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 Cauzon
Mr G Marshall
Mrs G Marshall
Dr R Pargiter
Mrs M Watson

Solicitors
Page Seager

Auditors
Wise Lord & Ferguson

Relationships Australia Tasmania
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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@reeltas.com.au

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

Devonport
68 North Fenton Street Devonport 7310
Phone (03) 6421 5800  Fax (03) 6424 5805
Email devonport@reeltas.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  Hobart, Launceston, Clarence, Devonport, Kingston, Scottsdale, St Helens, St Marys, Sorell, Bridgewater, Huonville
- Family Relationship
- Integrated Care

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 (TasMieMale)  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
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.Com., M.C.P.
Hobart Senior Receptionist
Robin Joseph
Launceston Receptionist
Linda Lea
Launceston Receptionist/Admin Assist
Kaye McNaney
Finance Officer

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)
- Patrice Baxter B.A. (Hons) (Psych)
- Elissa Brotherton B.A., B.S.W.
- Melita Chen B.A., B.S.W
- Shola Flight B.A. (Hons)(Psych), M.Couns., M.P.C.A.
- Petrina Fox M.Ed., M.Soc.Sci.(Couns), (IMA), Mediator
- Katharine Heading B.A. (Hons), Assoc. M.A.P.S
- Marc Hood B.A. (Hons), M.Psych. (Devel & Ed)
- Jennifer James B.A.V.E., M.P.C.A.
- Jane Lunt B.App.Sci.(Hons)(Psych)
- Matthew Magnus B.A., Grad Dip (Couns), FDR Practitioner
- Wendy Nash B.Ed., M.A.(Couns)
- Seng-Yew Ong B.Sc. (Hons)(Psych), M.Psych.(Clin)
- Gervaise Sellers B.A., Grad.Dip(Psych)
- Dennis White MEd M.P.C.A
- Annabelle Young B.Psych.Sci

### Education Program

**Program Coordinator North**
- Geraldine Crisp Dip.Soc.Sci.(Welfare

**Program Coordinator South**
- Patrice Baxter B.A. (Hons) (Psych)
- Julian Eades Grad. Cert.(Couns)
Family Mediation Program

Coordinator South

Coordinator North
Simon Reeve B.S.W., FDR Practitioner

Mediator
M.P.H.C.(CMH), FDR Practitioner

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

Mediator

Mediator
Comm Serv (Management Skills) FDR Practitioner

Mediator
Don Keating L.L.B

Mediator
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)

Program Case Manager
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 Chełkowski 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)
Support Worker
Support Worker/Supervisor
Support Worker/Supervisor
Support Worker
Support Worker/Supervisor
Support Worker
Support Worker
Support Worker/Supervisor
Support Worker
Support Worker/Supervisor
Support Worker
Support Worker/Supervisor
Support Worker/Supervisor

Parenting Orders Program
Coordinator South
Coordinator North
Counsellor
Counsellor

Counsellor
Counsellor

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

Leanne McMurtrie B.A, M. Disability Serv
Simon Reeve B.S.W., FDR Practitioner
Lyndell Kent B.Soc.Sci.
Louise Knopman B.S.W., FDR Practitioner, Cert 1V (Assessment & Training)
Nicole Rider B.A.(Psych)
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),
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
Dip. P.C.M.C., Dip. P.S.T., P.G
Dip.(Casework Supervision), FDR Practitioner
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
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 Warrener B.S.W.
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 Mara Lovrin Assoc.Dip.(Children’s Services)
Coordinator North Emma Ryan B.A.(Psych), Grad Cert (Couns)

Family Pathways
Project Officer North Amanda Duigan L.L.B.
Project Officer South 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
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
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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<td>Statement by Members of the Executive Committee</td>
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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
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

24/08/2010

Mr. Richard Colquhoun – Treasurer

24/08/2010
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 Committee’s 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.

