

2022- 2023

ANNUAL REPORT



Women's Liberation Halfway House

Family Violence Service

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Acknowledgement

Women's Liberation Halfway House (WLHH) acknowledges the Traditional Custodians of the land upon which we live, work and learn. We pay our respect to Aboriginal and Torres Strait Islander people and their cultures, to Elders both past, and present.

WLHH acknowledges the women and children who have been killed by someone they once loved and trusted, and those who continue to live with the trauma of family violence.

VALUES

Collaboration

WLHH builds partnerships and collaborates with others who use our service, to achieve individual holistic positive outcomes, and to advocate for systemic changes to policy, law and community attitudes.

Feminist

WLHH is a feminist organisation whose work is underpinned by a structural and intersectional understanding of gender inequality.

Respect

WLHH provides a service that dignifies choices, experiences, cultures and rights to self-determination.

MISSION

WLHH provides a comprehensive crisis response to victim/survivors experiencing family violence, including people from communities with access to least resources, to effectively support them in their transition and recovery.

VISION

Our vision is a community free from violence in which women, men and gender non-conforming people have equal access to power and freedom to realise their life choices and potential.

TEAM



BOARD

STAFF

		meetings attended		
Autumn	Chair	8/9	Deb	Executive Director
Rose	Deputy Chair	8/9	Mishelle	Practice & Quality Manager
Manisha	Treasurer	8/9	Yan	Senior Family Violence Practitioner (until 6/1/23)
Deb	Secretary	8/9	Laura	Financial Worker
Anna	Member (until Nov 22)	5/5	Emma	Practice Lead
Donna	Member	7/9	Suzie	Specialist Children's Family Violence Practitioner
Stephanie	Member (Until June 23)	6/9	Liliana	Family Violence Practitioner
Sanja	Member	6/6	Ratha	Family Violence Practitioner
Sanna	Member	5/6	Mem	Family Violence Practitioner (until 22/12/22)
Sandra	Member	5/6	Nat	Office Administrator & Executive Assistant
			Cat	Support Worker
			Kathy	Support Worker
			Natalie	Support Worker
			Sascha	Support Worker
			Charlotte	Social Work Student.

CHAIR & EXECUTIVE DIRECTOR'S REPORT

The 2022-23 year was filled with preparation around our move to the new refuge, welcoming new faces to the team and setting up spaces for clients.

It was with much anticipation and excitement that in January we moved into our brand-new core and cluster refuge facility in the Northern Region. As we all know, moving house is one of the top five most stressful life events and we can now attest that moving offices should be in a category all on its own! From packing up our existing office space, and emptying three storage units that held our stockpile of goods, to undertaking large shopping expeditions including purchasing new office and unit furniture and white goods for decorating and styling client units - all whilst negotiating with endless tradespeople on site - it was a mammoth effort by all staff and one that went far beyond the 'other duties as directed' on position descriptions. With special attention given to creating an environment comfortable for children, we are so proud of the end result.



While establishing the new premises we simultaneously recruited eight new positions in a very tight labour market. We were extremely fortunate to secure some fantastic new team members and now have a full team complement. For the first time in its long history, the organisation is staffed 24/7 with an after-hours team of support workers. The two newly created roles of Practice & Quality Manager and Office Administrator have certainly value added to organisational capacity.

After seven years of valuable service to the organisation, we sadly farewelled our Senior Practitioner Yanru. Yan was an incredibly respected team member whose presence is missed.

The Board welcomed three new members, recruited to strengthen oversight of WLHH's financial affairs and to progress the organisational rebranding project. The Board held its first on-site Board meeting in February, affording the opportunity to thank staff in person for their hard work, dedication and resilience.



In May we were thrilled to welcome the Minister for Prevention of Family Violence, Honourable Ros Spence, to the new site. She generously spent quite a bit of time with us inspecting the facility and was very open to hear of the challenges we had experienced both during and in the completion of the build. We also discussed the ongoing lack of exit options for women exiting refuge due to the scarcity of affordable housing options.

We are enjoying networking and establishing relationships in the North Region after many years working in the East. We continue to operate our previous communal refuge as a crisis accommodation property providing support to one family. We do hope that in the future this site can either be redeveloped to provide accommodation for multiple families escaping family violence or be sold and allow for the purchase of crisis properties in the Northern Region.



Unfortunately, the ongoing and considerable building delays continued to cause great frustration, and despite the internal level of readiness and preparedness to utilise the new site to its fullest, another financial year closed without practical completion.

It is with much excitement we look forward to the new financial year, confident it will see us welcoming clients and operating the core and cluster refuge facility to its fullest capacity.

We would once again like to thank our funders, Family Safety Victoria through the Department of Families, Fairness & Housing and all those who continue to support the work of WLHH.



Autumn & Deb
**Chairperson and
Executive Director**

WLHH SERVICES

Refuge (Crisis accommodation)



WLHH's refuge provides short-term high-security crisis accommodation to women and children escaping family violence and needing immediate protection.

