



RPH Australia

Annual Report 2018-2019

The Radio Reading Network

www.rph.org.au

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If you would like to receive this publication in an alternative format, please contact us on **0417 453 643** or email admin@rph.org.au

Contact us

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RPH Australia acknowledges the traditional custodians of the lands on which we work, and pay our respects to Elders past, present and future.

RPH Australia embraces diversity in working to build inclusive and connected communities.

We acknowledge the funding support of the Department of Communications and the Arts through the [Community Broadcasting Foundation](#).



Pictured front cover: Reading Radio 4RPH volunteer. Pictured above: Emma Ross, Vision Australia Radio Perth.



Australian Government
Department of Communications and the Arts

About RPH Australia

RPH Australia is the peak body for the Radio Reading Network; community radio services dedicated to providing access to information for the estimated 5 million Australians with a print disability.

We champion the rights of all people to access printed material, empowering equal participation in cultural, political and social life.

As a Co-operative and a member-focused organisation, our purpose is to advocate for and support our members, the seventeen community radio services across Australia that form the RPH Radio Reading Network.

A small tight knit team of three staff worked throughout the year to facilitate change, broaden the service reach and enable the network to provide the services to those with a print disability.



About the RPH Radio Reading Network

The [RPH Radio Reading Network](#) provides unique broadcast services aimed at meeting the information needs of people with a print disability; those who are unable to effectively access printed material due to visual, physical or cognitive impairment, age or low literacy. They provide a voice for people in our community with a print disability and cater directly to their information needs and interests.

Powered by the passion and dedication of over 1,250 dedicated volunteers, the Radio Reading Network broadcasts to 70% of the Australian population, with 17 AM/FM community radio services around Australia, as well as digital radio services in Adelaide, Brisbane, Perth and Melbourne.

Tune in or support your local Radio Reading station via the [RPH Australia website](#).





Our Network of **17**
dedicated Radio Reading services

And **3 digital radio services** in
Melbourne, Adelaide & Brisbane

broadcasts to **70%** of the Australian population



Empowering the

5 million+

people with a print disability
(22% of Australians)



40+ years, since 1978 | 1,250 Volunteers | 310 Trained every year | 17 EFT employees

Producing **503 hours**
of **LOCAL** programming weekly

Plus, there are **23** other community stations
around Australia broadcasting local RPH programs

80% of all RPH
programming serves people in **REGIONAL** areas

Learn more at www.rph.org.au



SOURCES

2019 CBAA National Listener Survey – RPH Australia Radio Reading Network
2014 Ipsos Australia 'Research to determine the size of the national print disabled audience'
Radio Reading Network station surveys

Growing audience
+ 86,000
listeners since 2016

1 million + weekly listeners nationally
12.6h weekly average listening to Radio Reading



Age Groups:

15-24 18%

25-39 45%

40-54 14%

55-69 12%

70+ 11%

Average age 40 years



Listener Gender:

38%
Women

62%
Men



17% Why are they listening?
83% listen for 'programs about community interests'
listen for 'local news and information'

Popular listening times..... Breakfast 77%
Mid-morning 75%
Afternoon 70%
Popular listening days..... Monday to Friday

We serve people with print disability – our listeners include:

People with vision impairment, low vision or blindness
People with cognitive, learning or attention impairments
People with physical impairment
People with literacy impairment, including those who speak but don't read English
'Hands or eyes busy' people, like drivers, parents at home, or retirees

We also give voice to diverse groups:

People with disability
Local communities
Seniors and Youth
LGBTIQ communities
Music, Arts and Culture

Radio reading can be for anyone who benefits from listening to printed information!

33% of listeners have a disability

47% of listeners speak a language other than English at home

Learn more at www.rph.org.au

SOURCES

2019 CBAA National Listener Survey – RPH Australia Radio Reading Network
2014 Ipsos Australia 'Research to determine the size of the national print disabled audience'
Radio Reading Network station surveys



Strategic directions 2017-2019

In recent years our Board, in consultation with members and staff, has worked to reinvigorate and strengthen RPH Australia's role as a national peak body and co-operative organisation.

Our members are at the core of these changes aimed at nurturing the culture of collaboration, participation, communication and resource sharing that has driven the success of the RPH movement and the development of the Radio Reading Network. Active member participation is essential to realising the benefits of the RPHA co-operative structure.

