

Relationship Counselling and Mediation Services Inc. 2009/2010

trading as

Relationships Australia Tasmania

Patron

His Excellency The Honourable Peter Underwood AC
Governor of Tasmania

Honorary Life Members

Mr R Adams
Mr G Causon
Mr G Marshall
Mrs G Marshall
Dr R Pargiter
Mrs M Watson

Solicitors

Page Seager

Auditors

Wise Lord & Ferguson

Relationships Australia
TASMANIA

RELATIONSHIP COUNSELLING AND MEDIATION SERVICES INC
ANNUAL REPORT 2009/10

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Agency Information

Relationship Counselling and Mediation Services Inc.

trading as

Relationships Australia Tasmania

Office Locations

Head Office

20 Clare Street New Town 7008
Phone (03) 6211 4050 Fax (03) 6211 4073
Email admin@reltas.com.au

Launceston

6 Paterson Street Launceston 7250
Phone (03) 6336 7000 Fax (03) 6336 7015
Email launceston@reltas.com.au

Devonport

68 North Fenton Street Devonport 7310
Phone (03) 6421 5800 Fax (03) 6424 5805
Email devonport@reltas.com.au

Hobart FRC

178 Macquarie Street Hobart 7000
Phone (03) 6211 2100 Fax (03) 6211 2125
Email admin@hobartfrc.com.au

Launceston FRC

123 York Street Launceston 7250
Phone (03) 6336 7050 Fax (03) 6336 7055
Email admin@launcestonfrc.com.au

Website www.relationships.com.au

Services Offered

Aboriginal and Torres Strait Islander Health Program	Launceston
Settlement/CALD Program	Hobart
Children's Contact Service	Hobart, Launceston, Devonport, Burnie
Counselling Programs - Breakeven - Family Relationship - Integrated Care	Hobart, Launceston, Clarence, Devonport, Kingston, Scottsdale, St Helens, St Marys, Sorell, Bridgewater, Huonville
Parenting Orders Program	Hobart, Launceston
Family Law Pathways Network	Hobart, Launceston
Family Relationship Education	Hobart, Launceston, Devonport
Family Relationship Mediation	Hobart, Launceston, Devonport
Family Relationship Services for Carers	Hobart, Launceston, North West
Men & Family Relationship Services (TassieMale)	Statewide
Professional Development & Training	Statewide
Reconnect Support	Northern Region
Family Relationship Centres	Hobart, Launceston, Devonport

Executive Committee & Staff Members

(Staff as at 30 June 2010)

Executive Committee Members

Glenn Hay	President
Tim Maddock	Vice President
Penny Brown	Secretary
Richard Colquhoun	Treasurer
Patrick Fitzgerald	Southern Representative
Janet Patford	Northern Representative
Diana Williams	General Representative
Greg Johannes	General Representative

Management Team

Chief Executive Officer	Mathew Rowell B.S.W., Grad Cert (Mgt), F.A.I.C.D.
Deputy Chief Executive Officer	Debbie Evans B.A.(Hons) Psych. F.A.I.C.D.
Quality and Development Manager	Leanne Bishop B.Com., Cert.III.(Management)
Manager Counselling Services South	Roseanne Brumby B.A.(Hons) (Psych)., M.Psych.(Clin), Grad.Dip.(Family Therapy), M.A.P.S.
Acting Manager FRC Launceston	Fiona Girkin B.A.(Psych), Dip Prof Couns, FDR Practitioner
Corporate Services Manager	Brendan Griggs Dip. Bus.(Frontline Management)
Regional Manager North	Tim Henry B.S.W., Ass.Dip.Soc.Sci.(Welfare Work), FDR Practitioner
Manager Family Services South	Michael Kelly B.Ed.(Hons), PhD.,FDR Practitioner
Acting Manager FRC Hobart	Chris Dole B.A., M Soc Sci, FDR Practitioner
Finance Manager	Navin Ram B.Com, CPA