THM & Community



Transitional housing gives women and children greater stability to receive further support from external services and to recover from their trauma. The rent is in general 25% of their Centrelink income, and much lower than the market price. Unfortunately the resource of transitional housing is very limited.

Motel



WLHH partners with Safe Steps Family Violence Response Centre by providing face to face outreach support to clients accommodated at motels. This occurs when they have newly escaped family violence and are waiting for crisis accommodation at a refuge or other housing where applicable.

Intensive case management support

All victim survivors residing in the WLHH's refuge are provided with intensive case management support. Some victim survivors residing in THMs and in the community may be provided intensive case management support if there are severe or elevated risk levels.

Case management and Outreach Support

All case management practices at WLHH are underpinned by an equitable, inclusive, person-centred, strengths based and trauma informed approach. Case management requires active collaboration with other organisations to seek the best interests of a victim survivor from entering to exit of WLHH services.

WLHH provides case management to women and children who are self-referred, referred by community services, exiting from the refuge or transitional housing, reside in a private rental property, return home with security systems, Office of Housing, community housing, living with family or friends, or in motels due to lack of housing options and in need of ongoing support to address their issues.

Outreach Support

The provision of outreach support includes emotional support, material aid, such as toiletries, toys, clothing, mobile phones, and vouchers for groceries, petrol and medications, to information and advice about safety, housing, legal, and health.



CLIENTS AT A GLANCE

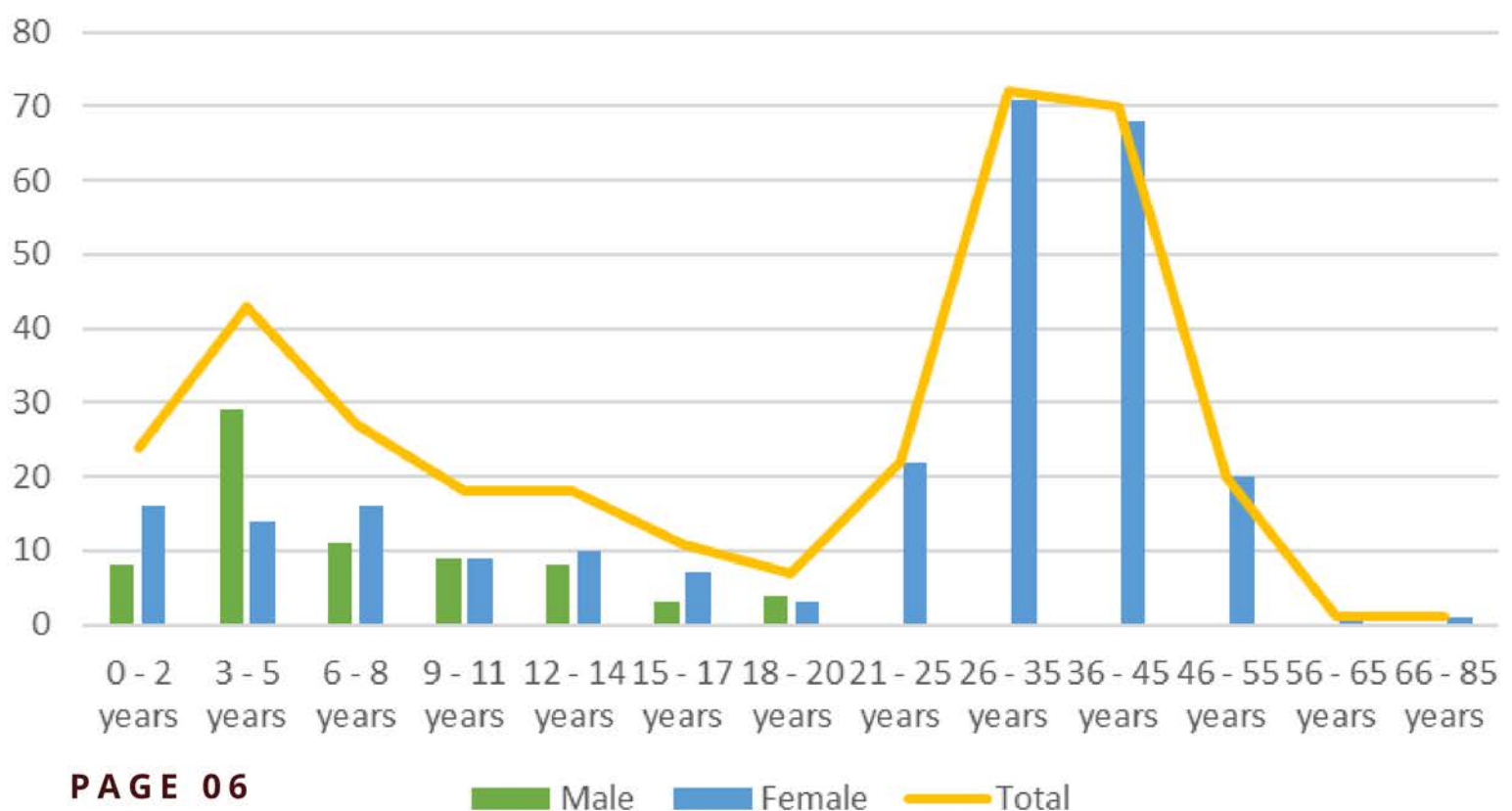
WLHH supported 332 women and children during the 22/23 financial year.

