Companion House

COMPANION HOUSE

ANNUAL REPORT 2023-24

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ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Traditional Owners of the land, the Ngunnawal and Ngambri people and pay our respects to Elders past, present and emerging.

As a community-based organisation dedicated to supporting adults and children who have experienced persecution, torture and war-related trauma, we recognise the historical and contemporary impacts of colonisation and support the self-determination of Indigenous Australians. We recognise and greatly admire the strength and resilience of Indigenous Australians.

We acknowledge the rich knowledge and cultures of Aboriginal and Torres Strait Islander peoples who have cared for this land since time immemorial and continue to do so. We acknowledge the role of local traditional custodians and knowledge holders in Canberra, where our organization is based.

We value and appreciate that Indigenous Australians have stood alongside asylum seekers and refugees at many points throughout history to show solidarity in connection, advocacy and community. We highlight in particular the advocacy of Yorta Yorta Elder, William Cooper, who led a delegation to the German Embassy in 1938 to protest against attacks on the Jewish Community by the Nazis in Germany.

PATRONS, BOARD, STAFF AND FUNDING

PATRONS
Justice Elizabeth Evatt AO
Professor William Maley AM

BOARD
Chair: Manar Ahmad
Secretary: Mustafa Ewazi
Treasurer: Diva Mahesan Divakaran
Members: Mohammad Ali, Jennifer Ashton, Alison Gerard, Tara Gutman

STAFF
Director: Kathy Ragless

COUNSELLING TEAM
Team Leader: Ina Toumoua
Counsellors: Elizabeth Price, Hanalei Bickley, Vaneitha Balakrishnan, Mary Pekin, Sam Storey, Laura cooling
External contractor: Megan Layton

Community and Training Team
Team Leader: Glenn Flanagan
Projects and casework:
Hongsar Channaibanya
Casework: Jennifer Tode
Projects and casework: Cleo Fleming
Projects: Lailuma Haidari

Medical Team
Team Leader: Ally McGurgan
Medical Clinical Director: Dr Christine Phillips
Practice Nurses: Allison McGurgan (Lead)
Stacey Graham (Immunisation Lead)
Carolyn Patrick (New Arrivals lead)
Support staff: Silvia Salas Meyer
Andrew Sein
GPs: Dr Katrina Anderson
Dr Tom McGuire
Dr Rosemary Vyber
Dr Stephanie Davis
Dr Rebecca Kathage
Visiting Clinicians: Dr Amaryah Paul (psychiatrist)

Operations Team
Team Leader: Loan Freeman
Accountant Oki Widodo
Admin/Reception Staff
Saw Andrew Sein
Pam Mitchell
Kate Heffernan
Cleaning and deliveries
Min Pai
Than Than
Migration Agents (pro bono)
Jennifer Tode

We acknowledge the following funding bodies and partners for their financial support:

Commonwealth Department of Health - Program Assisting Survivors of Torture and Trauma (PASTT - counselling, training and community capacity building)

Commonwealth Department of Social Services Prevention of Domestic Violence Project

ACT Government Health Directorate - counselling, and primary health services, health promotion projects

ACT Government Community Services Directorate - children's program, community development program activities, work with young people, training and casework with families

Snow Foundation - University fees

Multicultural Employment Services - Employment support services

Life without Barriers- Community Assistance Program (CASP)

Capital Health Network - Funds for medical service upgrades

YWCA- Casework in asylum seeker housing

KEY PARTNERS

With special recognition of the very strong partnerships with the Forum of Australian Services for Survivors of Torture and Trauma (FASSTT), Canberra Refugee Support, St Vincent de Paul, Helping ACT, YWCA and ACT Office of Multicultural Affairs (OMA) over 2023-2024.

- ACT Dental Program
- ACT Mental Health
- ACT Health Community
- Pediatrics Registrar Program
- ACT Pathology
- Adult Migrant English Program (Navitas English)
- ASEC (Australian Security Education & Consulting Pty Ltd)
- Arthritis Foundation of the ACT
- Asthma Australia
- Australia-Karen Organisation of the ACT
- Australia's National Research Organisation for Women's Safety (ANROWS)
- Australian Islamic Medical Alliance
- Australian National University Medical School Academic Unit (AUGP)
- Australian Red Cross
- Calvary Hospital Refugee Mentoring Program
- Canberra Institute of Technology
- Canberra Refugee Support (CRS)
- Legal Aid ACT
- Little Athletics
- Multicultural Employment Service and Multicultural Hub
- Multicultural Youth Affairs Network (MYAN)
- National Capital Diagnostic Imaging
- Ochre Health Medical Centre in Bruce
- Office of Multicultural Affairs (OMA)
- Capital Pathology
- Canberra Community Law Centre
- Canberra Institute of Technology English Language Centre
- Diabetes NSW and ACT
- Doris Women's Refuge
- Refugee Bridging Program, Dickson College Secondary Introductory English Centre
- Forcibly Displaced Peoples Network
- Forum of Australian Services for Survivors of Torture and Trauma (FASSTT)
- Foodbank
- Helping ACT
- Health Protection Services – Vaccine Management Unit
- Hobart Place General Practice
- Interchange Health Cooperative Tuggeranong
- International Rehabilitation Council for Torture Victims (IRCT)
- Jocelyn Pederick, Goodmorning beautiful Films
- Kippax Care Pantry – Uniting Care Kippax
- QTIC – Quality Training in Construction
- Relationships Australia
- Refugee Council of Australia
- Spectacle Subsidy Scheme
- St Vincent de Paul
- University of Canberra
- Snow Foundation
- YWCA Canberra

