



LINK-UP [NSW]

*Standing in the Present, Acknowledging
the Past and Looking Forward*

Link-Up (NSW) Aboriginal Corporation

Annual Report

2014-15





contents

A message from the Chairperson	5
Treasurers Report	6
List of Board of Directors	7
CEO Report	8
Org Chart	9
List of Staff	10
Staff training and activities	11
Presentations	12
Programme Overview	13
Quality Policy	16
Certificate of Registrations	17
Reunification Clients	18
Family Link Clients	20
Financial Statements	22
Management Letter	45
Programs Acquittals and Profit and Loss Statements	57
Acknowledgement of funding	75
Satellite map and Contact Details	75

Link-Up (NSW) Aboriginal Corporation
ABN 99 731 805 429
ICN 260



A message from the Chairperson

On behalf of the Board of Directors of Link-Up NSW, I am pleased to present the Annual Report for 2014-2015.

Following our last Annual General Meeting, Link-Up and the Board have hit the ground running in our first full year at Ropes Crossing. Our focus has been on building our capacity to deliver best practice services to our clients.

During the year, we have filled all of the positions on our Organisational Chart with appropriately qualified staff. Attracting quality staff to our previous office in Lawson had long been a problem for us and it affected our service delivery and funder confidence. We now have built a cohesive team, who are keen and ready to help our mob.

Ensuring our staff has access to accredited training courses and peer to peer learning opportunities, through conference attendance, has been a major emphasis during the year. Our drive to provide best practice services will continue to be underpinned by our commitment to improve skills and knowledge.

We have focused on ensuring the information we hold on behalf of our clients is current and correct through Client Record auditing and Client Database analysis, this work will continue into the future.

Government funding bodies see accreditation for quality under the ISO 9001 Quality Standards as an indicator of a well-run organisation. It is foreseeable that Quality Accreditation will become a prerequisite for any organisation wanting to apply for grant funding. The work undertaken this year has resulted in Link-Up NSW successfully achieving our goal of being a Quality Accredited Organisation.

Our core Reunification and Family-Link Programs continue to be supported by our funders for the 2015-2016 year. Our current Funding Agreements for these programs will expire at the end of the 2016 financial year, we will apply for continuation of funding for 2016-2017 and beyond during the course of the year. Our Commonwealth Department of Social Security, Royal Commission Counselling Program continues in the 2015-2016 year.

The move to Ropes Crossing has reinvigorated Link-Up and we are all working tirelessly to build our reputation, doing everything in our power to continue the work we all know is needed. We are working closely and collaboratively with our funders to ensure that we meet with our agreed deliverables and can successfully apply for funding in the future.

The Board recently completed Governance training facilitated by the Office of Registrars of Indigenous Corporations. In October the Board also undertook a facilitated Planning Weekend to inform our future direction and redevelop our Strategic and Business Plans.

As always, I would like to acknowledge the commitment of the Link-Up NSW Board of Directors and thank all Link-Up NSW Staff for their hard work and professionalism over the past year. We look forward to the year ahead with renewed optimism and I invite all our members to visit our new offices and tour the facility.

Victor Morgan
CHAIRPERSON

Treasurers Report

During the 2014-15 Financial Year Link-Up received \$3,489,805 of Grant Income. The Australian Government, through the Department of the Prime Minister and Cabinet, contributed \$2,335,540 of Grant Funding for Link-Ups Social and Emotional Wellbeing Reunification program and other activities. The NSW Government, contributed \$ 1,054,245 of Grant Funding for Family and Community Services programs. The Australian Government, through the Department of Social Services contributed \$81,520 in relation to the Royal Commission Family Support program. The Healing Foundation contributed \$18,500.

A further \$611,191 of Income is recorded in the Profit and Loss Statement for the year. This total includes Prior Year Grant Funding totalling \$400,589, a prior year Donation of \$80,000, Book Profit on the disposal of Assets \$64,380, and other incomes totalling \$66,223.

Total Operating Expenditure of \$ 3,476,548 is recognised in the 2014-15 Profit and Loss Statement. Other Expenses total \$627,402 for the year and include provisioning of \$607,191 for Unexpended Grant Funding. A Loss of \$2,954 is recorded in the Profit and Loss Statement for the year. Link-Up will seek permission to expend the \$607,191 of Unexpended Grant Funding to offset expenses incurred in the 2014-15 Financial Year or to fund activities in the 2015-16 Financial Year.

Equity at 30 June 2015 was \$3,923,517, down from \$3,926,471 at 30 June 2014. The reduction in Equity recorded in the Balance Sheet is \$2,954.

Cash at Bank at 30 June 2015 was \$2,808,855 compared to \$2,755,164 at 30 June 2014.

During 2014-15 we belatedly commenced with the payment of Honoraria to the Board that was authorised by the Membership in the year before. Because of this, the monies paid out for Honoraria during the year included amounts related to the previous Financial Year. While there is no current request from the Office of the Registrar of Indigenous Corporations or requirement by the Membership to disclose the amounts below, the following disclosure is made for the purpose of transparency and correctness:

BOARD HONORARIA & MEETING EXPENSES PAID IN THE 2014-15 FINANCIAL YEAR

Honoraria 2013-2014	\$17,500
Honoraria 2014-2015	\$4,650
Superannuation on Honoraria	\$1,895
Travel Allowances	\$9,478
Use of Vehicle Reimbursement	\$5,286
Accommodation	\$9,627
Airfares	\$16,425
Motor Vehicle Hire	\$1,550
Taxis	\$7,395
Teleconference Expense	\$1,253
Computer Data Expense	\$11,405
Catering for Board Meetings	\$2,728
Tax Advice Regarding Honoraria	\$1,400
Board Police Checks	\$677
Other Expenses	\$136
Total	\$91,407

The Audited Financial Statements for the Year Ended 30 June 2015 in their entirety and the Independent Audit Report for the year are contained in this Annual Report.

I commend the 2014-15 accounts to the membership.

Julie Shelley
TREASURER

Board of Directors

VICTOR MORGAN - Chairperson

KARLOSS STEWART
Secretary to 22 November 2014

JULIE SHELLEY
Treasurer

IONA CREEVY

OOMERA EDWARDS

JANET SMITH

RUSSELL WALKER

FRANK EDWARDS

DENISE BLOOMFIELD

AILEEN BELL



CEO Report

Increased stability, more consolidation, comprehensive reviews and clearer policy and decision making processes have been the focus of the past year. With a whole of office approach, a focus on uniformity and evidence based decision making, Link-Up (NSW) has become a highly efficient and progressive organisation with a client centered focus.

Through this approach we were successful in being ISO 9001 accredited with SAI Global, one of the world's leading accreditation firms. When we set out to become accredited we decided it was going to be done through an internationally renowned firm so we could be assured our efforts would be rewarded with the recognisable accreditation symbol which we now proudly display wherever we can. Achieving this milestone shows the strong collegiate effort that has developed at Link-Up and I thank the entire team for their efforts.

We are well on our way to meeting our funding deliverables in all program areas and are ahead on reunion numbers already. The collaborative efforts with our funding bodies have allowed Link-Up to be flexible in our service delivery to produce better outcomes for our clients and their communities. We are very fortunate to enjoy such relationships with Commonwealth agencies such as the Department of Prime Minister and Cabinet (PMC), Department of Social Services (DSS) and the NSW Department of Family and Community Services (FACS) where we are all committed to open dialogue and flexibility in our approach to ensure services are directed where they are needed most. I thank the head of these agencies and their staff for their cooperation and collaboration in assisting Link-Up to make a difference in people's lives.

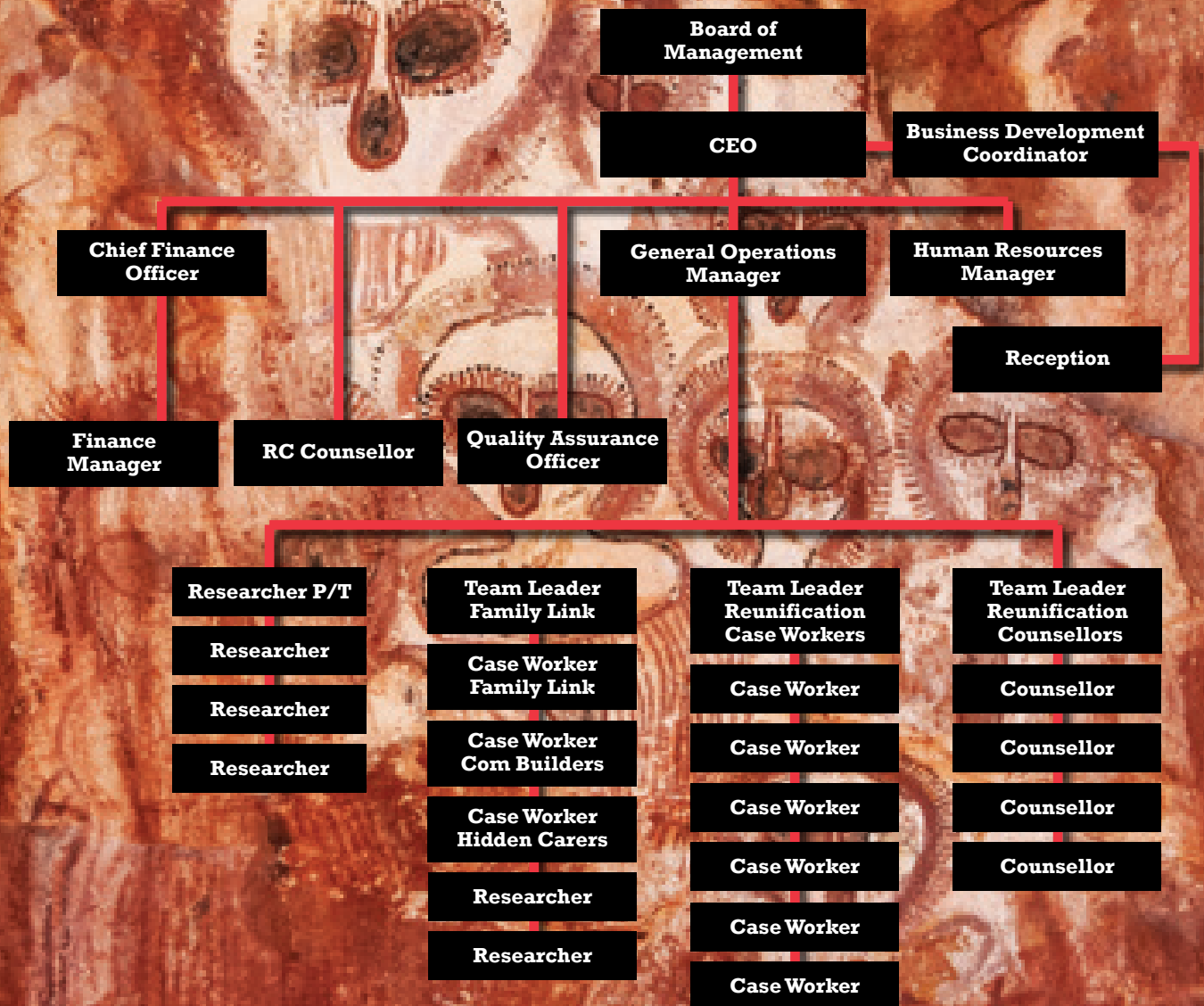
Financially we are still very strong, however, funding from PMC beyond this current financial year has not yet been secured and we are already working on a 'demand driven' application for future funding. Again, staff at PMC have been very helpful in this area and I am very confident we will be successful in obtaining ongoing funding. Whilst financially we are very fortunate, as noted last year, Board expenses remain excessive and are continuing to reduce the overall amount of members' money. I am pleased that the Treasurer has commenced a review of these expenses and considering cost saving measures to minimise this annual cost which cannot be used from funding sources.

We continue to look at areas for growth and alternative funding sources to ensure the future of Link-Up. There are several opportunities being worked on and I am sure the Board will look favorably at these options should they come to fruition. In this field an agency must be flexible and consider diversified options to remain viable, this is a field where people must be passionate and dedicated to the work they do and the people they assist. I am fortunate to lead a loyal team who advocate for the best interests of Aboriginal people and communities and I thank them wholeheartedly for their efforts over the last year.



