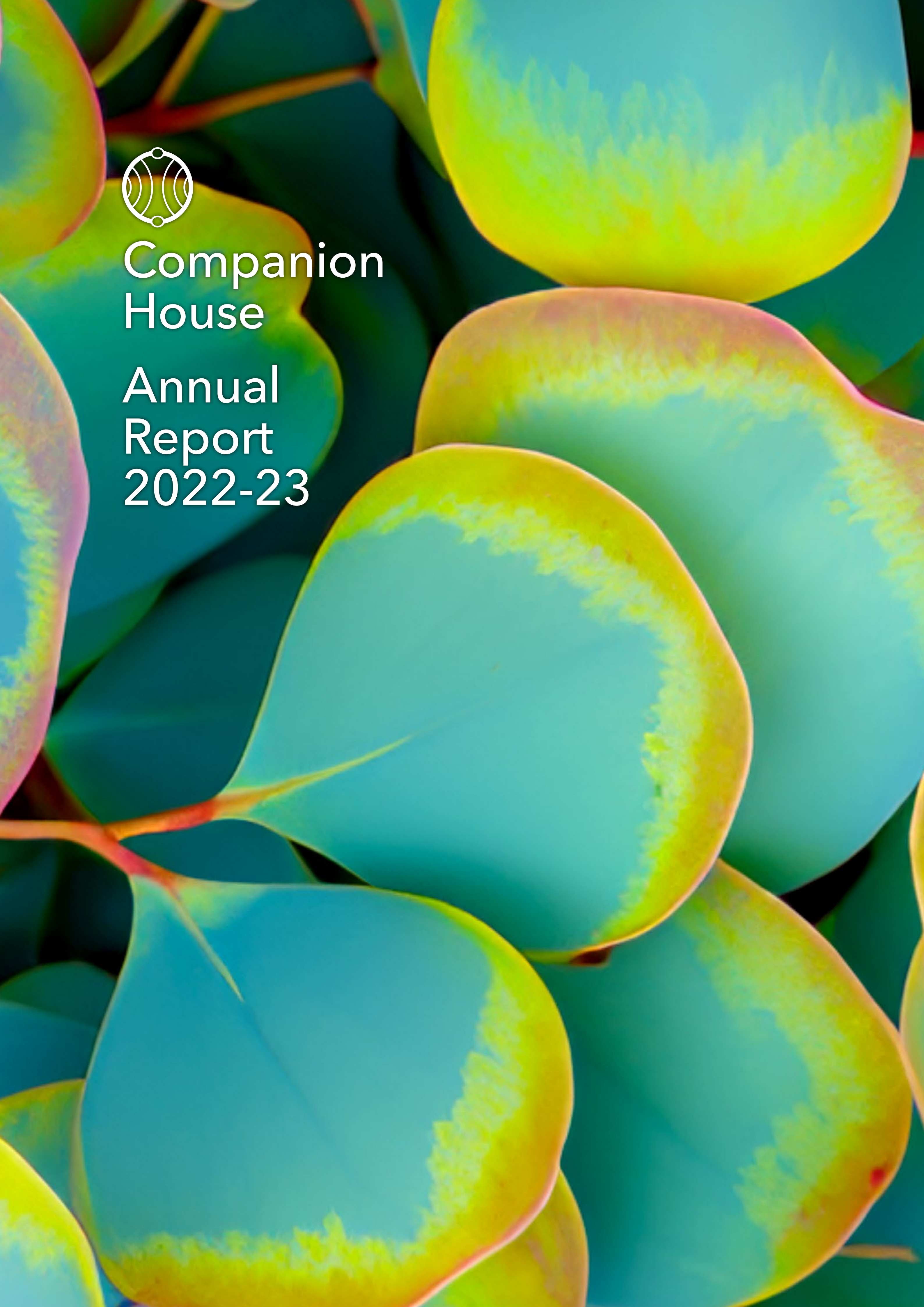


Companion House

Annual Report 2022-23

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 organization 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 knowledges 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 organisation 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
Tara Gutman (until October 2022), Manar Ahmed (from October 2022)
Secretary
Mustafa Ewazi
Treasurer
Diva Mahesan Divakaran
Members
Mohammad Ali, Jennifer Ashton (from March 2023),Alison Gerard (from March 2023),Tara Gutman