COMPANION HOUSE VISION, MISSION AND PRINCIPLES

Vision statement

A community that supports the health, wellbeing and human rights of people who come to Australia seeking protection from persecution, war and torture.

Mission statement

Advance the health, well-being and human rights of people who have sought safety in Australia from persecution, torture and war.

Principles of Service

1. We promote and respect human rights encompassing the values of respect, dignity and equality for every person.
2. We acknowledge and respect the strength of our clients and promote self-determination and informed choice.
3. We foster professionalism through evidence-based practice, our accountability to clients and the community, and strong staff collegiality.
4. We foster partnership and collaboration with clients, partners, funders and community.
5. We work within a framework of recovery that is based on building safety and control, fostering connections and belonging, and building meaning, justice and dignity.

COMPANION HOUSE GOALS

GOAL 01

Survivors of torture and trauma are supported to achieve good health, wellbeing and trauma recovery.

GOAL 02

The community welcomes asylum seekers and people from a refugee background, and is sensitive to the needs and strengths of survivors of torture and trauma.

GOAL 03

Communities affected by torture and trauma are strong, resilient and skilled to enable them to thrive in Australia.

GOAL 04

Human rights principles underpin our work and our expertise about human rights issues informs policy makers and the community at large.

GOAL 05

Companion House is a high quality and responsive service with excellent governance and management.

FROM THE CHAIRPERSON AND DIRECTOR

Companion House continues to serve our community through a human rights and strength-based framework of service and action. We work to ensure that torture and the horrors of the refugee experience do not become a lifelong sentence for survivors.

At our core we are a health service focused on both primary health care and counselling services with the goal of providing access to quality health services which build good health, well-being and trauma recovery. Around this core we also work to fill gaps in community services, form partnerships and build support systems and influence policy and community understanding.

Our health and community services have been very intensively used over the year. Whilst a privilege to provide these services it is not always easy to sustain demand as our very busy nurses, counsellors, doctors and caseworkers can attest to. We continued to focus on building partnerships with GPs in the community to meet medical service demand. We also worked hard to find new strategies to manage waiting lists in counselling services.

Companion House maintained a strong commitment to asylum seekers. We launched the Framework for Ethical work with Asylum Seekers in the ACT in 2024 in partnership with Canberra Refugee Support.

We entered into a new collaboration with the YWCA focused on asylum seeker housing and continued the long standing collaboration with Canberra Refugee support, St Vincent de Paul and ACT Office of Multicultural Affairs in material support for asylum seekers.

The transition to permanent visas for refugees on temporary visas, was life changing for many. We could finally welcome people home many years after they joined our community. The long years of uncertainty, lack of social entitlements and opportunity for family reunion undermined well-being, settlement and recovery over a decade. A resolution of this situation for many was a constant source of joy over 2024 for clients, staff and community.

We work with people from Afghanistan, Sri Lanka, Myanmar, Iran, Iraq, Sudan, Palestine, Ukraine, Syria and more. It is our good fortune to meet people from around the globe and have the opportunity to provide services and stand in solidarity with survivors of genocide, torture, war and persecution.

Our work is based in community and only possible though collaborations, partnerships and the commitment of staff, board, funders, donors and friends. Thank you for your trust and commitment, allowing us to serve the community over another year.

Manar Ahmad (Chairperson) and Kathy Ragless (Director)

Secretary of Companion House Board Mustafa Ewazi launches Framework for safe and ethical work with aslyum seekers February 2024.

SERVICE REPORT 2023-2024

Primary Health Care

We provided primary health care services for people from a refugee background and asylum seekers. The service maintained a strong focus on long appointments, interpreter use and accessible and respectful health care. The service is for (1) new arrivals in their first two years in Australia (2) asylum seekers and people on temporary refugee visas and (3) people with complex care needs.

The team includes six GPs, four nurses and two support staff/patient navigators. We also have a visiting psychiatrist and a weekly session from a pediatric registrar.

The service worked with 1448 medical patients over the 2023-2024 year. The largest single group were people from Afghanistan although there were patients from over 40 different cultural groups. The team received 297 new patients over the year and worked with 120 people without Medicare rights. Impressively, the team delivered 1935 vaccinations over the year.

Importantly, we built new partnerships with eight General Practices and supported 705 patients to transition to a community GP over the life of the Building Bridges project. Sustainability and meeting intense demand continues to be the central challenge of the service. At the same time the coordination and scaffolding the service provides patients consistently results in high level health and social outcomes.

