

# Annual Financial Report.

**30 June  
2013.**

**We  
believe  
in  
children.**



**Barnardos  
Australia**

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# Barnardos Australia Directors' Report.

The Directors of Barnardos Australia present their Annual Report of the company for the financial year ended 30 June 2013. In order to comply with the provisions of the Corporations Act 2001, the Directors report as follows:

## Directors

The names of the Directors who have held office during or since the end of the financial year are:

Name.	Particulars.
<b>Gabrielle Trainor</b> Qualifications and Experience	<b>Chair</b> Director since October 2012 and Chair since February 2013. 20 years' experience as a non-executive director. Her background is as a lawyer, journalist and, public sector executive and from 1992-2011, she co-owned and led one of Australia's most successful corporate relations and government affairs consultancies. Significant experience in governance, strategy and risk management as an adviser and a company director. Among present appointments, she is a member of the board of Leighton Contractors (advisory), a director of the Barangaroo Delivery Authority and of Cape York Group and she is Chair of the National Film and Sound Archive. She is a member of the Board of Trustees of the University of Western Sydney, a trustee of the Charlie Perkins Trust and an Honorary Associate in the Graduate School of Government at Sydney University. Qualifications: Bachelor of Laws (University of Melbourne), Fellow of the Australian Institute of Company Directors.
Special Responsibilities	Member of Governance and Audit Committees.
<b>Sharyn Schultz</b> Qualifications and Experience	<b>Deputy Chair</b> Director since November 2008, Deputy Chair since February 2012. Currently Executive General Manager Human Resources at RP Data Asia Pacific. Prior to that was VP Human Resources & Communication at Luxottica Asia Pacific. Extensive experience in Human Resources Management specialising in learning & organisational development and change management. Qualifications include Graduate Certificate in Change Management from AGSM; Bachelor of Education, (HRD) from University of Technology, Sydney; Associate Diploma of Adult Education, from University of Technology, Sydney.
Special Responsibilities	Member of the Governance Committee; Special Visitor to Sydney Metro Centre.
<b>Mr Jim Pearse</b> Qualifications and Experience	<b>Deputy Chair</b> Director since October 2005; Deputy Chair since November 2008. Currently consulting in the area of health policy, analysis of health data, performance indicators and health economics, he currently holds a fractional appointment as Associate Professor with the University of Wollongong in the Centre for Health Service Development. Qualifications include: B. Social Work, BA (Sydney), BEc (QLD), MSc Health Economics (York).
Special Responsibilities	Chair of Governance Committee; Special Visitor to Practice Development and Research projects.

# Barnardos Australia Directors' Report. (Cont.)

Name.	Particulars.
<p><b>Sachindra Maharaj</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Honorary Treasurer</b></p> <p>Director and Honorary Treasurer from November 2007. Country Head of Management Information and Planning of HSBC Australia companies since June 2012; prior to that held positions of Chief Accounting Officer as well as Head of Treasury Services for HSBC in Australia; has over 25 years experience in the banking industry and 7 years in the chartered accounting profession (Price Waterhouse). Qualifications include: BCA (Wellington), CA, Member of Institute of Chartered Accountants NZ.</p> <p>Chair of the Audit Committee.</p>
<p><b>Rosemary Howard</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since November 2010.</p> <p>A Child and Adolescent Psychiatrist with over 20 years specialist experience in Child and Adolescent services. She is currently Staff Specialist with Western NSW Local Health District in Orange and Bathurst. She has worked in the past as Staff Specialist with Northern Sydney and Central Coast Area Health Services, and also has experience in the Northern Territory, having worked to support the development of Child and Youth Mental Health Services based in Alice Springs. Has also been a member of the Mental Health Review Tribunal in New South Wales for the past twelve years.</p> <p>Qualifications include: MBBS (Hons), FRANZCP, Cert in Child Psych.</p> <p>Special Visitor to the Sydney Youth Services.</p>
<p><b>Crispin Hull</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since July 2003, Chair from November 2007, Chair from December 2006, Resigned February 2013.</p> <p>Barrister and Solicitor Supreme Court of the Australian Capital Territory. Editor of the Canberra Times 1985 to 1992 and lecturer in journalism and law at the University of Canberra.</p> <p>Qualifications: BA LIB (Hons).</p> <p>Previously Special Visitor to Canberra and Queanbeyan Centres, Member of the Audit and Governance Committees.</p>
<p><b>Abbey McKinnon</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since October 2010.</p> <p>Previously admitted to the Supreme Court of Victoria as a Barrister and Solicitor, Abbey has a number of years experience of Civil and Criminal Cases. She has been an active member of the Peter Pan Fundraising Auxiliary since 2001 and is currently Joint President.</p> <p>Qualifications: BA, LIB.</p> <p>Special visitor to the Find-a-Family Program.</p>

# Barnardos Australia Directors' Report. (Cont.)

Name.	Particulars.
<p><b>Robert McGregor</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since May 2012.</p> <p>Currently consulting in both the public and private sector specialising in the resolution of complex commercial and legal issues, former senior public servant who has held executive positions (as a Deputy Director General and Director General) since 1983. He has extensive knowledge and experience of the workings of Government and Public Sector. Professional interests include corporate governance, the development and implementation of Government policy, strategic planning, industrial relations, mediation, and the funding of the public services. Awarded as a Member of the Order of Australia in 2003 for his contribution to public sector administration.</p> <p>Qualifications: AM, FCIS, BHA</p> <p>Special Visitor to the South Coast Centre and Member of the Governance Committee.</p>
<p><b>Jane Paskin</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since May 2012.</p> <p>Senior Partner in financial services practice of Clayton Utz, Lawyers. Practised financial services law for over 20 years, having advised on all aspects of development and operation of the superannuation industry. Advised trustees and financial institutions on full breadth of board functionality, governance, administration and other commercial issues. Currently Chair of Rice Warner Actuaries and Member of Superannuation Committee of the Law Council of Australia.</p> <p>Qualifications include: Bachelor of Law (Hons) University of Technology, Sydney (1986), Diploma AICD Company Directors Course (June 2010) ASFA Accredited Investment Fiduciary.</p> <p>Special Visitor to Western and Member of Audit Committee.</p>
<p><b>Julie Pascoe</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since September 2009.</p> <p>Currently Director of Corporate Property Group and Non Executive Director of RT Health Fund. Extensive experience in Marketing, Training, Strategy and Management Programs with over 25 years experience with Unilever, Kelloggs and SC Johnson in Senior Management roles.</p> <p>Qualifications include: a Bachelor of Arts from Sydney University and a Graduate Diploma in Marketing from Charles Sturt University and qualified practicing market researcher, QPMR</p> <p>Special Visitor to Fundraising and Marketing.</p>
<p><b>Ross Peden</b></p> <p>Qualifications and Experience</p> <p>Special Responsibilities</p>	<p><b>Director</b></p> <p>Director since November 2001.</p> <p>An adoptive parent of Barnardos clients, with a long association with Barnardos Find A Family; currently CEO of Christadelphian Aged Care a charitable aged care group, he is a Certified Practicing Accountant in public practice.</p> <p>Qualifications include a Bachelor of Economics and Master of Commerce.</p> <p>Member of the Audit Committee. Special Visitor to Penrith Centre and Australian Barnardos Recruitment Services</p>

# Barnardos Australia Directors' Report. (Cont.)

Name.	Particulars.
<b>Shirley Ronge</b> Qualifications and Experience  Special Responsibilities	<b>Director</b> Director since November 2001. Ex client and child migrant with a long term relationship with Barnardos including employment; continuing involvement with the Western Region Fundraising Auxiliary and currently Chairing the Barnardos Old Boys and Girls Committee. Special Visitor to Auburn Centre.
<b>Patrick Kerlin</b> Qualifications and Experience	<b>Company Secretary</b> Appointed 28th June 1999. A Chartered Accountant with over 20 years experience in Commercial Practice, including Business Management, Taxation and Audit prior to joining Barnardos Australia, he has since completed a Masters in Policy Studies with the University of Sydney's School of Education and Social Work, and has a Graduate Diploma in Company Secretarial Practice with the Institute of Chartered Secretaries Australia.

## Principal activities.

Barnardos Australia is a child protection charity working for the welfare of children and young people. It is committed to advocating for the welfare of all Australian children. We provide direct services predominantly in New South Wales and the Australian Capital Territory. We promote a range of welfare and community programs nationally.

Barnardos aims to find permanent, workable solutions to ensure the care of disadvantaged children and young people.

## Barnardos Vision.

All children and young people will have caring families in which they can grow safely and fulfil their potential. Families, children and young people will be valued and supported by quality services and engaged communities.

## Barnardos Corporate Values.

### Keep the child and the young person central.

- We work for what we believe to be the child or young person's best interest and are informed by them.

### Strengthen families.

- We believe in the importance of stability in a child's family for their optimum development. We support the least intrusive intervention consistent with a child's safety and wellbeing.

### Pursue social justice.

- We work to empower the disadvantaged and those living in poverty, and to oppose social injustice. We focus on children most in need, balancing prevention and direct service delivery to individuals in crisis. We are guided by the principles of cultural diversity, reconciliation and fairness in distribution of resources. We uphold equal, effective and comprehensive civil, legal and industrial rights. We uphold opportunities for children and clients to participate fully in personal development, community life and decision making.

### Be persistent for change.

- We work creatively to make a difference. We understand that for some children and young people it will take a long time to see change and we work with hope for the future and commitment to the present.

### Take responsibility.

- At every level of the agency we take out responsibilities very seriously and require commitment from all our staff.

# Barnardos Australia Directors' Report. (Cont.)

## Relate respectfully.

- We encourage active partnership between, and participation of, families, children and young people, communities and other welfare agencies. We respect the unique contribution of carers, volunteers, Barnardos' staff and external welfare agencies.

## Review of Operations.

The operating loss of the company for the year ended 30 June 2013 was \$1,427,741 (2012 loss: \$733,662).

## Welfare.

Total Welfare expenditure, includes the ongoing investment in the development of an integrated case management system, MyStory, has increased by 15%, from \$40.2 million to \$46.4 million. The actual Barnardos contribution to welfare programs during the year was \$3.3 million, (2012: \$3.8 million). Welfare revenue has increased by 18% from \$36.4 million in 2012 to \$43.1 million in 2013.

## Fundraising and Marketing.

The net contribution from Fundraising for the year was \$2,052,483 (2012: \$2,762,982). The fundraising ratio for year was 37.4% (2012: 27.4%). The fundraising result was impacted by an investment during the year in acquiring new donors, and a delay in a number of bequest distributions.