RPH Australia's business and cultural focus is to assist each organisation in the Network to grow and deliver their local services with maximum efficiency and community impact.

We work to:

- **Provide high-quality information and communication services as well as tools, resources, new processes and system development to support and streamline member operations.**
- **Facilitate member co-operation and collaboration.**
- **Manage the RPH National Sponsorship Scheme for information campaigns and other funded information segments broadcast nationally across the RPH Network.**
- **Ensure RPH Australia operates with best practice governance and financial management systems and communicates effectively with members and partners.**
- **Lead positive change in our network as well as in the broader community media sector by being a high performing industry peak body maximising positive impact on a national and local scale.**

Our Strategic Plan 2017-2019 has served us well in setting the scene for significant organisational change.



4RPH Producers Steve Sparrow & Paul Price

Our business environment

The RPH Australia Network operates within a dynamic and rapidly changing operating environment. Our members' services and operations are impacted by challenges including dramatic changes in the availability of digital technology and mass customisation of spoken word media; financial pressure to reduce reliance on government grants and increase sponsorship; National Disability Insurance Scheme (NDIS) initiatives and local programming; volunteer communications and engagement; and management pressures.

Our activities in 2018-2019

Additional funding from the Community Broadcasting Foundation in 2018/19 enabled the hiring of a Strategic Communications and Projects Manager to increase our organisational capacity and better serve our members. The small RPHA team of three part-time employees delivered substantial operational and service delivery outcomes this year, including:

- **Improved access to funding and resources for members**
 - Extended RPHA capacity to support member services.
 - Sector advocacy via the CBAA Roundtable meetings.
 - National Sponsorship Scheme: achieved a 5% campaign rate increase, the third in three years.
 - Optimised MediaPoint usage.
 - Sought opportunities for additional funding/revenue.
 - RPHA Marketing Plan 2019/20.
 - New 'alliance' members via the Regional Development Project.
 - New partnership with the Community Media Training Organisation (CMTO): improved member access to training, ensured the accessibility and relevance of training materials, and created new RPH Pathways training opportunities and Radio Reading Resources.
- **Improved member engagement and collaboration**
- **Improved communications to raise our organisation and sector profile**
 - RPHA Communications Plan 2019/20.
 - Launched an RPHA social media presence with a [Facebook page](#), [LinkedIn page](#) and [YouTube channel](#).
 - Re-launched website with members data warehouse area and new resources.
 - New e-newsletter and online member surveys.
 - Scoping for a national symposium and Radio Reading Satellite.
- **Extended national reach of Radio Reading to serve people in regional, rural and remote communities via our Regional Development Project.**

Regional Development Project 2018-2019

The dedicated RPH-licensed stations within the Radio Reading Network provide life-changing information services for people with a print disability. However, we know there are large populations outside our existing broadcast footprint with unmet information needs.

So, in January 2019, RPH Australia launched the Regional Development Project (RDP) pilot to extend the national reach of Radio Reading services to empower Australians with a print disability living in regional, rural and remote areas.

We focused on supporting community radio stations in regional areas outside the current Radio Reading Network to start or improve local Radio Reading programming using our new [Standards for RPH Programming on Community Radio](#).

The RDP pilot engaged with fifteen regional community radio stations in 2018/19. Twelve of those stations became regional ‘alliance’ members via Memorandums of Understanding (MOUs) incorporated into the CBF [Content Specialist Radio Programming grant](#) application process.

Other stations in the broader community media sector have expressed interest in radio reading to help diversify their program-grid, and attract new audiences and volunteers, including more people with disabilities.

Resources and training

We developed DIY radio reading guides and [video resources](#) in partnership with the [Community Media Training Organisation](#) (CMTO) and Kim Stewart, founder of the [Ability Radio Project](#), radio producer and trainer. Experts in accessibility, [Tagged PDF](#), sponsored us to publish these fully accessible resources on our website www.rph.org.au.

[Radio Reading Resources for Stations](#) help community stations develop radio reading programs, empower new audiences and welcome new volunteers with disabilities.

[Radio Reading Resources for Volunteers](#) help new radio readers as well as people with disabilities wanting to volunteer at their local station.