Counselling

We provided counselling services to survivors of torture and trauma across the age spectrum. The service is trauma-informed, person centred and utilises a strength-based approach to support individual and community healing from trauma, to restore hope, trust and healthy relational outcomes. Clients and counsellors work collaboratively in order to identify clients' goals and needs and seek to gain a thorough understanding of the personal impact of torture/trauma on the client and their broader community.

Goals of therapy are often centred on the following: reduction in symptoms of distress and reframing of symptoms, skills to challenge core beliefs around difficult feelings such as shame, guilt, complex grief and low self-worth, processing of distressing memory content, making sense and meaning of the traumatic experience.

326 adults, children and young people used torture and trauma counselling services over the year. 21 children participated in groups and individual counselling. The team also ran two therapeutic groups for women from Afghanistan over the year.

The impact of trauma treatment observed is varied and includes improvements across the spectrum of emotional, cognitive, behavioural, interpersonal domains: reduction in stress associated physiology, increased ability to manage pain, less somatisation, increase in positive coping strategies not detrimental to health, redefined sense of purpose and meaning and healthier relationships with loved ones and improved quality of life.

Casework and Advocacy

We provided casework and advocacy with priority for torture survivors, families with children, young people, asylum seekers and temporary refugee visa holders. Casework and advocacy services were used by 152 asylum seekers and people from a refugee background over the year. The service focused on housing, disability, and a wide range of other life issues.

The team provided 64 households from asylum seeker and refugee backgrounds with financial and material assistance with focus mainly on asylum seekers without income.

The team also distributed food, bus tickets, donated goods, food vouchers, payment of essential medications, access to external medical services and rental payments for 175 people in financial distress, mainly asylum seekers.

We provided Secretariat to the Acute Rental Support Coordination Committee (ARSCC), providing rental support with Canberra Refugee Support and St Vincent de Paul to ensure asylum seekers families do not become homeless we submitted 115 applications to the OMA Discretionary Fund for financial relief for asylum seekers.

The team also had a strong focus on employment and education with the following highlights:

- Worked in partnership with Multicultural Employment Service to source employment and training pathways for 51 job seekers.
- Supported three young asylum seekers with university fees and living costs and maintained strong partnerships with University of Canberra.
- Provided financial support to 11 young people and asylum seekers to access vocational training, career planning and gain drivers licences, including 2 asylum seekers studying enrolled nursing at CIT.

Training with other organisations and community

Training sessions focused on the impact of torture and trauma and the refugee journey, working in a recovery model, working in an ethical way with survivors of torture and trauma, working cross culturally with survivors of trauma, communicating with survivors from diverse language backgrounds and dealing appropriately with our own emotional reactions as workers.

Our training sessions particularly focused on health care workers and community sector workers. We ran training sessions with 56 organisations including 435 people over the year.

Feedback from training sessions included:

- *Very useful information for my work*
- *Informative, sensitive and well presented.*
- *The trauma recovery framework is very useful.*
- *This helped me think about the practical and achievable ways of addressing our clients' needs.*
- *Very informative, great mix of presenting, group*
- *contributions and handouts.*
- *I was able to reflect more deeply on how to engage with my clients.*

Community

Sharing and Learning
Companion House, in partnership with refugee community members, ATODA (Alcohol Tobacco and Other Drugs Association) and Goodmorningbeautiful Films created five short films over 2023-2024. The aim of the films was to reduce the risks of alcohol related harm and increase the knowledge and awareness of alcohol and risky behaviours among refugee community members.

We ran a series of six film events with community members from refugee backgrounds to reflect such topics as the health impacts of alcohol, alcohol and trauma, alcohol and young people and discuss key ways to manage alcohol risks. We also shared our films with the Alcohol and Drug Sector and received very positive and supportive feedback for the project.

The films and discussions created a safe opportunity for community members from refugee backgrounds to discuss a sensitive and sometimes stigmatised topic.

Communities from Afghanistan
We ran 19 events and community discussions for families from Afghanistan supporting mental and physical health, employment, social entitlements and family excursions.

This included asthma education, breast cancer awareness, Employment ideas, Eid party, Floriade visit, women's wellbeing discussion, heart health, creating a MyGov account, Cockington Green visit, peer support, building community and more.

Over 200 adults and children participated in groups and events.

A Celebration of Culture and Respect
We continued sharing our short films created by local young people from refugee backgrounds on respectful relationships in four discussion groups with both young people and older family members. We also shared information at community events, volleyball games and Karen Masterchef cooking competition.

Our short films for this project have been viewed 20,760 times on YouTube.

Karen community events
We ran regular information sessions on health and wellbeing and community lunches with the Karen community, as well as our annual partnership organizing Karen Master Chef with community members showing their skill and sharing their love of good food and community.

Over 100 adults and children participated in events.