Administration

Pay Clerk	Katrina Bester
Finance Assistant	Tania Castle
Hobart Receptionist	CP Chai
Devonport Admin Assist / Receptionist	Sharon Dabner Cert.III (Bus. Admin)
Hobart Receptionist	Jo Dixon
Admin Officer	Kim Fletcher B.A., Grad.Dip.(Sec Stud), Dip.PWE
IT Coordinator	Andrew Jackman B.Comp., M.C.P.
Hobart Senior Receptionist	Robin Joseph
Launceston Receptionist	Linda Lea
Launceston Receptionist/Admin Assist	Kaye McNaney
Finance Officer	Wendy Meadowcroft F.P.N.A., Adv.Dip.Bus.(Accounting)
Executive Assistant to CEO	Jill Morgan
Hobart Receptionist	Lee-Anne Thornbury
Hobart Receptionist	Emily Wood

Counselling Service

Coordinator South	Sonya Bacic R.N., R.M., Grad.Dip.(Genetic Couns)
Coordinator North	Kendall Bastin B.S.W.
Counsellor	Annie Abay Grad.Dip (Couns)
Counsellor	Fiona Baillie R.G.O.N.(NZ), Dip.App.Sci.(CHN), M.P.H.C.(CMH), FDR Practitioner
Counsellor	Sally Bates B.A.(Psych), Grad.Dip. App.Couns.Psych.
Counsellor	Patrice Baxter B.A.(Hons) (Psych)
Counsellor	Elissa Brotherton B.A., B.S.W.
Counsellor	Graeme Brown M.A., M.Ed.(Couns. & Devel.), M.P.C.A.
Counsellor	Melita Chen B.A., B.S.W
Counsellor.	John Edwards B.A.(Hons)(Psych), M.Couns.
Counsellor	Shola Flight B.A.(Hons)(Psych), M.Couns., M.P.C.A.
Counsellor	Petrina Fox M.Ed., M.Soc.Sci.(Couns), (IAMA), Mediator
Counsellor	Susan Gilchrist B.Ed., M.B.A.C.P., P.G. Adv. Dip. P.C.M.C., Dip. P.S.T., P.G Dip.(Casework Supervision), FDR Practitioner
Counsellor	Katharine Heading B.A.(Hons), Assoc. M.A.P.S
Counsellor	Marc Hood B.A.(Hons), M.Psych. (Devel & Ed)
Counsellor	Jennifer James B.A.V.E., M.P.C.A.
Counsellor	Jane Lunt B.App.Sci.(Hons)(Psych)
Counsellor	Matthew Magnus B.A., Grad Dip (Couns), FDR Practitioner
Counsellor	Wendy Nash B.Ed., M.A.(Couns)
Counsellor	Kathy Nolan B.A. Dip. C.H., Mediation & Conflict Resolution, Grad.Dip.(Psych)
Counsellor	Seng-Yew Ong B.Sc.(Hons)(Psych), M.Psych.(Clin)
Counsellor	Marianne Robertson B.A.(Hons), Post.Grad.Cert.(Education), M.A.(Social Work), FDR Practitioner, Cert. IV (Assessment & Training)
Counsellor	Helen Scarr B.A., M. Couns.
Counsellor	Gervaise Sellers B.A., Grad.Dip(Psych)
Counsellor	Dennis White MEd M.P.C.A
Counsellor	Annabelle Young B.Psych.Sci

Education Program

Program Coordinator North	Geraldine Crisp Dip.Soc.Sci.(Welfare
Program Coordinator South	Helen Scarr B.A., M. Couns.
Sessional Group Leader	Patrice Baxter B.A.(Hons) (Psych)
Sessional Group Leader	Julian Eades Grad. Cert.(Couns)
Sessional Group Leader	Jo Herbig B.S.W.(Hons.), B.A.V.E., Adv. Dip. Comm Serv (Management Skills), FDR Practitioner

