

FORWAARD Aboriginal Corporation

*Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties*



# FORWAARD Aboriginal Corporation



2018

Annual Report

**FORWAARD Aboriginal Corporation - Established 1967**

**AGM - Tuesday 20 November 2018**

**5:00 pm: 33 Charles Street Stuart Park**



**FORWARD Aboriginal Corporation's 2018 Board of Directors**

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*Harry from the FORWAARD Maroons participating in the 2018 touch football competition*

## 2018 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
- 5.6 Ordinary Members – Written nominations received from Mareret Friel

### **6. 2018 – 2019 Auditor Appointment**

### **7. Any other Business:**

### **8. Next Board of Director's meeting – suggestion, 18 December 2018**

**Meeting Closed:**

## PURPOSE OF THIS ANNUAL REPORT

This Annual Report covers our activities and performance for the period 1 November 2017 to 31 October 2018 and financial year July 2017 to June 2018. 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 1<sup>st</sup> 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 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.



*Shane and Alex, two of FORWAARD's magnificent team members*

## 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.

**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.

## 2018 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
Ms Rosie Tipiloura	Director



*Severio, Nathan (left photo), and Jewels (right photo) participating in one of FORWAARD's many treatment activities*

# FORWAARD Aboriginal Corporation



AGENDA ITEM 2

2017

AGM MINUTES



## **MINUTES OF 2017 ANNUAL GENERAL MEETING**

**Date: 31 October 2017**

**Time: 5 pm – 6.09 pm**

**Venue: 33 Charles Street**

### **1. Open and Welcome - Meeting commenced at 5:15 pm**

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

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

#### **Attendance:**

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

#### **Guests:**

Awais Reman c/- Barry Hanson Accountants

#### **FORWAARD Staff:**

Sheryl Thomson, Business Manager  
Rikki Fischer, Communications and External Relationship Manager  
Kathy Katras, Treatment Coordinator  
Steve Versteegh, Executive Director

#### **FORWAARD Residents:**

Rhys White, Johnathan Wesley, Joshua Ellis, Nathan Roberts, Alan Munkara, Ashley Nayilibidj, Theresa Mikirrinudj, Samuel Thomson, Nathaniel Wilford, Alex Godfrey

#### **APOLOGIES:**

Leon James

# FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



## **2. Confirmation of Previous Minutes**

Accepted of 2016 Minutes.

The ED was unable to locate the minutes of the last AGM held November 2016. Will continue to search for these and send out if they are found

**Moved:**

**Seconded:**

**Motion carried** not able to finalise this

## **3. Presentation of Reports**

### **3.1 Chairperson's Report**

Spoken to by Margie Rajak. Full report is provided in the 2017 annual report

**Moved:** Margie Rajak

**Seconded:** Rosie Tipiloura

**Accepted** Unanimously

### **3.2 ED's Report**

Spoken to by Steve Versteegh. Full report is provided in the 2017 annual report

**Moved:** Steve Versteegh

**Seconded:** Joe Brown

**Accepted** Unanimously

### **3.3 Financial Audit Report**

Spoken to by Awaia Rehman– Barry Hanson Accounting. Full report is provided in the 2017 annual report

**Moved:** Awaia Rehman

**Seconded:** Margie Rajak

**Accepted** Unanimously

## **4. Election processes**

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

Margaret Rajak outlined that all current Director's position are now vacant and handed the voting over to the returning officer Stephen Versteegh. The voting process was explained by Stephen, 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

Note 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.

# FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



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

## **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 Margaret Rajak.

**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 Lorraine Tomlins

**accepted and was elected unopposed.**

Written Nomination received from Rosie Tipiloura

The nomination was seconded by Joe Brown.

**accepted and was elected unopposed.**

*No other nominations for Ordinary members were received*

# FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



## **6. Appointment of an Auditor for 2016/17**

Barry Hanson Accounting now known as Nexia Edwards Marshall NT

**Moved:** Maggie Rajak

**Seconded:** Lorraine Tomlins

**Motion carried** All

## **7. Any other Business**

- 1) ED to draft a letter Nominating Mr Joe Brown as FORWAARD Aboriginal Corporations representative on the Ironbark board of directors
- 2) ED provided an update on the 50 years activity
  - Suggested balloons be arranged for the anniversary
  - Suggested a funding letter be provided in the hand out bag, so visitors are made aware of our funding opportunity
- 3) Discussions were had regarding our future opportunities, particularly regarding the issues relating to ICE and transitional housing

## **8. Next Board Meeting – Tuesday 14 November 2017**

**Meeting Closed: 6:09 pm**

Moved to accept the 2017 AGM minutes ..... *Margaret Rajak* ..... Seconder, ..... *Margeret Friel* .....