Terry Chenery
CEO

Organisational Chart



Staff

TERRY CHENERY
Chief Executive Officer

JANE RYBARZ
Chief Financial Officer

JOHN TRIKILIS
General Operations Manager

DES BROOKER
Human Resources Manager

AMANDA HANSEN
Business Development
Coordinator

ASISH PRASAD
Finance Manager

DAVID TIERNEY
Quality Assurance Officer

DIANNE ROYCE
Team Leader Case Workers

DONNA CAVANAGH
Team Leader Counsellors

SHAUN MIDDLEBROOK
Team Leader Family Link

KELLY RAE
Royal Commission
Counsellor

JOHN WESTBURY
Counsellor

MARY-ANNE FRAIL
Counsellor

NOEL RASHLEIGH
Counsellor

MARAMA O TE RANGI
Counsellor

MEAGAN DENZIL
Case Worker Family Link

PAT FIELD
Case Worker Community
Builders

ROBYN GREGORY
Case Worker Hidden Carers

CINDY DUNCAN
Case Worker Reunification

TRACEY FITZGIBBON
Case Worker Reunification

AMANDA KLINAR
Case Worker Reunification

(VACANT)
Case Worker Reunification

NICOLE LAUPEPA
Case Worker Reunification

DIANNE BELGRE
Case Worker Reunification

DELISA CURRIE
Family History Researcher

MEGAN ATKINSON
Family History Researcher

MICHELLE STEVENS
Family History Researcher

KIM FOLEY
Family History Researcher

RACHEL REWIRI
Family History Researcher

SHIVA GOUNDAN
Family History Researcher

Staff training courses and activities

Quality Manual training in Ropes Crossing

Aboriginal Health and Medical Research Centre - SEWB Managers Conference

All Staff Workshop including SWOT Analysis in Penrith

Australian Human Resources Institute - 2015 National Convention and Training Workshop

Australian Survivors of Childhood Abuse - Working Therapeutically with Adult Survivors of Complex Trauma Training in Newcastle

Barnardos Culture Care Planning Training in Ultimo

Caring in the Community Training- Uniting Care Institute of Family Practice

Childrens Court Clinic Forum in Sydney

Commonwealth Department of Employment - Work for the Dole Host Forum

Crystal Meth affects training - Marrin Weejali in Blacktown

PIAC Ltd - Submission to the NSW Parliamentary Inquiry into Reparations for the Stolen Generations workshop.

Cross Cultural Training in Parramatta

Culture Care Training

Diploma of Management Training

Diploma of Quality Auditing Training

FaCS Budget Briefing in Sydney

FBT Seminar in Parramatta

Fire and Evacuation Training

Fire Safety/Warden Training in Ropes Crossing

Foundations for working with Adults Sexually Assaulted as Children Training in Campbelltown

Foxtrot Training in Penrith

Human Synergistics in Penrith

Human Synergistics - Coaching Session in Ropes Crossing

iHR Course - Addressing Inappropriate Workplace Behaviour

ISO Training in Leura

Lateral Violence Training

Link-Up Planning and Training Workshop

LogiQC Training

Michael Page Human Resources - Thought Leadership Series

QC Training in Brisbane & Sydney & Leura

Recognition and Development Accreditation Workshop

Tax & Payroll Update Seminar in Terrigal & Sydney

Presentations we made and events we attended

Hosted the Link-Up Healing Weekend in Toukley

Attended Barnardos OOHC Kids in Care Cup in Figtree

Attended Aboriginal Family Outreach in South Windsor

Attended the Local Area Command Aboriginal Consultation Committee in Windsor

Presented to Aboriginal Health and Medical Research Centre in Surry Hills

Conducted training in Culture Care Plans (Non-Indigenous Carers) in Cranebrook

Presented to Dillwynia Womens Corrections Facility in Windsor

Presented to FaCS in Parramatta, Faulconbridge, Penrith, Mt Druitt, Ashfield

Presented to Wesley Dalmar OOHC in Gosford

Presented to Indigenous Community Volunteers in Ropes Crossing

Attended Koori Interagency in Blacktown

Launched the Hidden Carers program in Mt Druitt

Presented to Ngullawal Aboriginal Childrens Services in Ropes Crossing

Presented to Penrith Hospital in Penrith

Presented to the Healing Foundation in Coogee

Presented to Red Cross International Family

Tracing in Sydney

Presented to Tranby College in Hurstville

Presented to Wellamabami Aboriginal Youth Group in Bligh Park

Presented to Western Sydney Joint Interagency in Blacktown

Attended the Aboriginal and Torres Strait Islander Suicide Prevention Evaluation Round Table in Barton ACT

Attended the NSW Land Council Conference in Hunter Valley

Attended Reclaim the Night in Richmond

Attended Yanbun Festival in Camperdown

Program Overview

On the 22 March 2015, Link-Up (NSW) commenced its thirty-second year of continuous operation as an Indigenous Corporation in NSW. During this time, we have grown to an organisation of over thirty dedicated individuals who remain committed to achieving our objective of redressing the grave injustices, deprivations and incursions into the health, wellbeing and culture of Aboriginal peoples, resultant from the impact of removing Aboriginal peoples from families, communities and country.

Link-Up (NSW) could not pursue its aim without the support of the Australian and NSW Government departments, whose funding of complimentary programs directed towards improving the lives of Indigenous Australians, underpin the continued growth of our organisation.

LINK-UP (NSW) REUNIFICATION PROGRAM

Link-Up provides reunification services through funding provided by the **Australian Government Department of Prime Minister and Cabinet as part of the Indigenous Advancement Strategy.**

Through our staff of counsellors, caseworkers and researchers we support and assist our clients with the goals of establishing connections to family, community and country. Our services include; tracing client kinship and community, putting relatives in contact with each other and facilitating reunions to re-establish relationships to kin and country. We take clients to communities attended by their forbears, to be reunited with kin and country, and visit the graves of past relatives where appropriate.

We run Client Weekends where our clients are encouraged to discuss their experiences with their peers and our staff, as well as participating in activities outside of their usual lives. These activities include; artistic endeavours such as painting and bead making, specifically Indigenous activities such as smoking ceremonies and engagement with representatives of the Aboriginal Land where our weekend is being held as well as social group activities such as trivia quizzes.

Our reunification service is an integral component of the intersectoral actions provided by Indigenous and mainstream health service to improve the Social and Emotional Wellbeing of Aboriginal and Torres Strait Islander people, in the context of the importance of connection to land, culture, spirituality, ancestry, family and community, and how these affect the individual.

FAMILY LINK PROGRAM

Link-Up provides Family Link services through funding provided by the **NSW Department of Family and Community Services as part of the Out Of Home Care initiative.** Our Family Link program includes funding for our Statewide Family Link Service with additional funding for our Family Link Workers.

Through our Family Link Team, of caseworkers and researchers, we provide assistance to Indigenous children and youth who, are at risk of being removed or have been removed from natural family. Our contact is not directly with these vulnerable and affected young indigenous people. Our role is to support Family and Community Services, and other Out of Home

Program Overview

Care, caseworkers to assist young Indigenous people to maintain contact and connection with kin and country.

The activities undertaken by the Family Link Team of can include the production of family trees, including kinship and family contacts, in addition to providing assistance in the development of Cultural Care Plans.

The Family Link program assists children and young Indigenous people to maintain and expand their sense of identity and support networks as a mechanism to prevent existing family or placement breakdown and promote their emotion, social and physical wellbeing.

HIDDEN CARER PROGRAM

Link-Up provides Hidden Carer services through funding provided by the **NSW Department of Family and Community Services administered through the Department of Ageing Disability and Home Care (ADHC).**

Through this program, we assess potential Indigenous Carers that are referred to us by other Indigenous Support Agencies or contact Link-Up directly. We provide an information referral service for existing Indigenous carers and Non-indigenous carers, who are looking after an Indigenous youth or child, that are not recognised by Indigenous Support Services. We support and encourage Indigenous carers to establish Wills and Guardianships. Our current endeavours include the development of an Emergency Care Plan for Indigenous carers and the establishment of Memorandum of Understanding with legal

practitioners to supply pro bono assistance in preparing Wills and Guardianships.

The Link-Up NSW Carer program is dedicated to identifying suitable Indigenous carers and support Indigenous carers to use existing carer support with the aim of building linkages between support services and Indigenous carers.

COMMUNITY BUILDERS PROGRAM

Link-Ups Community Builder program is funded by the **NSW Department of Family and Community Services and administered by The Partnership and Planning Nepean Unit.**

The Aboriginal Community Development Project (Link-Up) supports and assists disadvantaged Indigenous community members, particularly disadvantaged youth, to foster participation in Indigenous community life and activities.

Link-Up supports and strengthen Indigenous community through presentations, by our Community Builder Caseworker, to Indigenous Support Organisations in conjunction with providing cultural information to Indigenous children who have been placed with Non-Indigenous Carers. With the assistance of this program, our staff attends Indigenous Community Events as advocates of the maintenance of strong Indigenous culture.

Our Community Builders program is an integral element of our paradigm of improving the Social and Emotional Wellbeing of Indigenous persons through connection to culture and community.

Program Overview

ROYAL COMMISSION FAMILY SUPPORT PROGRAM

Link-Up provides Royal Commission Community Based Specialist Support Services through funding provided by the **Commonwealth Department of Social Services**.

Link-Up provides a Specialist Counsellor that offers community based support services to those who have been affected in some way by the Royal Commission into Institutional Responses into Child Sexual Abuse.

The Royal Commission Counsellor directly provides professional and culturally appropriate counselling services. The client determines the level of support that they require and may simply choose to have one phone call or to engage in a sustained course of counselling. Where required, the Counsellor assists the clients to navigate the services provided by Royal Commission. If a need is identified to access additional complimentary support services, our counsellor acts as a conduit to establish a rapport between the clients and established specialist support services, with the goal of enabling the client to access indigenously appropriate trauma informed healing practices.

LINK-UP QUALITY PROGRAM

Link-Up is committed to the provision of quality services to our stakeholders through a culture that is focused on achieving positive outcomes for our clients, community and funding bodies.

Over the last year, we have strived to further develop our Quality Management System with the goals of reinforcing our proficiency and achieving

formal accreditation of our organisation under the requirements of AS/NZS 9001:2008 Quality Management Standards.

In August of this year, our efforts have been rewarded with the formal certification of our Quality Management System, for the provision of quality services encompassing the care and wellbeing of Aboriginal and Torres Strait Islander people of NSW.

Our certification was provided by the internationally recognised SAI Global organisation and commenced on the 12 of August 2015 for a period of three years (Certificate No: QMS41179).

Quality Policy

Link-Up (NSW) Aboriginal Corporation provides quality services encompassing the care and wellbeing of Aboriginal and Torres Strait Islander people of NSW.

To meet the expectations demanded by our community, Link-Up (NSW) will ensure that this vital program is delivered with utmost proficiency, due care and sensitivity toward those persons affected. It is crucial that genuine, earnest and highly dedicated methodologies are used in every aspect of operations that require applying the highest standards in delivering the requested services and achieving the outcomes expected of the organisation by clients and funding bodies.

As such, the Board of Link-Up (NSW) is committed to ensuring the operation of a successful Quality Management System that meets the requirements of AS/NZS 9001:2008. Through this, we aim to ensure the successful achievement of our goals by:

- Maintaining, monitoring and continually improving the Quality Management System.
- Focusing on positive outcomes from our measurable objectives and reviewing them with the aim to improve our quality management performance.

- Ensuring and enhancing the relevant skills and knowledge of all our staff to augment their competencies within the organisation and their roles herein and in order to fulfill their quality management obligations and their professional development.
- Guaranteeing the provision of the required resources to efficiently deliver the Quality Management System.
- Communicate our commitment of this policy and create a culture that is focused on achieving positive outcomes for our clients and funding bodies.

As an Aboriginal Community Organisation, Link-Up (NSW) is unswerving in its commitment to deliver the undertakings made in its Values Statement. Therefore, the effectual operation of the Quality Management System is essential in ensuring positive outcomes both for the organisation, its clients and supporters. To affirm this, the system relies upon the co-operation and involvement of all personnel.

Terry Chenery

CEO - Link-Up (NSW)

8 May, 2015



CERTIFICATE OF REGISTRATION

This is to certify that:

Link-Up NSW Aboriginal Corporation

ABN 99731 805 429

2 Central Place Ropes Crossing Sydney NSW 2760 AUSTRALIA

operates a

QUALITY MANAGEMENT SYSTEM

which complies with the requirements of

ISO 9001:2008

for the following scope

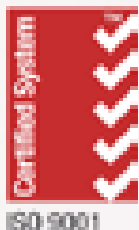
The provision of quality services encompassing the care and wellbeing of Aboriginal and Torres Strait Islander people of NSW

Certificate No: QMS41179

Issued: 14 August 2015
Expires: 11 August 2018

Originally Certified: 12 August 2015
Current Certification: 12 August 2015

Samer Chaouk
Head of Policy, Risk and Certification



Registered by:

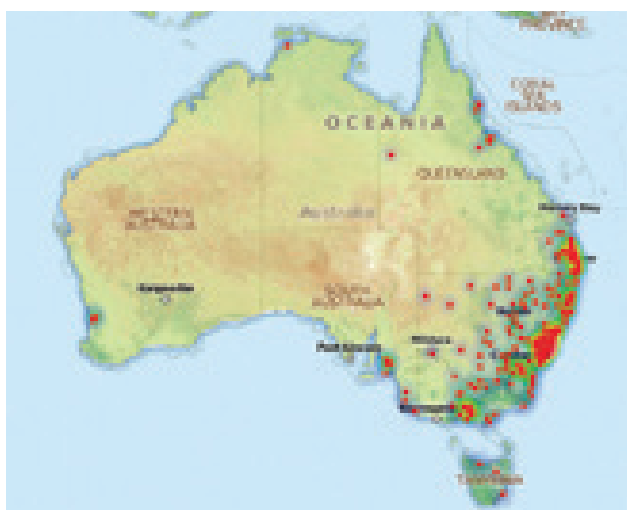
SAI Global Certification Services Pty Ltd (ACN 108 716 669) 680 George Street Sydney NSW 2000 Australia with SAI Global Limited 680 George Street Sydney NSW 2000 Australia ("SAI Global") and subject to the SAI Global Terms and Conditions for Certification. While all due care and skill was exercised in carrying out this assessment, SAI Global accepts responsibility only for proven negligence. This certificate remains the property of SAI Global and must be returned to SAI Global upon its request. To verify that this certificate is current please refer to SAI Global On-Line Certification register at <http://www.saiglobal.com>



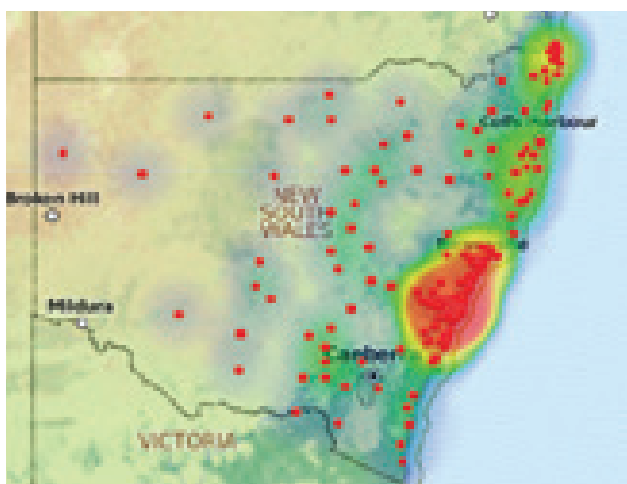
Reunification Clients

At the 30 June 2015, we had 910 Current Client records in the Reunification Foxtrot Client Management System.