Our RDP partnership with the CMTO also delivered new radio reading training opportunities to the sector. Fully subsidised “Radio Reading presentation” and “Programming and access” Pathways courses were offered to all project participants. Learn more at www.cmto.org.au

RDP stations 2018-19

New South Wales Bathurst – 2MCE Katoomba – RBM 89.1 FM 2BLU Byron Bay – 2BAY Bay FM Armada – 2ARM	Northern Territory Alice Springs – 8CCC
Queensland Toowoomba – 4DDB 102.7FM Darling Downs Yeppoon – 4NAG Moranbah – 4RFM Rock FM	South Australia Mount Barker – Hills Radio Port Pirie – 5TRX Trax FM
Victoria Mount Beauty – 3VKV Alpine Radio Ballarat – 3BBB Voice FM Colac – 3OCR OCR FM	Western Australia Harvey – 6HRV Harvey Community Radio Esperance – 6ESP 103.9Hopefm Broome – 6GME Goolarri Radio

The Regional Development Project delivered new radio reading programs nationwide.

[8CCC](#) ran a popular RPH program for twelve years to 2011 for audiences in Alice Springs and Tennant Creek. With our help in 2019, they accessed CMTO training and CBF funding to start new radio reading programming in partnership with a local disability support organisation.

[Trax-FM](#)'s first radio reading program is also in partnership with a local organisation. 'Papertalk' is supported by the Royal Society for the Blind SA to deliver readings of the local newspaper via posted SD cards to people with vision impairment. Their new alliance with Trax-FM means their service can now be produced professionally and broadcast to audiences in Port Pirie right after the newspapers are released.

Two stations in Western Australia, [103.9Hopefm](#) in Esperance and Harvey's [Harvey Community Radio](#) are the first generalist stations with local RPH programs. Yeppoon's [4NAG](#) in Queensland also started a new radio reading program as an outcome of this project.



Image: Radio Reading team at 8CCC

Report from the Chair

I would like to start off my report by showing a never-ending gratitude and respect for the CEO of RPH Australia, Marilyn. I think that it is very fair to say that without the tireless work of this amazing person RPH Australia wouldn't exist. She is more than the glue that holds it together and we are so incredibly lucky to have her as the charging force behind the amazing community we serve.

Another group that I would like to thank is all board members past and present. Each one joins the board to serve an amazing slice of the Australia media community.

It has been just over a year since I joined the board of RPH Australia, and we have undertaken some amazing changes. There was a lot of long-standing matters that needed to be addressed and, with the help of the board and Marilyn, we were able to sort through a great number of them this year.

This past year, the focus was on strengthening our position as a peak body in the community broadcasting sector that caters to one of the best, and growing, communities in Australia.

To accomplish this, we had to make a lot of choices about how we could improve the services that we offer our existing members, improve our communication and advocacy with the government, sponsors, and other peak bodies, and engage with potential new partners.

The later was achieved through the successful regional development project that saw more and more regional stations agree to carry RPH content into areas that the current member stations were unable to reach. By doing this, we ensure that more people with a print disability are able to get the information and entertainment they need to be bigger parts of their communities. Accessibility for all and empowerment for all is at the heart of this project and is the mission of all RPH stations.

To improve our standing with other peak bodies, including the CBAA, Marilyn and I have participated in many round tables, deep dives, and engagement consultations. This is done to ensure that whenever there is talk about community broadcasting at almost every level, RPH Australia and its members are involved in that conversation.

Looking to the future, we are starting to see the fruit of our labour come to fruition. RPH Australia is recognised and respected more on the national stage than ever before. This board, and our CEO, do not rest on the laurels of the success we have had but look to 2020 to be the biggest year for RPH Australia yet.

We are going to be concentrating on not only expanding on the amazing work that we have done but create new opportunities for membership, diversity, inclusion, accessibility, and expansion. RPH Australia is not only part of the greater community broadcasting conversation but on many levels, we are driving the conversation and making changes happen.

I look forward to continuing to serve as the Chair of RPH Australia and achieving even more success for the organisation, our members, and most importantly the community that we serve in 2020.



Scott Black

Chair Board Management
RPH Australia
August 2019

Report from the CEO

2018-19 started in the true spirit of how much potential do we have; how much more can we achieve; and what could success look like for a peak body in the community radio space?