*Rikki with Leon, Margie, and Kathy at the NIDAC18 awards night*



## 2018 AT A GLANCE

### 2018 activity

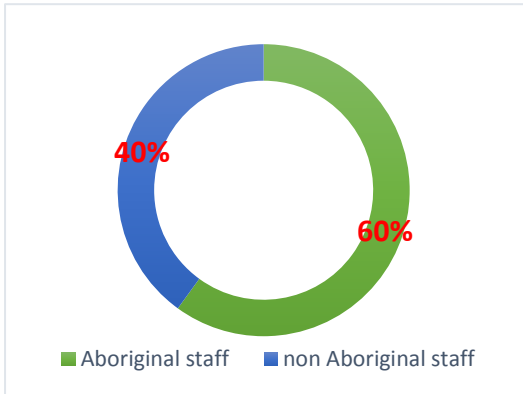
Obtained ECAAS ISO 9001:2015 Quality Management System Accreditation for three years
Engaged MAX Employment to work with our clients and assisted them to become work ready
Developed and distributed our FORWAARD newsletter
Undertook a stakeholder survey. Stakeholder rated us with a 98% satisfaction rate
Presented at the Parole Board meeting to promote FORWAARD and our programs
Developed a training program in conjunction with Alana Kaye training to provide AOD training to staff
Commenced a Continuing Care Contract with DoH to support graduated clients for a period of 12 months
Leased a 6 bedroom transitional house and employed 2 staff to administer the Continuing Care Program
CEO became a member of the AADANT Board
Continued with our branding awareness campaign by marketing FORWAARD on one of the public busses
Revitalised our webpage to better reflect our organisation
Developed and implemented the new FORWAARD 2018 to 2023 Strategic plan
Implemented the Family Circles Program to support and educate families with member suffering addiction
Conducted a staff forum to review and develop the 2019 FORWAARD business plan
Introduce Pet Therapy into our treatment program with Smiggles our treatment dog
Refurbished the common room and the Charles street bed rooms through a finding grant from DoH
Meetings with members of the legislative assembly, Include: Jeff COLLINS, Ngaree AH KIT, Natasha FYLES and Opposition Minister for Health Lia FINNOCCHIARO
We have had a very stable workforce this year increasing our team members from 17 last year to 20 in 2018
Signed up our Trainee into a Business Administration Traineeship
Mark Smalley from DoH presented an overview of the MAPs and other programs for Board consideration
CEO is on the MAPs project steering committee
The Communications and External Relationship Manager is now a Director of the DAIWS Board
Presented the Family Circles program at the NIDAC18 conference, this program was well received
Margie and Leon were both honoured at the NIDAC18 awards for services to the AOD sector



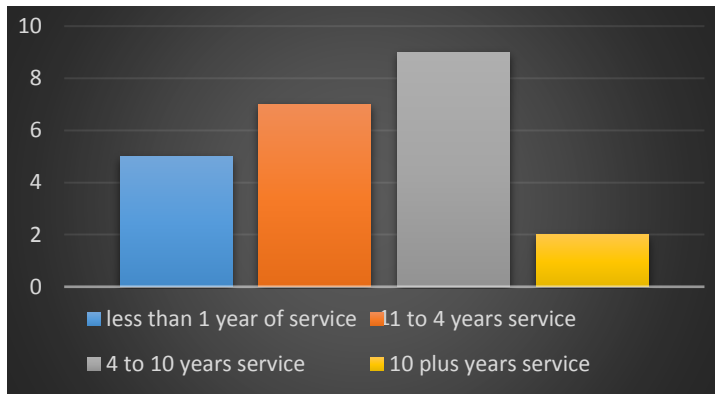
Tyrone, Zahri, Max and Shem our FORWAARD Kangaroos and 2018 TOUCH FOOTBALL CHAMPIONS



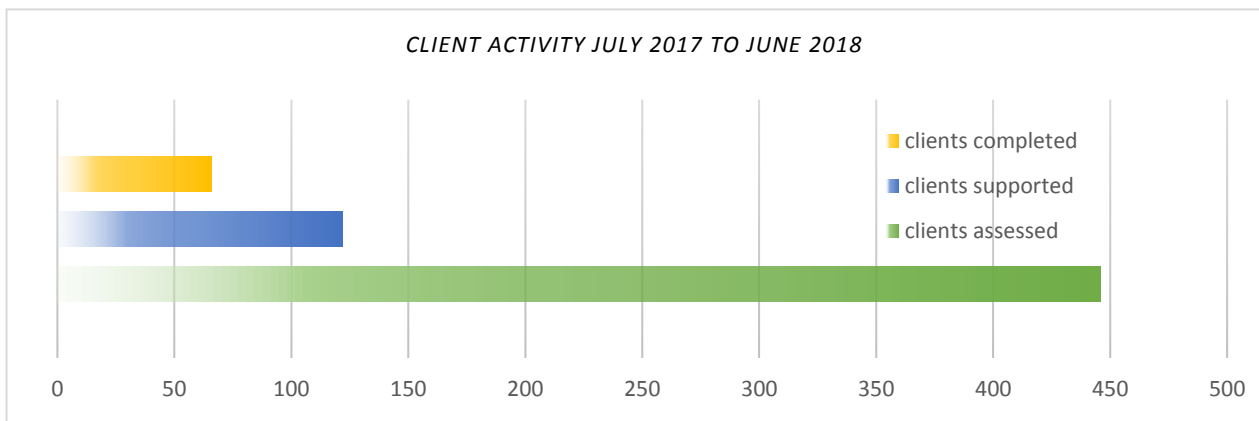
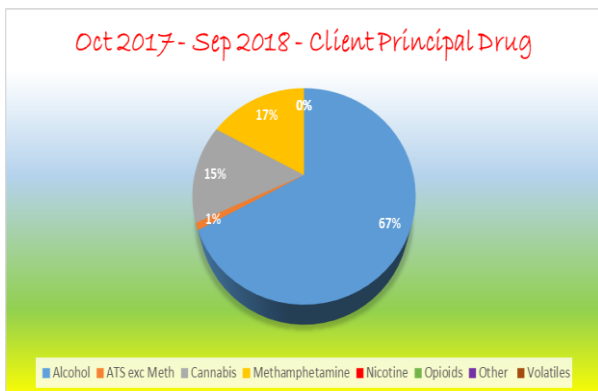
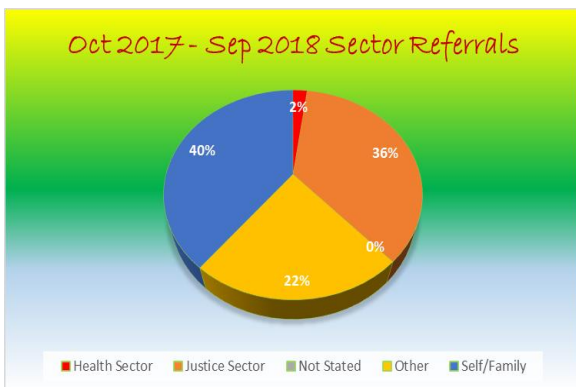
# FORWAARD Aboriginal Corporation 2018 Dashboard