The map below shows groupings of our Reunification Current Clients in Australia.



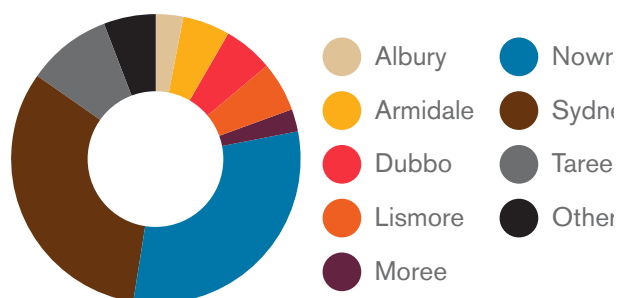
The map below shows groupings of our Reunification Current Clients in NSW with the heat image denoting the high density of Current Clients in the Greater Sydney Region.



indicates that approximately 44% of Current Clients reside within the Greater Sydney Region.

The graph below shows the approximate percentages of Current Clients located within intersecting 200Km radiuses of select NSW cities and towns.

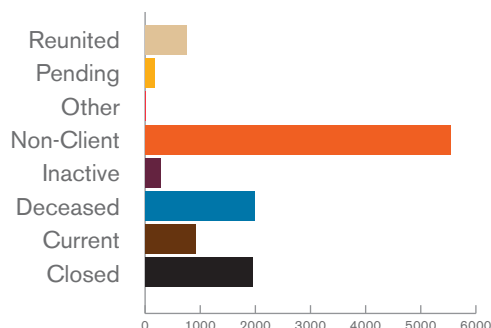
Current within 200km



For the purpose of further establishing the density of Current Clients throughout NSW, eight cities and towns were selected due to their alignment with Aboriginal lands Councils in NSW.

The graph below shows the number of each type of Client recorded in the Family Link Foxtrot system at 30 June 2015.

Client Types in Foxtrot



Reunification Clients

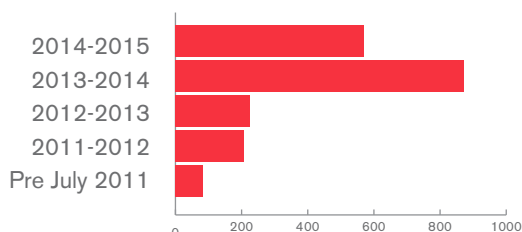
Current - this status, Current Client, is created for a contact, who after Assessment, Intake or Initial Interview signs an Authority Form for Link-Up to provide services.

Reunited - this status, Reunion Completed, is used when a client has had a reunion successfully completed.

Closed - any person or organisation, which no longer requires Link-Up assistance or can no longer, be assisted by a Link up service. These records are indicative of the completion of work for a client.

The graph below shows the number of Closed Client records by financial year in the Reunification Foxtrot system.

Closed Clients by Period



Pending - any person or organisation, which is yet to be assessed to determine whether they fit Link-Ups assistance criteria.

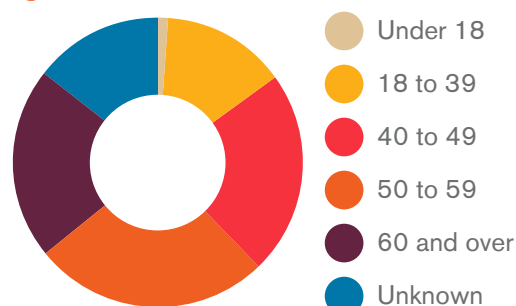
Inactive - records for which initial research has been conducted without resolution. The record remains open but inactive until further information becomes available or it is decided to close the file. This status is commonly used where a potential clients Aboriginality cannot be established.

Non-client - for Reunification clients the Non-Client classification is largely used to identify individuals with relationships to clients. Non-clients are any person or organisation that has contact or dealings with Link-Up. For example, regular visitors who are not seeking Link-Up services, government organisations used as Link-Up resources and a relative of a current client.

Deceased - any client where research indicates a date of death and the date of death has been captured in Foxtrot. These records are not excluded when researching client relationships.

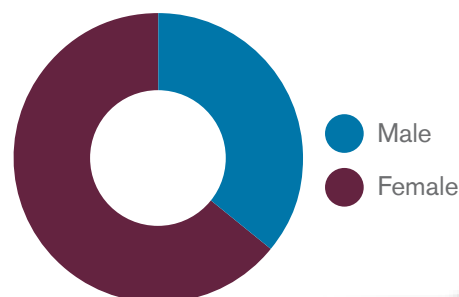
The graph below shows the ages of Current Clients in the Reunification Foxtrot system at 30 June 2015.

Ages of Current Clients



The graph below shows the genders of Current Clients in the Reunification Foxtrot system at 30 June 2015.

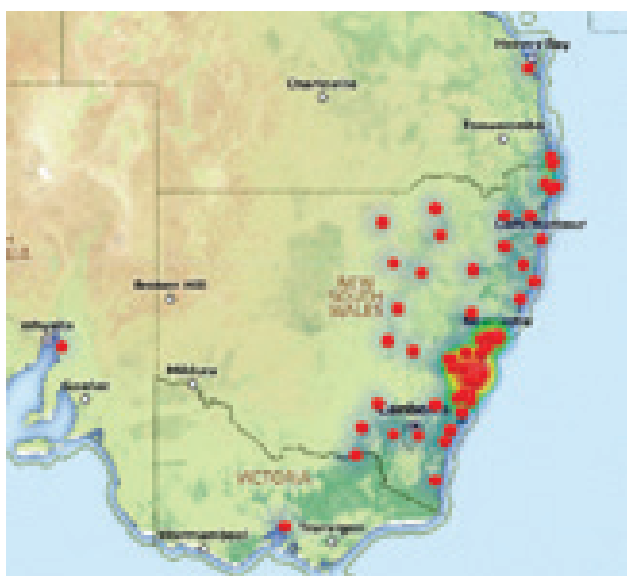
Gender of Current Clients



Family Link Clients

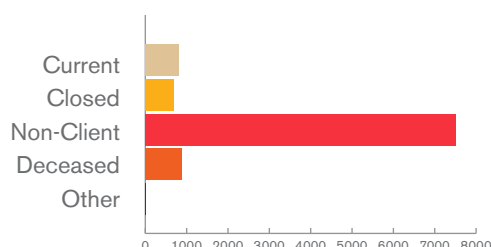
At the 30 June 2015, we had 818 Current Client records in the Family Link Foxtrot Client Management System.

The map below shows groupings of our Family Link Current Clients in Australia.



The graph below shows the number of each type of Client recorded in the Family Link Foxtrot system at 30 June 2015.

Client Types in Foxtrot

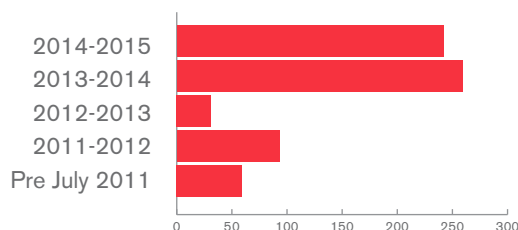


Current - a contact, who after Assessment, Intake or Initial Interview signs a Permission or Authority Form for Link-Up to provide services.

Closed - any person or organisation which no longer requires Link-Up assistance or can no longer be assisted by a Link up service. These records are indicative of the completion of work for a client. Client records are largely closed where after research has been completed and information has been disseminated to the client caseworker. Records may also be closed where work is no longer required and at the request of the caseworker.

The graph below shows the number of Closed Client records by financial year in the Family Link Foxtrot system.

Closed Clients by Period



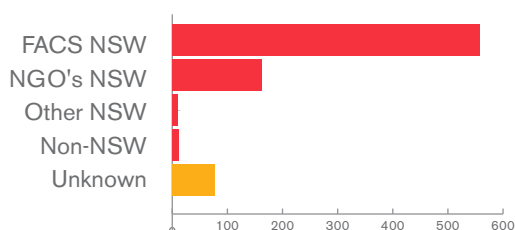
Non-Client - for Family Link the Non-Client classification is used to identify individuals with relationships to clients. These non-clients are used in the creation of family trees, kinship and family contacts. Non-Client records are a product of the research on behalf of a client.

Deceased - Current Clients and Non-Clients where research indicates a date of death and the date of death has been captured in Foxtrot. These records are not excluded when researching client relationships.

Family Link Clients

The graph below shows the number of referring organisations in the Family Link Foxtrot system at 30 June 2015.

Current Clients by Organisation



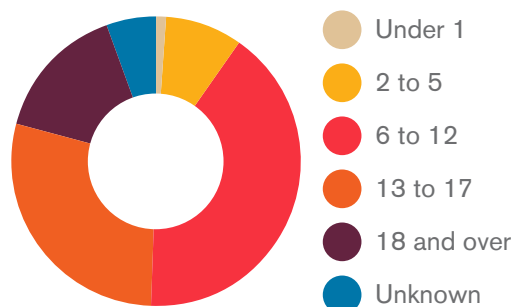
Family Link Clients are referred to Link-Up by Caseworkers. The majority of these Caseworkers are located within NSW Government Family and Community Services (FACS) Community Service Centres (CSC).

The FACS CSCs in NSW are attached to 15 Family and Community Services Districts. There are ten Regional NSW Districts and five Sydney NSW Districts. Of the 558 Current Clients detailed above 187 are referrals by Caseworkers attached to Sydney NSW FACS Districts and 371 are from Regional NSW FACS Districts.

Other Non-Government Organisations (NGO's) account for 162 referrals by Caseworkers. There are 10 NSW based Clients where the referring party is not a recognised NGO and a further 11 Clients that have been referred by Government and NGO organisations located outside NSW.

The graph below shows the ages of Current Clients in the Family Link Foxtrot system at 30 June 2015.

Ages of Current Clients



The graph below shows the genders of Current Clients in the Family Link Foxtrot system at 30 June 2015.

Gender of Current Clients



Link-Up (NSW) Aboriginal Corporation

ABN: 99 731 805 429

Financial Statements

For the Year Ended 30 June 2015

Contents

For the Year Ended 30 June 2015

	Page
Financial Statements	
Directors' Report	1
Auditor's Independence Declaration	3
Statement of Profit or Loss and Other Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
Directors' Declaration	19
Independent Audit Report	20

Directors' Report

For the Year Ended 30 June 2015

Your directors present their report on Link-Up (NSW) Aboriginal Corporation for the financial year ended 30 June 2015.

Principal activities

The principal activities of Link-Up (NSW) Aboriginal Corporation during the financial year were to provide community welfare and counselling services to help redress the grave injustices, deprivations and incursions into the health, well-being and culture of Aboriginal peoples, resultant from the impact of removing Aboriginal peoples from families, communities and country.

Services provided include counselling and support, reunion with family, corrective services support, placement with Aboriginal carers, searching for kinship placement options and providing family tree information for children.

No significant changes in the nature of the entity's activity occurred during the financial year.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Victor Morgan	Chairperson	
Janet Smith	Vice Chairperson	
Julie Shelley	Treasurer	
Karl Stewart	Secretary	Retired 22/11/14
Oomera Edwards		
Russell Walker		
Frank Edwards		
Denise Bloomfield		
Aileen Bell		
Iona Creevy	Secretary Elect	Appointed 22/11/14

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Operating results

The deficit of the corporation amounted to \$ (3,866) (2014: surplus of \$410,485).

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the corporation during the year.