Staff

Director
Kathy Ragless

Counselling Team

Team Leader
Ina Toumoua
Counsellors
Elizabeth Price, Hanalei Bickley, Vaneitha Balakrishnan, Mary Pekin, Sam Storey

Community and Training Team

Team Leader
Glenn Flanagan
Projects and casework
Hongsar Channaibanya
Casework
Jennifer Tode
Projects and casework
Cleo Fleming
Projects
Lailuma Haidari
Saba Rawdhan (until end 2022)

Medical Team

Team Leader
Ally McGurgan
Medical Clinical Director
Dr Christine Phillips
Clinical Support Doctor
Dr Sue Baglow (until March 2023)
Practice Nurses
Allison McGurgan (Lead), Stacey Graham (Immunisation Lead), Carolyn Patrick (New Arrivals lead),
Support staff
Silvia Salas Meyer,
Saw Andrew Sein
GPs
Dr Katrina Anderson, Dr Joo-Inn Chew (until end 2022), Dr Sue Baglow, Tom McGuire, Dr Rosemary Vyber, Dr Stephanie Davis
Visiting Clinicians
Dr Amaryah Paul (psychiatrist)
Surge support clinicians
Dr Bec Karthage

Operations Team

Team Leader
Loan Freeman
Accountant
Oki Widodo
Admin/Reception Staff
Saw Andrew Sein, Pam Mitchell, Kate Heffernan, Florence Awino
Cleaning and deliveries
Min Pai and Than Than

Migration Agents

(pro bono)
Jennifer Tode

Funding

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 - Emergency Relief and 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, Covid-19 Support, Infrastructure Grants.

Snow Foundation - University fees

Multicultural Employment Services - Employment support services

Duo Life without Barriers - Community Assistance and Support Program (CASP)

Key Partners

With special recognition of the very strong partnerships with Canberra Refugee Support, St Vincent de Paul, Helping ACT, Doris Women's Refuge and ACT Office of Multicultural Affairs (OMA) over 2022-2023.

ACT Dental Program

ACT Mental Health

ACT Health Community Pediatrics Registrar Program

ACT Pathology

Adult Migrant English Program (Navitas English)

Alcohol Tobacco and Other Drug Association of the ACT (ATODA)

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)

Capital Pathology

Canberra Community Law Centre

Canberra Institute of Technology English Language Centre

Diabetes Australia (NSW and ACT)

Directions Health Services

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 Care Consumers Association of the ACT

Health Protection Services –Vaccine Management Unit

Hobart Place General Practice

Interchange Health Cooperative Tuggeranong

International Rehabilitation Council for Torture Victims (IRCT)

Jocelyn Pederick, Goodmorningbeautiful Films

Kippax Care Pantry – Uniting Care Kippax

Landcare ACT

Legal Aid ACT

Little Athletics

Multicultural Employment Service and Multicultural Hub

Multicultural Youth Affairs Network (MYAN)

National Capital Diagnostic Imaging

National Zoo and Aquarium

Ochre Health Medical Centre in Bruce

Office of Multicultural Affairs (OMA)