% of Aboriginal and Non Aboriginal staff as 1 October



Number of staff and years of service as 1 October





# FORWAARD Aboriginal Corporation



## AGENDA ITEM 3

**2018**

## REPORTS

3.1 Chairperson's report

3.2 CEO report

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



## 3.1 CHAIRPERSON'S REPORT

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

Firstly, 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, Meg Friel, and Rosemary Tipiloura, our Directors.

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

Secondly, I would like to thank Steve, our Executive Director, for his great leadership, Sheryl, Rikki, Kathy, Alan, Alex, Cara, David, Dominic, Emma, Geoff, Gerard, James, John, Kerrie, Michael, Nakkara, Nicole, Shane, Theresa, and Lara 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 contracts, reconfirming our strategic position, as well as consolidating our existing arrangements. Some of the innovations introduced this year include:

- The implementation of two new programs these being:
  - The Continuing Care program, this includes the leasing of the Transitional home at 29 Fleming Street (funded by Department of Health)
  - The Family Circles program contracted through the Department of Correctional Services, what a great innovation this has proven to be
- NT Transport service - advertising FORWAARD's services throughout the Community
- Television Advertisement of FORWAARD Services
- Implementation of the 2018 to 2023 Strategic plan setting our direction for the next five years
- 100% Audit compliance

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	390	106	58	14	12
Average/month	32.5	8.83	5.2	1.27	1



# FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



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 2018, 2019 activity can exceed what we have achieved this year.

Additionally, I would like to make special note of my fellow board member and friend, Leon James. Leon has for the best part of forty years been involved with the AOD sector, supporting people to overcome their dependences, and aiding them to obtain a healthier way of life. For Leon, a good number of these years have been worked in regional and remote Northern Territory, which by its very nature has challenges that we who are working in urban society can only imagine. Accordingly, on Thursday 8 November in Adelaide, at the National Indigenous Drug and Alcohol Conference awards night, the work that Leon has tirelessly undertake for such a long time was acknowledged at a national level. When he was presented with the Remote Male Worker Award, this is a very prestigious award and one that is very fitting for our Director. Congratulation Leon we are proud of you and what you have achieved.

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

Margaret Rajak

Chairperson

FORWAARD Aboriginal Corporation – November 2018

Moved to accept the Chairperson's report ..... *Margaret Rajak* ..... Seconded, ..... *Joe Brown* .....



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



## 3.2 CEO REPORT

It is my pleasure, to be able to report on another hugely successful year for the team at FORWAARD. Our plan for 2018, originated from our growth and substantial successes of 2017.

This plan was particularly ambitious as we were to consolidate and adapted our existing compilation of programs. Ensuring that each of these met the needs of the intended stakeholders, along with having to focus on new program development. Ensuring that these provided the corporation with diversity from our regular activity while complementing our traditional undertakings.

I am pleased to say that our team rose to the challenge, and the following is a snapshot of their achievements and progress for 2018.

### GOVERNANCE AND GROWTH

Ensuring that we were on a sustainable and solid financial footing was paramount for our organisation. While the details of the fiscal year are outlined in 3.3, attachment 1, the following dot points reflect our successes in accomplishing this task.

- A revenue increase of \$457906 from the previous financial year
- A surplus of \$1504 for the year, reflecting that as a return on investment, every dollar we have gained supports the recovery of our clients.
- Revenue streams are now diversified, and we are no longer dependent on one or two funding programs.

