Financial liabilities					
Financial liabilities at amortised cost:					
Trade and other payables	18	145,247	145,247	77,546	77,546
Total financial liabilities		145,247	145,247	77,546	77,546
Non- Financial assets					
Freehold land		341,192	341,192	341,192	341,192
Buildings		438,445	438,445	492,673	492,673
Total Non- Financial assets		779,637	779,637	833,865	833,865

For freehold land and buildings, the fair values are based on a directors' valuation taking into account an external independent valuation performed in 2012, which used comparable market data for similar properties. The Directors' conduct an annual assessment of impairment of assets which takes into account improvements and cost incurred since valuation and believe that the existing reported values are an appropriate representation of their fair value.

Note 20 Corporation Details

The Registered Office and place of business of the corporation is:

33 Charles Street
 Stuart Park
 NT 0820

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
BOARD MEMBERS' DECLARATION

The Board Members of Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation, declare that in the Board Members' opinion :

1. The financial statements and notes, as set out on pages 3 to 21, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act 2006) and with the *Australian Charities and Not-for-Profits Commission Act 2012* (ACNC Act) and :
 - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
 - (b) give a true and fair view of the financial position of the Corporation as at 30 June 2019, its performance and cash flows for the year ended on that date.

2. In the Board Members' opinion there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.

On behalf of the Board Members

Dated

Dated