ACT Asylum Seeker Access Card

The ACT Access Card is an entitlement and ID card to enable asylum seeker access to ACT Government funded services. The card is granted by Companion House in partnership with the Office of Regulatory services (ORS) and Office of Multicultural Affairs.

We granted 270 ACT Asylum Seeker Access Cards over 2023-2024 in partnership with Office of Regulatory Services (ORS) and maintained Access Card database and data.

People from Sri Lanka, Iran, Iraq, Sudan China and Pakistan were the largest groups of asylum seekers.

Key client demographics
Most common languages

- Farsi
- Dari
- Arabic
- Karen
- Tamil
- Spanish

Tamil men's group visiting the Arboretum.

This traditional Ukrainian doll was hand made by a talented local asylum seeker from Ukraine. She explained that traditionally the doll has no facial features. This is important to her to symbolise the importance of connecting with other human beings heart to heart regardless of our obvious physical differences.

Expenditure of Donations

Donations

$78, 535,96 was expended on direct support to vulnerable people from donations over the 2023-2024. With many thanks to donors, this capacity prevented destitution, homelessness and supported health and wellbeing and access to justice.

$23,909	Accommodation or living expenses for seventeen asylum seekers with no income or low income and accommodation assistance for two vulnerable women.
$18,578	Food vouchers and food for people with no income or in financial distress, predominantly asylum seekers.
$5107	Assistance to people with disabilities.
$4828	Utilities for asylum seekers with no income.
$4200	Migration assistance for twelve asylum seekers.
$4121	Medical costs including neurology, hydrotherapy and health assessments for asylum seekers.
$4006	Pharmaceuticals for asylum seekers without income and vulnerable people.
$2390	Pathology and imaging expenses for people without Medicare or with specific vulnerabilities.
$1766	Education expenses for six young people, five asylum seekers and one vulnerable young person.
$1529	Dental costs for six people without income or on low income.
$8101	Household expenses, hearing and speech, ID cards, optical costs, sports and recreation for children, translations.

University donations

$36,965 was expended on educational expenses for asylum seekers, predominantly young people.

$24,010	University of Canberra fees and charges for five asylum seeker students.
$3,364	Canberra Institute of Technology fees and charges for five asylum seeker students.
$9591	Training fees and living expenses for seven students.

Key advocacy and human rights issues

Asylum seekers
Companion House advocated for systems and partnerships to support the basic needs and rights of asylum seekers in our community.

We note the very long journey many asylum seekers have had, the despair this has created and the resilience and capabilities asylum seekers offer our community. Some of the asylum seekers we worked with had prolonged immigration detention experiences, either onshore or offshore, before entering our community, which is a contravention of asylum seeker rights and creates long term physical and mental health harm.

Companion House worked with 302 asylum seekers over the 2023-2024 year.

Companion House continued our commitment to asylum seekers through:

- Granting of ACT Asylum Seeker Access Cards and maintenance of data
- Provision of medical care for asylum seekers, including asylum seekers without income
- Payment of medications for asylum seekers without income
- Scholarships program for asylum seekers seeking tertiary education in partnership with the University of Canberra
- Scholarships for people in training and skills building
- Partnership with Canberra Refugee Support and St Vincent de Paul to provide rental payments and living allowance to asylum seeker with no income through donations
- Partnership with Office of Multicultural Affairs (OMA) to apply for OMA Discretionary Funds for asylum seekers without income
- Provision of small amount of probono migration assistance and sourcing of migration assistance and advice
- Prioritisation of asylum seekers in casework and employment service
- Advocacy to policy makers

Key advocacy issues
Companion House worked with services, policy makers and funders to advocate regarding:

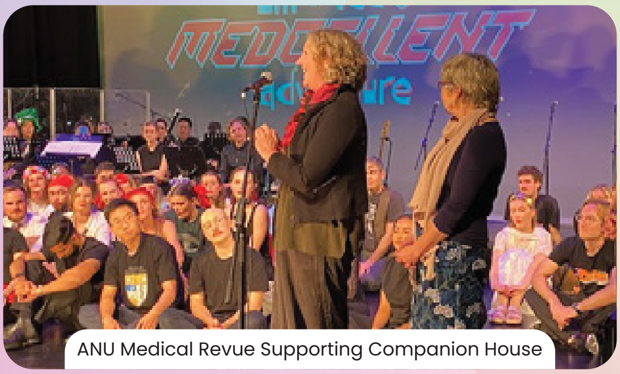
- Access to social entitlements, particularly social housing.
- Support for asylum seekers without income living in destitution.
- Understanding issues for LGTBIQ asylum seekers
- Asylum seeker service access in the ACT
- Use of interpreters in service delivery across service systems, particularly in the health system.
- Asylum seeker access to migration advice and assistance.
- Health effects of long-term detention on people in indefinite detention.
- Anti-torture advocacy
- Access to education for asylum seekers.