To support our growth and financial stability, in 2018 we introduced two new programs into the centre, which while complementary, are somewhat different to our contemporary rehabilitation programs. These new programs are:

- The Continuing Care program, which enables at least six clients who have graduated from the rehabilitation program. To enter into a Transitional home and retain a modified level of support for up to 12 months. At this stage, we have one home which we are leasing in the Narrows and are currently support four residents. The program is proving to be particularly successful, and accordingly, we are looking to emulate this success in 2019, by introducing similar Transitional homes in other location throughout Darwin.
- Our Family Circles program was also introduced in 2018; the program is designed to provide education and training to family members who have loved ones suffering from addictive behaviours. The aim of Family Circles is to provide families with the tools that are necessary to cope with the daily challenges that they face and to be in a position to provide front-line support for their loved one, if and when they decide to change their circumstances. This program is proving to be very successful, and, as it has been told to us, it is filling a much-needed vacuum, that existed before we commenced this program.

Further, this year Directors felt, that due to the changes which are prevalent in the AOD sector, both locally and at a national level. It would be prudent to revisit our strategic plan, to ensure that this was still meeting the needs of our corporation. Accordingly, in September, we rolled out our new Strategic Plan, one intended to set the direction of our corporation for the next five years. Our plan has three specific targets these being:

- I. Stakeholder Engagement
- II. Services and Recourses Expansion
- III. Capacity Development

# FORWAARD Aboriginal Corporation

*Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties*



Resulting from the implementation of our Strategic Plan, our staff met in October to review the strategic targets and develop outputs, these being the goals, tasks, and KPIs that will best support our strategic objectives. These outputs will be utilised to establish the basis for our FORWAARD Aboriginal Corporation's 2019 Business Plan, which is expected to be finalised in December, ready for implementation on 1 January 2019.

## **ENGAGEMENT**

As a small, not for profit organisation, we understand the need to have sustainable, robust, and diverse networks, as it is through these partnerships that we can flourish and grow. Accordingly, as a corporation, 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 strong corporate connections and awareness within a host of complementary sectors. Accordingly, this year we have actively built upon our already vast network, by developing new partner arrangements. Or by undertaking promotional presentations which best embodies our corporation, some of these activities are illustrated in the following:

- A number of our team were nominated to become Directors on Boards of other corporations. As such we now have directors on the DAIWS, Banyan House and AADANT Boards, to name a few.
- We also presented the Family Circles program at a national level, we shared this unique program with other interested Aboriginal organisations, during the NIDAC18 conference. This presentation helped other organisations to visualise how this program would support the needs of their clients and their families.
- We have also had two of our prominent board members being recognised by their peers at a national event. Margie Rajak, our Chairperson, was inducted into the prestigious Coralie Ober honour roll, for her services to the AOD sector, which spans more than 20 years. Also Leon James' service to the industry was also recognised, as he received the NIDAC18 Remote Male Worker award, for his commitment to the AOD sector in remote locations. Congratulations to Margie and Leon.
- We also improved our social media capacity this year, by renovating the FORWAARD webpage. This new site is a better representation of our organisation and enables a far better experience for visitors. Additionally, we now have both staff and board dedicated login pages for member-specific information, and any potential clients can now register with us through our web portal. Providing a significant improvement to our client directed services.

## **DEVELOPMENT**

Organisational development has been of particular importance to FORWAARD Aboriginal Corporation this year. Producing a highly skilled, trained, and adaptive workforce is the driving factor, in a lot of the activities we have undertaken. The programs which have been provided for our team, concentrate on filling the gaps we have in our service capacity. However, we have also placed significant endeavour, into the development of our corporate program, and at this point we expect all of our activity to come to fruition in early 2019. In preparation for this action learning program we have:

- Engaged Alana Kaye College as our RTO and they have been instrumental in helping this program evolve.
- Developed a program which is unique to our organisation and one that meets the needs of our diverse and time poor workforce. Enabling training and development to be undertaken 24 hours a day.
- Put three key staff through a Diploma of Training, to ensure that we meet the training requirements when the program commences.

Additional to our staff development, we also have a requirement under our 2018 – 2023 Strategic Plan, to help our Directors improve on their already extensive governance knowledge. To enable this, we have engaged with an external provider, to deliver Governance Training to our Directors in early 2019.

# FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



As has been outlined, throughout all of 2018, our organisation has consolidated our existing programs while implementing and driving new programs. We have ensured a secure and stable financial platform from which we support our clientele. We have defined our new direction and put in place a unique action learning program, one that will be inclusive of all staff, so those working on shift can meaningfully participate in training as well.