I set the bar very high, set outcomes out of reach and set a plan founded on several years research, understanding, planning and hard work.

The catalyst for achievement was the successful funding application with the CBF which saw RPH Australia receive more funding than ever before and enough to make the plan tangible by increasing the capacity of the organisation..... \$250,000 not a lot of money but made the outcomes of this past year possible.

Resource capacity was one thing that kept RPHA small, so the hiring of our Strategic Communications and Projects Manager was the very real difference of RPH Australia having a monumental year or a mediocre year and we had a monumental year. The successes and achievements speak for themselves further into the Annual Report.

There is one thing that gives me a real sense of achievement we started this year as we have done for the last several decades with 19 locations delivering radio reading services however by the end of the year, we have 21 stations outside the network delivering RPH content and programming to those with a print disability. Nothing complex or complicated just an authentic collaborative partnership between RPHA and 21 generalist stations across Australia, providing radio reading services to those in their communities with a print disability.

This past year has not been without challenges and I would be fooling myself if I didn't acknowledge that we have had more than our fair share of 'issues and challenges' to sort out, resolve or overcome. Resilience and tenacity have kept RPHA forging ahead, despite the issues and challenges. We continue to kick goals and proactively work for and on behalf of the RPH Australia Radio Reading network and for those with a print disability.

For efforts above and beyond my sincere thanks go to:

Recently appointed Chair of the Board - Scott Black and Strategic Communications and Projects Manager - Bek Pasqualini.

The landscape has shifted for RPH Australia and as I write this report, I wonder what the next year will manifest for the Radio Reading Network and for RPH Australia.

A very tough year has drawn to a close and I am personally brimming with pride for what we have achieved.

The priority and purpose remain the same – continue to ensure access to information by way of the RPH Radio Reading Network to those in Australia with a print disability.