Directors' Report

For the Year Ended 30 June 2015

After balance date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the corporation, the results of those operations or the state of affairs of the corporation in future financial years.

Future developments and results

Likely developments in the operations of the corporation and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the corporation.

Dividends paid or recommended

The corporation is a not-for-profit, income tax exempt public benevolent institution. No dividends were paid or declared since the start of the financial year.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Link-Up (NSW) Aboriginal Corporation, other than ATSI Association Liability insurance premium of \$11,073 paid.

Proceedings on behalf of corporation

No person has applied for leave of court to bring proceedings on behalf of the corporation or intervene in any proceedings to which the corporation is a party for the purpose of taking responsibility on behalf of the corporation for all or any part of those proceedings.

The corporation was not a party to any such proceedings during the year.

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 339.50 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, for the year ended 30 June 2015 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director:

Victor Morgan

Director:

Julie Shelley

Dated: 29 October 2015

Link-Up (NSW) Aboriginal Corporation

ABN: 99 731 805 429

Auditor's Independence Declaration under Section 339-50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 to the Directors of Link-Up (NSW) Aboriginal Corporation

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2015, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



PKF
Chartered Accountants



SCOTT TOBUTT
Partner

Dated: 29 October 2015

Level 8, 1 O'Connell Street, Sydney

PKF(NS) Audit & Assurance Limited
Partnership
ABN 91 850 861 839

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Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2015

		2015	2014
	Note	\$	\$
Revenue	2	4,097,091	4,216,987
Other income	2	3,905	16,566
Unexpended grant revenue		(628,314)	(526,534)
Consulting expense		(324,862)	(463,092)
Depreciation, amortisation and impairment expense	3	(137,867)	(66,616)
Employee benefits expense	3	(2,292,291)	(1,785,691)
Finance costs	3	(8,147)	(13,189)
Loss on disposal of assets		-	(13,557)
Motor vehicle expenses		(50,625)	(75,306)
Occupancy expenses		(237,042)	(196,425)
Printing and stationery		(8,256)	(19,530)
Repairs and maintenance		(87,157)	(63,699)
Reunion expenses	3	(162,177)	(128,650)
Travel expenses		(70,684)	(196,071)
Other operating expenses		(97,441)	(274,708)
Surplus / (Deficit) before income tax		(3,867)	410,485
Income tax expense	1(d)	-	-
Surplus / (Deficit) for the year		(3,867)	410,485
Total comprehensive income for the year		(3,867)	410,485

Statement of Financial Position

As At 30 June 2015

	Note	2015 \$	2014 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	2,809,039	2,755,164
Trade and other receivables	5	91,245	449,880
Other assets	7	37,084	8,760
Total current assets		2,937,368	3,213,804
Non-current assets			
Financial assets		1,921	-
Property, plant and equipment	8	2,063,365	2,057,813
Total non-current assets		2,065,286	2,057,813
TOTAL ASSETS		5,002,654	5,271,617
LIABILITIES			
Current liabilities			
Trade and other payables	9	417,812	671,951
Borrowings	10	6,105	2,728
Short-term provisions	11	103,009	74,838
Other liabilities	12	524,491	564,883
Total current liabilities		1,051,417	1,314,400
Non-current liabilities			
Long-term provisions	11	28,632	30,746
Total non-current liabilities		28,632	30,746
TOTAL LIABILITIES		1,080,049	1,345,146
NET ASSETS		3,922,605	3,926,471
EQUITY			
Retained surpluses		3,922,605	3,926,471
TOTAL EQUITY		3,922,605	3,926,471

Statement of Changes in Equity

For the Year Ended 30 June 2015

	Retained Surpluses	Total
	\$	\$
Balance at 1 July 2014	3,926,471	3,926,471
Deficit for the year	(3,867)	(3,867)
Balance at 30 June 2015	3,922,604	3,922,604

	Retained Surpluses	Total
	\$	\$
Balance at 1 July 2013	3,515,986	3,515,986
Surplus for the year	410,485	410,485
Balance at 30 June 2014	3,926,471	3,926,471

Statement of Cash Flows

For the Year Ended 30 June 2015

	2015	2014
Note	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Receipts from customers	227,505	84,099
Payments to suppliers and employees	(4,332,090)	(4,080,970)
Interest received	3,779	16,443
Receipts from grants	4,237,448	4,255,408
Finance costs	(8,147)	(13,189)
Net cash provided by (used in) operating activities	128,495	261,791
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of plant and equipment	(150,409)	(1,983,304)
Proceeds from disposal of plant and equipment	74,333	223,414
Proceeds from held-to-maturity investments	(1,921)	1,234,608
Net cash provided by (used by) investing activities	(77,997)	(525,282)
Repayment of borrowings	3,377	(6,659)
Net cash used by financing activities	3,377	(6,659)
Net increase (decrease) in cash and cash equivalents held	53,875	(270,150)
Cash and cash equivalents at beginning of year	2,755,164	3,025,314
Cash and cash equivalents at end of financial year	2,809,039	2,755,164

Notes to the Financial Statements

For the Year Ended 30 June 2015

1 Summary of Significant Accounting Policies

(a) Basis of preparation

The directors have prepared the financial statements on the basis that the corporation is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore a special purpose financial statements that has been prepared in order to meet the requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*.

The financial report has been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in notes. The accounting policies have been adopted in the preparation of this report are as follows:

(b) Revenue and other income

The corporation recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of Link-Up (NSW) Aboriginal Corporation's activities as discussed below.

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Grant revenue

Grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

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

(c) Employee benefits

Provision is made for the corporation's liability for employee benefits arising from services rendered by employees to the end of the reporting year. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Notes to the Financial Statements

For the Year Ended 30 June 2015

1 Summary of Significant Accounting Policies (cont'd)

(c) Employee benefits (cont'd)

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Contributions are made by the corporation to an employee superannuation fund and are charged as expenses when incurred.

(d) Income tax

The Corporation is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(e) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(f) Property, plant and equipment

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

Property

Land and buildings are measured at cost less accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis. Cost includes expenditure that is directly attributable to the asset.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the corporation commencing from the time the asset is held ready for use.

Notes to the Financial Statements

For the Year Ended 30 June 2015

1 Summary of Significant Accounting Policies (cont'd)

(f) Property, plant and equipment (cont'd)

The estimated useful lives used for each class of depreciable assets are:

Class of Fixed Asset	Useful Life
Buildings	40
Furniture, Fixtures and Fittings	8
Motor Vehicles	5
Office Equipment	4-5

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of profit or loss and other comprehensive income.

(g) Financial instruments

Initial recognition and measurement

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

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Classification and subsequent measurement

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method, or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount at which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the *effective interest method*; and
- (d) less any reduction for impairment.

Notes to the Financial Statements

For the Year Ended 30 June 2015

1 Summary of Significant Accounting Policies (cont'd)

(g) Financial instruments (cont'd)

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

The classification of financial instruments depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and at the end of each reporting period for held-to-maturity assets.

The corporation does not designate any interest as being subject to the requirements of accounting standards specifically applicable to financial instruments.

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting year.

(ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the corporation's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to be realised within 12 months after the end of the reporting period, which will be classified as current assets.

If during the period the corporation sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments category would be tainted and reclassified as available-for-sale.

(iii) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Fees payable on the establishment of loan facilities are recognised as transaction costs of the loan. Borrowings are classified as current liabilities unless the corporation has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Notes to the Financial Statements

For the Year Ended 30 June 2015

1 Summary of Significant Accounting Policies (cont'd)

(h) Provisions

Provisions are recognised when the corporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting period. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of profit or loss and other comprehensive income.

(i) Trade and other payables

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

(j) Goods and services tax (GST)

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

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(k) Critical accounting estimates and judgments

There were no critical accounting estimates and judgements used in preparing the financial statements.

(l) Economic dependence

Link-Up (NSW) Aboriginal Corporation is dependent on the Grants from State and National Government bodies for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the Grants from State and National Government bodies will not continue to support Link-Up (NSW) Aboriginal Corporation.

Notes to the Financial Statements

For the Year Ended 30 June 2015

1 Summary of Significant Accounting Policies (cont'd)

(m) Adoption of new and revised accounting standards

During the current year, the corporation adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these Standards has had no significant impact or changes to the accounting policies of the corporation.

(n) New accounting standards for application in future periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The corporation has decided against early adoption of these Standards. The directors have reviewed these future requirements and do not believe there will be any material impact on the corporation.

Notes to the Financial Statements

For the Year Ended 30 June 2015

2015	2014
\$	\$

Note 2 Revenue

Government grants:

- OATSIH/PMC	2,545,342	2,881,546
- Uniting Care Burnside	-	73,492
- The Healing Foundation	18,500	38,000
- Family Link	902,477	810,090
- Community Builders	87,536	84,665
- Hidden Carers	100,019	97,863
- DSS Royal Commission	236,520	155,000

3,890,394	4,140,656
------------------	-----------

Other revenue:

- Donations	81,000	120
- Sale of goods	315	-
- Insurance Recoveries	41,773	-
- Gain on sale of property, plant and equipment	64,380	43,414
- FBT Employee Contributions & Maternity Leave Benefits	19,229	32,797

206,697	76,331
----------------	--------

4,097,091	4,216,987
------------------	-----------

Other income:

Interest - investment	3,779	16,443
- Dividend received	126	123

3,905	16,566
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Notes to the Financial Statements

For the Year Ended 30 June 2015

2015	2014
\$	\$

Note 3 Result for the Year

The results for the year include the following expenses:

Depreciation, Amortisation and Impairment

Buildings	56,860	11,136
Fixtures and fittings	8,604	-
Motor vehicles	45,710	27,511
Office equipment	26,693	27,969

137,867	66,616
----------------	---------------

Finance costs

Bank charges	8,147	13,189
--------------	-------	--------

Employee benefits expense

2,292,291	1,785,691
------------------	------------------

Reunion expenses

Information Requests/Searches	12,813	10,743
Venue hires	566	4,349
Other costs	24,661	32,150
Community Engagement Costs	84,084	75,085
LU Weekend Community Builders	40,053	6,323

162,177	128,650
----------------	----------------

Loss on disposal of assets

-	13,557
---	--------

Note 4 Cash and Cash Equivalents

Cash on hand

184	60
-----	----

Bank balances

2,808,855	2,755,104
------------------	------------------

2,809,039	2,755,164
------------------	------------------

Note 5 Trade and Other Receivables

CURRENT

Trade receivables

52,966	75,727
--------	--------

GST (receivable)

38,279	374,153
--------	---------

91,245	449,880
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Notes to the Financial Statements

For the Year Ended 30 June 2015

	2015 \$	2014 \$
Note 6 Other Financial Assets		
NON-CURRENT		
Available for sale financial assets	1,921	-
Note 7 Other assets		
CURRENT		
Prepayments	37,084	8,760
Note 8 Property, Plant and Equipment		
LAND AND BUILDINGS		
Freehold land		
Buildings		
At cost	1,907,610	1,834,198
Accumulated depreciation	(56,860)	-
Total land and buildings	1,850,750	1,834,198
PLANT AND EQUIPMENT		
Furniture, fixture and fittings		
At cost	71,279	71,279
Accumulated depreciation	(57,123)	(48,519)
	14,156	22,760
Motor vehicles		
At cost	226,103	427,182
Accumulated depreciation	(44,799)	(267,212)
	181,304	159,970
Office equipment		
At cost	270,473	267,510
Accumulated depreciation	(253,318)	(226,625)
	17,155	40,885
Total plant and equipment	212,615	223,615
Total property, plant and equipment	2,063,365	2,057,813

Notes to the Financial Statements

For the Year Ended 30 June 2015

2015	2014
\$	\$

Note 9 Trade and Other Payables

CURRENT

Trade payables	200,214	189,480
Employee benefits	17,052	5,349
Accrued expenses	56,992	132,535
Employee benefits	55,245	71,940
GST payable	88,309	272,647
	88,309	272,647
	417,812	671,951

Note 10 Borrowings

CURRENT

Bank overdraft	6,105	2,728
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Note 11 Provisions

CURRENT

Provision for long service leave	3,285	5,243
Annual leave provision	99,724	69,595
	103,009	74,838

NON-CURRENT

Long service leave provision	28,632	30,746
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Note 12 Other liabilities

CURRENT

Provision for unexpended grants	524,491	564,883
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Note 13 Auditors' Remuneration

Remuneration for auditing or reviewing the financial report of the auditor of the corporation to:

- PKF Sydney Chartered Accountants	30,500	30,000
------------------------------------	--------	--------

Note 14 Contingent Liabilities and Contingent Assets

In the opinion of the Directors, the corporation did not have any contingencies at 30 June 2015 (30 June 2014:Nil).