Sessional Group Leader
Group Facilitator

Dominic Peters B.S.W.
Ron Snashall B.A., B.S.W., TTTC

Family Mediation Program

Coordinator South

Bill Field B.Ec., L.L.B., Dip.Ed., FDR
Practitioner

Coordinator North
Mediator

Simon Reeve B.S.W., FDR Practitioner
Fiona Baillie R.G.O.N.(NZ), Dip.App.Sci.(CHN)
M.P.H.C.(CMH), FDR Practitioner

Mediator

Louise Cooper B.A.(Psych), L.L.B., FDR
Practitioner

Mediator

Michael Cross B.Soc.Sci., Dip.Soc.Sci.(Child
Care), Acc.Mediation, FDR Practitioner

Mediator

Jo Herbig B.S.W.(Hons.), B.A.V.E., Adv.Dip.
Comm Serv (Management Skills) FDR
Practitioner

Mediator

Don Keating L.L.B

Mediator

Kathy Nolan B.A., Dip.C.H., Grad.Dip.(Psych),
FDR Practitioner

Mediator

Angela Robertson B.A., L.L.B.,
Grad.Cert.(Legal Practice), FDR
Practitioner

Mediator

Jane Ross B.A., L.L.B., FDR Practitioner

Mediator

Annabel von Bibra B.S.W., FDR Practitioner

Mediator

Susan Winter B.A., L.L.B., Grad.Cert.(Legal
Practice), Cert.IV (Assessment &
Workplace Training), FDR Practitioner

Children's Contact Service

Coordinator South

Annette Allanson Dip.Com Serv & Soc.Sci

Coordinator North / North West

Simon Reeve B.S.W., FDR Practitioner

Program Case Manager

Lyndell Kent B.Soc.Sci.

Program Case Manager

Rebecca McHenry B.Ed.(Primary)

Program Case Manager

Joshua Meissner B.S.W., FDR Practitioner

Program Case Manager

Crystal Neep B.Ed.(Primary)

Program Case Manager

Jodie Richardson Cert III (Children's Services)

Program Case Manager

Kim Williamson Cert IV (Children's Services)

Support Worker

Tennielle Allanson

Support Worker

Vanessa Archer B.A.

Support Worker

Dianne Atwell Cert III (Children's Services)

Support Worker

Mark Aulich B.A. Cert III (Children's Services)

Support Worker

Lyn Bester

Support Worker

Sarah Bonner

Support Worker/Supervisor

Joe Chelkowski B.F.A.

Support Worker

Karen Colson Dip.(Community Service)

Support Worker

Jo Dixon

Support Worker

Kirk Forrest Cert. IV (Community Service)

Support Worker

Michael Hamon B.A., Dip Ed., Assoc
Dip(Community Service)

Support Worker

Angela Hardy Cert. IV (Mental Health)

Support Worker

Natalie Hay Cert. IV (Community Service)

Support Worker

Carolyn Jones B.A.(Social Work)

RELATIONSHIP COUNSELLING AND MEDIATION SERVICES INC
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Support Worker	Crystal Krause B.A.
Support Worker/Supervisor	Stuart Lee Dip.(Community Service)
Support Worker/Supervisor	Crystal Neep B.Ed.(Primary)
Support Worker	Melina Ranalli B.S.W.
Support Worker/Supervisor	Nicole Rider B.A.(Hons) (Psych)
Support Worker	Marie Rogers
Support Worker	Jane Ross B.A., L.L.B.
Support Worker	Ysenia Ruffin B.S.W.
Support Worker/Supervisor	Tania Short Cert. IV (Community Service)
Support Worker	Karen Standley Cert. IV (Community Service)
Support Worker	Kelly Whitmore Cert.III (Children's Services)
Support Worker	Beverley Windebank
Support Worker/Supervisor	Pam Windsor B.A., Dip Ed.
Support Worker/Supervisor	Naomi Wright B.S.W.