QTIC – Quality Training in Construction

Relationships Australia

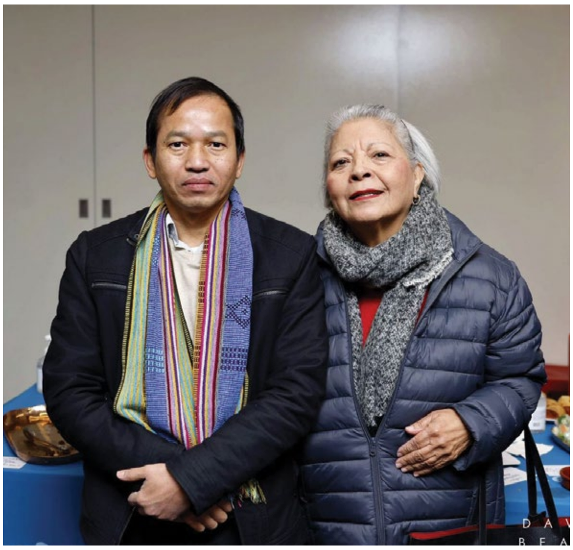
Refugee Council of Australia

Spectacle Subsidy Scheme

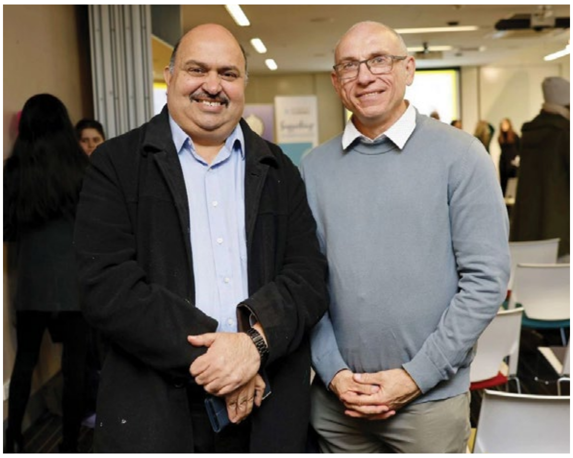
St Vincent de Paul

University of Canberra

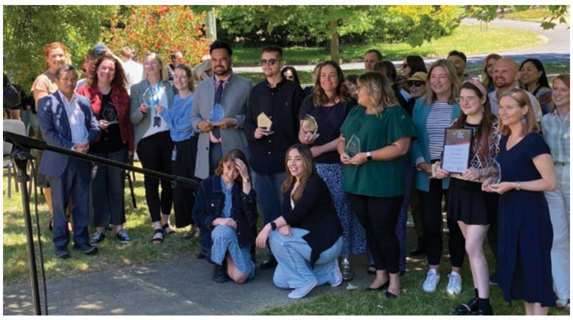
Snow Foundation



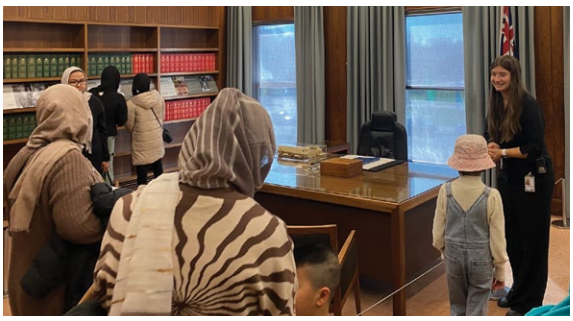
Life member Edith Recinos with Companion House caseworker Hongsar Channaibanya at joint event with the University of Canberra June 2023



Companion House Board Chair Manar Ahmed with Community Team Leader Glenn Flanagan at joint event with the University of Canberra June 2023



Hongsar (far left) recognised with a Lifetime Achievement Award for his work with young people



Our community visit to Old Parliament House

Companion House

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.

From the Chairperson and Director

Companion House Goals

Goal 1
Survivors of torture and trauma are supported to achieve good health, wellbeing and trauma recovery.

Goal 2
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 3
Communities affected by torture and trauma are strong, resilient and skilled to enable them to thrive in Australia.

Goal 4
Human rights principles underpin our work and our expertise about human rights issues informs policy makers and the community at large.

Goal 5
Companion House is a high quality and responsive service with excellent governance and management.

Companion House continues to serve our community with grassroot initiatives and services to support the health, wellbeing and human rights of people who come to Australia seeking protection from torture, persecution and war. We conduct our work through a human rights and strength-based framework of service and action.

Health services have continued to be under intense demand. We embarked on new efforts to make our medical service sustainable over the year. We formed new partnerships with local General Practices and supported 500 patients to transition to a General Practice near their home (those who are not in their first two years of settlement, are not asylum seekers or do not have complex medical needs).

Counselling and casework services were intensively used. Both unfortunately had waiting lists though we were able to meet all urgent presenting needs and provide support to hundreds of people. Community and training services were dynamic over the year, forming new partnerships, working closely with community mentors and leaders and producing a new health promotional film.

Companion House maintained a strong commitment to asylum seekers described in detail in later sections of this annual report. Years of punitive policies and rhetoric have needed multiple responses and initiatives. The transition to permanent visas for refugees on temporary visas, was encouraging and though slow, has been life changing for some people.

The lack of affordable housing continues to undermine other efforts in the ACT to be a welcoming jurisdiction, placing extreme financial pressures on newly arriving households, driving homelessness and restricting the numbers of people who settle here.

Addressing all the challenges of our work is only possible though the many community partnerships we have and the commitment of staff, board, funders, donors and friends. We are honoured by the contribution of so many and the trust placed in our organisation by our community.