## Recruitment.

The operations of ABRS Recruitment Services, a recruitment service providing staff for Barnardos Australia as well as welfare workers throughout Australia, has invested in growth during the year, with the net contribution to the welfare work of Barnardos reducing from \$160,745 in 2012 to \$21,195 in 2013.

## Administration.

Investment, rental and other income reduced during the year, from \$851,621 in 2012 to \$628,174 in 2013, due mainly to reductions in interest revenue.

Property, Administration and Communications expenses have increased slightly from \$1,012,160 to \$1,064,290 during the year.

## Changes in State of Affairs.

Barnardos major growth has come from increasing contracts from the NSW State Government for the provision of Out of Home Care services. Barnardos now takes referrals from most state regions (no services are offered in Northern). Two new areas of service have been established. In Hunter/Central Coast Barnardos provides a new crisis/short term foster care program as well as a kin care program. In Central Western NSW the office in Orange provides a range of out of home care and shares premises with Western Region's Intensive Family Preservation service. There has been steady growth in adoption of children from the Find a Family program and we have continued to research and advocate for 'open adoption'. All out of home care programs are extending their work to support kin carers. Our partnership with the Aboriginal agency Miyan Munga in Cowra is progressing and we are looking towards Narang Bir-rong transferring to an independent Aboriginal agency in Western Metropolitan Sydney.

MyStory case management system is now completing stage 2 of its three stage development. Stage 1 which is a database to record program work was successfully introduced earlier this year. Stage 2, which replaces the Looking After Children practice guidance, will be implemented inside Barnardos in late 2013.

Building on the success of the Illawarra Family Referral Service, a second service in Sydney Metropolitan area is now operating from premises in Parramatta Rd, Glebe. Canberra Centre has also become the lead agency for the Gateway referral service. Changes in government policy and funding led to the closure of Auburn Family Day Care and Post Release Options program run by Sydney Youth Services. Reduction in private donations has led to a decrease in the No Interest Loans Scheme.

# Barnardos Australia Directors' Report. (Cont.)

Services to support families have been consolidated, for example in Canberra intensive family support service, and in Wellington the goal parent education. Each Children's Family Centre is working to address housing problems for families in a difficult environment of increasing homelessness.

Barnardos Australia is proud to have signed a Reconciliation Statement with Barnardos Indigenous Group (BIG). This will guide implementation of policies which will allow us to work more effectively in family support and adolescent services and to partner with Aboriginal out of home care agencies.

## Future Developments.

Barnardos is planning the enhancement of its Out of Home Care services with a focus on permanency planning to ensure children have secure safe families for their whole childhood, including restoration to their biological parents if possible, or extended family or kin care. If this cannot be achieved, we focus on securing the best adoptive family to ensure a child's wellbeing.

## Subsequent Events.

There has not been any matter or circumstance, other than referred to in the financial statements or notes thereto, that has arisen since the end of the financial year that has significantly affected, or may significantly affect, the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

## Short Term and Long Term Objectives.

Our short term and long term goals are contained within our three-year corporate plan, which is a public document and against which we report. Our goals are that:

1. Children and young people live in safe and stable families.
2. Children and young people reach their potential.
3. Children and young people connect with their communities and have high quality services.
4. Barnardos will continue to meet the requirements of children and young people in need in the future.

## Strategy for Achieving Objectives.

Barnardos provides direct services to children and young people in greatest need. We aim to make a real difference to the lives of children and young people in all that we do. We implement practice knowledge into program design. We use our experience to provide the most effective practice.

We use our practical experience to promote knowledge about effective policies and programs for all Australian disadvantaged children and young people. We contribute to community knowledge about need and involve ourselves in active partnership with communities, governments and other agencies and provide research and case management systems to reach our objective.

## Key Performance Indicators.

The framework of the Corporate Plan and structure of reporting to the board on achievements against the corporate plan is based on the Results Based Accountability methodology, now used by governments and other organisations in the human services area.

The corporate plan and annual budget establishes key performance measures and results that are reviewed through the board governance model and include fiscal measures, service outcomes, contract compliance, risk analysis as well as best practice standards and other accepted industry benchmarks.

The analysis of results in the second year of the current Corporate Plan showed that 16% of achievements exceeded and or met expectations, 68% were on track for achievement, while 11% needed further development, and one of the 131 key actions was not achieved. Some highlights of the achievements include increased service provision in respect to family support, where a number of existing Centres have increased the number and type of families they can assist. Funding has been maintained and Family Preservation Services increased. There have been increases in playgroup, and early intervention services. South Coast Centre has further increased its work with young mothers to enhance opportunities for them to continue their education and training.

# Barnardos Australia Directors' Report. (Cont.)

## Indemnification of Officers and Auditors.

During the financial year the company paid a premium in respect of a contract insuring the Directors of the company (as named above) and all Executive Officers of the company against a liability incurred as a Director or Executive Officer to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium. The company has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the company against a liability incurred as such an officer or auditor.

## Auditor's Independence Declaration.

The Auditor's Independence Declaration is included on page 11 of the financial report.

## Corporate Governance Statement.

Barnardos Australia is a company limited by guarantee in accordance with the Corporations Act and a public benevolent institution in accordance with relevant Australian Taxation legislation. As required by the relevant legislation all Directors of Barnardos Australia are Non Executive and receive no remuneration for performing their role as Director.

Barnardos Australia has registered with the Australian Charities and Not for Profit Commission, and welcome the opportunity to increase transparency across the sector.

Barnardos Australia operates within an agreed Governance Charter that sets out the roles of Directors, Chief Executive Officer and Senior Managers.

In addition to the monthly Board Meeting, the Directors have Governance and Audit Committees.

The Governance Committee is responsible for the encouraging new Members of Association, recommending new Board Members and for the ongoing review of the Governance Charter of Barnardos Australia.

The Audit Committee meets at least twice a year and is responsible for reviewing all financial corporate risks, insurance and investment policies.

Board Members also act as Special Visitors, visiting specific programs on a regular basis to inform the Board in respect to development of specific Barnardos programs.

The Board carried out a governance review utilising the Queensland's University of Technology Board Survey with some discussions with an external consultant during the year, and while there were some areas identified for improvement, it was noted that the Governance of the organisation was sound and has contributed to the excellent performance of the organisation.

# Barnardos Australia Directors' Report. (Cont.)

## Meetings of Directors.

During the financial year, 15 meetings of Directors (including committees) were held. Attendances were:

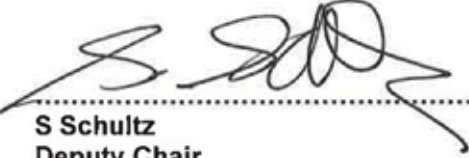
Directors Name	Board of Directors		Governance Committee		Audit Committee	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Rosemary Howard	9	9	-	-	-	-
Crispin Hull	5	3	2	2	1	-
Robert McGregor	9	8	4	4	-	-
Abbey McKinnon	9	9	-	-	-	-
Sachindra Maharaj	9	8	-	-	2	2
Julie Pascoe	9	8	-	-	-	-
Jane Paskin	9	9	-	-	2	2
Jim Pearse	9	8	4	4	-	-
Ross Peden	9	6	-	-	2	2
Shirley Ronge	9	8	-	-	-	-
Sharyn Schultz	9	6	4	2	-	-
Gabrielle Trainor	7	6	2	2	1	-

## DIVIDENDS

Under the terms of the company's constitution, the company is not authorised to pay dividends.

Signed in accordance with a resolution of the Directors made pursuant to Section 298(2) of the Corporations Act 2001.

On behalf of the Directors



S Schultz  
Deputy Chair  
Dated at Sydney this 9th day of October 2013.

The Board of Directors  
Barnardos Australia Limited  
60-64 Bay Street  
Ultimo NSW 2000

9 October 2013

Dear Board Members

**Barnardos Australia Limited**

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of Barnardos Australia Limited.

As lead audit partner for the audit of the financial statements of Barnardos Australia Limited for the financial year ended 30 June 2013, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



Gaile Pearce  
Partner  
Chartered Accountants

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Touche Tohmatsu Limited



## **Independent Auditor's Report to the Members of Barnardos Australia**

### *Report on the Financial Report*

We have audited the accompanying financial report of Barnardos Australia, which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration as set out on pages 16 to 39. In addition, we have audited Barnardos Australia compliance with specific requirements of the Charitable Fundraising Act 1991, the Charitable Collections Act 1946 and the Charitable Collections Regulations 1947 (collectively referred to as the "Charitable Fundraising Acts"), for the year ended 30 June 2013.

### *Directors' Responsibility for the Financial Report and Compliance with the Charitable Fundraising Act 1991*

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for compliance with the *Charitable Fundraising Act 1991*. The directors are also responsible for such internal control as the directors determine is necessary to enable compliance with requirements of the *Charitable Fundraising Act 1991* and 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the company's compliance with specific requirements of the *Charitable Fundraising Act 1991* and the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those 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 entity has complied with specific requirements of the *Charitable Fundraising Act 1991* and the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the company's compliance with specific requirements of the *Charitable Fundraising Act 1991* and amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of non-compliance with specific requirements of the *Charitable Fundraising Act 1991* and material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control, relevant to the company's compliance with the *Charitable Fundraising Act 1991* and preparation of the financial report that gives a true and fair view, 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Touche Tohmatsu Limited

### *Inherent Limitations*

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error, or non-compliance with the *Charitable Fundraising Act 1991* may occur and not be detected. An audit is not designed to detect all weaknesses in Barnardos Australia's compliance with the *Charitable Fundraising Act 1991* as an audit is not performed continuously throughout the period and the tests are performed on a sample basis.

Any projection of the evaluation of compliance with the *Charitable Fundraising Act 1991* to future periods is subject to the risk that the procedures, may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

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

### *Auditor's Independence Declaration*

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Barnardos Australia, would be in the same terms if given to the directors as at the time of this auditor's report.

### *Opinion*

In our opinion:

- (a) the financial report of Barnardos Australia is in accordance with the *Corporations Act 2001*, including:
  - (i) giving a true and fair view of the company's financial position as at 30 June 2013 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*;
- (b) the financial report agrees to the underlying financial records of Barnardos Australia, that have been maintained, in all material respects, in accordance with the *Charitable Fundraising Act 1991* and its regulations for the year ended 30 June 2013; and
- (c) monies received by Barnardos Australia, as a result of fundraising appeals conducted during the year ended 30 June 2013, have been accounted for and applied, in all material respects, in accordance with the *Charitable Fundraising Act 1991* and its regulations.