Audit’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.
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

## INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010

<table>
<thead>
<tr>
<th>INCOME</th>
<th>NOTE</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client Fees</td>
<td></td>
<td>540,216</td>
<td>470,041</td>
</tr>
<tr>
<td>Donations</td>
<td></td>
<td>327</td>
<td>1,500</td>
</tr>
<tr>
<td>Grant - Commonwealth</td>
<td></td>
<td>5,406,005</td>
<td>5,570,358</td>
</tr>
<tr>
<td>Grant Other Sources</td>
<td></td>
<td>390,680</td>
<td>513,308</td>
</tr>
<tr>
<td>Interest Received</td>
<td>2</td>
<td>10,915</td>
<td>36,763</td>
</tr>
<tr>
<td>Other Income</td>
<td></td>
<td>9,298</td>
<td>12,984</td>
</tr>
<tr>
<td>Rent Received</td>
<td></td>
<td>18,742</td>
<td>21,312</td>
</tr>
<tr>
<td>Subscriptions</td>
<td></td>
<td>355</td>
<td>401</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td></td>
<td><strong>6,377,538</strong></td>
<td><strong>6,626,687</strong></td>
</tr>
</tbody>
</table>

| 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

<table>
<thead>
<tr>
<th>NOTE</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>ACCUMULATED FUNDS</td>
<td>1,657,631</td>
<td>1,567,491</td>
</tr>
<tr>
<td>Represented By:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>7</td>
<td>737,147</td>
</tr>
<tr>
<td>Receivables</td>
<td>8</td>
<td>76,728</td>
</tr>
<tr>
<td>Other assets</td>
<td>9</td>
<td>643,253</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td></td>
<td>1,457,128</td>
</tr>
<tr>
<td>NON-CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Plant &amp; Equipment</td>
<td>10</td>
<td>3,762,124</td>
</tr>
<tr>
<td>Total Non Current Assets</td>
<td></td>
<td>3,762,124</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td></td>
<td>5,219,252</td>
</tr>
<tr>
<td>CURRENT LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>11</td>
<td>890,357</td>
</tr>
<tr>
<td>Provisions</td>
<td>12</td>
<td>474,342</td>
</tr>
<tr>
<td>Borrowings</td>
<td>13</td>
<td>120,318</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td></td>
<td>1,485,917</td>
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<tr>
<td>NON CURRENT LIABILITIES</td>
<td></td>
<td></td>
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<tr>
<td>Borrowings</td>
<td>13</td>
<td>1,734,312</td>
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<tr>
<td>Payables</td>
<td>11</td>
<td>177,268</td>
</tr>
<tr>
<td>Provisions</td>
<td>12</td>
<td>163,324</td>
</tr>
<tr>
<td>Total Non Current Liabilities</td>
<td></td>
<td>2,075,704</td>
</tr>
<tr>
<td>TOTAL LIABILITIES</td>
<td></td>
<td>3,561,321</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td></td>
<td>1,657,331</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Class of Fixed Asset</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture &amp; Equipment/Computers</td>
<td>9-36%</td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>22.5%</td>
</tr>
<tr>
<td>Computer Software</td>
<td>75%</td>
</tr>
</tbody>
</table>

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

### 2. INTEREST RECEIVED

<table>
<thead>
<tr>
<th>Account</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Westpac Trading Account</td>
<td>4</td>
<td>127</td>
</tr>
<tr>
<td>Bendigo Trading Account</td>
<td>40</td>
<td>169</td>
</tr>
<tr>
<td>Bendigo Term Deposit</td>
<td>-</td>
<td>8,811</td>
</tr>
<tr>
<td>Bendigo Cash Management Account</td>
<td>10,871</td>
<td>27,676</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10,915</strong></td>
<td><strong>36,783</strong></td>
</tr>
</tbody>
</table>

### 3. TRAVEL AND COMMUNICATION COSTS

<table>
<thead>
<tr>
<th>Expense</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising and Health Promotion</td>
<td>45,473</td>
<td>103,096</td>
</tr>
<tr>
<td>Depreciation Motor Vehicles</td>
<td>60,490</td>
<td>73,378</td>
</tr>
<tr>
<td>Loss on Disposal of Motor Vehicle</td>
<td>5,781</td>
<td>4,597</td>
</tr>
<tr>
<td>Postage and Freight</td>
<td>10,309</td>
<td>12,966</td>
</tr>
<tr>
<td>Printing, Stationery &amp; Program Resources</td>
<td>72,713</td>
<td>79,285</td>
</tr>
<tr>
<td>Travel</td>
<td>73,112</td>
<td>105,016</td>
</tr>
<tr>
<td>Telephone &amp; Communications</td>
<td>127,801</td>
<td>121,430</td>
</tr>
<tr>
<td>Vehicle Expenses</td>
<td>41,054</td>
<td>42,881</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>436,713</strong></td>
<td><strong>542,649</strong></td>
</tr>
</tbody>
</table>