We would also like to acknowledge the leadership of Tara Gutman as the chair of Companion House until March 2023. Tara moved overseas earlier this year and the board deemed it best that the chair should be available locally. However Tara continues to be a valuable member of the board thanks to technology and Tara's commitment.

It remains a great privilege to work in solidarity with and in service to survivors of torture and trauma from around the globe.

Manar Ahmad, Chairperson
Kathy Ragless, AM, Director

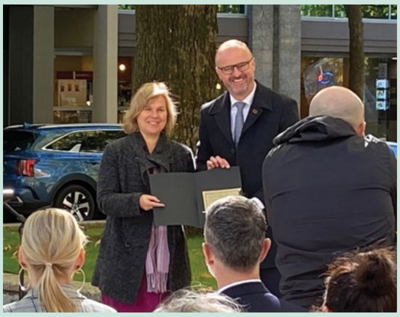
Service highlights 2022 – 2023

Donations

Many thanks donors for your generosity.

\We spent $72,570 of general private donations with largest expenditure on accommodation for asylum seekers ($17,243), supermarket vouchers and food ($15,290), migration legal assistance and psychiatric reports ($8830), assistance with car ($4210), pharmacy costs ($8624) and utilities ($5988), as below.

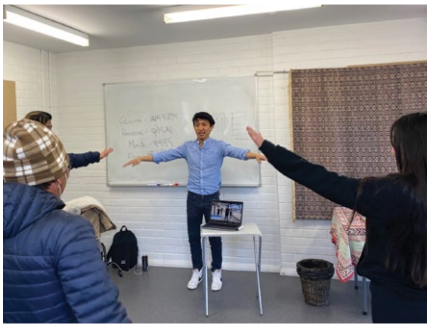
We spent $43,988 of donations for scholarships for 15 recipients -three permanent residents, two temporary visa holders and ten asylum seekers to the University of Canberra,University of New England, CIT and for study expenses.



Companion House was inducted into the ACT Honour Walk

Medical

Health services for people from a refugee background and asylum seekers with a strong focus on long appointments, interpreter use and accessible and respectful health care. This service focuses on (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.



Our Tibetan Diabetes Group sharing exercise tips

Bilingual Facilitators training in asthma awareness

1546
medical patients.
New arrivals medical clinics for

317
new arrivals over the year.

508
vaccines administered over the year.

Regular psychiatric consultations

360
hours of coordination for internal and external appointments.
The medical Team includes five GPs, four nurses and two support staff/patient navigators.

Quality primary health care
clinical analysis and health outcomes analysis illustrated constancy of high-level health care.

Built new partnerships with
6
general practices and supported
499
patients to transition to a community GP.

Counselling

Counselling services for people from torture and trauma backgrounds across the age spectrum

Person centred, strength-based approaches

across age groups which seeks to restore justice and support healing.

245

adults, children and young people used torture and trauma counselling services.

Service is staffed by

6

part time counsellors from psychology or social work backgrounds.

20

children participated in groups and individual counselling.

Intensive family support

to families of children in counselling services.

Casework and Advocacy

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

141

asylum seekers and people from a refugee background.

Service is staffed by

4

caseworkers with an average of

15 years work experience each

in casework with asylum seekers and people from a refugee background.

Focused on housing, disability,

and a wide range of other life issues.

Provided

51

households from asylum seeker and refugee backgrounds with financial assistance with focus mainly on asylum seekers without income.

Community work

Partnerships with community utilising community strength and capacity, focused on health promotion and prevention of family and gender-based violence.

Leading Healthy Communities: increasing knowledge, social connectedness and health management strategies for people from refugee backgrounds living with diabetes, asthma and arthritis and pain

Refresher training sessions for eight bicultural educators in seven community languages in managing pain, diabetes and asthma

Partnered with Arthritis ACT, Diabetes Australia and Asthma Australia

Facilitated regular pain support groups and diabetes support groups and information sessions

Organised regular asthma information sessions

Ran fortnightly stretching classes for women

Coordinated four community walking picnics and events to build peer support and share information

Shared translated resources and information at all events

Culturally and Linguistically Diverse Communities Leading Prevention: young people sharing their messages of respect and preventing family and gender-based violence

Group discussions and consultations with young people on culture and respect and relationships

Activities with young people (volleyball, futsal and awards night)