Parenting Orders Program

Coordinator South	Leanne McMurtrie B.A, M. Disability Serv
Coordinator North	Simon Reeve B.S.W., FDR Practitioner
Counsellor	Lyndell Kent B.Soc.Sci.
Counsellor	Louise Knopman B.S.W., FDR Practitioner, Cert 1V (Assessment & Training)
Counsellor	Nicole Rider B.A.(Psych)
Counsellor	Annabelle Von Bibra B.S.W., FDR Practitioner

Supporting Children After Separation Program

Coordinator	Leanne McMurtrie B.A, M. Disability Serv
Counsellor	Nicole Rider B.A. (Psych.)

Break Even Gambling Service

Coordinator	Katharine Heading B.A.(Hons), Assoc. M.A.P.S
Counsellor	Sonya Bacic R.N., R.M., Grad.Dip.(Genetic Couns),
Counsellor	Fiona Baillie R.G.O.N.(NZ), Dip.App.Sci.(CHN), M.P.H.C.(CMH), FDR Practitioner
Counsellor	Kendall Bastin B.S.W.
Counsellor	Patrice Baxter B.A.(Hons) Psych.
Counsellor	Graeme Brown M.A., M.Ed.(Coun. & Devel.), M.P.C.A.
Counsellor	Petrina Fox M.Ed., M.Soc.Sci.(Couns), (IAMA), Mediator
Counsellor	Susan Gilchrist B.Ed., M.B.A.C.P., P.G. Adv. Dip. P.C.M.C., Dip. P.S.T., P.G Dip.(Casework Supervision), FDR Pactitioner
Counsellor	Marc Hood B.A.(Hons), M.Psych.(Devel & Ed)
Counsellor	Marianne Robertson B.A.(Hons), Post.Grad.Cert.(Education), M.A.(Social Work)
Counsellor	Marianne Vick B.A(Social Work)
Counsellor	Dennis White MEd M.P.C.A.
Group Facilitator	Bernadette Fruin B.S.W.
Group Facilitator	Dominic Peters B.S.W.

Reconnect

Coordinator	Geraldine Crisp Dip.Soc.Sci.(Welfare)
Early Intervention Worker	Kylee Cleaver B.S.W.
Early Intervention Worker	Bernadette Fruin B.S.W.

TassieMale

Coordinator South	Herman Morris Dip. Comm.Welf., Adv. Cert. Hum. Res. Management
Community Development Worker	Max Bessell B.S.W.
Support Worker	Michael Goss Cert.II (Community Work)

Aboriginal Program

Counsellor / Community Worker	Dave Warrenner B.S.W.
Outreach Counsellor	Wendy Nash M.Couns. Cert Init. AT., B.Ed.
Support Worker	Bec McHenry B.Ed.(Primary)

Family Support Drought Response Team

Community Development Worker	Max Bessell B.S.W.
Community Development Worker	Angela Saunders B.Health Science

Family Relationship Services for Carers

Coordinator South
Coordinator North

Mara Lovrin Assoc.Dip.(Children's Services)
Emma Ryan B.A.(Psych), Grad Cert (Couns)

Family Pathways

Project Officer North
Project Officer South

Amanda Duigan L.L.B.
Yabbo Thompson Dip.Ed., Cert.IV (Workplace
Training & Assessment)

Settlement Program/ CALD

Project Officer

Yabbo Thompson Dip.Ed., Cert.IV (Workplace
Training & Assessment)

Support Worker

Farzana Shigri

Support Worker

Donatien Ntikahavuye

Hobart Family Relationship Centre

Family Relationship Officer

Jeremy Brown B.A.(Psych), M.Sc., FDR
Practitioner

Family Relationship Officer

Yvette Eddington B.A./L.L.B.(Hons),
Grad.Dip.(Education), FDR Practitioner

Family Relationship Officer

Ian Fletcher B.Sc.Ag.,
Grad.Cert.(Mediation), Cert IV (Comm.
Mediation), Grad.Cert. (Couns), FDR
Practitioner