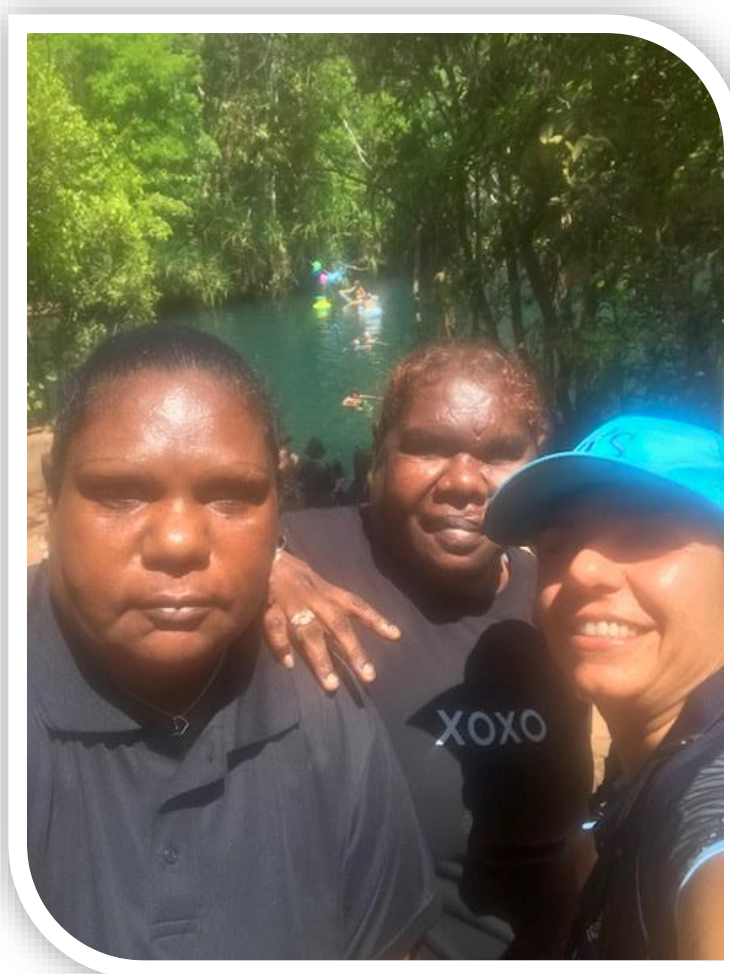
The above overview displays a comprehensive and extensive program, which was presented by the FORWAARD team in 2018. Moreover, it also reflects that this plan is unlikely to vary a great deal throughout 2019. As a consequence, I believe that FORWAARD is well-placed to achieve this bold plan because we are building from a base, which includes a clear direction with robust governance, and a dedicated highly motivated, and committed group of individuals. Who want to ensure that they can provide the best possible support for their clients.

Presented by Steve Versteegh

CEO

FORWAARD Aboriginal Corporation, November 2018

Moved to accept the CEO's report ..... [Stephen Versteegh](#) ..... Seconder, ..... [Trent Ward](#) .....



*Kathy and the gang enjoying a day out at Berry Springs*



3.3 FINANCIAL AUDIT REPORT

Please see attachment 1



The FORWAARD brand on the move in Darwin

Moved to accept the Financial audit report ..... Noel Clifford Nexia Edwards Marshall NT accountants ..... Seconded ..... Margaret Rajak .....



# 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: *Lorraine Tomlins*

Carried: *elected unopposed*

Any other nominations for the position of Chairperson

**5.3 Deputy Chairperson** - Written nomination received from Joe Brown

Nomination supported

Secunder: *Lorraine Tomlins*

Carried: *elected unopposed*

Any other nominations for the position of Deputy Chairperson

**5.4 Treasurer** - Written nomination received Leon James

Nomination supported

Secunder: *Margaret Friel*

Carried: *elected unopposed*

Any other nominations for the position of Treasurer

**5.5 Secretary** – Written nomination received from Lorraine Tomlins

Nomination supported

Secunder: *Margaret Rajak*

Carried: *elected unopposed*

Any other nominations for the position of Secretary



**5.6 Ordinary Members** – Written nominations received from Mareret Friel

Nomination supported

Seconder: *Joe Brown*

Carried: *elected unopposed*

Any other nominations for the position of Ordinary Member



*Bianca and her new friend meet at FORWAARD*





# FORWAARD Aboriginal Corporation



## AGENDA ITEM 6

**2018 – 2019**

### **Auditor Appointment**

The CEO respectfully presents an application from Nexia, Edwards Marshall NT to continue as FORWAARD Aboriginal Corporation’s Financial Auditor in 2019.

Nexia, Edwards Marshall NT have provided a quote of \$15,000.00 to provide general purpose auditing in 2019. *Note: as an expression of their commitment to us the quote provided is \$5,000.00 cheaper than this year’s quote.*

Appointment accepted  Appointment rejected

Moved Lorraine Tomlins..... Seconded, Joe Brown..... Motion Carried unanimously.....



# FORWAARD Aboriginal Corporation



ATTACHMENT 1

2017 – 2018

Financial report

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

**ABN: 58 291 856 396**

**Financial Report For The Year Ended**

**30 June 2018**

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

**ABN: 58 291 856 396**

**Financial Report For The Year Ended  
30 June 2018**

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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 2018.

**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)  
Rosemary Tipiloura

**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 \$1,504 (2017: Surplus of \$42,947).

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2018 has been received and can be found on page 2 of the financial report.

On behalf of the Board Members

Margaret Rajak  
Chairperson



Leon James  
Treasurer



Dated this

day of

November

2018

**AUDITOR'S INDEPENDENCE DECLARATION****UNDER SECTION 339-50 OF THE CORPORATIONS (ABORIGINAL AND TORRES STRAIT ISLANDER) ACT 2006  
AND SECTION 60-40 OF THE AUSTRALIAN CHARTITIES AND NOT-FOR-PROFITS COMMISSION 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 2018 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and Section 60-40 of the Australian Charities Not-for-profits Commission 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