Sharing resources and short films on respect and preventing family and gender based violence at events

YouTube short films created by young people shared over 20,000 times

Sharing and Learning: Increasing knowledge about the impact of alcohol on risk and health with communities from refugee backgrounds

24 community members participated in training on risks associated with alcohol consumption and how to be safe

33 community members from nine community backgrounds participated in refresher workshops and created five short films (looking at alcohol and health, risk, trauma and issues for young people)

Worked with Alcohol Tobacco and Other Drug Association and shared information and resources from ATODA and Directions Health Services

Events and information sharing for families and community members

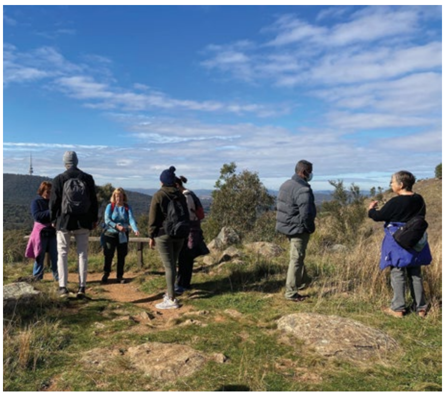
Community visits to National Museum, Botanic Gardens, Floriade and Arboretum

Picnics and games in parks (John Knight Memorial Park and Black Mountain Peninsula)

Health information sessions (on health care system and women's reproductive health)

Community lunches at Companion House

Partnered with Health Care Consumers Association and Landcare ACT



Our pain and arthritis support group bushwalking with Landcare ACT

Training with other organisations

Training with other organisations to build understanding, skills and capacity to work with survivors of torture and trauma, work cross culturally and use interpreters

Training with
71
local health, welfare and community agencies and groups over the year.

360
people participated in sessions focused on frameworks for working with survivors of torture and trauma, cross cultural skills, working with interpreters and vicarious trauma and burnout.

Sessions were
highly evaluated
across training sessions.

Key client demographics

Most common languages

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

ACT Asylum Seeker Access Card

Grant of entitlement and ID card to enable asylum seeker access to ACT Government funded services in partnership with Office of Regulatory Services (ORS) and Office of Multicultural Affairs.

Granted
115
ACT Asylum Seeker Access Cards over 2021-2022 in partnership with Office of Regulatory Services (ORS)

Maintained Access Card database and data.

Asylum seeker snapshot

There are
331
asylum seekers in the ACT in contact with Companion House.

71
of the 331 people are under 18 years of age.

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

Education and employment

Services, advocacy and partnerships to build pathways to education and employment.

Worked in partnership with Multicultural Employment Service to source
employment and training pathways
to register 31 job seekers.

Supported
5 tertiary students
on Safe Haven Enterprise Visas (SHEV) with university fees and living costs and maintained strong partnerships with University of Canberra.

Financial support to
10 young people
and asylum seekers to access vocational training, career planning and gain drivers licences, including 2 asylum seekers studying enrolled nursing at CIT.

Emergency relief

Food, transport, medication and housing relief for people living in poverty and destitution.

Food, bus tickets, donated goods, food vouchers, payment of essential medications, access to external medical services and rental payments for

201

people in financial distress, mainly asylum seekers.

Secretariat to Acute Rental Support Coordination Committee (ARSCC), providing rental support with Canberra Refugee Support, St Vincent de Paul and Red Cross to ensure asylum seekers families do not become homeless.

Submitted

86

applications to the OMA Discretionary Fund for financial relief for asylum seekers and distributed $159,450 to 29 asylum seeker households

Migration Advice and Assistance

Specialist advice and assistance to help people navigate Australian migration systems to enable family reunion, establishment of refugee claims and citizenship application.

On site migration advice and application assistance sessions for

20

people seeking advice and assistance with asylum seeker claims, family reunion issues and citizenship.

Key advocacy and human rights issues

Asylum seekers

In the face of years of punitive rhetoric and action against asylum seekers in Australia Companion House has 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 before entering our community. We understand that prolonged immigration detention is a contravention of asylum seeker rights and creates long term physical and mental health harm.

Companion House worked with 250 asylum seekers over the 2022-2023 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
- 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
- Prioritisation of asylum seekers in casework and employment services.
- Provision of probono migration service and referrals to legal services.

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 seekers 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 young people on temporary refugee visas.