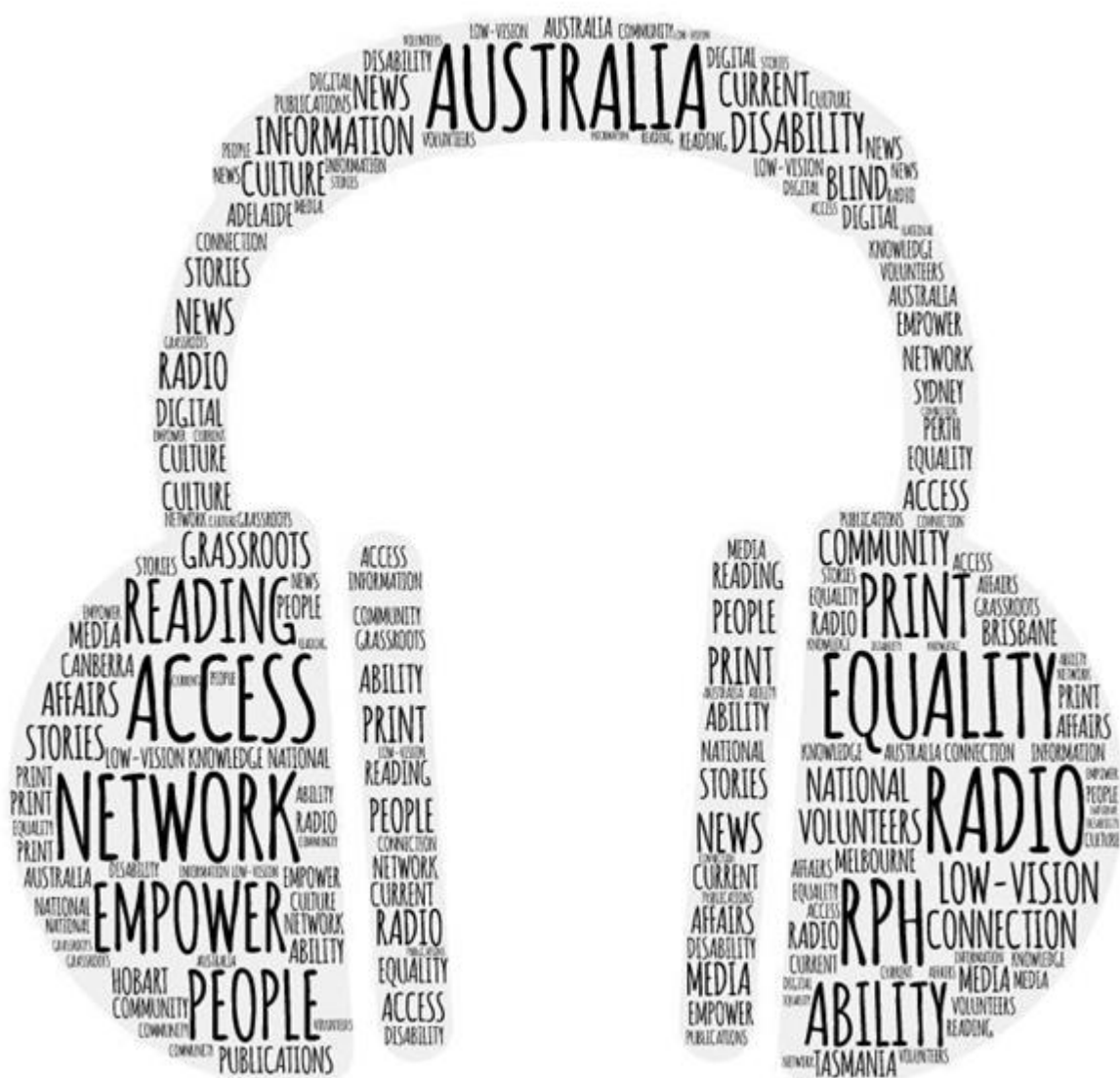


Marilyn Alborough

Chief Executive Officer
RPH Australia
August 2019

RPH Australia

Financial Report 2018-2019



RPH Australia Co-operative Ltd.

ABN 99 882 516 319

Directors' Report for the Year Ended 30 June 2019

Your Directors present this report on the Co-Operative for the financial year ended 30 June 2019. In order to comply with the provisions of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), the directors report is as follows:

Directors

The name of each person who has been a director during the year and to the date of this report are:

Vaughn Bennison resigned December 2018
Conrad Browne reappointed September 2018
Anjelin Thotakura reappointed October 2018
Elizabeth Macdonald resigned September 2018 Reappointed December 2018
Steve Richardson resigned July 2018
Stephen Jolley resigned September 2018
Di Collins Appointed 19/4/2019 resigned September 2018
Lorraine Litster Resigned February 2019
Gemma Sidney Resigned February 2019
Lou Williamson appointed September 2018 resigned February 2019
Scott Black Appointed October 2018
Sandra Purser Appointed May 2019
Paul Price appointed August 2018
David Speyer appointed February 2019
Kevin Roadnight appointed March 2019

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

Principal Activities

The principal activity of the Co-Operative during the financial year was as a Co-Operative and a Member focused organisation our purpose is to support member stations to deliver broadcast services across Australia for people with a print disability.

Review of Operations

During the year, the Co-Operative continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

The net current year surplus of the Co-Operative for the financial year ended 30 June 2019 amounted to \$88,236 (2018: (\$40,274)).

Short-term and Long-term Objectives

The Co-Operative's short-term objectives are to:

- Improve access to funding and resources for members
- Upgrade and continuously develop the RPHA website and develop Membership resource kit and data warehouse

The Co-Operative's long-term objectives are to:

- Continue to add to and enhance services to the member stations to support all efforts to provide print media to those with a Print Disability
- be sustainable and strive for continuous improvement so as to offer the best possible outcomes for the RPH Radio Reading network

Strategies

To achieve its stated objectives, the Co-Operative has adopted the following strategies:

- To strengthen and enhance the current co-operative model.
- To reaffirm our commitment to being a member centred organisation
To facilitate and lead a national conversation about the future of our sector
To ensure we remain relevant to our members' needs within our sector

Performance Measures

The Co-Operative measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the Co-Operative and whether the Co-Operative's short-term and long-term objectives are being achieved.

The measure of the Co-operative's performance is done more specifically by way of achievement against Strategic Plan goals and the Operational Plan attached to the funding agreement with the Community Broadcasting Foundation. All funding is attributed to the ability of the co-operative to fulfil its agreed outcomes and perform as an efficient peak body, and deliver services to the member stations, who are the members of the co-operative.