Karen Master Chef group photo

Key Performance Indicators

Efficiency indicators

1. 100% of organisational expenditure is dedicated to achievement of identified strategic priorities each financial cycle –achieved 100% 2023-2024.
2. A minimum of 75% of total funds expended is dedicated to direct service delivery each financial year –78% 2023-2024.
3. Staff structure maintains 80% of staff in direct service delivery against strategic priorities each financial year –achieved 2023-2024..
4. Overall client to staff ratios are maintained within 10% variation of 1:50 and do not significantly decline or increase in any given period each financial year–within variation 2023-2024.
5. Staff retention rates do not fall below the range of 8 average years of service or annual and staff turnover of less than 10% in a year –average length of service 10.5 years in 2023-2024.



ANU Medical Revue Supporting Companion House

Helping ACT visiting and donating at Eid

Mission indicators

1. Survivors of torture and trauma who used Companion House maintained/improved physical and mental health and reported well-being and social benefits from engagement with our organisation: target percentage of 70% –achieved at 78% 2023-2024
2. Local community-built understanding of refugees and survivors of torture and trauma: target of 300 people in training annually –435 people achieved 203-2024.
3. Our organisation influenced public policy directions at the local level in the area of asylum seekers policy: target of 2 key policy areas –achieved impact on public policy directions on income support for asylum seekers and maintenance in discretionary funding over 2023-2024.
4. Local communities affected by torture and trauma-built skills and knowledge in employment and training pathways: target of 100 people –51 people in 2021-2022.
5. We build partnerships and better access to services for vulnerable people through maintenance of existing partnerships and formation of new formal alliances in identified sectors of need: target 2 new formal strategic partnerships each year–maintained existing partnerships and built one new partnership 2023-2024.
6. We can demonstrate commitment to continuous improvement through accreditation against mental health and primary health care standards –achieved accreditation against RACGP Standards for General Practice for a further 3 years in March 2022 and a further three years against National Standards for Mental Health Services in December 2022 and certification under the ACT Government's Secure Local Jobs Code in 2023.

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

FINANCIAL REPORT

FOR THE YEAR ENDED

30th June 2024

**COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816**

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COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

BOARD REPORT

The Members of the Board present their report on Companion House Assisting Survivors of Torture and Trauma Incorporated "the Association" for the year ended 30 June 2024.

The names of members of the Board in office throughtout the year and at the date of this report, unless otherwise stated are:

M. Ahmad (Chair)	D. Mahesan Divakaran (Treasurer)
A. Gerard	M. Ewazi
J. Ashton	K. Ragless
T. Gutman	M. Ali

Principal Activities

Companion House is a non government community based organisation working with adults and chlidren who have sought safety in Australia from persecution, torture and war related trauma. The organisation provides medical, counselling and a range of community services. There was no change to the nature of this activity during the year.

Significant Changes in State of Affairs

No significant changes in the Association's state of affairs occurred during the year.

Operating Results

The surplus of the Association for the year amounted to $65,326 (2023 - $50,046).

After Balance Date Events

No matters or circumstances have arisen since the end of the reporting period which significantly affected or may affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future periods.

Likely Developments

The Association expects to maintain the present status and level of operations.

.... **Date** 5/10/2024 ....

Manar Ahmad
Chair

DMDivakaran

.... **Date** 3/10/24 ....

Diva Mahesan Divakaran
Treasurer

COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED A.B.N. 98 349 936 816

STATEMENT BY MEMBERS OF THE BOARD

The Members of the Board have determined that the Association is not a reporting entity. The Board have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Members of the Board of the Association the financial report including the statement of profit or loss and other comprehensive income, statement of financial position, statement of changes in members' funds, statement of cash flows and notes to the financial statements are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act); and

1. Presents a true and fair view of the financial position of Companion House Assisting Survivors of Torture and Trauma Incorporated as at 30th June 2024 and its performance for the year ended on that date;

2. Comply with Australian Accounting Standards to the extent described in Note 1; and

3. At the date of this statement, there are reasonable grounds to believe that the Association 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 Members of the Board and is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.

.... **Date** 5/10/2024

Manar Ahmad
Chair

.... **Date** 3/10/24.

Diva Mahesan Divakaran
Treasurer

THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

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mail@thomasdavis.com.au

AUDITOR'S INDEPENDENCE DECLARATION TO COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 (ACNC ACT)

As the lead partner for the audit of the financial report of Companion House Assisting Survivors of Torture and Trauma Incorporated for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been no contraventions of:

(a) the auditor independence requirements under section 60-40 of the ACNC Act 2012 in relation to the audit; and

(b) any applicable code of professional conduct in relation to the audit.

THOMAS DAVIS & CO.

S A Wagschall PARTNER

Chartered Accountants

SYDNEY,
Date: 5 October, 2024

Liability limited by a scheme approved under Professional Standards Legislation.

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED

Opinion

We have audited the financial report of Companion House Assisting Survivors of Torture and Trauma Incorporated, which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in members' funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board.

In our opinion, the accompanying financial report of Companion House Assisting Survivors of Torture and Trauma Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including;

(a) giving a true and fair view of the Association's financial position as at 30 June, 2024 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (including independence standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board Members for the Financial Report

The Board Members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to audit 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 Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board Members.