Notes to the Financial Statements

For the Year Ended 30 June 2015

2015	2014
\$	\$

Note 15 Cash Flow Information

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash on hand	184	60
Bank balances	2,808,855	2,755,104
Other cash and equivalents	-	(2,728)
	2,809,039	2,752,436

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

(Deficit)/surplus for the year	(3,867)	413,046
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	137,867	66,616
- loss on disposal of property, plant and equipment	-	13,557
- gain/(loss) on sale of property, plant and equipment	(64,380)	(44,314)
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in trade and other receivables	411,601	(30,066)
- (increase)/decrease in other assets	(81,290)	124,640
- increase/(decrease) in trade and other payables	(257,101)	51,193
- increase/(decrease) in other liabilities	(40,392)	(301,875)
- increase/(decrease) in provisions	26,057	(31,006)
Cashflow from operations	128,495	261,791

Note 16 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the corporation, the results of those operations, or the state of affairs of the corporation in future financial years.

Note 17 Corporation Details

The registered office and principal place of business of the corporation is:

Link-Up (NSW) Aboriginal Corporation
PO Box 185
St Marys NSW 2760

Directors' Declaration

The directors have determined that the corporation is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the corporation declare that:

1. The financial statements and notes, as set out on pages 4 to 18, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and:
 - (a) comply with Accounting Standards as stated in Note 1; and
 - (b) give a true and fair view of the corporation's financial position as at 30 June 2015 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion, there are reasonable grounds to believe that the corporation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director 

Victor Morgan

Director 

Julie Shelley

Dated: 29 October 2015

Link-Up (NSW) Aboriginal Corporation

ABN: 99 731 805 429

Independent Audit Report to the members of Link-Up (NSW) Aboriginal Corporation

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of Link-Up (NSW) Aboriginal Corporation, which comprises the statement of financial position as at 30 June 2015, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and management's assertion statement.

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Corporations (Aboriginal and Torres Strait Islander) Act 2006, and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on 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 about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of 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 entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

PKF(NS) Audit & Assurance Limited
Partnership

ABN 91 850 861 839

Liability limited by a scheme
approved under Professional
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Link-Up (NSW) Aboriginal Corporation

ABN: 99 731 805 429

Independent Audit Report to the members of Link-Up (NSW) Aboriginal Corporation

Opinion

In our opinion, the financial report gives a true and fair view of, the financial position of Link-Up (NSW) Aboriginal Corporation as at 30 June 2015, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist Link-Up (NSW) Aboriginal Corporation to comply with the financial reporting provisions of the Corporations (Aboriginal and Torres Strait Islander) Act 2006. As a result, the financial report may not be suitable for another purpose.



PKF
Chartered Accountants



Scott Tobutt
Partner

Dated: 29 October 2015

Level 8, 1 O'Connell Street Sydney

Link-Up (NSW) Aboriginal Corporation

Management letter

We completed our audit of the financial report of Link-Up (NSW) Aboriginal Corporation ("the Corporation") for the year ended 30 June 2015 and have issued our audit opinion over the financial report.

This Report to the Board includes all matters and issues arising from our audit that we consider appropriate for review by the Board and is intended solely for the use of the Board of Directors and Management. We have discussed the matters raised herein with Jane Rybarz, Chief Financial Officer, and prepared this report for the Board to communicate a summary of the significant accounting and audit matters and other issues examined during our audit.

Our audit was planned and performed to obtain reasonable assurance as to whether appropriate internal control exists to prevent material misstatement, caused by error or other irregularities. In planning and performing our testing, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the annual trial balance.

It should be appreciated that our audit procedures do not necessarily detect all weaknesses that may exist in the Corporation's accounting systems and therefore, our comments do not include all possible improvements in internal control and we do not comment on the good features prevailing. We aim, however, to use our knowledge of the Corporation and its operations to make comments and suggestions, which we hope, will be useful to you in managing your business risk and realising opportunities.

Should you have any queries in relation to the above, please contact us.



Scott Tobutt
PARTNER

Dated: 29 October 2015

Level 8, 1 O'Connell Street, Sydney

Link-Up (NSW) Aboriginal Corporation

Management letter

1.1 Introduction

This report summarises the results of our audit of the financial report of the Corporation for the year ended 30 June 2015. We have discussed the matters raised herein with management and prepared this report for the Board to communicate a summary of the significant accounting and audit matters and other issues examined during our audit.

1.2 Audit Scope

Our audit has been conducted in accordance with the terms of engagement, to provide reasonable assurance that the financial report for the Company for the year ended 30 June 2015:

Presented a true and fair view of the financial position and performance; and

Complies with Australian Accounting Standards and the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

1.3 Judgemental Matters and Estimations, and Other Matters of Significance

The preparation of the Corporation's trial balance requires the use of accounting policies, management judgements and accounting estimates. Certain judgements and estimates are sensitive because of their significance to the trial balance and the possibility that actual future events affecting them may differ from management's current expectations.

During our audit, we visited the accounting policies of the Corporation and are satisfied that they have been appropriately applied. In addition, we are not aware of any significant unusual transactions in sensitive or emerging areas for which there is a lack of authoritative accounting guidance or consensus.

Matters of significance are further discussed in Section 3 of this report.

1.4 Integrity, objectivity and independence

ASA 260 'Communication of Audit Matters to Those Charged with Governance' requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our independence and objectivity.

We are not aware of any relationships between PKF and the Corporation that, in our professional judgement, may reasonably be thought to bear on our independence or the objectivity of the audit engagement team.

We confirm that PKF continues to be independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff has not been compromised.

1.5 Internal control and fraud considerations

The Board Members and management of the Corporation are responsible for maintaining adequate accounting records and a system of internal control to prevent, or detect and correct, material misstatement to the financial report arising from instances of fraud or error.

Link-Up (NSW) Aboriginal Corporation

Management letter

In accordance with Australian Auditing Standards we have reviewed the Corporation's system of internal control and accounting procedures for the purpose of providing a basis for reliance thereon in designing our audit procedures. Our review has been carried out to assist us in expressing an opinion on the financial statements as a whole. This work is not primarily directed towards the discovery of weaknesses or the detection of fraud or other irregularities (other than those which would influence us in forming that opinion) and should not therefore be relied upon to show that no other weaknesses exist. Further, our audit was not designed to assess and we do not provide any assurance on, the effectiveness of internal controls.

While our statutory audit work is not primarily directed towards the detection of fraud, we have considered the likelihood of:

misstatements arising from fraudulent financial reporting or omissions of amounts or disclosures designed to deceive financial statement users; and

misstatements arising from misappropriation of assets involving theft and embezzlement of assets.

From performing these procedures we have not become aware of any instances of fraud or non-compliance with legislative, regulatory or contractual requirements.

1.6 Considerations for Management

The considerations for Management as noted in this report consist of our observations arising from our consideration of the internal control environment. Although these considerations have been identified as being note-worthy to bring to the attention of Management, it is at the discretion of Management to determine whether they will be implemented and whether they will continue to be implemented into the future.

Our procedures include annual enquiry to verify whether Management considerations from the previous year have been implemented. As an external audit process does not provide any assurance over the internal control environment, Management should not rely on this enquiry in isolation, and perform their own procedures with respect to oversight in ensuring that previous Management considerations have been actioned.

Management should ensure that an appropriate system of monitoring and oversight with respect to the effectiveness of the internal control environment is in place.

1.7 Restriction of Use

This Report is intended solely for the use of the Board of Directors and other members of Management. PKF does not take responsibility for any third party reliance placed on this report.

Link-Up (NSW) Aboriginal Corporation

Management letter

Key performance indicator	2015 Results	2014 Results	Background	Comments
Current Ratio [Current Assets / Current Liabilities]	2.79	2.45	Measures the entity's short term liquidity and its ability to meet current obligations when due	The current ratio has increased in 2015 mainly to significant reductions in both GST receivable and GST payable. Overall ration is consistent with prior year and shows the entity continues to be in a favourable position to meet current obligations as and when they fall due.
Working Capital [Current Assets - Current Liabilities]	\$1,885,951	\$1,899,404	Measures the excess of current assets over current liabilities. It denotes the amount of assets expected to be converted to cash or consumed within one year beyond those used to pay current obligations. The amount is useful in performing a trend analysis on the Entity.	The working capital ratio has decreased very slightly in 2015 and the entity continues to have sufficient working capital to ensure timely payments of current obligations.

Link-Up (NSW) Aboriginal Corporation Management letter

In order to provide Management with an understanding of the specific work we perform throughout our audit, we have taken this opportunity to report on:

- Each of the key accounting cycles and areas we reviewed as part of the interim audit;
- The tests we performed to assess these key cycles and areas; and
- Our conclusion from our testing.

Matter	Summary of Matter	Our Conclusion
Audit Planning	<p>During the audit planning phase we determined our audit approach for the engagement by performing the following:</p> <ul style="list-style-type: none"> • Updated our understanding of the Corporation's business and changes which have occurred during the current financial period. • Identified the competency and availability of staff members who comprised the audit team. • Updated our system notes on the Corporation's key business cycles and internal control procedures. • Assessed the risk of material misstatement due to fraud or error. • Designed our audit procedures in accordance with the results of the above planning activities. 	We have elaborated on the results of our planning below.
Compliance	<p>As required by Australian Auditing Standards we reviewed the Corporation's compliance with laws and regulations and considered the material affect if any on the trial balance. In reviewing the Corporation's compliance we undertook the following approach:</p> <ul style="list-style-type: none"> • Obtained a general understanding of the legal and regulatory framework applicable to the Corporation and what steps have been taken to comply with it. • Reviewed all board minutes to identify new regulations and steps undertaken to ensure compliance. • Where appropriate, correspondence from the relevant licensing and regulatory authorities was inspected. 	Based on discussions held and testing performed no issues have come to our attention during the course of the audit or through our enquiries or investigations to indicate a material breach of compliance with laws and regulations. It should be noted that our audit does not involve a review of compliance with all laws and regulations, only those with the potential to impact on the audit report.

Link-Up (NSW) Aboriginal Corporation Management letter

Fraud	<p>In planning and performing the audit we are required by the Australian Auditing Standards to consider the risk of material misstatement in the trial balance due to fraud and to reduce the audit risk to an acceptably low level.</p> <p>In considering the impact of fraud and the risk of fraud to the Corporation we undertook the following procedures:</p> <ul style="list-style-type: none"> • Obtained an understanding of the Corporation and the business environment it operates in. • Discussed with management the potential for fraud to occur within the Corporation and the policies in place to prevent or identify fraud should it occur. • Identified potential areas in which fraud may arise. • Completed an analytical review to identify potential risk areas and obtained explanations for any unusual fluctuations compared to the prior year. • Reviewed monthly financial accounts ensure that the financial results as compared to budget are monitored by management and explanations are obtained for unusual fluctuations and steps are undertaken to manage high fluctuations. • Completed risk assessments to determine the level of risk of specific accounting cycles and the procedures required to reduce the audit risk to an acceptably low level. • Performed testing of manual journal entries raised during the year and assessed their reasonableness. 	<p>Based on discussions held and work performed it appears that the Corporation has appropriate procedures and policies in place to minimise this risk. These include segregation of duties, procedures to identify and deal with actual or suspected fraud should it occur. It must be noted however that an audit cannot be expected to uncover fraudulent activity, nor does it reduce management's responsibility to ensure an adequate monitoring system is in place to prevent and detect fraud.</p>
Revenue	<p>Based on our understanding and documentation of the Corporation's revenue streams together with risk assessments performed, we undertook a walkthrough of the organisation's significant revenue streams. Based on the documents selected we verified that controls implemented within the revenue cycle were working effectively. For example:</p> <ul style="list-style-type: none"> • Each grant is assigned a specific bank account; • Bank reconciliations are performed monthly; • Term deposit details can only be altered by a signatory. 	<p>Based on our walkthrough performed, it was observed that the procedures surrounding revenue are performing satisfactorily.</p>
Expenses	<p>Based on our understanding and documentation of the Corporation's expenditure streams together with risk assessments performed, we undertook a walkthrough of the significant expenditure cycles. Based on the documents selected we verified that controls implemented within the expenditure cycle were working effectively. For example:</p> <ul style="list-style-type: none"> • Delegations for obtaining written quotes; • Goods received are agreed to delivery documentation; • Payments are authorised by two staff members, evidenced by signature; • Daily limits apply to EFT payments. 	<p>Based on our test of controls performed, it was observed that the procedures surrounding expenses are performing satisfactorily.</p>

Link-Up (NSW) Aboriginal Corporation Management letter

Payroll	<p>Based on our understanding and documentation of the company's payroll streams together with risk assessments performed, we undertook a walkthrough for payroll. Based on the documents selected we verified that controls implemented within the payroll cycle were working effectively. For example:</p> <ul style="list-style-type: none"> • Timesheets are approved by the relevant manager; • Leave forms are approved by the relevant manager; • Employee records are maintained and locked. 	<p>Based on our walkthrough performed, it was observed that the procedures surrounding payroll are performing satisfactorily.</p>
IT Environment	<p>In planning and performing the audit we are required by the Australian Auditing Standards to consider the risk of material misstatement in the trial balance due to the IT control environment.</p> <p>In considering the impact of the IT environment and the risk of material misstatement to the trial balance we undertook the following procedures:</p> <ul style="list-style-type: none"> • Held discussions with key IT staff to obtain a complete understanding of the Corporation's IT environment. • Documented how the Corporation plans, identifies and responds to IT risks. • Gained an understanding of how technology infrastructure is acquired and maintained. • Gained an understanding of how software applications are acquired, implemented and maintained. • Observed how the Corporation delivers IT support and manages IT problems and incidents. • Documented the Corporation's IT internal controls at the general and application level. 	<p>Based on discussions held and work performed it appears that the Corporation has appropriate procedures and policies in place to identify and deal with risks arising from IT.</p>

Link-Up (NSW) Aboriginal Corporation Management letter

No	Observation	Risk Rating
4.1	Westpac online banking	Medium
4.2	Employee provisions	Medium
4.3	Employee Masterfile maintenance	Medium

4.1 Westpac online banking

Observation:

Disbursement of funds to suppliers and payroll from the Corporations Westpac online banking system required only one signatory to release funds.