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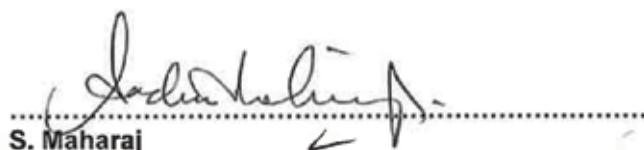


Gaile Pearce  
Partner  
Chartered Accountants  
Sydney, 9 October 2013

## **Barnardos Australia Charitable Fundraising Act Declaration.**

I, Sachindra Maharaj, Director / Honorary Treasurer of Barnardos Australia, declare that in my opinion:

- a) The Financial Statements and notes thereto give a true and fair view of all income and expenditure of Barnardos Australia with respect to fundraising appeals and licensing and event activities;
- b) the attached financial statements are in compliance with International Financial Reporting Standards, other than in relation to the application of not-for-profit sector specific requirements contained in A-IFRS, as stated in Note 1 to the financial statements;
- c) The Statement of Financial Position, Statement of Comprehensive Income and notes thereto give a true and fair view of the state of affairs with respect to fundraising appeals and licensing and event activities;
- d) The provisions of the Charitable Fundraising Act 1991 and its regulations, the Charitable Collections Act 1946 and the Charitable Collections Regulations 1947 have been complied with;
- e) The internal controls exercised by Barnardos Australia are appropriate and effective in accounting for all income received.



.....  
**S. Maharaj**  
**Director / Honorary Treasurer**

Dated at Sydney this 9<sup>th</sup> day of October 2013.

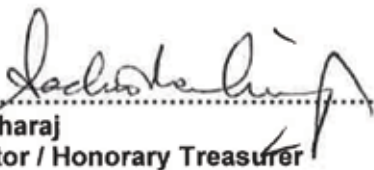
# Barnardos Australia Directors' Declaration.

The directors declare that:

- a) In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and
- b) In the directors' opinion, the attached Financial Statements and notes thereto are in accordance with the Corporations Act 2001, including compliance with accounting standards and giving a true and fair view of the financial position and performance of the entity.

Signed in accordance with a resolution of the directors made pursuant to s.295(5) of the Corporations Act 2001.

On behalf of the Directors



.....  
**S. Maharaj**  
**Director / Honorary Treasurer**

Dated at Sydney this 9<sup>th</sup> day of October 2013.

**Barnardos Australia**  
**Statement of Comprehensive Income for the Financial Year Ended 30 June 2013.**

<b>Continuing Operations.</b>	<b>Notes.</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>REVENUE</b>			
<b>MARKETING REVENUE</b>			
Fundraising	<b>2</b>	4,452,424	4,423,997
Licensing and Events		481,365	388,897
		<b>4,933,789</b>	<b>4,812,894</b>
<b>GOVERNMENT SUBSIDIES</b>			
Federal	<b>3</b>	4,964,607	4,586,914
State	<b>4</b>	36,612,322	30,459,572
Local Government and Lead Agencies		352,814	401,508
		<b>41,929,743</b>	<b>35,447,994</b>
<b>OTHER WELFARE REVENUE</b>			
User Payments		1,018,218	867,789
Welfare Product		139,062	114,913
		<b>1,157,280</b>	<b>982,702</b>
<b>RECRUITMENT SERVICES</b>		<b>2,103,315</b>	<b>1,915,170</b>
<b>INVESTMENT, RENTAL AND OTHER REVENUE</b>	<b>5</b>	<b>628,174</b>	<b>851,621</b>
<b>TOTAL REVENUE</b>		<b>50,752,301</b>	<b>44,010,381</b>
<b>DEDUCT EXPENDITURE</b>			
<b>WELFARE CENTRES</b>	<b>6</b>	<b>46,377,944</b>	<b>40,235,543</b>
<b>MARKETING</b>			
Fundraising – salaries and direct costs		1,666,023	1,214,285
Fundraising – administration and indirect costs		733,918	446,730
Licensing and Events		255,747	80,900
		<b>2,655,688</b>	<b>1,741,915</b>
<b>PROPERTY AND ADMINISTRATION</b>			
Administration and Governance		204,602	296,500
Communication		788,030	635,190
Rental Expenses		71,658	80,470
		<b>1,064,290</b>	<b>1,012,160</b>
<b>RECRUITMENT SERVICES</b>		<b>2,082,120</b>	<b>1,754,425</b>
<b>TOTAL EXPENDITURE</b>		<b>52,180,042</b>	<b>44,744,043</b>
Loss for the year	<b>7</b>	<b>(1,427,741)</b>	<b>(733,662)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Realised loss on sale of available-for-sale financial assets:			
Net gain/(loss) arising on revaluation of available-for-sale financial assets during the year		(2,925)	(3,680)
<b>TOTAL COMPREHENSIVE INCOME FOR YEAR</b>		<b>(1,430,666)</b>	<b>(737,342)</b>

Notes to the financial statements are included on pages 21-39

**Barnardos Australia**  
**Statement of Financial Position as at 30 June 2013.**

	Notes.	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	<b>10</b>	2,107,236	2,530,552
Other Financial Assets	<b>11</b>	5,592,607	6,285,304
Receivables	<b>12</b>	1,711,002	1,136,357
Prepayments		1,242,934	936,580
<b>TOTAL CURRENT ASSETS</b>		<b>10,653,779</b>	<b>10,888,793</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment	<b>13</b>	9,372,499	8,220,752
Other Financial Assets	<b>11</b>	-	500,000
Investment Property	<b>14</b>	2,940,000	2,972,000
<b>TOTAL NON-CURRENT ASSETS</b>		<b>12,312,499</b>	<b>11,692,752</b>
<b>TOTAL ASSETS</b>		<b>22,966,278</b>	<b>22,581,545</b>
<b>CURRENT LIABILITIES</b>			
Borrowings	<b>15</b>	27,923	60,223
Payables	<b>16</b>	3,053,908	2,675,849
Income Received in Advance		3,243,048	2,115,054
Provisions	<b>17</b>	3,327,749	3,038,642
<b>TOTAL CURRENT LIABILITIES</b>		<b>9,652,628</b>	<b>7,889,768</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	<b>17</b>	629,908	592,922
Other - Funds Held In Trust		361,284	345,731
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>991,192</b>	<b>938,653</b>
<b>TOTAL LIABILITIES</b>		<b>10,643,820</b>	<b>8,828,421</b>
<b>NET ASSETS</b>		<b>12,322,458</b>	<b>13,753,124</b>
<b>EQUITY</b>			
Reserves	<b>18</b>	80,162	83,087
Retained Earnings	<b>19</b>	12,242,296	13,670,037
<b>TOTAL EQUITY</b>		<b>12,322,458</b>	<b>13,753,124</b>

Notes to the financial statements are included on pages 21 - 39

**Barnardos Australia**  
**Statement of Changes in Equity for the Financial Year Ended 30 June 2013.**

	<b>Donor Reserve</b>	<b>Investment Revaluation Reserve</b>	<b>Retained Earnings</b>	<b>Total</b>
	\$	\$	\$	\$
<b>Balance at 1 July 2011</b>	<b>73,112</b>	<b>13,655</b>	<b>14,403,699</b>	<b>14,490,466</b>
Transfer to reserve	-	(9,525)	-	(9,525)
Profit for the year	-	5,845	-	5,845
Loss for the year	-	-	(733,662)	(733,662)
<b>Total Comprehensive Income /(loss) for the year</b>	<b>-</b>	<b>(3,680)</b>	<b>(733,662)</b>	<b>(737,342)</b>
<b>Balance at 30 June 2012</b>	<b>73,112</b>	<b>9,975</b>	<b>13,670,037</b>	<b>13,753,124</b>
Transfer to reserve	-	(2,925)	-	(2,925)
Loss for the year	-	-	(1,427,741)	(1,427,741)
<b>Total Comprehensive Income / (loss) for the year</b>	<b>-</b>	<b>(2,925)</b>	<b>(1,427,741)</b>	<b>(1,430,666)</b>
<b>Balance at 30 June 2013</b>	<b>73,112</b>	<b>7,050</b>	<b>12,242,296</b>	<b>12,322,458</b>

Notes to the financial statements are included on pages 21 - 39

**Barnardos Australia**  
**Statement of Cash Flows for the Financial Year Ended 30 June 2013.**

	Notes.	2013 \$	2012 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers, Donors and Government		54,604,731	45,623,494
Bequests		653,206	1,262,820
Interest Received		482,418	671,865
Payments to Suppliers and Employees		(54,883,587)	(46,217,411)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>22</b>	<b>856,768</b>	<b>1,340,768</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant & Equipment and Motor Vehicles		(2,831,297)	(1,811,406)
Return Trust Funds		(1,050)	-
Proceeds from Sale of Property, Plant & Equipment and Motor Vehicles		394,791	172,416
Proceeds from Sale of Financial Assets		-	134,635
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(2,437,556)</b>	<b>(1,504,355)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(1,580,788)</b>	<b>(163,587)</b>
<b>Cash and cash equivalents at the beginning of the Financial year</b>		<b>8,745,658</b>	<b>8,909,245</b>
<b>Cash and cash equivalents at the end of the Financial year</b>	<b>22</b>	<b>7,164,870</b>	<b>8,745,658</b>

Notes to the financial statements are included on pages 21-39

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES****Statement of Compliance**

The financial report is a general purpose financial report which has been prepared in accordance with the Corporations Act 2001, Accounting Standards and Interpretations, and complies with other requirements of the law. Accounting Standards include Australian equivalents to International Financial Reporting Standards ('A-IFRS'). A statement of compliance is made in relation to the application of not-for-profit sector specific requirements contained in A-IFRS.

The financial statements were authorised for issue by the directors on the 9th October 2013.

**Basis of preparation**

The financial report has been prepared on the basis of historical cost. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are in Australian dollars, unless otherwise indicated.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**Adoption of new and revised Accounting Standards**

In the current year, the company has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for the current annual reporting period. Details of the impact of the adoption of these new accounting standards are set out in the individual accounting policy notes set out below.

- AASB 101 'Presentation of Financial Statements'

The company has adopted the revised AASB 101 (2007) Presentation of Financial Statements from 1 January 2009. The revised standard separates owner and non-owner changes in equity. As a result, all non-owner changes in equity are presented in a statement of comprehensive income and all owner changes in equity are presented in statement of changes in equity.

- AASB 8 'Operating Segments'

Because the company does not have on issue any debt or equity securities that are traded in a public market and is not in the process of issuing any class or instruments in a public market, the company is not required to present segment reporting information under AASB 8, and accordingly none has been provided in this financial report.

**Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Revenue recognition

(i) **Bequests** - Bequests received are credited to income in the period in which they are received.

Bequests and gifts received in the form of properties or investments are taken into account when received at their market value if they are listed shares or trusts and otherwise at cost, which is deemed to be their probate value.

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Cont.)**

(ii) **Donations** - Donations received are credited to income in the period in which they are received.

(iii) **Gifts In Kind** - Gifts in kind including professional pro bono services that can be reasonably valued are brought to account as revenue when the benefit of the service or control of the asset transfers to Barnardos Australia. The value of volunteer hours, including the time of the Board of Directors, volunteer mentors and fundraisers has not been brought to account because the fair value cannot be reliably determined. Donated goods that are distributed directly to clients have also not been brought to account as revenue and expenditure of the company.

(iv) **Government Funding Agreements** - Government funding agreements are contracted agreements with the Government to provide a variety of welfare programs in the community. They are received in the form of transfers of resources to the company in return for past or future compliance with certain conditions relating to the operating activities of the company. Non-reciprocal government funding monies, other than monies held in trust, are credited to income when received in accordance with AASB 1004 "Contributions". Other service revenues from government agencies are recognised upon delivery of services in accordance with AASB 118 "Revenue".

(v) **Sale of Goods and Disposal of Assets** - Revenue from the sale of goods and disposal of other assets is recognised when the company has transferred the significant risks and rewards of ownership of the goods or other assets to the buyer.

(vi) **Interest income** - Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the company and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

(vii) **Rental income** - Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

(viii) **Welfare services and Recruitment Services income** - revenue from contracts to provide services is recognised by reference to the stage of completion of the contract on an accrual basis

**(b) Cash and cash equivalents**

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash on hand and in banks and money market investments readily convertible to cash.

**(c) Employee benefits**

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably. Provisions made in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement. Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the company in respect of services provided by employees up to reporting date.

**Defined contribution plans**

Contributions to defined contribution superannuation plans are expensed when incurred.

**(d) Financial assets**

Financial assets are classified into the following specified categories: 'held-to-maturity' investments, 'available-for-sale' financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Cont.)****Held-to-maturity investments**

Bills of exchange and debentures are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

**Available-for-sale financial assets**

Certain shares and convertible notes held by the company are classified as being available-for-sale and are stated at fair value less impairment. Fair value is determined by reference to the quoted market price. Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated in the investment revaluation reserve, with the exception of impairment losses, interest calculated using the effective interest method, and foreign exchange gains and losses on monetary assets, which are recognised in profit & loss. Where the investment is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss for the period.

**Loans and receivables**

Trade receivables, loans, and other receivables are recorded at amortised cost less impairment.

**(e) Fundraising**

Fundraising costs are charged to expenses when incurred. Barnardos Australia practice is to cost allocate all corporate costs including administrative support to all functions of the agency, including the provision of welfare programs and fundraising.

**(f) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except:

- (i) Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- (ii) For receivables and payables, which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**(g) Impairment of Assets**

At each reporting date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Cont.)****(g) Impairment of Assets (cont.)**

If the recoverable amount of an asset (cash generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash generating unit) is reduced to its recoverable amount. An impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash generating unit) in prior years. A reversal of an impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

**(h) Investment property**

Investment property, which is property held to earn rentals and/or for capital appreciation, is measured at cost. At the date of transition, the fair value of the properties was deemed to be its cost at that date.

**(i) Inventories**

Unsold Christmas cards and other inventories are valued at the lower of cost or net realisable value using the average cost method.

**(j) Income Tax**

Confirmation of endorsement as an income tax exempt charitable entity under Subdivision 50-B of the Income Tax Assessment Act 1997 was received on the 8th July 2005.

**(k) Leased Assets**

Operating lease payments are recognised as an expense on a basis which reflects the pattern in which economic benefit from the leased assets is consumed.

**(l) Property, Plant and Equipment**

Land and buildings, plant and equipment, leasehold improvements and equipment under finance lease are stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the item. In the event that settlement of all or part of the purchase consideration is deferred, cost is determined by discounting the amounts payable in the future to their present value as at the date of acquisition. Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land and investment properties. Depreciation is calculated on a straight line or diminishing value basis so as to write off the net cost of each asset over its expected useful life.

- (i) Depreciation of Buildings has been provided on the basis of 2% per annum, using the straight line method.
- (ii) Depreciation and Amortisation of Leasehold Improvements, Partitions and Furnishings has been provided on the basis of 10% per annum, using the straight line method.
- (iii) Depreciation of Plant and Equipment, including Computer Equipment has been provided on the basis of 15% to 25% per annum, using the straight line method.
- (iv) Depreciation of Motor Vehicles has been provided on the basis of 18.5% per annum, using the diminishing value method.

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Cont.)****(m) Payables**

Trade payables and other accounts payable are recognised when the entity becomes obliged to make future payments resulting from the purchase of goods and services.

**(n) Provisions**

Provisions are recognised when the company has a present obligation for a future sacrifice of economic benefits, that sacrifice is probable, and the amount of the sacrifice can be measured reliably.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is probable that recovery will be received and the amount of the receivable can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

**(o) Comparative Amounts**

Comparatives amounts have been amended to reflect the change in disclosing the fundraising revenue and cost to fundraising ratio, to better reflect the varying the level of expenditure and return revenue and expenditure in running fundraising events has been disclosed separately from direct fundraising revenue and expenditure, in the 2012 year revenue of \$232,461 and expenditure of \$66,519 was included in the direct fundraising return. These items are now disclosed as part of licensing and events revenue.

**(p) Standards and Interpretations issued not yet effective**

At the date of authorisation of the financial report, the Standards and Interpretations listed below were in issue but not yet effective. Initial application of the following Standards will not affect any of the amounts recognised in the financial report, but will change the disclosures presently made in relation to the Company's financial report:

STANDARD / INTERPRETATION	Effective for annual reporting periods beginning on or after	Effective for annual reporting periods beginning on or after
AASB 9 'Financial Instruments', AASB 2009 and the relevant amending standards	1 January 2015	30 June 2016
AASB 10 'Consolidated Financial Statements'	1 January 2013	30 June 2014
AASB 11 'Joint Arrangements'	1 January 2013	30 June 2014
AASB 12 'Disclosure of Interests in Other Entities'	1 January 2013	30 June 2014
AASB 127 'Separate Financial Statements (2011)'	1 January 2013	30 June 2014
AASB 128 'Investments in Associates and Joint Ventures (2011)'	1 January 2013	30 June 2014
AASB 13 'Fair Value Measurement' and AASB 2011-8 'Amendments to Australian Accounting Standards arising from AASB 13'	1 January 2013	30 June 2014

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Cont.)**

(p) Standards and Interpretations issued not yet effective (cont.)

<b>STANDARD / INTERPRETATION</b>	<b>Effective for annual reporting periods beginning on or after</b>	<b>Effective for annual reporting periods beginning on or after</b>
AASB 119 'Employee Benefits' and AASB 2011-10 'Amendments to Australian Accounting Standards arising from AASB 119 (2011)'.	1 January 2013	30 June 2014
AASB 2011-4 'Amendments to Australian Accountancy Standards to Remove Individual Key Management Personnel Disclosure Requirements.'	1 July 2013	30 June 2014
AASB 2012-2 'Amendments to Australian Accounting Standards - Disclosures – Offsetting Financial Assets and Financial Liabilities.'	1 January 2013	30 June 2014
AASB 2012-3 'Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities.'	1 January 2014	30 June 2015
AASB 2012-5 'Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle'.	1 January 2013	30 June 2014
AASB 2012-10 'Amendments to Australian Accounting Standards - Transition Guidance and Other Amendments'.	1 January 2013	30 June 2014
Interpretation 20 'Stripping Costs in the Production Phase of a Surface Mine' and AASB 2011-12 'Amendments to Australian Accounting Standards arising from interpretation 20'.	1 January 2013	30 June 2014

<b>NOTE 2: FUNDRAISING</b>	<b>2013 \$</b>	<b>2012 \$</b>
Donors & Appeals	3,306,060	2,781,889
Bequests	653,206	1,262,820
Pro bono Contribution - Deloitte Touché Tohmatsu	60,000	90,000
Pro Bono Contribution - King & Wood Mallesons	4,126	47,283
Blackheath Auxiliary	3,817	4,750
Canberra Branch	64,310	60,640
Peter Pan Committee	160,000	85,200
Peter Pan Opportunity P/L	110,065	60,000
Young Peter Pan Auxiliary	90,840	31,415
<b>TOTAL FUNDRAISING INCOME</b>	<b>4,452,424</b>	<b>4,423,997</b>

**Barnardos Australia**  
**Notes to the Financial Statements for the Financial Year Ended 30 June 2013. (Cont.)**

<b>NOTE 3: FEDERAL GOVERNMENT SUBSIDIES</b>	<b>2013 \$</b>	<b>2012 \$</b>
Auburn Children's Family Centre	1,734,444	1,973,475
Canberra Children's Family Centre	176,580	211,350
Penrith Children's Family Centre	63,517	62,163
South Coast Children's Family Centre	1,754,597	1,134,402
Sydney Metro	-	13,631
Western NSW (Orana Far West)	324,770	324,120
Southern NSW (Queanbeyan)	16,258	15,288
Youth Programs	894,441	852,485
<b>TOTAL FEDERAL GOVERNMENT SUBSIDIES</b>	<b>4,964,607</b>	<b>4,586,914</b>
<b>NOTE 4: STATE GOVERNMENT SUBSIDIES</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>NSW GOVERNMENT SUBSIDIES</b>		
Auburn Children's Family Centre	1,598,218	1,420,091
Central Western NSW	471,648	-
Find A Family	11,126,756	9,437,242
Family Preservation Pilot Project	535,797	475,745
Hunter Central Coast	379,502	-
Narang Bir-rong	1,422,833	486,571
Penrith Children's Family Centre	1,682,194	1,529,307
Queanbeyan Children's Family Centre	601,083	584,876
South Coast Children's Family Centre	3,229,968	2,919,015
Sydney Metro	1,573,987	1,508,029
Sydney - South East & Northern	920,415	-
Western NSW (Orana Far West)	2,076,325	2,071,301
Financial Literacy - No Interest Loans	32,358	33,186
Youth Programs	2,176,168	1,935,987
<b>TOTAL NSW GOVERNMENT SUBSIDIES</b>	<b>27,827,252</b>	<b>22,401,351</b>
<b>ACT GOVERNMENT SUBSIDIES</b>		
Canberra Children's Family Centre	8,785,070	8,058,221
<b>TOTAL STATE GOVERNMENT SUBSIDIES</b>	<b>36,612,322</b>	<b>30,459,572</b>
<b>NOTE 5: INVESTMENT, RENTAL &amp; OTHER REVENUE</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>Investment, Rental &amp; Other Revenue</b>		
Interest and Dividends	465,815	652,076
Sundry Revenue	1,986	64,132
Rental Revenue	189,253	182,726
Barnardos UK Grant	14,760	29,154
Loss on sale of Assets Available for Sale	-	(5,748)
Loss on Disposal of Property, Plant & Equipment	(43,640)	(70,719)
<b>TOTAL INVESTMENT, RENTAL &amp; OTHER REVENUE</b>	<b>628,174</b>	<b>851,621</b>