- Conclude on the appropriateness of the Board Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Thomas Davis & Co.

THOMAS DAVIS & CO.

S A Wagschall Partner

Chartered Accountants

SYDNEY,
Date: 5 October, 2024

**COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816**

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2024

	Note	2024 $	2023 $
Current assets			
Cash and cash equivalents	3	1,035,404	868,388
Trade and other receivables	4	100	22,016
Investments	5	32,653	31,329
Total current assets		1,068,157	921,733
Non-Current Assets			
Property, Plant and Equipment	6	9,979	12,481
Total Non-Current assets		9,979	12,481
Total assets		1,078,136	934,214
Current liabilities			
Creditors and accruals	7	59,352	58,105
Contract liabilities	8	300,140	244,699
Provisions	9	291,820	269,912
Total current liabilities		651,312	572,716
Total liabilities		651,312	572,716
Net assets		426,824	361,498
Members' funds			
Retained surplus/(deficit)	10	426,824	361,498
Total members' funds		426,824	361,498

The accompanying notes form part of these financial statements

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 $	2023 $
Revenue	2	2,923,620	2,892,923
Employee Benefits		(1,922,146)	(1,854,306)
Depreciation		(2,502)	(3,757)
Computer Expenses		(27,476)	(58,619)
Insurance		(87,095)	(72,275)
Medical Contracts and Expenses		(214,353)	(243,696)
Program and Donation Expenditure		(379,924)	(424,547)
Rental Expenses		(52,202)	(49,609)
Other Expenses		(172,596)	(136,068)
Surplus / (Deficit) before income tax		65,326	50,046
Income Tax Expense	1(c)	-	-
Surplus / (Deficit) after Income tax		65,326	50,046
Other Comprehensive Income		-	-
Total comprehensive income attributable to the members of the association		65,326	50,046

The accompanying notes form part of these financial statements

COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

STATEMENT OF CHANGES IN MEMBERS' FUNDS FOR THE YEAR ENDED 30 JUNE 2024

	2024 $	2023 $
Accumulated Surplus - Beginning of Year	361,498	311,452
Surplus / (Deficit) after Income Tax	65,326	50,046
Other Comprehensive Income	-	-
Accumulated Surplus - End of Year	426,824	361,498

The accompanying notes form part of these financial statements

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 $ Inflows (Outflows)	2023 $ Inflows (Outflows)
Cash flows from operating activities			
Interest received		28,604	13,123
Grants received		2,658,919	2,631,846
Other receipts		312,130	319,991
Payments to suppliers and employees		(2,832,637)	(2,819,300)
Net cash provided by / (used in) operating activities	11	167,016	145,660
Cash flow from investing activities			
Proceeds from the sale of property, plant and equipment		-	-
Payments for property, plant and equipment		-	-
Net cash provided by / (used in) investing activities		-	-
Cash flow from financing activities			
Hire purchase and lease payments		-	-
Net cash provided by / (used in) investing activities		-	-
Net increase / (decrease) in cash held		167,016	145,660
Cash at the beginning of the financial year		868,388	722,728
Cash at the end of the financial year	3	1,035,404	868,388

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The accompanying notes form part of these financial statements

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting preparation requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act). The Members of the Board have determined that the association is not a reporting entity as there a no users dependent on general purpose financial statements.

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.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicate that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of Preparation

The financial report, except for cash flow information, has been prepared on an accruals basis. It is based on historical cost, and does not take into account changing values or, except where specifically stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated. The amounts presented in the financial statements have been rounded to the nearest dollar.

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

Accounting Policies

(a) Revenue and other income

The association is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, whereupon initial recognition of an asset, the association is required to consider whether any other financial statement elements should be recognised (eg. financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of taxes paid. Revenue is recognised for categories of income as follows:

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Revenue recognition (continued)

Grants and donations

Contributed assets

If the association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives, these assets would be recognised in accordance with the recognition requirement of other applicable standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the association recognises related amounts (being contribution from owners, lease liabilities, financial instruments, provisions).

The association recognises income immediately in profit and loss and the difference between the initial carrying amount of the asset and the related amount.

Operating grants and donations

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficient specific performance obligations in accordance with AASB 15. When both these conditions are satisfied the association identifies each performance obligation relating to the grant, recognises a contract liability for these obligations and recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations the association recognises the asset received in accordance with the recognition requirements of other applicable accounting standards, recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions) and recognises income immediately in profit and loss as the difference between the initial carrying amount of the asset and the related amount.

When the association receives a capital grant, it recognised a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contact liability arising from a contract with a customer) recognsed under other Australian Accounting Standards.

If a contract liability is recognised as above, the association recognises income in profit and loss when or as it satisfies its obligations under the contract.

Interest received

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

Dividend income

The Association recognises dividends in profit or loss only when the Association's right to receive payment of the dividend is established.