Implication:

A lack of secondary authorisation of disbursements via the online banking system creates an opportunity threat in relation to the possible misappropriation of company assets.

Risk:

Medium Risk

Suggestion for Improvement:

PKF recommend that dual signatories are setup within Westpac's online banking environment whereby 2 approved delegated authorities are required to release payments from Link-Up bank accounts.

Management Response:

Link-Up (NSW) acknowledges this valid observation and advises that a second electronic signatory, namely that of the Chief Executive Officer, was added to the Westpac Corporate Online banking system on the 29 September, 2015. Paperwork substantiating this appointment has been provided to the Audit team.

Testing and User Training of this second user has been completed.

Responsibility:

Chief Executive Officer and Chief Financial Officer

Completion Date:

Completed 29 September, 2015

Link-Up (NSW) Aboriginal Corporation

Management letter

4.2 Employee provisions

Observation:

During the course of our audit procedures, PKF noted the following exceptions in relation to the provision of employee entitlements:

Long service leave was accrued for Directors who are not entitled to employee leave.

Implication:

The implication of not providing for employee entitlements is an increased risk of error and misstatement in the financial report; a misstatement of amounts owed by the Corporation to employees.

Risk:

Medium Risk

Suggestion for Improvement:

PKF recommend checks are performed to ensure employee data in MYOB and Excel workpapers used to calculate leave provisions are in alignment and agreed back to employee hard copy files where applicable.

Management Response:

Link-Up (NSW) management observe this comment.

The Chief Financial Officer reviewed 100% of the employee cards in MYOB on the 25 September, 2015 and ensured details were correctly recorded, and advised the audit team on such date that the review had been conducted.

Long service leave entitlement accruals for Directors were removed.

Link-Up has implemented an internal audit programme where a sample of employee files will be reviewed every 6 months.

The payroll function was returned 28 September, 2015 to the Finance Manager who is a qualified Chartered Accountant. During the 14/15 year the payroll function was processed by the Operations Manager who is not a qualified Accountant.

Responsibility:

Chief Financial Officer

Completion Date:

Completed 25 September, 2015

Link-Up (NSW) Aboriginal Corporation Management letter

4.3 Employee masterfile maintenance

Observation:

Resigned employees are not noted as 'inactive' on the client's MYOB system. Although the resigned employees are not shown in subsequent payruns, the 'inactive card' in their employee profiles on MYOB should be ticked off.

Implication:

There is an increased risk of error in relation to payments to terminated employees, and the recognition of former employees no longer with the Association.

Risk:

Medium Risk

Suggestion for Improvement:

PKF recommend that employee profiles in the Corporation's accounting system, MYOB be categorised as 'inactive' upon termination.

Management Response:

Link-Up (NSW) management note this comment and advises that the Chief Financial Officer reviewed all of the 152 employee cards in the MYOB accounting software on the 25 September, 2015 and ensured that 100% of cards were correctly stated. 17 former staff cards were changed from active to inactive status. Advice of this action including a list of such amended cards was provided to the audit team on the 25 September, 2015.

Furthermore the payroll function was returned 28 September, 2015 to the Finance Manager who is a qualified Chartered Accountant. During the 14/15 year the payroll function was processed by the Operations Manager who is not a qualified Accountant.

Responsibility:

Chief Executive Officer and Chief Financial Officer

Completion Date:

Fully completed 25 September, 2015

Summary Prior Year Issues

There were no observations arising out of the 2014 audit that needed to be raised to the attention of Those Charged With Governance.

Link-Up (NSW) Aboriginal Corporation Management letter

Adjusted Differences

Misstatement no.	Description	Account Name	Debit \$	Credit \$	Debit \$	Credit \$
			Statement of Financial Position		Statement of Comprehensive Income	
1	Decrease in Long Service Leave provision following recalculation by PKF	LSL provision	11,038			
		LSL expense				11,038
2	Adjustment to recognise prepayment for an expense invoiced in FY15 that relates to sponsorship of an event to occur in FY16.	Prepaid Expenses	15,000			
		Community Engagement Costs				15,000
3	Adjustment to refundable surpluses after above audit adjustments	Provision for unexpended grants		11,670		
		Revenue			11,670	
Total				10,350		10,350

There were no unadjusted differences arising.

Link-Up (NSW) Aboriginal Corporation Management letter

PKF would like to take this opportunity to thank the following staff for their assistance and co-operation during the 30 June 2015 audit:

Name	Position
Terry Chenery	Chief Executive Officer
Jane Rybarz	Chief Financial Officer
Asish Prasad	Finance Manager

The following PKF staff members were involved in the audit team for the 30 June 2015:

Name	Position	Contact	Mobile
Scott Tobutt	Engagement Partner	stobutt@pkflawler.com.au	0458 969 719
Kym Reilly	Assistant Manager	kreilly@pkf.com.au	0412 205 111
Richie Chacon	Auditor in Charge	rchacon@pkf.com.au	0414 848 526
Karina Tsui	Analyst	ktsui@pkf.com.au	0416 360 908
Seth Hong	Analyst	shong@pkf.com.au	0468 895 990

Funds Usage / Acquittance Certificate

Australian Government - Department of Social Services

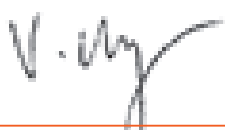
Year 1 July 2014 to 30 June 2015

This is to certify that the funding has been used for the agreed purpose and further certify the following:

1. the Participant has complied with the terms and conditions of this Agreement;
2. the funds and assets have been used for the purpose of each Project and in accordance with this Agreement;
3. the Participant's accounts and financial statements comply with Accounting Standards and the Law, and have been audited in accordance with Auditing Standards and the Law;
4. the Participant's administration expenses and overhead costs were reasonably apportioned across all sources of funds;
5. the Participant has adequate financial controls in place;

the Participant has made adequate provision for its obligations, including tax liabilities, employee leave and other entitlements, liabilities incurred under the Superannuation Guarantee Charge ACT 1992 (Cth), and the Depreciation of Assets:

6. the Participant has discharged its obligations in relation to taxation, insurance, employee entitlements and the lodgement of statutory returns and accounts: and
7. the Participant is able to pay its debts as and when they become due and payable.



Victor Morgan
CHAIRMAN



Julie Shelley
DIRECTOR

Australian Government Department Of Social Security Royal Commission Support Services

PROFIT & LOSS STATEMENT

2014-2015

INCOME

Income

Funding Grants Recognised - Current Year	81,520
Other Income	2,665
TOTAL INCOME	84,185

EXPENDITURE

Direct Programme Costs	7,680
Motor Vehicle Expenses	4,739
Property Occupancy Costs	3,045
Travel (Non Reunion) Costs	4,802
Staff & Contractor Costs	157,293
Administration & Overhead Costs	16,380
TOTAL EXPENDITURE	193,941

NET (DEFICIT) BEFORE SURPLUS REPAYMENTS	(109,756)
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Less Prepaid Capital Expenses	2,306
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CLAIMABLE NET (DEFICIT) AFTER ADJUSTMENTS	(112,062)
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Add Unexpended 2013-14 Surplus	155,000
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CLAIMABLE NET SURPLUS AFTER ADJUSTMENTS	42,938
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NSW Department of Family & Community Services

Community Services

FINANCIAL CERTIFICATION

by

[Link-Up (NSW) Aboriginal Corporation]



For the financial year 1 July, 2014 to 30 June, 2015

Service Specification Name:	CB Nepean 901 (Community Builders)
Service Specification ID:	COMS Identification Code 1-1697263721 Aboriginal Community Development Project (Link-Up)
Funding Amount:	\$87,535.97

We, Victor Morgan and Julie Shelley, being the authorised representatives of Link-Up (NSW) Aboriginal Corporation hereby certify that:

- an amount of \$58,708.23 has been properly spent on the Service ;
- the year-end surplus was \$28,827.74 ; and
- all accruals have been calculated and confirmed.

An Income and Expenditure statement for this Service is attached.

	Authorised Representative 1	Authorised Representative 2
Name:	Victor Morgan	Julie Shelley
Position:	Board Chairman	Board Treasurer
Signature:		
Date:	29/10/2015	29/10/2015

Nsw Department Of Family And Community Services Community Builders

PROFIT & LOSS STATEMENT

2014-2015

INCOME

Income

Funding Grants Recognised - Current Year	\$87,536
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Other Income	
--------------	--

TOTAL INCOME	\$87,536
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EXPENDITURE

Direct Programme Costs	\$4,724
------------------------	---------

Property Occupancy Costs	\$10
--------------------------	------

Travel (Non Reunion) Costs	\$437
----------------------------	-------

Staff & Contractor Costs	\$52,780
--------------------------	----------

Administration & Overhead Costs	\$549
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TOTAL EXPENDITURE	\$58,500
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NET SURPLUS BEFORE SURPLUS REPAYMENTS	\$29,036
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Less Unexpended Grants Not Yet Repaid	\$28,828
--	-----------------

Less Prepaid Capital Expenses	\$208
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CLAIMABLE NET SURPLUS AFTER ADJUSTMENTS	\$0
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NSW Department of Family & Community Services

Community Services

FINANCIAL CERTIFICATION

by

Link-Up (NSW) Aboriginal Corporation
Service Provider ID - 2111



For the financial year 1 July, 2014 to 30 June, 2015

Service Specification Name:	Link-Up Aboriginal Carers Program
Service Specification ID:	26382-02-002 (Hidden Carers)
Funding Amount:	\$100,018.56

We, Victor Morgan and Julie Shelley, being the authorised representatives of Link-Up (NSW) Aboriginal Corporation hereby certify that:

- an amount of \$86,781.63 has been properly spent on the Service ;
- the year-end surplus was \$14,512.27 after interest earned and insurance recovery monies received of \$1,275.34 ; and
- all accruals have been calculated and confirmed.

An Income and Expenditure statement for this Service is attached.

	Authorised Representative 1	Authorised Representative 2
Name:	Victor Morgan	Julie Shelley
Position:	Board Chairman	Board Treasurer
Signature:		
Date:	29/10/2015	29/10/2015

Nsw Department Of Family And Community Services

Department Of Ageing Disability And Home Care

Hidden Carers

PROFIT & LOSS STATEMENT

2014-2015

INCOME

Income

Funding Grants Recognised - Current Year	\$100,019
Other Income	\$1,275
TOTAL INCOME	\$101,294

EXPENDITURE

Direct Programme Costs	\$1,531
Motor Vehicle Expenses	\$1,592
Property Occupancy Costs	\$1,307
Travel (Non Reunion) Costs	\$169
Staff & Contractor Costs	\$74,288
Administration & Overhead Costs	\$6,861
TOTAL EXPENDITURE	\$85,749

NET SURPLUS BEFORE SURPLUS REPAYMENTS	\$15,545
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Less Unexpended Grants Not Yet Repaid	\$14,712
--	-----------------

Less Prepaid Capital Expenses	\$1,033
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CLAIMABLE NET (DEFICIT) AFTER ADJUSTMENTS	(\$200)
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Add Back Non Claimable Costs In Acquittals	\$200
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CLAIMABLE NET SURPLUS AFTER ADJUSTMENTS	\$0
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NSW Department of Family & Community Services

Community Services

FINANCIAL CERTIFICATION

by

Link-Up (NSW) Aboriginal Corporation



For the financial year 1 July, 2014 to 30 June, 2015

Service Specification Name:	OOHC statewide03
Service Specification ID:	COMS Identification Code 1-2282486204 Statewide Family Link Service
Funding Amount:	\$722,057.79

We, Victor Morgan and Julie Shelley, being the authorised representatives of Link-Up (NSW) Aboriginal Corporation hereby certify that:

- an amount of \$635,360.43 has been properly spent on the Service ;
- the year end surplus was \$94,692.42 after insurance recovery monies received of \$7,995.06 ;and
- all accruals have been calculated and confirmed.

An Income and Expenditure statement for this Service is attached.