### 4. OFFICE OCCUPANCY AND RUNNING COSTS

<table>
<thead>
<tr>
<th>Expense</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cleaning /Security</td>
<td>37,588</td>
<td>32,176</td>
</tr>
<tr>
<td>Computer Consumables</td>
<td>4,312</td>
<td>1,756</td>
</tr>
<tr>
<td>Computer Software</td>
<td>14,149</td>
<td>30,598</td>
</tr>
<tr>
<td>Depreciation</td>
<td>23,234</td>
<td>30,678</td>
</tr>
<tr>
<td>Enterprise Expenses</td>
<td>7,982</td>
<td>7,714</td>
</tr>
<tr>
<td>General Expenses</td>
<td>7,594</td>
<td>2,067</td>
</tr>
<tr>
<td>Insurance</td>
<td>20,037</td>
<td>18,233</td>
</tr>
<tr>
<td>Lease Rental</td>
<td>14,165</td>
<td>16,858</td>
</tr>
<tr>
<td>Library</td>
<td>18,655</td>
<td>8,002</td>
</tr>
<tr>
<td>Light &amp; Power</td>
<td>40,036</td>
<td>37,469</td>
</tr>
<tr>
<td>Minor Purchases</td>
<td>77,488</td>
<td>69,320</td>
</tr>
<tr>
<td>Other One-Off Expenditure</td>
<td>21,356</td>
<td>39,479</td>
</tr>
<tr>
<td>Rates</td>
<td>42,419</td>
<td>45,449</td>
</tr>
<tr>
<td>Rent</td>
<td>150,634</td>
<td>201,252</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>40,605</td>
<td>78,658</td>
</tr>
<tr>
<td>Staff Amenities</td>
<td>66,923</td>
<td>67,804</td>
</tr>
<tr>
<td>System Support</td>
<td>420</td>
<td>1,392</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>587,687</strong></td>
<td><strong>690,205</strong></td>
</tr>
</tbody>
</table>
## NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>5. PERSONNEL COSTS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consultants Fees</td>
<td>81,834</td>
<td>143,369</td>
</tr>
<tr>
<td>Salaries including annual and long service expenses</td>
<td>4,490,816</td>
<td>4,202,925</td>
</tr>
<tr>
<td>Superannuation</td>
<td>366,240</td>
<td>357,025</td>
</tr>
<tr>
<td>Fringe Benefits Tax Expense</td>
<td>71,393</td>
<td>67,340</td>
</tr>
<tr>
<td>Professional Development</td>
<td>82,899</td>
<td>91,174</td>
</tr>
<tr>
<td>Workers Compensation Premium</td>
<td>37,712</td>
<td>35,540</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,150,794</td>
<td>4,887,373</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>6. OTHER COSTS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affiliations</td>
<td>54,287</td>
<td>55,288</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>7,500</td>
<td>7,036</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>5,284</td>
<td>7,499</td>
</tr>
<tr>
<td>Interest Paid</td>
<td>45,133</td>
<td>20,903</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>112,204</td>
<td>98,806</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>7. CASH AT BANK</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Westpac Trading Account</td>
<td>8,926</td>
<td>24,576</td>
</tr>
<tr>
<td>Bendigo Trading Account</td>
<td>10,204</td>
<td>17,342</td>
</tr>
<tr>
<td>Bendigo Cash Management</td>
<td>716,027</td>
<td>6,150</td>
</tr>
<tr>
<td>Cash</td>
<td>281</td>
<td>557</td>
</tr>
<tr>
<td>Petty Cash &amp; Fees Float</td>
<td>1,730</td>
<td>1,795</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>737,147</td>
<td>50,420</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>8. RECEIVABLES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors - Client Fees</td>
<td>63,975</td>
<td>49,303</td>
</tr>
<tr>
<td>Less: Provision for Doubtful Debts</td>
<td>(1,500)</td>
<td>(1,500)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>62,475</td>
<td>47,803</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Other Debtors</td>
<td>14,553</td>
<td>16,453</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>76,728</td>
<td>64,256</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>9. OTHER ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan paid in advance*</td>
<td>625,273</td>
<td>709,119</td>
</tr>
<tr>
<td>Pre-paid expenses</td>
<td>17,380</td>
<td>14,857</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>642,653</td>
<td>723,976</td>
</tr>
</tbody>
</table>