<b>NOTE 6: WELFARE CENTRES EXPENDITURE</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>After Care</b>	<b>87,647</b>	<b>100,937</b>
<b>Children's Family Centres</b>		
Auburn	3,994,396	4,079,335
Canberra	9,545,881	8,512,867
Penrith	2,356,146	2,249,928
Southern (Queanbeyan)	937,066	886,550
South Coast	5,308,475	4,444,693
<b>TOTAL CHILDREN'S FAMILY CENTRES</b>	<b>22,141,964</b>	<b>20,173,373</b>
<b>Find A Family</b>	<b>11,118,260</b>	<b>9,402,967</b>
<b>Central Western</b>	<b>474,180</b>	-
<b>Hunter Central Coast</b>	<b>380,988</b>	-
<b>Narang Bir-rong</b>	<b>1,430,616</b>	<b>497,753</b>
<b>Program Support</b>	<b>155,741</b>	<b>169,857</b>
<b>Western (previously Orana Far West)</b>	<b>2,759,196</b>	<b>2,609,985</b>
<b>Research, Development &amp; Health Projects</b>	<b>1,161,966</b>	<b>1,399,053</b>
<b>Sydney Metro</b>	<b>1,900,248</b>	<b>1,914,042</b>
<b>Sydney – South East &amp; Northern</b>	<b>920,433</b>	-
<b>Pilot Project Family Preservation</b>	<b>536,068</b>	<b>480,371</b>
<b>Youth Programs</b>	<b>3,310,637</b>	<b>3,467,205</b>
<b>Other States</b>	-	<b>20,000</b>
<b>TOTAL WELFARE CENTRES EXPENDITURE</b>	<b>46,377,944</b>	<b>40,235,543</b>

<b>NOTE 7: LOSS FROM OPERATIONS</b>	<b>2013 \$</b>	<b>2012 \$</b>
Loss has been arrived at after charging / (crediting) the following income, expenses, gains and losses:		
<b>INCOME:</b>		
Loss on disposal of property, plant and equipment	(43,640)	(70,719)
Loss on sale of available for sale investments	-	(5,748)
Interest revenue	465,815	652,076
<b>EXPENSE:</b>		
Depreciation of property, plant & equipment	1,241,119	1,105,956
Depreciation of investment property	32,000	32,000
Employee benefits	27,002,733	24,041,246
Operating lease rental expense	1,343,153	1,258,904
Bad debt expense	(404)	19,486

<b>NOTE 8: AUDITOR'S REMUNERATION</b>	<b>2013</b> <b>\$</b>	<b>2012</b> <b>\$</b>
<b>Auditor's Remuneration</b>		
Auditing the Financial Report	30,000	2,750
Pro Bono Audit Fee	60,000	90,000
<b>Total</b>	<b>90,000</b>	<b>92,750</b>

The auditor of Barnardos Australia is Deloitte Touché Tohmatsu. The auditor receives the above contribution toward its generous donation of the cost of its audit. The market value of the total audit has been valued at \$90,000 based on a fee estimate.

## **NOTE 9: KEY MANAGEMENT PERSONNEL REMUNERATION**

The directors of Barnardos Australia who held office during the financial year were:

Gabrielle Trainor	(non-executive)	Julie Pascoe	(non-executive)
Rosemary Howard	(non-executive)	Jane Paskin	(non-executive)
Crispin Hull	(non-executive)	Jim Pearce	(non-executive)
Robert McGregor	(non-executive)	Ross Peden	(non-executive)
Abbey McKinnon	(non-executive)	Shirley Ronge	(non-executive)
Sachindra Maharaj	(non-executive)	Sharyn Schultz	(non-executive)

No director has received or become entitled to receive any remuneration from the company in their capacity as a director (2012: \$Nil). Any goods purchased by the directors were acquired at commercial rates.

Other Key Management Personnel of Barnardos Australia during the financial year were:

### **Chief Executive and Welfare Director**

Louise Voigt

### **Senior Staff**

Rosemary Hamill	Auburn Children's Family Centre
Deborah MacMillan	Australian Barnardos Recruitment Services (ABRS)
Annette Kelly-Egerton	Canberra Children's Family Centre
Elizabeth Cox	Find a Family
Lynn Casey	Sydney Youth Services
Jodi Burnstein	Western NSW
Carol Lockley	Penrith, Southern and Central Western Children's Family Centres
Kerry Moore	South Coast Children's Family Centre and Hunter Central Coast
Natasha Weir and Vivienne Freeman	Sydney Metro Centre
Sue Tregeagle	Program Services
Bill Hoyles	Program Services and Aftercare
Jude Morwitzer	Practice Development
Manisha Amin	Marketing & Fundraising
Patrick Kerlin	Company Secretary and Administration

	<b>2013</b> <b>\$</b>	<b>2012</b> <b>\$</b>
The aggregate compensation of the key executive management personnel of the company is set out below.	<b>2,364,870</b>	<b>2,196,461</b>

<b>NOTE 10: CASH AND CASH EQUIVALENTS</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash on Hand	31,603	29,717
Cash at Bank	1,783,438	2,300,080
Cash at Bank - "Gift Fund"	292,195	200,755
	<b>2,107,236</b>	<b>2,530,552</b>

<b>NOTE 11: OTHER FINANCIAL ASSETS</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>CURRENT</b>		
<b>Held at cost</b>		
Bank Term Deposits	4,335,557	4,325,329
Floating Rate Note	500,000	-
Bank Term Deposits, "Gift Fund"	250,000	1,450,000
	<b>5,085,557</b>	<b>5,775,329</b>
<b>AVAILABLE FOR SALE</b>		
Capital Security with Floating Rate	507,050	509,975
	<b>5,592,607</b>	<b>6,285,304</b>
<b>NON-CURRENT</b>		
<b>Held at cost</b>		
Floating Rate Note	-	500,000
	<b>-</b>	<b>500,000</b>

<b>NOTE 12: RECEIVABLES</b>	<b>2013 \$</b>	<b>2012 \$</b>
<b>RECEIVABLES</b>		
Trade Receivables	943,193	720,039
Other Receivables	767,809	416,318
	<b>1,711,002</b>	<b>1,136,357</b>
Note: The average credit period on receivables is 30 days. No interest is charged on trade receivables.		
<b>Trade Receivables</b>		
60-90 days	63,512	34,648
90-120 days	113,141	96,149
	<b>176,653</b>	<b>130,797</b>

**NOTE 13: PROPERTY, PLANT & EQUIPMENT**

	Freehold Land at cost	Buildings at cost	Leasehold Improvements Partitions & Furnishings at cost	Plant and Equipment at cost	Motor Vehicles at cost	Total
Description	\$	\$	\$	\$	\$	\$
<b>Gross Carrying Amount Balance at 1 July 2011</b>	<b>490,792</b>	<b>4,328,295</b>	<b>539,330</b>	<b>1,797,225</b>	<b>6,013,720</b>	<b>13,169,362</b>
Additions	-	24,471	117,592	288,054	1,381,289	1,811,406
Disposals	-	(1,050)	-	(16,242)	(744,083)	(761,375)
<b>Balance at 30 June 2012</b>	<b>490,792</b>	<b>4,351,716</b>	<b>656,922</b>	<b>2,069,037</b>	<b>6,650,926</b>	<b>14,219,393</b>
Additions	-	179,949	404,123	300,912	1,946,313	2,831,297
Disposals	-	-	-	(7,128)	(1,492,316)	(1,499,444)
<b>Balance at 30 June 2013</b>	<b>490,792</b>	<b>4,531,665</b>	<b>1,061,045</b>	<b>2,362,821</b>	<b>7,104,923</b>	<b>15,551,246</b>

<b>Accumulated Depreciation Balance at 1 July 2011</b>	-	<b>(1,102,285)</b>	<b>(203,055)</b>	<b>(1,223,151)</b>	<b>(2,881,174)</b>	<b>(5,409,665)</b>
Disposals	-	258	-	11,981	504,741	516,980
Depreciation Expense	-	(86,426)	(58,313)	(251,874)	(709,343)	(1,105,956)
<b>Balance at 30 June 2012</b>	-	<b>(1,188,453)</b>	<b>(261,368)</b>	<b>(1,463,044)</b>	<b>(3,085,776)</b>	<b>(5,998,641)</b>
Disposals	-	-	-	7,128	1,053,885	1,061,013
Depreciation Expense	-	(86,408)	(75,898)	(265,017)	(813,796)	(1,241,119)
<b>Balance at 30 June 2013</b>	-	<b>(1,274,861)</b>	<b>(337,266)</b>	<b>(1,720,933)</b>	<b>(2,845,687)</b>	<b>(6,178,747)</b>
<b>Net Book Value</b>						
<b>As at 30 June 2012</b>	<b>490,792</b>	<b>3,163,263</b>	<b>395,554</b>	<b>605,993</b>	<b>3,565,150</b>	<b>8,220,752</b>
<b>As at 30 June 2013</b>	<b>490,792</b>	<b>3,256,804</b>	<b>723,779</b>	<b>641,888</b>	<b>4,259,236</b>	<b>9,372,499</b>

<b>NOTE 14: INVESTMENT PROPERTY</b>	<b>2013 \$</b>	<b>2012 \$</b>
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**INVESTMENT PROPERTY (AT COST)**

Balance at the beginning of the financial year	3,100,000	3,100,000
Less accumulated depreciation	(160,000)	(128,000)
<b>BALANCE AT THE END OF THE FINANCIAL YEAR</b>	<b>2,940,000</b>	<b>2,972,000</b>

Barnardos Australia has two investment properties in Shellharbour, NSW. One property is currently an income producing retail outlet, and the other property is held for capital appreciation and is currently being used as a Respite Accommodation facility for clients. The rent receivable for the retail outlet is at market rate. There is a 6 month clause within the contract to end the agreement.