	Authorised Representative 1	Authorised Representative 2
Name:	Victor Morgan	Julie Shelley
Position:	Board Chairman	Board Treasurer
Signature:		
Date:	29/10/2015	29/10/2015

Nsw Department Of Family And Community Services

Family Link Statewide

PROFIT & LOSS STATEMENT

2014-2015

INCOME

Income

Funding Grants Recognised - Current Year	\$722,058
Other Income	\$7,995
TOTAL INCOME	\$730,053

EXPENDITURE

Direct Programme Costs	\$45,911
Motor Vehicle Expenses	\$11,574
Property Occupancy Costs	\$15,683
Travel (Non Reunion) Costs	\$1,061
Staff & Contractor Costs	\$484,190
Administration & Overhead Costs	\$69,170
TOTAL EXPENDITURE	\$627,588

NET SURPLUS BEFORE SURPLUS REPAYMENTS	\$102,465
Less Unexpended Grants Not Yet Repaid	\$94,692
Less Prepaid Capital Expenses	\$7,772
CLAIMABLE NET SURPLUS AFTER ADJUSTMENTS	\$0



NSW Department of Family & Community Services

Community Services

FINANCIAL CERTIFICATION

by

Link-Up (NSW) Aboriginal Corporation



For the financial year 1 July, 2014 to 30 June, 2015

Service Specification Name:	Family-Link Worker
Service Specification ID:	COMS Identification Code 1-2282485977 Family-Link Worker
Funding Amount:	\$144,632.75

We, Victor Morgan and Julie Shelley, being the authorised representatives of Link-Up (NSW) Aboriginal Corporation hereby certify that:

- an amount of \$96,590.58 has been properly spent on the Service ;
- the year-end surplus was \$48,149.11 after interest earned of \$106.94; and
- all accruals have been calculated and confirmed.

An Income and Expenditure statement for this Service is attached.

	Authorised Representative 1	Authorised Representative 2
Name:	Victor Morgan	Julie Shelley
Position:	Board Chairman	Board Treasurer
Signature:		
Date:	29/10/2015	29/10/2015

Nsw Department Of Family And Community Services

Family Link Worker

PROFIT & LOSS STATEMENT

2014-2015

INCOME

Income

Funding Grants Recognised - Current Year	\$144,633
Other Income	\$107
TOTAL INCOME	\$144,740

EXPENDITURE

Direct Programme Costs	\$8,912
Motor Vehicle Expenses	
Property Occupancy Costs	\$25
Travel (Non Reunion) Costs	\$23
Staff & Contractor Costs	\$85,831
Administration & Overhead Costs	\$1,279
TOTAL EXPENDITURE	\$96,070

NET SURPLUS BEFORE SURPLUS REPAYMENTS	\$48,669
Less Unexpended Grants Not Yet Repaid	\$48,149
Less Prepaid Capital Expenses	\$520
CLAIMABLE NET SURPLUS AFTER ADJUSTMENTS	\$0

	14/15 Actual Total Year	14/15 Budget Total Year	14/15 Variance Surplus/(Deficit) Year
SUMMARY			
Income	\$ 2,430,090.63	\$ 2,401,543.00	\$ 28,547.63
Expenditure, Operating	\$ 2,184,057.08	\$ 2,401,543.00	\$ 217,485.92
Net Surplus / (Deficit) per Profit & Loss Statement	\$ 246,033.55	\$ -	\$ 246,033.55
Capital Expenditure (Each items costing > \$5k)	\$ 76,996.94	\$ -	-\$ 76,996.94
Depreciation on Cars Add Back	\$ 44,798.64	\$ -	\$ 44,798.64
Depreciation on Server Add Back	\$ 10,384.00	\$ -	\$ 10,384.00
Prepaid Expenses	\$ 23,551.88	\$ -	-\$ 23,551.88
Net Surplus / (Deficit) After Capital Expenditure & Adjustments	\$ 200,667.37	\$ -	\$ 200,667.37
DETAIL			
INCOME			
Funding Grant Recognised - 14/15 Approved Funding	\$ 2,335,540.00	\$ 2,335,540.00	\$ -
Other Income			
Book Profit on Disposal of Cars	\$ 64,379.62	\$ 64,380.00	-\$ 0.38
Insurance Recoveries - Workers' Comp	\$ 29,971.01	\$ -	\$ 29,971.01
Interest Received	\$ -	\$ 1,623.00	-\$ 1,623.00
Sundry Revenue	\$ 200.00	\$ -	\$ 200.00
Total Other Income	\$ 94,550.63	\$ 66,003.00	\$ 28,547.63
TOTAL INCOME	\$ 2,430,090.63	\$ 2,401,543.00	\$ 28,547.63
EXPENDITURE			
Direct Programme Costs			
Community Engagement Costs	\$ 33,025.97	\$ 67,224.00	\$ 34,198.03
Client Gatherings & Weekends	\$ 40,053.36	\$ 40,000.00	-\$ 53.36
Client Reunion Costs - Travel, Non TAs	\$ 30,086.25	\$ 110,880.00	\$ 80,793.75
Client Reunion Costs - Travel, Travel Allowances	\$ 8,827.85	\$ 31,680.00	\$ 22,852.15
Client Reunion Costs - Other Costs (Non Travel)	\$ 15,833.49	\$ 1,440.00	-\$ 14,393.49
Information Searches	\$ 2,567.55	\$ 2,400.00	-\$ 167.55
Total Direct Programme Costs	\$ 130,394.47	\$ 253,624.00	\$ 123,229.53
Motor Vehicle Expenses			
Motor Vehicle Expenses - Fuel	\$ 18,004.61	\$ 19,444.00	\$ 1,439.39
Motor Vehicle Expenses - E Tag Toll Costs	\$ 10,510.71	\$ 7,452.00	-\$ 3,058.71
Motor Vehicle Expenses - NRMA Subscriptions	\$ 432.82	\$ 435.00	\$ 2.18
Motor Vehicle Expenses - Repairs & Maintenance	\$ 3,434.21	\$ 4,637.00	\$ 1,202.79
Motor Vehicle Expenses - Insurance & Registration	\$ 8,874.81	\$ 8,487.00	-\$ 387.81
Total Motor Vehicle Expenses	\$ 41,257.16	\$ 40,455.00	-\$ 802.16

	14/15 Actual Total Year	14/15 Budget Total Year	14/15 Variance Surplus/(Deficit) Year
SUMMARY			
Income	\$ 2,430,090.63	\$ 2,401,543.00	\$ 28,547.63
Expenditure, Operating	\$ 2,184,057.08	\$ 2,401,543.00	\$ 217,485.92
Net Surplus / (Deficit) per Profit & Loss Statement	\$ 246,033.55	\$ -	\$ 246,033.55
Capital Expenditure (Each items costing > \$5k)	\$ 76,996.94	\$ -	-\$ 76,996.94
Depreciation on Cars Add Back	\$ 44,798.64	\$ -	\$ 44,798.64
Depreciation on Server Add Back	\$ 10,384.00	\$ -	\$ 10,384.00
Prepaid Expenses	\$ 23,551.88	\$ -	-\$ 23,551.88
Net Surplus / (Deficit) After Capital Expenditure & Adjustments	\$ 200,667.37	\$ -	\$ 200,667.37
DETAIL			
INCOME			
Funding Grant Recognised - 14/15 Approved Funding	\$ 2,335,540.00	\$ 2,335,540.00	\$ -
Other Income			
Book Profit on Disposal of Cars	\$ 64,379.62	\$ 64,380.00	-\$ 0.38
Insurance Recoveries - Workers' Comp	\$ 29,971.01	\$ -	\$ 29,971.01
Interest Received	\$ -	\$ 1,623.00	-\$ 1,623.00
Sundry Revenue	\$ 200.00	\$ -	\$ 200.00
Total Other Income	\$ 94,550.63	\$ 66,003.00	\$ 28,547.63
TOTAL INCOME	\$ 2,430,090.63	\$ 2,401,543.00	\$ 28,547.63
EXPENDITURE			
Direct Programme Costs			
Community Engagement Costs	\$ 33,025.97	\$ 67,224.00	\$ 34,198.03
Client Gatherings & Weekends	\$ 40,053.36	\$ 40,000.00	-\$ 53.36
Client Reunion Costs - Travel, Non TAs	\$ 30,086.25	\$ 110,880.00	\$ 80,793.75
Client Reunion Costs - Travel, Travel Allowances	\$ 8,827.85	\$ 31,680.00	\$ 22,852.15
Client Reunion Costs - Other Costs (Non Travel)	\$ 15,833.49	\$ 1,440.00	-\$ 14,393.49
Information Searches	\$ 2,567.55	\$ 2,400.00	-\$ 167.55
Total Direct Programme Costs	\$ 130,394.47	\$ 253,624.00	\$ 123,229.53
Motor Vehicle Expenses			
Motor Vehicle Expenses - Fuel	\$ 18,004.61	\$ 19,444.00	\$ 1,439.39
Motor Vehicle Expenses - E Tag Toll Costs	\$ 10,510.71	\$ 7,452.00	-\$ 3,058.71
Motor Vehicle Expenses - NRMA Subscriptions	\$ 432.82	\$ 435.00	\$ 2.18
Motor Vehicle Expenses - Repairs & Maintenance	\$ 3,434.21	\$ 4,637.00	\$ 1,202.79
Motor Vehicle Expenses - Insurance & Registration	\$ 8,874.81	\$ 8,487.00	-\$ 387.81
Total Motor Vehicle Expenses	\$ 41,257.16	\$ 40,455.00	-\$ 802.16

	14/15 Actual Total Year	14/15 Budget Total Year	14/15 Variance Surplus/(Deficit) Year
Property Occupancy Costs			
Premises - Council & Water Rates	\$ 2,709.02	\$ 2,862.00	\$ 152.98
Premises - Electricity & Gas	\$ 10,670.88	\$ 8,188.00	-\$ 2,482.88
Premises - Land Tax	-\$ 747.80	\$ 690.00	\$ 1,437.80
Premises - Maintenance, Airconditioners & Lift	\$ 7,815.79	\$ 5,548.00	-\$ 2,267.79
Premises - Pest Control	\$ 414.00	\$ 621.00	\$ 207.00
Premises - Rent, Lawson Office (Stolen Gen)	\$ -	\$ 15,070.00	\$ 15,070.00
Premises - Strata Levies	\$ 15,276.34	\$ 11,989.00	-\$ 3,287.34
Premises - Storage Costs	\$ 5,701.55	\$ 4,397.00	-\$ 1,304.55
Total Property Occupancy Costs	\$ 41,839.78	\$ 49,365.00	\$ 7,525.22
Travel Costs (Excluding Reunion Travel Costs)			
Travel, Non Reunion - Accommodation	\$ 5,824.68	\$ 18,630.00	\$ 12,805.32
Travel, Non Reunion - Airfares	\$ 3,101.15	\$ 28,980.00	\$ 25,878.85
Travel, Non Reunion - Car Parking	\$ 1,113.97	\$ 2,070.00	\$ 956.03
Travel, Non Reunion - Car Km Reimbursements	\$ 159.12	\$ -	-\$ 159.12
Travel, Non Reunion - Food & Beverage	\$ 8.36	\$ -	-\$ 8.36
Travel, Non Reunion - Taxis & Car Hires	\$ 2,239.39	\$ 4,140.00	\$ 1,900.61
Travel, Non Reunion - Travel Allowances	\$ 2,771.80	\$ 15,180.00	\$ 12,408.20
Total Travel (Non Reunion) Costs	\$ 15,218.47	\$ 69,000.00	\$ 53,781.53
Staff & Contractor Costs			
Wages & Salaries incl Reunion Overtime	\$ 1,084,138.23	\$ 1,151,899.00	\$ 67,760.77
Wages - Accrued	\$ 6,620.58	\$ -	-\$ 6,620.58
Superannuation - Staff	\$ 98,554.43	\$ 113,917.00	\$ 15,362.57
Superannuation - Accrued	\$ 595.60	\$ -	-\$ 595.60
Superannuation - Contractors	\$ 6,146.75	\$ 3,602.00	-\$ 2,544.75
Annual Leave Expense	\$ 29,358.82	\$ 90,437.00	\$ 61,078.18
Long Service Leave Expense	-\$ 2,622.82	\$ 9,799.00	\$ 12,421.82
Consultants & Contractors - Regulars	\$ 224,109.51	\$ 115,966.00	-\$ 108,143.51
Filing Fees - Police Checks & Working With Children Checks	\$ 116.67	\$ 1,415.00	\$ 1,298.33
Fringe Benefits Tax - Pre 14/15 Year	-\$ 19,665.98	\$ -	\$ 19,665.98
Fringe Benefits Tax - 14/15 Year	\$ 16,560.00	\$ 31,050.00	\$ 14,490.00
Temp Staff	\$ 76,913.93	\$ 77,651.00	\$ 737.07
WH&S / OH&S Costs	\$ 1,233.80	\$ 1,528.00	\$ 294.20
Workers' Compensation Insurance	\$ 58,020.67	\$ 36,838.00	-\$ 21,182.67
Staff Amenities	\$ 4,332.69	\$ 3,618.00	-\$ 714.69
Staff Counselling Costs	\$ 2,231.00	\$ 804.00	-\$ 1,427.00
Staff Gifts	\$ 91.79	\$ -	-\$ 91.79
Staff Recruitment	\$ 46,696.67	\$ -	-\$ 46,696.67
Staff Training Costs	\$ 28,964.08	\$ 56,320.00	\$ 27,355.92
Staff Uniforms	\$ 741.75	\$ 1,206.00	\$ 464.25
Total Staff & Contractor Costs	\$ 1,663,138.17	\$ 1,696,050.00	\$ 32,911.83