Dated: 12 November 2018

**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 2018**

	Note	2018 \$	2017 \$
Revenue	2	2,018,618	1,560,712
<b>Total revenue and other income</b>		<b>2,018,618</b>	<b>1,560,712</b>
Employee costs	3	1,293,449	1,043,494
Depreciation and amortisation		76,758	87,438
Other Expenses	3	646,907	386,833
<b>Total expenses</b>		<b>2,017,114</b>	<b>1,517,765</b>
<b>Net current year profit</b>		<b>1,504</b>	<b>42,947</b>
Other comprehensive income		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive income for the year</b>		<b>1,504</b>	<b>42,947</b>
<b>INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY</b>		<b>1,504</b>	<b>42,947</b>
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY</b>		<b>1,504</b>	<b>42,947</b>

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 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	4	783,707	387,577
Trade and Other Receivables	5	10,744	3,380
Other Assets	6	11,427	-
<b>TOTAL CURRENT ASSETS</b>		<b>805,878</b>	<b>390,957</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	7	915,833	975,245
<b>TOTAL NON-CURRENT ASSETS</b>		<b>915,833</b>	<b>975,245</b>
<b>TOTAL ASSETS</b>		<b>1,721,711</b>	<b>1,366,202</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	376,051	81,427
Employee Provisions	9	124,133	64,241
<b>TOTAL CURRENT LIABILITIES</b>		<b>500,184</b>	<b>145,668</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Provisions	9	11,764	12,275
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>11,764</b>	<b>12,275</b>
<b>TOTAL LIABILITIES</b>		<b>511,948</b>	<b>157,943</b>
<b>NET ASSETS</b>		<b>1,209,763</b>	<b>1,208,259</b>
<b>EQUITY</b>			
Retained Earnings	10	759,763	758,259
Reserves	11	450,000	450,000
<b>TOTAL EQUITY</b>		<b>1,209,763</b>	<b>1,208,259</b>

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 2018**

Note	Retained Earnings	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
<b>Balance at 1 July 2016</b>	715,312	450,000	1,165,312
<b>Comprehensive income:</b>			
Profit for the year	42,947	-	42,947
Other comprehensive income for the year	-		-
<b>Total comprehensive income attributable to Members of the entity for the year</b>	<b>42,947</b>	<b>-</b>	<b>42,947</b>
<b>Balance at 30 June 2017</b>	758,259	450,000	1,208,259
<b>Balance at 1 July 2017</b>	758,259	450,000	1,208,259
<b>Comprehensive income:</b>			
Profit for the year	1,504	-	1,504
Other comprehensive income for the year	-	-	-
<b>Total comprehensive loss attributable to Members of the entity for the year</b>	<b>1,504</b>	<b>-</b>	<b>1,504</b>
<b>Balance at 30 June 2018</b>	759,763	450,000	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 CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		303,619	106,783
Grants received		2,000,867	1,340,296
Interest received		5,273	6,317
Payments to supplies and employees (inclusive of GST)		(1,896,283)	(1,451,055)
Net cash provided by operating activities	17	<u>413,476</u>	<u>2,341</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of property, plant and equipment		(17,346)	(68,182)
Proceeds from Sale of property, plant and equipment		-	22,250
Net cash (used in) investing activities		<u>(17,346)</u>	<u>(45,932)</u>
Net increase (decrease) in cash held		396,130	(43,591)
Cash and cash equivalents at beginning of the financial year		387,577	431,168
Cash and cash equivalents at end of the financial year	4	<u><u>783,707</u></u>	<u><u>387,577</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 2018**

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 2018**

**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:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Buildings and Improvements	4-20%
Plant and equipment	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.

**(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 are initially measured at fair value plus transactions costs except where instrument is classified 'at fair value through profit or loss' in which case transaction cost are recognised immediately as expenses in profit or loss.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value (refer Note 1(p), amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

**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 2018**

**Note 1**                      **Summary of Significant Accounting Policies**

**(e) Financial Instruments (Cont.)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

*(i) Financial assets at fair value through profit or loss*

Financial assets are classified as "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Corporation's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(iv) Available-for-sale investments*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

*(v) Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

**Impairment**

At the end of each reporting period, the Corporation assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Corporation recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Corporation no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in 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 2018**

**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.

**(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.

**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 2018**

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

**(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 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 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 2018, 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 2018.

**(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 entity's continued operations is also dependent upon achieving operating profits and positive cash flows.

**(q) New and Amended Accounting Standards**

The Corporation has assessed all new and amended accounting standards issued and effective for financial reporting periods beginning on or after 1 January 2017, and determine there to be no effect on the current or prior period financial statements.

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 2018

<b>Note 2</b>	<b>Revenue and Other Income</b>		
		<b>2018</b>	<b>2017</b>
		\$	\$
	<b>Revenue</b>		
	Revenue from (non-reciprocal) government grants and other grants		
	— Grants income	2,000,867	1,304,154
	— Grants carried forward from prior year	-	118,711
	— Unexpended grant	(159,679)	-
		<u>1,841,188</u>	<u>1,422,865</u>
	<b>Other revenue</b>		
	— Interest	5,273	6,317
	— Rental Income	138,246	97,322
	— Gain on Assets	-	22,250
	— Other income	33,911	11,958
		<u>177,430</u>	<u>137,847</u>
	<b>Total revenue</b>	<u><u>2,018,618</u></u>	<u><u>1,560,712</u></u>