<b>NOTE 15: BORROWINGS</b>	<b>2013 \$</b>	<b>2012 \$</b>
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**BORROWINGS**

Bank Overdraft Facility - Interest Free	27,923	60,223
	<b>27,923</b>	<b>60,226</b>

Barnardos Australia has an interest free facility with the National Australia Bank Limited to fund 'no interest loans' to clients in need.

<b>NOTE 16: PAYABLES</b>	<b>2013 \$</b>	<b>2012 \$</b>
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**PAYABLES**

Trade creditors	1,352,600	993,925
Sundry creditors and accrued expenses	1,701,308	1,681,924
	<b>3,053,908</b>	<b>2,675,849</b>

Note:

The average credit period on purchases is 30 days.

No interest is charged on trade creditors.

<b>NOTE 17: PROVISIONS</b>	<b>2013</b> \$	<b>2012</b> \$
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The provisions are recognised and included in the financial statements as follows:

**CURRENT**

Employee Provision - Annual Leave	1,751,027	1,565,636
Employee Provision - Long Service Leave	1,576,722	1,473,006
	<b>3,327,749</b>	<b>3,038,642</b>

**NON CURRENT**

Employee Provision - Long Service Leave	479,908	442,922
Provision for Lease Decommissioning Costs	150,000	150,000
	<b>629,908</b>	<b>592,922</b>

Number of equivalent full time employees at end of financial year	407	369
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The provision for lease decommissioning costs represents the present value of the directors' best estimate of the future sacrifice of economic benefits that will be required to remove leasehold improvements from leased property. The estimate has been obtained from a property valuer.

<b>NOTE 18: RESERVES</b>	<b>2013</b> \$	<b>2012</b> \$
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**RESERVES**

Donor Reserve (i)	73,112	73,112
Investment Revaluation Reserve (ii)	7,050	9,975
	<b>80,162</b>	<b>83,087</b>

**REPRESENTED BY:**

(i) Bank Term Deposit - Note 11

(ii) The investment revaluation reserve represents accumulated gains and losses arising on the revaluation of available-for-sale financial assets that have been recognised in other comprehensive income, net of amounts reclassified to profit or loss when those assets have been disposed of or are determined to be impaired.

<b>NOTE 19: RETAINED EARNINGS</b>	<b>2013</b> \$	<b>2012</b> \$
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<b>BALANCE AT BEGINNING OF FINANCIAL YEAR</b>	<b>13,670,037</b>	<b>14,403,699</b>
(Loss) / Profit for the year	(1,427,741)	(733,662)
<b>BALANCE AT END OF FINANCIAL YEAR</b>	<b>12,242,296</b>	<b>13,670,037</b>

<b>NOTE 20: CAPITAL &amp; LEASING COMMITMENTS</b>	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Rentals charged to operating expenses</b>	<b>1,852,864</b>	<b>1,618,046</b>
<b>(b) Operating Lease Commitments</b>		
<b>Non-cancellable operating leases:</b>		
Not longer than one year	1,296,529	1,028,107
Longer than one year and not longer than five years	3,803,676	2,922,158
Longer than five years	1,246,310	1,768,518
	<b>6,346,515</b>	<b>5,718,783</b>

The non-cancellable operating leases are mainly for Welfare Centres.

The largest commitment is for the premises at Bay Street, Ultimo. Barnardos Australia has exercised its option, and added a further 5 year term, extending the lease commitment to 31 August 2020.

## **NOTE 21: SEGMENT INFORMATION**

Barnardos Australia is a charity working for the welfare of children and young people in New South Wales and the Australian Capital Territory.

<b>NOTE 22:</b>	<b>2013</b>	<b>2012</b>
<b>NOTES TO THE STATEMENT OF CASH FLOWS</b>	<b>\$</b>	<b>\$</b>
<b>LOSS FOR THE YEAR</b>	<b>(1,427,741)</b>	<b>(733,662)</b>
Depreciation and amortisation - property, plant & equipment	1,241,119	1,105,956
Depreciation and amortisation - investment property	32,000	32,000
Net loss on disposal of property, equipment and motor vehicles	43,640	70,718
Net loss / (gain) on disposal of available for sale assets	-	5,751
Interest received on assets available for sale and sold	-	239
Interest received on Funds held in Trust	16,603	20,812
<b>CHANGES IN ASSETS AND LIABILITIES:</b>		
Increase in receivables	(574,645)	(116,798)
(Increase)/decrease in prepayments	(306,356)	28,966
Increase/(decrease) in income received in advance	1,127,996	(61,940)
Increase in provisions - employee benefits	326,093	530,715
Increase in sundry creditors	378,059	458,011
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>856,768</b>	<b>1,340,768</b>

**NOTE 22:**

**NOTES TO THE STATEMENT OF CASH FLOWS  
(CONT.)**

**2013**  
\$

**2012**  
\$

**RECONCILIATION OF CASH AND CASH EQUIVALENTS**

Cash balance comprises:

Cash At Call	2,107,236	2,530,552
Bank Overdraft Facility	(27,923)	(60,223)
Bank Term Deposits - Current	4,335,557	4,325,329
Bank Commercial Bills - "Gift Fund"	250,000	1,450,000
Floating Rate Note - Non Current	500,000	500,000

**CASH BALANCE AS PER CASH FLOW STATEMENT**

**7,164,870**

**8,745,658**

**NOTE 23: CONTINGENT LIABILITY**

At 30 June 2013, Barnardos Australia had a contingent liability in relation to possible future claims made by former clients. The company is unable to reliably estimate the amount of any future obligation that may arise from such claims. As a result of an agreement with Barnardos UK the company has determined that its liability for claims arising from events occurring prior to 1 July 1975 is limited to \$ 105,670.

**NOTE 24: FINANCIAL INSTRUMENTS**

(a) **CAPITAL RISK MANAGEMENT**

The company manages its capital to ensure that it will be able to continue as a going concern. The company reviewed and updated its strategy during the year. The capital structure of the company consists of cash and cash equivalents and equity, comprising donor reserves and accumulated funds. Operating cash flows are used to pay for operating expenses.

(b) **FINANCIAL RISK MANAGEMENT OBJECTIVES**

The company's activities expose it to a variety of financial risks: Market risk (including interest rate risk), credit risk and liquidity risk. The company's overall risk management program seeks to minimise potential adverse effects on the company's performance. Risk management is carried out by the Board of Directors.

(c) **SIGNIFICANT ACCOUNTING POLICIES**

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which revenues and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in Note 1 to the Financial Statements.

(d) **INTEREST RATE RISKS**

The entity's exposure to interest rate risk at 30 June 2013 is limited to the interest generated on financial assets held as cash at bank, on call and on deposit balances invested during the course of the year which attract a mix of variable and fixed interest rates.

The entity's exposure to interest rates on financial assets are detailed in the liquidity risk management section of this note.

**NOTE 24: FINANCIAL INSTRUMENTS (CONT.)****(e) CREDIT RISK**

The company does not have any significant credit risk exposure to any single counter party or any group of counterparties having similar characteristics. Normal terms of trade for receivables is no longer than 30 days and normal terms of trade for accounts payable is 30 days.

**(f) MARKET RISK**

The company activities expose it primarily to the financial risk in interest rates. The company does not use any derivative financial instruments to hedge its exposure to interest rate risk. There has been no change to the company's exposure to market risk or the manner in which it manages and measures the risk from the previous period.

**(g) NET FAIR VALUE**

The carrying amount of financial assets and financial liabilities recorded in the Financial Statements represents their respective net fair values, determined in accordance with the accounting policies disclosed in Note 1 to the Financial Statements.

**(h) LIQUIDITY RISK MANAGEMENT**

Ultimate responsibility for liquidity risk management rests with the board of directors, who have built an appropriate liquidity risk management framework for the management of the entity's short, medium and long term funding and liquidity management requirements. The entity manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

**LIQUIDITY AND INTEREST RISK TABLES**

The following table details the entity's contractual maturity for its non-derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the entity can be required to pay.

	Weighted average effective interest rate %	Less than 1 month	1- 3 months	3 months to 1 year	1 - 5 years
<b>2013</b>					
Trade Payables - Non interest bearing	-	3,053,907	-	-	-
<b>2012</b>					
Trade Payables - Non interest bearing	-	2,675,849	-	-	-

**NOTE 24: FINANCIAL INSTRUMENTS (CONT.)****LIQUIDITY AND INTEREST RISK TABLES (CONT.)**

The following table details the entity's expected maturity for its non-derivative financial assets. The tables have been drawn up based on the undiscounted contractual maturities of the financial assets including interest that will be earned on those assets except where the entity anticipates that the cash flow will occur in a different period.

	Weighted average effective interest rate %	Less than 1 month	1- 3 months	3 months to 1 year	1 - 5 years
<b>2013</b>					
Cash at Bank and On Call	<b>2.5%</b>	2,107,236	-	-	-
Bank term deposits	<b>3.9%</b>	1,250,000	3,334,318	1,238	-
Floating rate note	<b>3.47%</b>	-	-	1,007,050	-
Receivable – non-interest bearing	-	1,711,002	-	-	-
<b>2012</b>					
Cash at Bank and On Call	<b>3.5%</b>	2,530,552	-	-	-
Bank term deposits	<b>4.37%</b>	2,288,996	1,200,000	2,286,331	-
Floating rate note	<b>4.92%</b>	-	-	509,975	500,000
Receivable – non-interest bearing	-	1,136,357	-	-	-

**NOTE 25: INFORMATION TO BE FURNISHED  
 UNDER THE CHARITABLE FUNDRAISING ACT  
 1991**

**2013**  
**\$**

**2012**  
**\$**

**i) a) DETAILS OF AGGREGATE GROSS INCOME &  
 TOTAL EXPENSES OF FUNDRAISING APPEALS.**

**Gross proceeds from Fundraising Appeals:**

Mail Appeals	2,147,451	1,742,166
Other Appeals	1,158,609	1,038,723
Bequests	653,206	1,262,820
Auxiliaries	429,032	243,005
Pro-bono Contributions	64,126	137,283

**TOTAL GROSS PROCEEDS FROM FUNDRAISING  
 APPEALS**

**4,452,424** **4,423,997**

**Less: Direct Costs of Fundraising Appeals**

**(1,666,023)** **(1,214,285)**

**Surplus obtained from Fundraising Appeals**

**2,786,401** **3,209,712**

**Less administrative and indirect fundraising costs**

**(733,918)** **(446,730)**

**NET SURPLUS FROM FUNDRAISING**

**2,052,483** **2,762,982**

**b) DETAILS OF AGGREGATE GROSS INCOME & TOTAL  
 EXPENSES OF MERCHANDISING SALES**

Gross proceeds from Licensing & Events	481,365	388,897
Less: Total Costs of Licensing & Events	(255,747)	(80,900)

**NET SURPLUS OBTAINED FROM LICENCING & EVENTS**

**225,618** **307,997**

**ii) ACCOUNTING PRINCIPLES AND METHODS  
 ADOPTED IN THE FINANCIAL STATEMENTS**

The accounting principles and methods adopted in the preparation of the Financial Statements are set out in Note 1 of the notes to the Financial Statements.