Staff and volunteers	Actual 2019	Benchmark 2019	Actual 2018	Benchmark 2018
Number of volunteer work hours provided	380	450	250	450

Operational and financial	Actual 2019	Benchmark 2019	Actual 2018	Benchmark 2018
Proportion of funding provided by:				
- Government grants	\$250,000		\$193,146	
- Donations	\$2,040		\$14,000	
- Investments (Term Deposit	\$10,000		\$10,000	

The accompanying notes form part of these financial statements.

Directors' Report for the Year Ended 30 June 2019

During the financial year, 10 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Scott Black	7	7
Vaughn Bennison	5	5
Conrad Browne	10	10
Anjelin Thotakura	9	9
Elizabeth Macdonald	8	7
Lorraine Litster	6	5
Gemma Sidney	6	5
Lou Williamson	4	3
David Speyer	4	4
Kevin Roadnight	3	2
Paul Price	9	8
Di Collins	3	2
Steve Richardson	1	0
Stephen Jolley	3	2
Sandra Purser	1	1

The Co-Operative is registered with the Australian Charities and Not-for-profits Commission and is a Co-Operative, registered with Co-operatives Registrar NSW 00751

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2019 has been received and can be found with the auditor's report.

Scott Black

Chair of the board of directors

Anjelin Thotakura

Treasurer

Dated this day of November 2019

Signed in accordance with a resolution of the Board of Directors*.

* If you require a signed version of these statements, please contact us at admin@rph.org.au

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

		2019	2018
		\$	\$
Revenue		473,590	423,742
Opening balance adjustment		10,275	-
Administration expense		(172,936)	(189,309)
PY adjustment for BAS errors		-	(2,330)
Station broadcast fees		(87,888)	(205,242)
Employment expenses		(134,805)	(67,135)
Current year surplus/(loss)		88,237	(40,274)
Other comprehensive income		-	-
Total comprehensive income		88,237	(40,274)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Note	2019	2018
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	289,363	318,729
Accounts receivable and other debtors	3	45,283	52,428
TOTAL CURRENT ASSETS		334,646	371,157
NON-CURRENT ASSETS		-	-
TOTAL ASSETS		334,646	371,157

LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	4	69,560	187,813
Employee provisions	5	4,251	10,746
TOTAL CURRENT LIABILITIES		73,811	198,559
TOTAL LIABILITIES		73,811	198,559
NET ASSETS		260,835	172,598

EQUITY			
Retained surplus		260,835	172,598
TOTAL EQUITY		260,835	172,598

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Retained Surplus
	\$
Balance at 1 July 2017	212,872
Comprehensive income	
Deficit for the year attributable to members of the entity	(40,274)
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	(40,274)
Balance at 30 June 2018	172,598
Comprehensive income	
Surplus for the year attributable to members of the entity	77,961
Opening balance adjustment	10,275
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	88,236
Balance at 30 June 2019	260,834

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019	2018
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from government grants, members and other		485,534	383,862
Payments to suppliers and employees		(515,537)	(346,348)
Interest received		637	589
Net cash (used in)/generated from operating activities		(29,366)	38,103
Cash on hand at the beginning of the financial year		318,729	280,516
Cash on hand at the end of the financial year		289,363	318,729

The accompanying notes form part of these financial statements.

Notes to Financial Statements for the Year Ended 20 June 2019

The financial statements cover RPH Australia Co-Operative Limited as an individual entity, incorporated and domiciled in Australia. RPH Australia Co-Operative Limited is a Co-Operative registered with the ACNC.

The financial statements were authorised for issue on 6th November 2019 by the directors of the Co-Operative.

Note 1: Summary of Significant Accounting Policies Financial Reporting Framework

The directors have prepared the financial statements on the basis that the Co-Operative is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The Co-Operative is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and 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 those of previous periods unless stated otherwise.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*.

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

The Directors have assessed that the going concern basis of preparation is appropriate. The Directors acknowledge that due to constant change to the dynamics of the Community Radio Sector it is important that RPH Australia considers any opportunity that will secure the future of the RPH Sector Radio Reading Network to ensure sustainability in the future.

Notwithstanding the dynamic external environment of the Community Radio Sector, in the opinion of the Directors, there are no other likely changes in the operations of the Co-operative which are expected to adversely affect the results of the Co-operative in subsequent financial years.