*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.
### 10. PROPERTY PLANT & EQUIPMENT

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freehold Property - at fair value</td>
<td>3,450,038</td>
<td>3,001,348</td>
</tr>
<tr>
<td>Furniture &amp; Equipment/Computers - at cost</td>
<td>386,911</td>
<td>407,032</td>
</tr>
<tr>
<td>Less: Provision for Depreciation</td>
<td>(317,137)</td>
<td>(313,974)</td>
</tr>
<tr>
<td></td>
<td>69,774</td>
<td>93,058</td>
</tr>
<tr>
<td>Motor Vehicles - at cost</td>
<td>394,361</td>
<td>399,344</td>
</tr>
<tr>
<td>Less: Provision for Depreciation</td>
<td>(152,049)</td>
<td>(96,509)</td>
</tr>
<tr>
<td></td>
<td>242,312</td>
<td>302,835</td>
</tr>
<tr>
<td></td>
<td>3,762,124</td>
<td>3,397,241</td>
</tr>
</tbody>
</table>

### 11. PAYABLES

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors and Accruals</td>
<td>196,911</td>
<td>282,655</td>
</tr>
<tr>
<td>Grants Received in Advance - Current</td>
<td>694,046</td>
<td>223,154</td>
</tr>
<tr>
<td></td>
<td>890,957</td>
<td>506,009</td>
</tr>
<tr>
<td>Grants Received in Advance - Non Current</td>
<td>177,268</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>1,068,225</td>
<td>506,009</td>
</tr>
</tbody>
</table>

Grants were received in advance at 30 June 2010. These are represented by $579,948 relating to 2010/2011, $177,283 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

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision for Annual Leave</td>
<td>290,462</td>
<td>273,841</td>
</tr>
<tr>
<td>Provision for Long Service Leave - Current</td>
<td>184,189</td>
<td>183,910</td>
</tr>
<tr>
<td></td>
<td>474,642</td>
<td>457,751</td>
</tr>
<tr>
<td>Provision for Long Service Leave - Non Current</td>
<td>183,824</td>
<td>49,659</td>
</tr>
<tr>
<td></td>
<td>638,466</td>
<td>517,310</td>
</tr>
</tbody>
</table>

### 13. BORROWINGS

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bendigo Loan - Current</td>
<td>120,316</td>
<td>100,211</td>
</tr>
<tr>
<td>Bendigo Loan - Non Current</td>
<td>1,734,812</td>
<td>1,544,672</td>
</tr>
<tr>
<td></td>
<td>1,854,930</td>
<td>1,645,083</td>
</tr>
</tbody>
</table>

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

14. ACCUMULATED FUNDS AND RESERVES

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated Funds</td>
<td>1,563,259</td>
<td>1,493,119</td>
</tr>
<tr>
<td>Asset Revaluation</td>
<td>74,372</td>
<td>74,372</td>
</tr>
<tr>
<td>Reserve</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,637,631</td>
<td>1,567,491</td>
</tr>
</tbody>
</table>

(a) Accumulated Funds - Opening
Current Year's Surplus
Accumulated Funds - Closing

(b) Asset Revaluation Reserve

74,372     74,372

(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
- later than 1 year but not later than 5 years

<table>
<thead>
<tr>
<th>Duration</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>158,942</td>
<td>159,548</td>
<td></td>
</tr>
<tr>
<td>151,978</td>
<td>284,448</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>310,920</td>
<td>453,996</td>
</tr>
</tbody>
</table>

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.