**iii) STATEMENT SHOWING HOW FUNDS RECEIVED  
 WERE APPLIED TO CHARITABLE PURPOSES**

1) Net surplus from Fundraising appeals	2,052,483	2,762,982
Net surplus from Merchandise and Licensing	225,618	307,997
<b>TOTAL NET SURPLUS</b>	<b>2,278,101</b>	<b>3,070,979</b>

2) This was applied to Charitable purposes in the form of expenditure on direct welfare services as set out in note 6 to the Financial Statements.

**iv) FUNDRAISING APPEALS CONDUCTED DURING THE FINANCIAL YEAR**

Mail Appeals, Other Appeals, Auxiliaries and Special Events.

**NOTE 25: INFORMATION TO BE FURNISHED UNDER THE CHARITABLE FUNDRAISING ACT 1991 (CONT.)**

v) Comparisons of certain monetary figures and percentages.

COMPARISON DESCRIPTIONS	2013 \$'000		2013 %	2012 \$'000		2012 %
Total direct cost of Fundraising / Gross Income from Fundraising	1,666	4,452	37.4%	1,214	4,423	27.4%
Net Surplus from Fundraising / Gross Income from Fundraising	2,786	4,452	62.6%	3,209	4,423	72.6%
Total cost of Fundraising / Gross Income from Fundraising	2,400	4,452	54%	1,661	4,423	37.6%
Net Surplus from Fundraising / Gross Income from Fundraising	2,052	4,452	46%	2,762	4,423	62.4%
Total cost of Merchandising / Gross Income from Merchandising	256	481	53%	81	389	20.8%
Net Surplus from Merchandising / Gross Income from Merchandising	226	481	47%	308	389	79.2%
Total costs of services / total expenditure (excluding fundraising and merchandising expenditure)	46,378	49,524	93.6%	40,235	37,019	93.2%
Total costs of services / total income received (net of fundraising and merchandising expenditure)	46,378	48,096	96.4%	40,235	37,655	91.6%

vi) The Charitable Fundraising Act Declaration is included at Page 15.

**NOTE 26: ADDITIONAL INFORMATION**

Barnardos Australia is a company, limited by guarantee, operating as a Charity within Australia.

Liability of each member in the event of winding up is \$ 10.00. At 30 June 2013 the number of members was 142 (2012: 142). The amount that could be called up in the event of and for the purpose of a winding up as at 30 June 2013 was \$1,420 (2012: \$1,420).

Principal place of business and registered office:  
60 - 64 Bay Street,  
ULTIMO, NSW, 2007.

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013.**

**FEDERAL GOVERNMENT SUBSIDIES (DETAILED)**

(Refer to Note 3 of the Financial Statements)

**2013**

**\$**

**2012**

**\$**

**AUBURN CHILDRENS FAMILY CENTRE**

Family Day Care	1,099,899	1,390,208
Long Day Care	634,545	583,267
	<b>1,734,444</b>	<b>1,973,475</b>

**CANBERRA CHILDRENS FAMILY CENTRE**

Kids Friends	24,443	24,665
Supported Playgroups / Kids Time	24,443	22,614
Kids In Focus	107,545	144,750
Temporary Family Care (ACT)	20,064	368
Find A Family (ACT)	85	18,256
Parenting Outreach Program	-	700
	<b>176,580</b>	<b>211,440</b>

**PENRITH CHILDRENS FAMILY CENTRE**

Vacation Care	63,517	62,163
	<b>63,517</b>	<b>62,163</b>

**SOUTH COAST CHILDRENS FAMILY CENTRE**

Supported Playgroups / Kids Time	-	-
Bundaleer Child & Family Community Development	70,000	114,500
BEYHSS	-	1,500
Communities For Children	1,020,404	806,303
Better Futures & Local Solutions	544,193	92,099
Talking Realities	120,000	120,000
	<b>1,754,597</b>	<b>1,134,402</b>

**SYDNEY METRO**

Yurungai Learning Centre	-	13,631
	<b>-</b>	<b>13,631</b>

**WESTERN (Orana Far West)**

Arts In the Dust	84,921	82,722
Family First Gilgandra	99,037	96,473
Prison Parenting Program	57,000	63,000
Brighter Futures Program	1,250	-
Intensive Family Preservation Service (IFPS)	-	1,500
Wellington Community Network	82,562	80,425
	<b>324,770</b>	<b>324,120</b>

**SOUTHERN (QUEANBEYAN)**

Queanbeyan Gatherings	16,258	15,288
	<b>16,258</b>	<b>15,288</b>

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013. (Cont.)**

<b>FEDERAL GOVERNMENT SUBSIDIES (DETAILED)</b> (Cont.) (Refer to Note 3 of the Financial Statements)	<b>2013</b> \$	<b>2012</b> \$
<b>YOUTH PROGRAMS</b>		
Reconnect - Mudgee, Coolah & Rylstone	202,617	192,520
Reconnect - Wellington, Narromine & Gilgandra	202,617	192,884
Reconnect - Cobar, Warren & Nyngan	286,590	274,953
Reconnect - Marrickville & Canterbury	202,617	192,128
	<b>894,441</b>	<b>852,485</b>
<b>TOTAL FEDERAL GOVERNMENT SUBSIDIES</b>	<b>4,964,607</b>	<b>4,586,914</b>

<b>STATE GOVERNMENT SUBSIDIES (DETAILED)</b> (Refer to Note 4 of the Financial Statements)	<b>2013</b> \$	<b>379,502</b>
<b>NSW GOVERNMENT SUBSIDIES</b>		
<b>AUBURN CHILDRENS FAMILY CENTRE</b>		
Domestic Violence	86,436	83,771
Family Accommodation & Support	304,909	297,180
Long Day Care	70,716	42,443
Sexual Assault	78,313	75,896
Family Support & Preservation	253,934	246,101
Kin Care	70,914	-
Temporary Family Care	631,681	577,165
Youth Support	101,315	97,535
	<b>1,598,218</b>	<b>1,420,091</b>
<b>FIND A FAMILY</b>	<b>11,126,756</b>	<b>9,437,242</b>
<b>NARANG BIR-RONG</b>	<b>1,422,833</b>	<b>486,571</b>
<b>CENTRAL WESTERN OUT OF HOME CARE</b>	<b>471,648</b>	-
<b>HUNTER CENTRAL COAST OUT OF HOME CARE</b>	<b>379,502</b>	-

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013. (Cont.)**

<b>STATE GOVERNMENT SUBSIDIES (DETAILED)</b> (Cont.) Refer to Note 4 of the Financial Statements)	<b>2013</b> \$	<b>2012</b> \$
<b>PENRITH CHILDRENS FAMILY CENTRE</b>		
Disabled Adolescents Respite Enterprise (TEEPS)	77,230	95,318
Family Support	538,109	487,122
Family Accommodation & Support (FAAS)	100,098	97,009
Program Support	-	31,027
Temporary Family Care	715,513	573,201
Vacation Care	20,260	19,743
Wonderkids Activity Group on a Saturday (WAGS)	53,184	52,487
Youth Services	177,800	173,400
	<b>1,682,194</b>	<b>1,529,307</b>
<b>SOUTHERN (QUEANBEYAN) CHILDRENS FAMILY CENTRE</b>		
Queanbeyan Family & Adolescent Counselling Service	139,471	135,171
Family Support	190,053	186,527
Gatherings	16,318	15,815
Brighter Futures – Cooma	196,542	190,476
Family Support & Accommodation	58,699	56,887
	<b>601,083</b>	<b>584,876</b>
<b>WESTERN (Orana Far West)</b>		
Family First – Gilgandra	178,822	180,522
Family First – Wellington	93,951	91,052
Family Support – Mudgee	290,784	245,419
Prison Parenting Programs	40,000	40,000
Reconnect – Mudgee, Coolah & Rylstone	25,873	-
Early Intervention Program	853,439	826,160
Temporary Family Care	269,153	285,545
Wellington Learning Centre	10,000	-
Intensive Family Preservation Service	314,303	402,603
	<b>2,076,325</b>	<b>2,071,301</b>
<b>SOUTH COAST CHILDRENS FAMILY CENTRE</b>		
Kids Time Playgroups	253,553	289,423
Barnardos Early Years Home Support Service (BEYHSS)	191,019	191,747
Bundaleer Child & Family Community Development	100,230	74,555
Temporary Family Care (Extended Families)	727,192	573,201
Substance Use In Pregnancy & Parenting Service	414,925	402,155
Intensive Family Support Service (IFSS)	270,123	245,516
Extended Family Support	149,311	161,709
Home Interaction Program for Parents & Youngsters (HIPPY)	212	-
Communities For Children	211	-
Aboriginal Community Resource Project	77,192	85,909
Illawarra Family Referral Service	1,046,000	894,800
	<b>3,229,968</b>	<b>2,919,015</b>
<b>SYDNEY METRO</b>		
Temporary Family Care	610,514	573,201
Yurungai Child & Family Services	704,885	684,221
Aboriginal Early Years Project	258,588	250,607
	<b>1,573,987</b>	<b>1,508,029</b>

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013. (Cont.)**

**STATE GOVERNMENT SUBSIDIES (DETAILED)** **2013** **2012**  
(Cont.) Refer to Note 4 of the Financial Statements) **\$** **\$**

**YOUTH PROGRAMS**

Adolescent Services Hohnen House	1,019,707	950,359
Kingston House	667,430	512,964
Post Release Options	195,147	187,975
Streetworker	293,884	284,689
	<b>2,176,168</b>	<b>1,935,987</b>