Key Performance Indicators

Efficiency indicators

1 100% of organisational expenditure is dedicated to achievement of identified strategic priorities each financial cycle – achieved 100% 2022-2023.

2 A minimum of 75% of total funds expended is dedicated to direct service delivery each financial year – 76% 2022-2023.

3 Staff structure maintains 80% of staff in direct service delivery against strategic priorities each financial year – achieved 2022-2023.

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 2022-2023.

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 10.4 years in 2022-2023.

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 77% 2022-2023.

2 Local community built understanding of refugees and survivors of torture and trauma: target of 300 people in training annually – 360 people achieved 2022-2023.

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 increase in discretionary fund over Covid-19 period in 2022-2023.

4 Local communities affected by torture and trauma built skills and knowledge in employment and training pathways: target of 100 people – 49 people in 2022-2023.

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 two new formal strategic partnerships each year–maintained existing partnerships and built two new partnerships 2022-2023.

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 three 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 March 2023.

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2022

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 2023.

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

T. Gutman (Chair until 22 March 2023)
M. Ahmad (Chair from 22 March 2023)
Alison Gerard (joined 22 March 2023)
Jennifer Ashton (joined 22 March 2023)
D. Mahesan Divakaran (Treasurer)
M. Ewazi
K. Ragless
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 $50,046 (2022 - $28,452).

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.

Manar Ahmad
Chair

Date 5/10/2023

Diva Mahesan Divakaran
Treasurer

Date 5/10/2023

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 2023 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.

Manar Ahmad
Chair

Date 5/10/2023

Diva Mahesan Divakaran
Treasurer

Date 5/10/2023

THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

www.thomasdavis.com.au
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 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 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: 5th Oct. 2023

Liability limited by a scheme approved under Professional Standards Legislation.

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 2023, 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 Board Members' declaration.

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, 2023 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards, 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.

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: 5th Oct 2023

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2023

	Note	2023 $	2022 $
Current assets			
Cash and cash equivalents	3	868,388	722,728
Trade and other receivables	4	22,016	37,710
Investments	5	31,329	30,838
Total current assets		921,733	791,276
Non-Current Assets			
Property, Plant and Equipment	6	12,481	16,238
Total Non-Current assets		12,481	16,238
Total assets		934,214	807,514
Current liabilities			
Creditors and accruals	7	58,105	59,364
Contract liabilities	8	244,699	187,865
Provisions	9	269,912	248,833
Total current liabilities		572,716	496,062
Total liabilities		572,716	496,062
Net assets		361,498	311,452
Members' funds			
Retained surplus/(deficit)	10	361,498	311,452
Total members' funds		361,498	311,452

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 $	2022 $
Revenue		2,892,923	2,918,707
Employee Benefits		(1,854,306)	(1,763,719)
Depreciation		(3,757)	(6,495)
Computer Expenses		(58,619)	(30,459)
Insurance		(72,275)	(93,499)
Medical Contracts and Expenses		(243,696)	(270,240)
Program and Donation Expenditure		(424,547)	(547,265)
Rental Expenses		(49,609)	(49,737)
Other Expenses		(136,068)	(128,841)
Surplus / (Deficit) before Income tax		50,046	28,452
Income Tax Expense	1(c)	-	-
Surplus / (Deficit) after Income tax		50,046	28,452
Other Comprehensive Income		-	-
Total comprehensive income attributable to the members of the association		50,046	28,452

The accompanying notes form part of these financial statements

STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 $	2022 $
Accumulated Surplus - Beginning of Year	311,452	283,000
Surplus / (Deficit) after Income Tax	50,046	28,452
Other Comprehensive Income	-	-
Accumulated Surplus - End of Year	361,498	311,452

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 $ Inflows (Outflows)	2022 $ Inflows (Outflows)
Cash flows from operating activities			
Interest received		13,123	589
Grants received		2,631,846	2,601,693
Other receipts		319,991	327,166
Payments to suppliers and employees		(2,819,300)	(2,870,836)
Net cash provided by / (used in) operating activities	12	145,660	58,612
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		145,660	58,612
Cash at the beginning of the financial year		722,728	664,116
Cash at the end of the financial year	2	868,388	722,728

-

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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.

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.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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 avaliable 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.

Key Estimates

(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.

Key Judgements

(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.

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 2022-3: Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also documents the Board's decision to retain the accounting policy choice on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or fair value.