Family Relationship Officer

Jeanette Radley B.A.(Psych/Soc),
Grad.Cert.(Couns), M. Couns., FDR
Practitioner

Child Consultant

Nicola Mason B.A.(Psych)(Com), FDR
Practitioner

Child Consultant

Marianne Robertson B.A.(Hons),
Post.Grad.Cert.(Education), M.A.(Social
Work), FDR Practitioner, Cert. IV
(Assessment & Training)

Community Development Consultant

Sean Hibberd B.A.(Fine Arts),
Grad.Dip.Education, FDR Practitioner

Client Services Worker

Barbara Long

Client Services Worker

Anne Rutherford

Client Services Worker

Emily Wood

Launceston Family Relationship Centre

Family Relationship Officer	Richard Finnerty B.A.(Soc. & Anth.), Cert.(Addiction Studies) FDR Practitioner
Family Relationship Officer	Tiona Cameron B.S.W.,FDR Practitioner
Family Relationship Officer	Lynne Clark B.S.Sc. (Psych & Pub Pol) (Hons)(Psych), FDR Practitioner
Family Relationship Officer	Susan Ikin L.L.B., Bridging Child Care Cert., Cert. Lifeline Couns., FDR Practitioner
Child Consultant	Jo Herbig B.S.W.(Hons.), B.A.V.E., Adv.Dip. Comm. Serv.(Management Skills), FDR Practitioner
Community Development Consultant	Jenny Gee Ass. Dip. Community Development
Client Services Worker	Lyn Bester
Client Services Worker	Linda Hardy
Client Services Worker	Janelle Verwey
Outreach Administration	Sharon Dabner Cert.III (Bus. Admin)

FINANCIAL REPORT

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Wise Lord & Ferguson

advice to advantage



Chartered Accountants

**Auditor's Independence Declaration to the Executive Committee of
Relationship Counselling and Mediation Services Inc**

In relation to our audit of the financial report of Relationship Counselling and Mediation Services Inc. for the financial year ended 30 June 2010, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct.

**JOANNE DOYLE
PARTNER
WISE LORD & FERGUSON**

160 Collins Street
HOBART TAS 7000

Dated: 28th August 2010



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Tel: (03) 6223 6155 Fax: (03) 6223 8993 Email: email@wlf.com.au Internet: www.wlf.com.au

Partners: Peter Beven, Harvey Gibson, Danny McCarthy, Douglas Thomson,
Joanne Doyle, Stuart Clutterbuck, Ian Wheeler, Dean Johnson, Marg Marshall
Managers: Alicia Leis, Melanie Richardson, Nick Carter,
Paul Lyons, Simon Jones, Shaun Evans

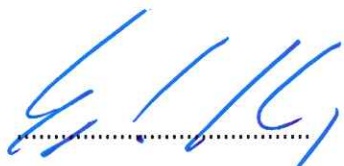
**STATEMENT BY MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2010**

The Executive Committee has determined that the Association is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity, and therefore there is no requirement to apply accounting standards in the preparation of these financial statements. The Executive Committee has determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Executive Committee the financial report:

- a) Presents fairly the financial position of Relationship Counselling and Mediation Services Inc. as at 30 June 2010 and its performance for the year ended on that date.
- b) At the date of this statement, there are reasonable grounds to believe that Relationship Counselling and Mediation Services Inc. will be able to pay its debts as and when they fall due; and

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



Mr. Glenn Hay – President

27 / 08 / 2010



Mr. Richard Colquhoun – Treasurer

24 / 8 / 2010



Wise Lord & Ferguson

advice to advantage



Chartered Accountants

Independent auditor's report to the members of Relationship Counselling and Mediation Services Inc.

We have audited the accompanying special purpose financial report of Relationship Counselling and Mediation Services Inc., which comprises the balance sheet as at 30 June 2010, and the income statement and a summary of significant accounting policies.