Accounting Policies

a) Revenue

Non-reciprocal grant revenue is recognised in the profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor; otherwise the grant is recognised as income on receipt.

RPH Australia Co-Operative Limited receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

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

Employee Provisions

b) Short-term employee benefits

Provision is made for the Co-Operative's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Co-Operative's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of accounts payable and other payables in the statement of financial position.

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

c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

d) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

e) 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 Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

f) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

g) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

h) Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

i) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Co-Operative during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

NOTE 2: CASH AND CASH EQUIVALENTS

		2019	2018
		\$	\$
Cash management account		262,883	294,350
Netbank gift account		16,480	14,379
Term deposit		10,000	10,000
		289,363	318,729

NOTE 3: TRADE RECEIVABLES AND OTHER DEBTORS

		2019	2018
		\$	\$
Trade receivables		38,073	50,654
Provision for doubtful debts		-	(1,052)
GST net		7,210	-
		45,283	49,602

NOTE 4: TRADE & OTHER PAYABLES			
		2019	2018
		\$	\$
ATO – Auspice		-	3,000
Accrued expenses		3,000	-
Charge card		-	774
Trade creditors		32,828	70,789
NSS accrued expenses		27,983	109,862
PAYG withholding		5,749	1,256
SGC payable		-	2,132
		69,560	187,813

NOTE 5: EMPLOYEE PROVISIONS			
		2019	2018
		\$	\$
CURRENT			
Provision for annual leave		4,251	10,746
Provision for LSL		-	-
Total employee provisions		4,251	10,746

NOTE 6: ENTITY DETAILS

The registered office of the Co-Operative is:

RPH Australia Co-Operative Limited
PO Box 89
SOUTH HOBART TAS 7004

The principal place of business is:

RPH Australia Co-Operative Limited
PO Box 89
SOUTH HOBART TAS 7004
RPH Australia Co-Operative Limited

DIRECTORS' DECLARATION

The directors of the Co-Operative declare that, in the directors' opinion:

1. The financial statements and notes, as set out on pages 1 to 19 comply with Australian Accounting Standards and give a true and fair view of the financial position of the Co-Operative as at 30 June 2019 and of its performance for the year ended on that date.
2. This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.
3. There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Scott Black (Chair)

Dated this day of November 2019*

* If you require a signed version of these statements, please contact us at admin@rph.org.au

Radio Reading Network

VIC VAR Bendigo 88.7FM
VAR Geelong 99.5FM
VAR MELBOURNE 1179AM / Digital
VAR Mildura 107.5FM
VAR Shepparton 100.1FM
VAR Warragul 882AM
VAR Warrnambool 94.5FM

NSW VAR Albury 101.7FM
1RPH Wagga Wagga 89.5FM

ACT 1RPH CANBERRA 1125AM

TAS PRT Hobart 864AM
PRT Devonport 96.1FM
PRT Launceston 106.9FM

QLD 4RPH Brisbane 1296AM / Digital

SA VAR ADELAIDE 197AM / Digital

WA VAR PERTH 990AM

Radio reading programs

1. 2ARM Armidale 92.1FM
- 2.. 2MCE Bathurst 92.3FM & 94.7FM
3. 2RPH Newcastle 100.5FM
- 4.. 2RPH Sydney 1224AM & 100.5FM / Digital
5. RBM Blue Mountains 89.1FM
6. 8CCC Alice Springs 102.1FM
7. 4DDB Toowoomba 102.7FM
8. 4NAG Yeppoon 91.3FM
9. Coral Coast Radio 94.7FM
10. Hills Radio 88.9FM
11. Trax-FM Port Pirie 105.1FM
12. 3WAY-FM Warrnambool 103.7FM
13. 96three FM Geelong 96.3FM
14. Alpine Radio Kiewa Valley 96.5FM
15. OCR-FM Colac 98.3FM & 88.7FM
16. OKR-FM Wallan 98.3FM & 97.1FM
17. UG-FM Alexandra 106.9FM
18. Voice FM Ballarat 99.9FM
19. Harvey Community Radio 96.5FM
20. HopeFM Esperance 103.9FM
21. Radio Goolarri Broome 99.7FM