**Financial Literacy - No Interest Loans** **32,358** **33,186**

**Sydney South East & Northern Family Referral Service** **920,415** **-**

**Family Preservation & Restoration Pilot** **535,797** **475,745**

**TOTAL NSW GOVERNMENT SUBSIDIES** **27,827,252** **22,401,351**

**ACT GOVERNMENT SUBSIDIES**

**CANBERRA CHILDRENS FAMILY CENTRE**

Education Support	-	4,545
Foster Care Program	6,095,154	5,869,814
Kids Friends	-	104,582
Mental Health	111,555	108,413
Parenting Outreach (Young Mums)	-	195,706
Transition Program For Adolescents	-	540,248
Couch Surfing	-	66,513
Child Youth & Family Gateway	282,198	-
Post Release Options	-	40,812
Our Place (formerly YIEAP)	546,188	588,308
Barnardos Child, Youth & Family Services	471,938	165,469
Friendly Landlord Services	338,880	79,121
Intensive Intervention Services	660,627	231,253
Network Coordination Inner North Gungahlin	128,455	36,250
Youth Identified Accommodation Support Program	150,075	27,187
<b>TOTAL ACT GOVERNMENT SUBSIDIES</b>	<b>8,785,070</b>	<b>8,058,221</b>

**TOTAL STATE GOVERNMENT SUBSIDIES** **36,612,322** **30,459,572**

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013. (Cont.)**

<b>WELFARE CENTRES EXPENDITURE (DETAILED)</b> (Refer to Note 6 of the Financial Statements)	<b>2013</b> \$	<b>2012</b> \$
<b>AFTER CARE</b>	<b>87,647</b>	<b>100,937</b>
<b>CHILDRENS FAMILY CENTRES</b>		
<b>AUBURN</b>		
Domestic Violence	154,272	139,082
Family Accommodation & Support	371,023	354,666
Family Day Care	1,157,291	1,397,449
Kids Friends	21,372	34,685
Long Day Care	1,060,656	998,956
Sexual Assault	81,297	77,121
Intake / Respite	14,438	14,634
Family Support & Preservation	279,290	291,899
Kin Care	73,495	-
Temporary Family Care	660,424	640,840
Youth Support	120,838	130,003
	<b>3,994,396</b>	<b>4,079,335</b>
<b>CANBERRA</b>		
After Care	-	53,532
Education Support	-	26,072
Foster Care Program	6,405,235	5,838,847
Kids Friends	34,562	129,247
Kids In Focus	107,624	144,750
Mental Health	111,570	132,860
Parenting Outreach (Young Mums)	-	196,406
Transition Program For Adolescents	59,106	634,243
Supported Playgroups / Kids Time	24,472	22,614
Child Youth & Family Gateway	282,214	-
Couch Surfing	-	66,514
Post Release Options	-	47,935
Barnardos Child, Youth & Family Services	472,008	165,469
Friendly Landlord Services	484,473	99,477
Intensive Intervention Services	660,842	231,253
Network Coordination Inner North Gungahlin	128,462	36,250
Youth Identified Accommodation Support Program	150,782	27,187
Youth Integrated Education & Accommodation Program	624,531	660,211
	<b>9,545,881</b>	<b>8,512,867</b>

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013. (Cont.)**

<b>WELFARE CENTRES EXPENDITURE (DETAILED)</b> (Refer to Note 6 of the Financial Statements)	<b>2013</b> \$	<b>2012</b> \$
<b>PENRITH</b>		
Disabled Adolescents Respite Enterprise (TEEPS)	402,074	408,153
Family Accommodation & Support (FAAS)	179,523	211,816
Family Support	551,732	502,752
Intake / Respite	22,872	14,787
Kids Friends	56,155	57,629
Special Neighbours	1,268	-
Temporary Family Care	714,747	624,925
Vacation Care	150,014	144,983
Youth Services	211,882	219,525
Wonderkids Activity Group on a Saturday (WAGS)	65,879	65,358
	<b>2,356,146</b>	<b>2,249,928</b>
<b>SOUTHERN (QUEANBEYAN)</b>		
Queanbeyan Family & Adolescent Counselling Service	178,956	178,399
Queanbeyan Kids Friends	38,210	61,363
Brighter Futures – Cooma	210,632	193,643
Queanbeyan Gatherings	162,711	127,594
Family Support	263,650	245,872
Family Support & Accommodation	937,066	79,679
	<b>937,066</b>	<b>886,550</b>
<b>SOUTH COAST</b>		
Kids Time Playgroups	261,582	300,919
Barnardos Early Years Home Support Service (BEYHSS)	192,795	200,613
Bundaleer Child & Family Community Development	216,121	231,728
Temporary Family Care (Extended Families)	717,492	573,493
Home Interaction Program for Parents & Youngsters (HIPPY)	170,181	186,062
Substance Use In Pregnancy and Parenting Service (SUPPS)	418,190	407,593
Intensive Family Support Service (IFSS)	270,218	245,610
Extended Family Support	149,313	161,756
Communities For Children	1,015,495	802,619
Aboriginal Community Resource Project	91,546	88,729
Kids Friends	43,783	44,959
Better Futures & Local Solutions	545,472	93,592
Early Intervention Program	44,553	86,921
Talking Realities	125,124	124,701
Illawarra Family Referral Service	1,046,610	895,398
	<b>5,308,475</b>	<b>4,444,693</b>
<b>TOTAL CHILDRENS FAMILY CENTRES</b>	<b>22,141,964</b>	<b>20,173,373</b>
<b>SYDNEY – SOUTH EAST &amp; NORTHERN</b>		
Family Referral Service	<b>920,433</b>	-

**Unaudited Barnardos Australia Supplementary Information to the  
Financial Statements for the Financial Year Ended June 30 2013. (Cont.)**

<b>WELFARE CENTRES EXPENDITURE (DETAILED) (Cont.)</b> (Refer to Note 6 of the Financial Statements)	<b>2013</b> \$	<b>2012</b> \$
<b>OUT OF HOME CARE</b>		
<b>FIND A FAMILY</b>	<b>11,118,260</b>	<b>9,402,967</b>
<b>NARANG BIR-RONG</b>	<b>1,430,616</b>	<b>497,753</b>
<b>HUNTER CENTRAL COAST</b>	<b>380,988</b>	-
<b>CENTRAL WESTERN</b>	<b>474,180</b>	-
<b>PROGRAM SUPPORT</b>	<b>155,741</b>	<b>169,857</b>
<b>FAMILY PRESERVATION &amp; RESTORATION PILOT</b>	<b>536,068</b>	<b>480,371</b>
<b>WESTERN (PREVIOUSLY ORANA FAR WEST)</b>		
Arts In The Dust	121,126	153,439
Family Support – Mudgee	297,380	249,484
Family First – Wellington	118,433	134,965
Family First – Gilgandra	317,650	342,789
Prison Parenting Program	99,395	103,014
Early Intervention Program	867,937	827,640
Temporary Family Care	270,199	288,704
Intensive Family Preservation Service	384,026	428,517
Wellington Learning Centre	192,589	221,601
Network Communities – Wellington	90,461	81,433
	<b>2,759,196</b>	<b>2,609,985</b>
<b>RESEARCH, DEVELOPMENT &amp; HEALTH PROJECTS</b>	<b>1,161,966</b>	<b>1,399,053</b>
<b>SYDNEY METRO</b>		
Temporary Family Care	626,166	678,237
Yurungai Child & Family Services	707,916	710,841
Yurungai Learning Centre	232,815	238,615
Aboriginal Early Years Project	333,350	286,349
	<b>1,900,248</b>	<b>1,914,042</b>
<b>YOUTH PROGRAMS</b>		
Adolescent Services – Hohnen House	1,056,574	1,039,697
Kingston House	669,098	580,886
Post Release Options	200,801	193,909
Reconnect - Mudgee, Coolah & Rylstone	273,165	235,891
Reconnect - Wellington, Narromine & Gilgandra	253,391	337,237
Reconnect - Cobar, Warren & Nyngan	288,390	275,750
Reconnect - Marrickville & Canterbury	273,164	226,903
Streetworker	296,054	355,331
	<b>3,310,637</b>	<b>3,467,205</b>
<b>OTHER STATES</b>		
Kids Friends (Other States)	-	20,000
<b>TOTAL WELFARE CENTRES EXPENDITURE</b>	<b>46,377,944</b>	<b>40,235,543</b>

# Barnardos Australia Directory.

## CHAIR

Gabrielle Trainor, LIB, SIA, (AFF)

## DEPUTY CHAIRS

Sharyn Schultz, B.Ed (Adult Ed)

Jim Pearce, B. Social Work, BA (Sydney), BEc (QLD), MSc Health Economics (York)

## HONORARY TREASURER

Sachindra Maharaj, BCA (Wellington), CA, Member of Institute of Chartered Accountants NZ

## OTHER DIRECTORS

Rosemary Howard, MBBS (Hons), FRANZCP, Cert in Child Psych

Abbey McKinnon, BA, LIB

Robert McGregor, AM, FCIS, BHA

Jane Paskin, BA LIB (Hons), Dip AICD, ASFA Accredited Investment Fiduciary.

Julie Pascoe, BA (Syd), Grad Dip Mktg, GAICD, AMSRS, QPMR

Ross Peden, B. Econ., M. Comm., CPA.

Shirley Ronge

## EXECUTIVE OFFICERS

### CHIEF EXECUTIVE AND WELFARE DIRECTOR

Louise Voigt, BSW, MSW

### COMPANY SECRETARY AND SENIOR MANAGER, ADMINISTRATION

Patrick Kerlin, CA, B Bus, Grad. Dip.CSP, ACIS, MPS Social Work.

## SENIOR MANAGERS

Auburn and Sydney South East & Northern  
Australian Barnardos Recruitment Services

Canberra

Find A Family

Sydney Youth Services

Western

Penrith, Southern and Central Western Centres

South Coast and Hunter Central Coast

Sydney Metro Centre

Program Services

Program Services and Aftercare

Practice Development Unit

Fundraising and Marketing

Rosemary Hamill, B.Sc, CQSW, BSW.

Deborah Macmillan, BA Hons Social Work &  
CQSW (MRCSA).

Annette Kelly-Egerton, B.A. (Psych),  
Grad. Dip. Applied Child Psychology

Elizabeth Cox, B. Social Science

Lynn Casey, BSW. Hons, Mast. Soc. Admin

Jodi Burnstein, BA, LLB, Grad. Dip. Soc Science  
Carol Lockley, BA (Hons) Social Work and CQSW  
MSc Public Sector Management

Kerry Moore, B.AppSc OT, BA Social Work

Natasha Weir and Vivienne Freeman

Sue Tregeagle, B Soc Stud, Grad. Dip. Soc  
Admin, PhD

Bill Hoyles, B. Ed (Hons), MA.

Jude Morwitzer BA Social Work

Manisha Amin, B.Bus, MA Prof. Writing, PhD



**Barnardos**  
**Australia**

**[www.barnardos.org.au](http://www.barnardos.org.au)**

**Connect with us on**



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