	14/15 Actual Total Year	14/15 Budget Total Year	14/15 Variance Surplus/(Deficit) Year
Administration & Overhead Costs			
Advertising & Promotions	\$ 5,739.36	\$ -	-\$ 5,739.36
Annual Report Costs	\$ 4,750.65	\$ 5,175.00	\$ 424.35
Audit Fees	\$ 27,994.22	\$ 24,150.00	-\$ 3,844.22
Bank Fees	\$ 2,078.89	\$ 1,408.00	-\$ 670.89
Bank Fees - Credit Cards	\$ 179.40	\$ 179.00	-\$ 0.40
Capital Expenditure - Costs < \$5k	\$ 8,543.72	\$ 8,280.00	-\$ 263.72
Cleaning Expenses	\$ 14,973.27	\$ 12,294.00	-\$ 2,679.27
Computer Maintenance	\$ 44,986.07	\$ 41,400.00	-\$ 3,586.07
Computer Software & Licences	\$ 2,496.42	\$ 2,197.00	-\$ 299.42
Computer Supplies	\$ 454.32	\$ -	-\$ 454.32
Consultants & Contractors - One Off Non Regulars	\$ 4,372.50	\$ 38,682.00	\$ 34,309.50
Depreciation	\$ 77,514.00	\$ 28,094.00	-\$ 49,420.00
Insurance	\$ 3,594.29	\$ 8,530.00	\$ 4,935.71
Internet & Web Hosting Costs	\$ 15,376.83	\$ 12,420.00	-\$ 2,956.83
ISO Accreditation Costs	\$ 15,190.52	\$ -	-\$ 15,190.52
Office Supplies & Sundries	\$ 2,113.77	\$ 2,220.00	\$ 106.23
Photocopiers - Rental Costs	\$ 7,452.00	\$ 7,452.00	\$ -
Photocopiers - Other Costs	\$ 4,692.01	\$ 10,350.00	\$ 5,657.99
Postage	\$ 3,516.32	\$ 2,236.00	-\$ 1,280.32
Publications & Subscriptions	\$ 4,667.36	\$ 3,395.00	-\$ 1,272.36
Repairs & Maintenance	\$ 3,985.26	\$ 4,140.00	\$ 154.74
Rubbish Removal	\$ 1,790.47	\$ -	-\$ 1,790.47
Security	\$ 1,675.50	\$ 2,070.00	\$ 394.50
Stationery	\$ 3,394.53	\$ 4,387.00	\$ 992.47
Taxation Advices	-\$ 3,900.00	\$ 3,450.00	\$ 7,350.00
Telephone Expenses	\$ 34,276.26	\$ 41,400.00	\$ 7,123.74
Venue & Equipment Hires	\$ 301.09	\$ 29,140.00	\$ 28,838.91
Total Administration & Overhead Costs	\$ 292,209.03	\$ 293,049.00	\$ 839.97
TOTAL EXPENDITURE	\$ 2,184,057.08	\$ 2,401,543.00	\$ 217,485.92
NET SURPLUS / (DEFICIT) BEFORE CAPITAL EXPENDITURE	\$ 246,033.55	\$ -	\$ 246,033.55
LESS CAPITAL EXPENDITURE (ITEMS > \$5K)	\$ 76,996.94	\$ -	-\$ 76,996.94
NET SURPLUS / (DEFICIT) AFTER CAPITAL EXPENDITURE	\$ 169,036.61	\$ -	\$ 169,036.61
ADD BACK DEPRECIATION ON CARS CLAIMED IN CAPEX	\$ 44,798.64	\$ -	\$ 44,798.64
ADD BACK DEPRECIATION ON SERVER CLAIMED IN CAPEX	\$ 10,384.00	\$ -	\$ 10,384.00
SUB - TOTAL NON CLAIMABLE DEPRECIATION	\$ 55,182.64	\$ -	\$ 55,182.64
LESS PREPAID EXPENSES CAPITALISED FOR ACCOUNTING PURPOSES	\$ 23,551.88	\$ -	-\$ 23,551.88
SURPLUS AFTER CAPITAL EXPENDITURE AND ADJUSTMENTS	\$ 200,667.37	\$ -	\$ 200,667.37



	14/15 Actual Total Year	14/15 Budget Total Year	14/15 Variance Surplus/(Deficit) Year
SUMMARY			
Income	\$ 209,801.60	\$ 209,802.00	-\$ 0.40
Expenditure, Operating	\$ 95,212.51	\$ 209,802.00	\$ 114,589.49
Net Surplus / (Deficit)	\$ 114,589.09	\$ -	\$ 114,589.09
Capital Expenditure (Items costing > \$5k each)	\$ 72,812.00	\$ -	\$ 72,812.00
Depreciation Add Back	\$ 24,284.52	\$ -	\$ 24,284.52
Net Surplus / (Deficit) After Capital Expenditure & Add backs	\$ 66,061.61	\$ -	\$ 66,061.61
DETAIL			
13/14 PMC Variation 2 Funding Brought Forward	\$ 59,658.00	\$ 59,658.00	\$ -
13/14 OATSIH Funding Brought Forward	\$ 150,143.60	\$ 150,144.00	-\$ 0.40
TOTAL INCOME	\$ 209,801.60	\$ 209,802.00	-\$ 0.40
EXPENDITURE			
Capital Expenditure < \$5k	\$ -	\$ 3,205.00	\$ 3,205.00
Client Records Digitisation	\$ 49,913.00	\$ 45,000.00	-\$ 4,913.00
Depreciation - Ropes Crossing Office	\$ 24,284.50	\$ -	-\$ 24,284.50
Relocation Costs - Lawson Office to Ropes Crossing Office	\$ 15,002.00	\$ -	-\$ 15,002.00
Website & Corporate Identity	\$ 3,375.01	\$ 11,453.00	\$ 8,077.99
SUB - TOTAL ORIGINAL CARRY FORWARD AMOUNT	\$ 92,574.51	\$ 59,658.00	-\$ 32,916.51
Capital Expenditure - Cost of Each Item < \$5k	\$ 2,638.00	\$ 1,119.00	-\$ 1,519.00
Security and LAN Equipment	\$ -	\$ 27,820.00	\$ 27,820.00
Compactus Units	\$ -	\$ 14,300.00	\$ 14,300.00
Server Upgrade & Migration Plan and Hardware Refresh	\$ -	\$ 92,502.00	\$ 92,502.00
Satellite Office Costs	\$ -	\$ 6,913.00	\$ 6,913.00
Recruitment Fees	\$ -	\$ 7,490.00	\$ 7,490.00
SUB - TOTAL ADDITIONAL CARRY FORWARD AMOUNT	\$ 2,638.00	\$ 150,144.00	\$ 147,506.00
TOTAL EXPENDITURE - 14/15 PROFIT & LOSS STATEMENT	\$ 95,212.51	\$ 209,802.00	\$ 114,589.49
SURPLUS / (DEFICIT) - 14/15 PROFIT & LOSS STATEMENT IE BEFORE CAPITAL EXPENDITURE	\$ 114,589.09	\$ -	\$ 114,589.09
LESS CAPITAL EXPENDITURE - 14/15 BALANCE SHEET			
Capital Expenditure > \$5k - IT Infrastructure & Installation Costs, Ropes Crossing	\$ 30,692.00	\$ -	-\$ 30,692.00
Capital Expenditure > \$5k - Security and LAN Equipment, Ropes Crossing	\$ 27,820.00	\$ -	-\$ 27,820.00
Capital Expenditure > \$5k - 2 Compactus Units Costs, Ropes Crossing	\$ 14,300.00	\$ -	-\$ 14,300.00
CAPITAL EXPENDITURE - 14/15 BALANCE SHEET	\$ 72,812.00	\$ -	-\$ 72,812.00
SURPLUS / (DEFICIT) - 14/15 PROFIT & LOSS STATEMENT & BALANCE SHEET	\$ 41,777.09	\$ -	\$ 41,777.09
CAPITAL EXPENDITURE			
ADD BACK COSTS NOT CLAIMED IN ACQUITTAL :			
Depreciation on Ropes Crossing office FitOut - purchase costs claimed in acquittals	\$ 24,284.52	\$ -	\$ 24,284.52
TOTAL ADD BACK NO CLAIMABLE COSTS IN ACQUITTALS :	\$ 24,284.52	\$ -	\$ 24,284.52
NET SURPLUS / (DEFICIT) AFTER CAPITAL EXPENDITURE AND ADD BACKS	\$ 66,061.61	\$ -	\$ 66,061.61

**Notes to and Forming Part of the PMC Budget and Progress Financial
Statement
for the year ended 30 June 2015**

NOTE 1 - BASIS OF PREPARATION

The directors have prepared the PMC Budget and Progress Financial Statement for the Head Agreement for Multi-Project Funding ("the Agreement") of Link-up Aboriginal Corporation ("the Corporation") for the purpose of determining the revenues and expenses incurred in connection with the Agreement for the period 1 July 2014 to 30 June 2015.

The PMC Budget and Progress Financial Statement is a summary financial report prepared on an accrual basis. Income is recognised to the extent that the Corporation has a right to receive the revenues and that the revenue pertains to the Agreement. Expenses have been recognised to the extent that they have been incurred by the Corporation and pertain to the Agreement. All income and expenses are included at their net amount excluding any GST associated with the transactions. Any applicable GST is presented separately.

(a) Key Accounting Estimates –Salaries and Wages

Included in the PMC Budget and Progress Financial Statement are wages of \$1,090,759 and superannuation of \$105,297. The percentage of each positions salary allocated to PMC tasks has been estimated by Link-Up senior management based the organisations structure and tasks performed by each staff member. See Appendix A for a detailed schedule.

DIRECTORS' DECLARATION

The directors have determined the basis for preparation as outlined above. In the opinion of the directors the PMC Budget and Progress Financial Statement as set out above presents a true and fair view of the income and expenditure incurred in relation to the Head Agreement for Multi-Project Funding by Link-up Aboriginal Corporation for the year ended 30 June 2015.

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


Director:
Date: 29/10/2015


29/10/2015

INDEPENDENT AUDIT REPORT

Report on the Statement of Income and Expenditure in relation to the Agreement between the Commonwealth of Australia as represented by the Department of the Prime Minister and Cabinet and Link-Up Aboriginal Corporation regarding the Head Agreement for Multi-Project Funding for the period 1 July 2014 to 30 June 2015.

We have audited the accompanying statement of income and expenditure relating to the *Head Agreement for Multi-Project Funding* Agreement of Link-Up Aboriginal Corporation for the year ended 30 June 2015, a summary of significant accounting policies and other explanatory information, and the directors' declaration (together "the financial statement"). The financial statement has been prepared by management using the basis of accounting described in Note 1.

Managements Responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the basis of accounting described in Note 1; this includes determining that the basis of accounting is acceptable for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statement.

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

Opinion

In our opinion, the financial statement presents fairly, in all material respects, the statement of income and expenditure of Link Up for the year ended 30 June 2015 in accordance with the basis of accounting described in Note 1.

INDEPENDENT AUDIT REPORT *(Continued)*

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to the Commonwealth of Australia as represented by the Department of the Prime Minister and Cabinet. As a result, the financial statement may not be suitable for another purpose.

Estimates used in Wages Expenses

Without modifying our opinion, we draw attention to Appendix A to the progress financial statement, which details staff allocation to PMC related tasks. The progress financial statement includes wages of \$1,090,759 and superannuation of \$105,297. The percentage of each positions salary allocated to OATSI tasks has been estimated by Link-Up senior management based the organisations structure and tasks performed by each staff member.



PKF
Chartered Accountants

Sydney, NSW

Dated this 29th day of October 2015

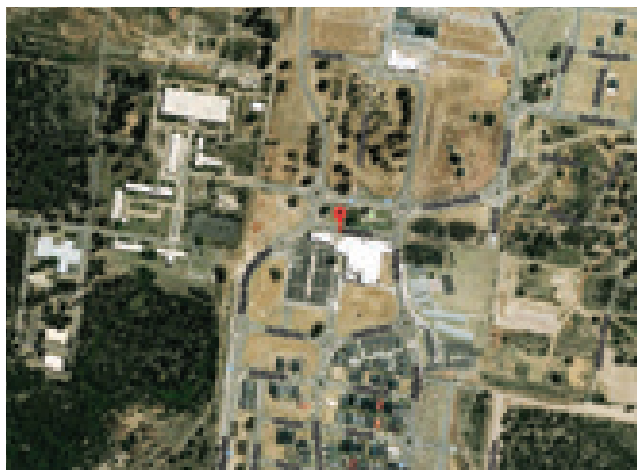


SCOTT TOBUTT
Partner

Acknowledgement of funding

Link-Up (NSW) Aboriginal Corporation gratefully acknowledges the assistance and funding of:

- The Department of Prime Minister and Cabinet
- The NSW Government's Department of Family and Community Services
- The Commonwealth Department of Social Services



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LINK-UP [NSW]

*Standing in the Present, Acknowledging
the Past and Looking Forward*

www.linkupnsw.org.au