The Executive Committees Responsibility for the Financial Report

The Association's Executive Committee is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the financial reporting requirements of the *Associations Incorporation Act [Tas]* and the Association's constitution and are appropriate to meet the needs of the members. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. These policies do not require the application of all Accounting Standards and other mandatory financial reporting requirements in Australia.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Committee, as well as evaluating the overall presentation of the financial report.



1st Floor 160 Collins Street Hobart TAS 7000 GPO Box 1083 Hobart TAS 7001
Tel: (03) 6223 6155 Fax: (03) 6223 8993 Email: email@wlf.com.au Internet: www.wlf.com.au

Partners: Peter Beven, Harvey Gibson, Danny McCarthy, Douglas Thomson,
Joanne Doyle, Stuart Clutterbuck, Ian Wheeler, Dean Johnson, Marg Marshall
Managers: Alicia Leis, Melanie Richardson, Nick Carter,
Paul Lyons, Simon Jones, Shaun Evans

The financial report has been prepared for distribution to the members for the purpose of fulfilling the Executive Committee's financial reporting requirements under the *Associations Incorporation Act [Tas]* and the Association's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

Independence

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion the financial report presents fairly, in all material respects, the financial position of Relationship Counselling and Mediation Services Inc, as of 30 June 2010 and of its financial performance and in accordance with the accounting policies described in Note 1 to the financial statements.



JOANNE DOYLE
PARTNER
WISE LORD & FERGUSON
CHARTERED ACCOUNTANTS

1/160 Collins Street
HOBART TAS 7000

Dated: 28th August 2010.

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

INCOME	NOTE	2010 \$	2009 \$
Client Fees		540,216	470,041
Donations		327	1,500
Grant - Commonwealth		5,406,005	5,570,358
Grant Other Sources		390,680	513,308
Interest Received	2	10,915	36,783
Other Income		9,298	12,984
Rent Received		19,742	21,312
Subscriptions		355	401
TOTAL INCOME		6,377,538	6,626,687
 LESS: EXPENDITURE			
Travel and Communication Costs	3	436,713	542,649
Office Occupancy & Running Costs	4	587,687	690,205
Personnel Costs	5	5,150,794	4,897,373
Other Costs	6	112,204	98,806
TOTAL EXPENDITURE		6,287,398	6,229,033
 SURPLUS FOR THE YEAR		90,140	397,654

**BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2010**

	NOTE	2010 \$	2009 \$
ACCUMULATED FUNDS		<u>1,657,631</u>	<u>1,567,491</u>
Represented By:-			
CURRENT ASSETS			
Cash	7	737,147	50,420
Receivables	8	76,728	64,256
Other assets	9	<u>643,253</u>	<u>723,976</u>
Total Current Assets		<u>1,457,128</u>	<u>838,652</u>
NON-CURRENT ASSETS			
Property Plant & Equipment	10	<u>3,762,124</u>	<u>3,397,241</u>
Total Non Current Assets		<u>3,762,124</u>	<u>3,397,241</u>
TOTAL ASSETS		<u>5,219,252</u>	<u>4,235,893</u>
CURRENT LIABILITIES			
Payables	11	890,957	506,009
Provisions	12	474,642	467,751
Borrowings	13	<u>120,318</u>	<u>100,211</u>
Total Current Liabilities		<u>1,485,917</u>	<u>1,073,971</u>
NON CURRENT LIABILITIES			
Borrowings	13	1,734,612	1,544,872
Payables	11	177,268	-
Provisions	12	<u>163,824</u>	<u>49,559</u>
Total Non Current Liabilities		<u>2,075,704</u>	<u>1,594,431</u>
TOTAL LIABILITIES		<u>3,561,621</u>	<u>2,668,402</u>
NET ASSETS		<u>1,657,631</u>	<u>1,567,491</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1964, the requirements of the Association's Constitution and the requirements of the providers of grant funds. The Executive Committee has determined that the Association is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity, and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements in the preparation and presentation of these statements. The Association has however, decided to adopt the measurement and recognition requirements of all Australian Accounting Standards.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Property, Plant & Equipment

Freehold land and buildings are carried at fair value, which has been determined by the Executive Committee based on valuations performed by Brothers and Newton, accredited independent valuers and property consultants.