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

AASB 2020-3: Amendments to Australian Accounting Standards - Annual Improvements 2018-20 and Other Amendments

The Association adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

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

AASB 2021-7a: Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

AASB 2020-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022. The adoption of the amendment did not have a material impact on the financial statements.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 $	2022 $
NOTE 2 - REVENUE		
Grants received	2,259,870	2,218,094
Medicare income	299,448	372,750
Donations received	262,377	291,822
Hall hire	41,385	28,842
Other income	16,229	6,502
Interest received	13,614	697
	2,892,923	2,918,707
NOTE 3 - CASH AND CASH EQUIVALENTS		
Cash at bank & on hand	868,388	722,728
	868,388	722,728
NOTE 4 - TRADE AND OTHER RECEIVABLES		
Trade Debtors	22,016	37,710
	22,016	37,710
NOTE 5 - INVESTMENTS		
Term Deposit	31,329	30,838
	31,329	30,838
NOTE 6 - PROPERTY, PLANT AND EQUIPMENT		
Building Improvements at cost	17,215	17,215
Less: Accumulated depreciation	(9,909)	(9,112)
	7,306	8,103
Plant and Equipment at cost	105,817	105,817
Less: Accumulated depreciation	(104,919)	(103,201)
	898	2,616
Motor Vehicles at cost	68,934	68,934
Less: Accumulated depreciation	(64,657)	(63,415)
	4,277	5,519
TOTAL PROPERTY, PLANT AND EQUIPMENT	12,481	16,238

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 7 - TRADE AND OTHER PAYABLES

Sundry Creditors and Accruals	58,105	59,364
	58,105	59,364

NOTE 8 - CONTRACT LIABILITIES

Grants Received in Advance	87,147	90,729
Unexpended Donations	157,552	97,136
	244,699	187,865

NOTE 9 - PROVISIONS

Current		
Annual Leave	184,215	174,712
Long Service Leave	85,697	74,121
	269,912	248,833

NOTE 10 - RETAINED SURPLUS / (DEFICIT)

Balance at the beginning of the year	311,452	283,000
Surplus / (Deficit) for the year	50,046	28,452
Other comprehensive income	-	-
Balance at the end of the year	361,498	311,452

NOTE 11 - RECONCILIATION OF CASH FLOWS

Operating surplus / (deficit) from ordinary activities after income tax	50,046	28,452
Non cash items		
Depreciation	3,757	6,495
Reinvested interest on investments	(491)	(108)
Change in operating assets and liabilities		
(Increase) / decrease in trade and other receivables	15,694	4,015
Increase / (decrease) in trade and other payables	(1,259)	(9,449)
Increase / (decrease) in contract liabilities	56,834	6,834
Increase / (decrease) in employee provisions	21,079	22,373
Cash flows provided by / (used in) operating activities	145,660	58,612

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.

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:

Dr Mark Porter Orthopedic Surgeon for probono surgery services - sincere thanks.

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

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.

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.

Nai Kwae Mon, for audio support to Companion House AGMs over ten years.

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.

Jennifer Tode for provision of pro bono migration services at Companion House –a long term commitment and the wonderful volunteers supporting citizenship applications by assisting people with filling of forms – Helen Cory and Jenny Rae.

Anne Marie Nichol for donation of rental property at cost for over 12 years – an outstanding contribution.

Dr Tuan Pham for making ENT services accessible, Braddon Dental Surgery for their donations and Dr Kate Drummond for making dermatology services accessible.

The many generous donors to Companion House with a special shout out to:
Jane Lake, Elizabeth Oliver,Mary Jean Vickers, Kamini Davenport, Kate Traeger, Justine McNamara, Anne Healy, Geofferey Buchanan, Richardson Family Trust, Ann Freeman, Sarah Boddington and Arthi Pathi.

Australian Islamic Medical Association and all the medical specialists in the network for their commitment to provide accessible specialist services to people from a refugee background.

The leaders and peer mentors from all the communities we work with particularly Manoranjitham Ramachandran, Mustafa Ehsan, Zalei Chinzah, Inas Alkhazragi, Sameer Al-Azraqi, Ka Ban Soe Pah Eh, Tendar Tenzin, Aluong 'Nomia' Buol, Lailuma Haidari, Diana Rowbotham, Chitra Arvind.

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