Fundraising and other income

Fundraising and other income are generally recognised as revenue when received. Contributions that are received for specific purposes are recognised as revenue when the funds are expended. Where those funds have not been fully spent at balance date this revenue is recognised in advance.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Employee Benefits

Provision is made for the association's liability for employee entitlements arsing from services rendered by employees to balance date. Employee entitlements expected to be settled within one year, together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at their nominal amount.

The association 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 association to an employee superannuation fund and are charged as expenses as incurred.

(c) Income tax

Taxation has not been provided for as the association is exempt for taxation under Div 50 of the Income Tax Assessment Act 1997 , as it is a public benevolent institution.

(d) Property, Plant and Equipment

Property, plant and equipment are brought to account at cost, less, where applicable, any accumulated depreciation.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of the recoverable amount is made when impairment indicators are present (refer to note 1(e) for details of impairment).

The depreciable amount of all fixed assets, including leasehold improvements, are depreciated over their useful lives commencing form the time the asset is held ready for use, to their residual values. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The depreciation rates for each class of asset are as follows:

Asset	Rate	Method
Office and Other Equipment	10% to 40%	Straight line
Motor Vehicles	22.5%	Diminishing balance
Improvements	5%	Straight line

The assets' residual values 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.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
(d) Property, Plant and Equipment (continued)

Gain and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(e) Impairment of assets

At each reporting date, the Association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and the value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate to estimate the recoverable amount of a class of asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the same class of asset.

(f) Leases

At the inception of contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liablity are as follows:
- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantee;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exersise the options; and
- payment of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as as any initital direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
(f) Leases (continued)

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(g) 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.

(h) Financial instruments

Initial recognition and measurement

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

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at transaction price if the trade receivables do not contain significant financing components or if the practical expedient was applied as specified in paragraph 63 of AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial Liabilities

Financial liabilities are subsequently measured at:
- amortised cost; or
- fair value through profit and loss

A financial liability is measured at fair value through profit and loss if the financial liablity is:
- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading;
- initially designed at fair value through profit or loss

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense to profit or loss over the relevant period.

The effective interest rate is the internal rate of return on a financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
(h) Financial Instruments (continued)

A financial liability is held for trading if it is:
- incurred for the purposes of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk to other comprehensive income enlarges or creates an acccounting mismatch, these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial Assets

Financial assets are subsequently measured at:
- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:
- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:
- the financial asset is managed solely to collect contractual cash flow;
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.;
- the business model for managing the financial asset comprises both contractual cash flow collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit and loss.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
(h) Financial Instruments (continued)

The Association initially designates a financial instrument as measured at fair value through profit and loss if:
- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "an accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that signficantly modifies the cash flows otherwise required by the contract.

The initial measurement of financial instruments at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity Instruments

At initial recognition, as long as the equity instrument is held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Association makes an irrevocable election to measure any subsequent changes at fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investments will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Association's accounting policy.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Trade and other payables

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

(j) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods are services tax (GST), except:

(i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or

(ii) for receivables and payables which are recognised inclusive of GST.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
(j) Goods and services tax (continued)

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 taxation authority are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Provisions

Provisions are recognised when the association 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.

(l) Economic Dependency

The Association's continuing operations are based on the understanding that there will be future government grants to cover ongoing commitments.

(m) Comparative Figures

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

Where the Association retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements must be presented.

(n) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

<u>Key Estimates</u>

(i) Impairment

The Association assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Association that may be indicative of impairment triggers.

(ii) Plant and Equipment

As in indicated in Note 1(d), the Association reviews the useful life of plant and equipment on an annual basis.

<u>Key Judgements</u>

(i) Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer related to to the goods or services promised.

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
(n) Critical Accounting Estimates and Judgements (continued)

(ii) Lease term and Option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Association will make. The Association determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the entity.

(o) New and Amended Accounting Policies

AASB 2021-2: Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates

The entity adopted AASB 2021-2 which makes some small amendments to a number of standards including the following: AASB 7, AASB 101, AASB 108 and AASB 134.

The adoption of the amendment did not have a material impact on the financial statements.

	2024	2023
	$	$

NOTE 2 - REVENUE

Grants received	2,266,271	2,259,870
Medicare income	315,291	299,448
Donations received	259,682	262,377
Hall hire	36,883	41,385
Other income	16,889	16,229
Interest received	28,604	13,614
	2,923,620	2,892,923

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash at bank & on hand	1,035,404	868,388
	1,035,404	868,388

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 4 - TRADE AND OTHER RECEIVABLES

Trade Debtors	100	22,016
	100	22,016

NOTE 5 - INVESTMENTS

Term Deposit	32,653	31,329
	32,653	31,329

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT

Building Improvements at cost	17,215	17,215
Less: Accumulated depreciation	(10,706)	(9,909)
	6,509	7,306
Plant and Equipment at cost	105,817	105,817
Less: Accumulated depreciation	(105,662)	(104,919)
	155	898
Motor Vehicles at cost	68,934	68,934
Less: Accumulated depreciation	(65,619)	(64,657)
	3,315	4,277
TOTAL PROPERTY, PLANT AND EQUIPMENT	9,979	12,481