The fair value represents the amount at which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction at the date of valuation. Plant and equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets excluding freehold land and buildings, is depreciated on a diminishing value basis over their estimated useful lives to the entity commencing from the time the asset is held ready for use.

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

Class of Fixed Asset	Depreciation Rate
Furniture & Equipment/Computers	9-36%
Motor Vehicles	22.5%
Computer Software	75%

Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Outstanding annual leave entitlements are brought to account as an undiscounted amount related to the accumulated benefit. Long service leave entitlements are brought to account as the present value of the expected liability. Sick leave has not been accrued at all.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

Revenue

Program income is recognised as and when obligations attached to such funding are fulfilled.
Membership income is recognised in the period to which the subscriptions relate.
Interest is recognised over the period for which the funds are invested.
All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax (GST)

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

Comparatives

Where appropriate comparatives have been changed to conform to changes in presentation for the current financial year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

	2010 \$	2009 \$
2. INTEREST RECEIVED		
Westpac Trading Account	4	127
Bendigo Trading Account	40	169
Bendigo Term Deposit	-	8,811
Bendigo Cash Management Account	10,871	27,676
	<u>10,915</u>	<u>36,783</u>
3. TRAVEL AND COMMUNICATION COSTS		
Advertising and Health Promotion	45,473	103,096
Depreciation Motor Vehicles	60,490	73,378
Loss on Disposal of Motor Vehicle	5,761	4,597
Postage and Freight	10,309	12,966
Printing, Stationery & Program Resources	72,713	79,285
Travel	73,112	105,016
Telephone & Communications	127,801	121,430
Vehicle Expenses	41,054	42,881
	<u>436,713</u>	<u>542,649</u>
4. OFFICE OCCUPANCY AND RUNNING COSTS		
Cleaning /Security	37,588	32,176
Computer Consumables	4,312	1,756
Computer Software	14,149	36,598
Depreciation	23,284	30,678
Enterprise Expenses	7,962	7,714
General Expenses	7,594	2,067
Insurance	20,037	16,233
Lease Rental	14,165	16,858
Library	18,655	8,002
Light & Power	40,096	37,469
Minor Purchases	77,488	69,320
Other One-Off Expenditure	21,356	36,479
Rates	42,419	45,449
Rent	150,634	201,252
Repairs & Maintenance	40,605	78,958
Staff Amenities	66,923	67,804
System Support	420	1,392
	<u>587,687</u>	<u>690,205</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010 \$	2009 \$
5. PERSONNEL COSTS		
Consultants Fees	81,634	143,369
Salaries including annual and long service expenses	4,490,916	4,202,925
Superannuation	386,240	357,025
Fringe Benefits Tax Expense	71,393	67,340
Professional Development	82,899	91,174
Workers Compensation Premium	37,712	35,540
	<u>5,150,794</u>	<u>4,897,373</u>
6. OTHER COSTS		
Affiliations	54,287	55,288
Audit Fees	7,500	7,036
Bank Charges	5,284	7,499
Interest Paid	45,133	28,983
	<u>112,204</u>	<u>98,806</u>
7. CASH AT BANK		
Westpac Trading Account	8,925	24,576
Bendigo Trading Account	10,204	17,342
Bendigo Cash Management	716,027	6,150
Cash	261	557
Petty Cash & Fees Float	1,730	1,795
	<u>737,147</u>	<u>50,420</u>
8. RECEIVABLES		
Debtors - Client Fees	63,675	49,303
Less: Provision for Doubtful Debts	(1,500)	(1,500)
	<u>62,175</u>	<u>47,803</u>
Other Debtors	14,553	16,453
	<u>76,728</u>	<u>64,256</u>
9. OTHER ASSETS		
Loan paid in advance*	625,273	709,119
Pre-paid expenses	17,980	14,857
	<u>643,253</u>	<u>723,976</u>