<b>Note 3</b>	<b>Expenses</b>		
		<b>2018</b>	<b>2017</b>
		\$	\$
	<b>Expenses</b>		
	Deficit includes the following items:		
	<b>Employee costs</b>		
	— Salaries and wages	1,149,916	955,846
	— Superannuation	94,947	75,457
	— Staff training, uniforms and recruitment	33,567	12,191
	— Employee Management Fees	15,019	-
	<b>Total employee benefits expense</b>	<u>1,293,449</u>	<u>1,043,494</u>
	<b>Other expenses</b>		
	— Repairs and maintenance and motor vehicle expenses	79,964	56,720
	— Utilities expenses	56,669	50,732
	— Rental expenses	82,113	-
	— Legal and consultancy fees	1,066	1,151
	— Client support costs	177,672	100,719
	— Equipment Rentals and purchases	48,181	19,186
	— Computer expenses	29,094	15,066
	— Telephone expenses	12,389	10,867
	— Quality accreditation fees	6,430	12,493
	— Insurance	43,810	28,219
	— Cleaning, pest control and laundry costs	20,877	16,912
	— Advertising	28,192	6,536
	— Dues and Subscription	15,781	16,388
	— other	44,669	51,844
	<b>Total Other expenses</b>	<u>646,907</u>	<u>386,833</u>

<b>Note 4</b>	<b>Cash and cash equivalents</b>		
		<b>2018</b>	<b>2017</b>
		\$	\$
	Cash at hand	500	500
	Term Deposit	62,442	81,437
	AC/OR (Aftercare/Outreach) account	232,467	7,971
	ERF (Emergency Relief Fund) account	5,130	5,390
	Alcohol Reform account	2,402	40
	GST account	9,141	1,983
	THS Trust account	819	1,909
	THS (main cheque) account	218,435	154,289
	Client Wellbeing account	23,571	25,940
	Statement account	155,140	125,374
	Credit card	1,496	2,743
	Donations Account	1	1
	Commit Prev BC Account	72,163	-
	<b>Total cash and cash equivalents</b>	<u>783,707</u>	<u>387,577</u>



**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 2018**

**Note 5**

**Trade and Other Receivables**

	<b>2018</b>	<b>2017</b>
	\$	\$
<b>Trade Receivables</b>		
Trade Receivables	13,809	6,445
Less: provision for doubtful debts	(3,065)	(3,065)
18	<b>10,744</b>	<b>3,380</b>

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:

<b>Provision for doubtful debts as at 1 July 2016</b>	<b>8,016</b>
— Charge for year	-
— Written off	(4,951)
<b>Provision for doubtful debts as at 1 July 2017</b>	<b>3,065</b>
— Charge for year	-
— Written off	-
<b>Provision for doubtful debts as at 30 June 2018</b>	<b>3,065</b>

**Note 6**

**Other Assets**

	<b>2018</b>	<b>2017</b>
	\$	\$
Other assets- Bonds	11,427	-
<b>Total prepayments and other assets</b>	<b>11,427</b>	<b>-</b>

**Note 7**

**Property, Plant and Equipment**

	<b>2018</b>	<b>2017</b>
	\$	\$
<b>Land</b>		
At Directors Valuation	341,192	341,192
	<b>341,192</b>	<b>341,192</b>
<b>Buildings and Improvements</b>		
At Directors Valuation	543,947	543,947
Improvements at cost	416,837	416,837
Less Accumulated depreciation	(468,111)	(413,663)
	<b>492,673</b>	<b>547,121</b>
<b>Total Land and Buildings</b>	<b>833,865</b>	<b>888,313</b>
<b>Plant and Equipment</b>		
At cost	559,339	541,993
Less Accumulated depreciation	(531,614)	(525,141)
	<b>27,725</b>	<b>16,852</b>
<b>Motor Vehicles:</b>		
At Cost	106,599	106,599
Less Accumulated depreciation	(52,356)	(36,519)
	<b>54,243</b>	<b>70,080</b>
<b>Total Plant and Equipment</b>	<b>81,968</b>	<b>86,932</b>
<b>Total property, plant and equipment</b>	<b>915,833</b>	<b>975,245</b>

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.

**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 financial year:

	Land	Buildings and Improvements	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Carrying amount at 1 July 2017</b>	341,192	547,121	16,852	70,080	975,245
Additions at cost	-	-	17,346	-	17,346
Depreciation expense	-	(54,448)	(6,473)	(15,837)	(76,758)
<b>Carrying amount at 30 June 2018</b>	<b>341,192</b>	<b>492,673</b>	<b>27,725</b>	<b>54,243</b>	<b>915,833</b>

**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 2018**

Note 8

<b>Trade and Other Payables</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
		<b>\$</b>	<b>\$</b>
Trade payables		11,798	16,421
ATO liabilities- BAS and PAYG withholding		34,700	24,498
Accrual and other payables		31,048	40,508
Income in advance		138,826	-
Unexpended Grants		159,679	-
<b>Total trade and other payables</b>		<b>376,051</b>	<b>81,427</b>
<b>Financial liabilities at amortised cost</b>			
Classified as trade and other payables			
Trade and other payables:			
— Total current		376,051	81,427
— Less: income in advance		(138,826)	-
— Less: Unexpended Grants		(159,679)	-
<b>Financial liabilities as trade and other payables</b>	<b>18</b>	<b>77,546</b>	<b>81,427</b>