NOTE 7 - TRADE AND OTHER PAYABLES

Sundry Creditors and Accruals	59,352	58,105
	59,352	58,105

NOTE 8 - CONTRACT LIABILITIES

Grants Received in Advance	216,959	87,147
Unexpended Donations	83,181	157,552
	300,140	244,699

NOTE 9 - PROVISIONS

Current		
Annual Leave	199,403	184,215
Long Service Leave	92,417	85,697
	291,820	269,912

NOTE 10 - RETAINED SURPLUS / (DEFICIT)

Balance at the beginning of the year	361,498	311,452
Surplus / (Deficit) for the year	65,326	50,046
Other comprehensive income	-	-
Balance at the end of the year	426,824	361,498

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 11 - RECONCILIATION OF CASH FLOWS

Operating surplus / (deficit) from ordinary activities after income tax	65,326	50,046
Non cash items		
Depreciation	2,502	3,757
Reinvested interest on investments	(1,324)	(491)
Change in operating assets and liabilities		
(Increase) / decrease in trade and other receivables	21,916	15,694
Increase / (decrease) in trade and other payables	1,247	(1,259)
Increase / (decrease) in contract liabilities	55,441	56,834
Increase / (decrease) in employee provisions	21,908	21,079
Cash flows provided by / (used in) operating activities	167,016	145,660

NOTE 12 - COVID-19 PANDEMIC

There was no material impact of COVID -19 on Companion House regarding asset impairment or going concern based on impact on ongoing grants during the year.

NOTE 13 - EVENTS AFTER REPORTING DATE

To the best of our knowledge there are no events occurring after balance sheet date that require reporting or adjustment.

THANK YOU FOR YOUR CONTRIBUTION

A very big thank you to the many friends and donors who have worked with us over the year, with special thanks to:

Weekly stocking of Companion House pantry: Helping ACT and Mohammad Ali for weekly food donations to stock the Companion House pantry.

Donation of rental property: Anne Marie Nichol for donation of rental property at cost for over 13 years –an outstanding contribution.

The Australian National University Medical Students Society: for generous provision of donations from their annual ANU Med Revue –an enormous and very useful contribution over many years –with sincere thanks.

Generous donors to Companion House: with a special shout out to the great generosity of: the Oliver Family, Ann Freeman, Manar Ahmad, Justin Whyatt and Tara Gutman, Jane Lake, Mary Jean Vickers, Sarah Bacheland, Kamini Davenport, Anne Healy, Geoffrey Buchanan. And also to some very generous anonymous donors who did not want to be named-thank you.

University of Canberra: for waiving international fees for tertiary students who have Safe Haven Enterprise Visas (SHEVS) and working in partnership with Companion House to ensure students get their tertiary education.

Generous donations from organisations: Tall Foundation, Capital Chemist, ACT Law Society, ATESOL ACT, Canberra Refugee Support, CDF Donation, Richardson Family Trust, Society of St Vincent de Paul, The Estate of Gabrielle Watt, Woden Valley Church, KPMG and the students at St Francis Xavier College Florey for fundraising.

Health professionals going above and beyond: Dr Nishad Samad for her leadership in psychiatric care, the Islamic Medical Association of the ACT and Dr Nicole Sides for her long term commitment to access to fertility services. Dr Tuan Pham for making ENT services accessible, Dr Loc Lam for commitment to making dental services accessible and the University of Canberra Eye Clinic.

Migration services and citizenship support: Jennifer Tode for provision of pro bono migration services at Companion House and to Jenny Rae who is providing wonderful volunteer support by assisting people fill in citizenship application forms.

Psychiatrist network: external psychiatric reports for asylum seekers: Dr John Saboisky, Dr Meredith Whiting and Dr Ann Harrison.

The leaders and peer mentors from all the communities we work with: particularly Manoranjitham Ramachandran, Zalei Chinzah, Sameer Al-Azraqi, Inas Alkhazragi and Chitra Arvind.

Weekly free range egg deliveries: Vanessa Crimmons and the O'Connor Uniting Church for weekly deliveries of 30-60 dozen free range eggs and the farmer Bernie Cusack who gives them a discount and delivers the eggs every week.

Friends who keep helping us: Digby Habel for handyman support, Pat Toumoua and Able Rubbish removals and Nai Kwae Mon, for audio support to Companion House AGMs over eleven years.

Donations of material goods: St Pauls Anglican Church Manuka for donations and support specially Claudia Hyles, Phoenix Knitters and Goodwin Village Farrer for warm knitted items and the U3A art class for their fundraising and support for our food pantry.

Plant and fresh food donations: Canberra Seed Savers Cooperative for weekly donations of plants for garden planting, O'Connor community gardens for regular donation of fresh vegetables and herbs.

Heart health information sessions: Dr Ahmad Farshid and Ashley Ilken for conducting heart health information sessions to Dari speakers.