*Grant funds received in advance are banked against the loan, in order to manage the interest rate exposure of the Association. The loan facility allows the redraw of monies paid into the loan account in excess of the loan repayment schedule. As at 30 June 2010, the loan account had a redraw balance with the facility of \$608,759.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

	2010 \$	2009 \$
10. PROPERTY PLANT & EQUIPMENT		
Freehold Property - at fair value	3,450,038	3,001,348
Furniture & Equipment/Computers - at cost	386,911	407,032
Less: Provision for Depreciation	(317,137)	(313,974)
	69,774	93,058
Motor Vehicles - at cost	394,361	399,344
Less: Provision for Depreciation	(152,049)	(96,509)
	242,312	302,835
	<u>3,762,124</u>	<u>3,397,241</u>
11. PAYABLES		
Creditors and Accruals	196,911	282,855
Grants Received in Advance - Current	694,046	223,154
	<u>890,957</u>	<u>506,009</u>
Grants Received in Advance - Non Current	177,268	-
	<u>1,068,225</u>	<u>506,009</u>
Grants were received in advance at 30 June 2010. These are represented by \$679,948 relating to 2010/2011, \$177,268 relating to 2011/2012 and \$121,422 which is program funding received but unspent in 2009/2010 which is carried forward to be expended in the 2010/2011 financial year.		
12. PROVISIONS		
Provision for Annual Leave	290,462	273,841
Provision for Long Service Leave - Current	184,180	193,910
	<u>474,642</u>	<u>467,751</u>
Provision for Long Service Leave - Non Current	163,824	49,559
	<u>638,466</u>	<u>517,310</u>
13. BORROWINGS		
Bendigo Loan - Current	120,318	100,211
Bendigo Loan - Non Current	1,734,612	1,544,872
	<u>1,854,930</u>	<u>1,645,083</u>

All bank loans are secured over the land and buildings of the Association. Bendigo loans as disclosed are gross of redraw facilities (refer note 9).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

	2010 \$	2009 \$
14. ACCUMULATED FUNDS AND RESERVES		
Accumulated Funds (a)	1,583,259	1,493,119
Asset Revaluation Reserve (b)	74,372	74,372
	<u>1,657,631</u>	<u>1,567,491</u>
 (a)		
Accumulated Funds - Opening	1,493,119	1,095,464
Current Year's Surplus	90,140	397,655
Accumulated Funds - Closing	<u>1,583,259</u>	<u>1,493,119</u>
 (b)		
Asset Revaluation Reserve	<u>74,372</u>	<u>74,372</u>

(c) Nature and purpose of reserves

Asset revaluation reserve

The asset revaluation reserve is used to record increments and decrements in the fair value of land and buildings to the extent that they offset one another.

Land and buildings were last revalued in 2009.

15. BRIDGET JOHNSON TRUST FUND

Relationship Counselling & Mediation Services Inc. is a beneficiary of the Bridget Johnson Trust Fund, the income of which is to be applied for the promotion and encouragement of education of Marriage Counsellors working for the Association. The income to date has been accumulated and reinvested by the Trust. At the date of this report, the Association has not used any funds from the Trust.

16. LEASE COMMITMENTS

(a)

Non-Cancellable Operating Lease Commitments (Exclusive of GST)

Contracted for but not capitalised in the financial statements

Payable:

- not later than 1 year	158,942	159,548
- later than 1 year but not later than 5 years	151,978	294,448
	<u>310,920</u>	<u>453,996</u>

17. CAPITAL COMMITMENTS.

There were no capital commitments as at 30 June 2010.

18. CONTINGENT LIABILITY AND CONTINGENT ASSETS

There are no contingent liabilities or contingent assets as at 30 June 2010.