Note 9

<b>Employee Provisions</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Annual leave	66,551	24,398
Long service leave	57,582	39,843
Other provisions	-	-
<b>Total current provisions for employee benefits</b>	<b>124,133</b>	<b>64,241</b>
<b>Non Current</b>		
Long Service Leave	11,764	12,275
<b>Total non current provisions for employee benefits</b>	<b>11,764</b>	<b>12,275</b>
<b>Total provisions for employee benefits</b>	<b>135,897</b>	<b>76,516</b>
<b>Analysis of total provisions:</b>	<b>benefits</b>	
Opening balance at 1 July 2017	76,516	
Net movement in the entitlement	59,381	
<b>Balance at 30 June 2018</b>	<b>135,897</b>	

**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 leave entitlement.

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 2018

**Note 10**

**Equity - Retained Earnings**

	2018	2017
	\$	\$
Retained earnings at the beginning of the financial year	758,259	715,312
Surplus (loss) for the year	1,504	42,947
Retained Earnings at the end of the financial year	759,763	758,259

**Note 11**

**Equity - Reserves**

	2018	2017
	\$	\$
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:

	2018	2017
	\$	\$
Short-term employee benefits	104,580	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 2018 and 2017.

**Note 14**

**Capital and Leasing Commitments**

(a) Operating lease commitments

	2018	
	\$	
<i>Leasehold rental commitments</i>		
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	139,196	
One to five years	19,661	
More than 5 years	-	
	158,857	
<i>IT Support services and other services contract</i>		
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	27,936	
One to five years	27,364	
More than 5 years	-	
	55,300	
<i>Motor Vehicle lease commitments</i>		
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	9,828	
One to five years	8,320	
More than 5 years	-	
	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 2018 (2017: \$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 2018**

**Note 15**

**Related party transactions**

*Transactions with related parties*

Management has confirmed there were no related part transactions during the year (2017:\$nil).

**Note 16**

**Events after the reporting period**

No matter or circumstance has arise since 30 June 2018 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**

	<b>2018</b>	<b>2017</b>
	\$	\$
Profit for the year	1,504	42,947
Adjustments for:		
Depreciation and amortisation expense	76,758	87,438
Gain on sale of property, plant and equipment	-	(22,250)
Changes in operating assets and liabilities:		
Decrease (increase) in trade and other receivables	(7,364)	(2,497)
Decrease (increase) in other assets	(11,427)	-
Increase (decrease) in trade and other payables including unexpended grants	294,624	(86,666)
Increase (decrease) in provisions	59,381	(16,631)
Net cash flows provided by operating activities	<b>413,476</b>	<b>2,341</b>

**Note 18**

**Financial Risk Management**

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

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	2018	2017
		\$	\$
<b>Financial assets</b>			
Cash on hand	4	783,707	387,577
Trade and other receivables	5	10,744	3,380
<b>Total financial assets</b>		<b>794,451</b>	<b>390,957</b>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
Trade and other payables	8	77,546	81,427
<b>Total financial liabilities</b>		<b>77,546</b>	<b>81,427</b>

**Note 19**

**Fair value estimation 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	2018		2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
		\$	\$	\$	\$
<b>Financial assets</b>					
Cash on hand	18	783,707	783,707	387,577	387,577
Trade and other receivables	18	10,744	10,744	3,380	3,380
<b>Total financial assets</b>		<b>794,451</b>	<b>794,451</b>	<b>390,957</b>	<b>390,957</b>
<b>Financial liabilities</b>					
Financial liabilities at amortised cost:					
Trade and other payables	18	77,546	77,546	81,427	81,427
<b>Total financial liabilities</b>		<b>77,546</b>	<b>77,546</b>	<b>81,427</b>	<b>81,427</b>
<b>Non- Financial assets</b>					
Land and Buildings	7	833,865	833,865	888,313	888,313
<b>Total Non- Financial assets</b>		<b>833,865</b>	<b>833,865</b>	<b>888,313</b>	<b>888,313</b>

**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 16, 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 2018, 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

M. Rajak - Chairperson

Dated 9/4/18

[Signature]

Dated

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOUNDATION OF REHABILITATION WITH  
ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION**

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

***Opinion***

We have audited the financial report of Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation (the "Corporation"), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion the accompanying financial report of Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation, is in accordance with the requirements of the *Corporations (Aboriginal & Torres Strait Islander) Act 2006* and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and, including:

- (a) Giving a true and fair view of the Corporation's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards – Reduced Disclosure Requirements, *the Corporations (Aboriginal & Torres Strait Islander) Act 2006* and the Australian Charities and Not-for-profits Commission Regulation 2013.

***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 Corporation in accordance with the auditor independence requirements of the *Corporations (Aboriginal & Torres Strait Islander) Act 2006* and the Australian Charities and Not-for-profits Commission Act 2012 and the 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.

***Responsibilities of the Directors for the financial report***

The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view – in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, *the Corporations (Aboriginal & Torres Strait Islander) Act 2006* and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOUNDATION OF REHABILITATION WITH  
ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION**

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)**

***Auditor's responsibility 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner

Dated: 12 November 2018