The vast majority of these victim survivors were supported whilst residing in the community and in motel accommodation. It is a credit to the family violence practitioners that they were able to increase community clients and motel brief intervention support while WLHH dealt with the numerous building defects at our new core and cluster refuge.

WLHH offers support to victim/survivors across three programs: refuge, community, and brief intervention.

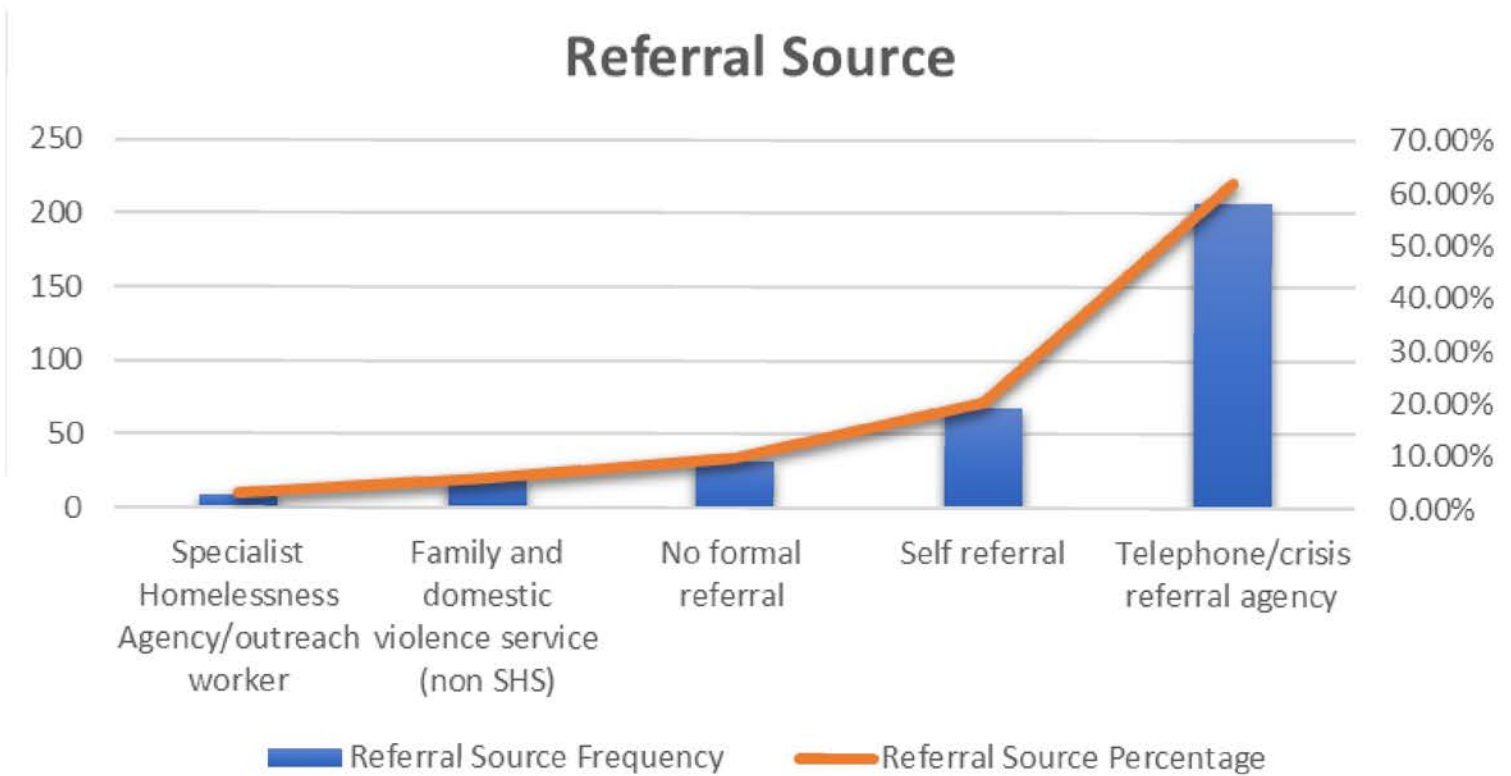
The team provides intensive case management support to victim survivors within the refuge, case management support to those living in the community and brief intervention and material aid to victim survivors residing in motels while being supported by Safe Steps.

Client age range by gender





REFERRAL SOURCES



The vast majority of victim survivor referrals came from Safe Steps as the statewide central referral point for refuge - 62%.

Additionally, another 20% of referrals for community family violence support and case management were self-referrals. The majority of these were from previous clients of the service who have reached out for further support with new family violence issues.

These victim survivors reported wanting to reengage with WLHH practitioners as a result of previous positive experiences and outcomes.



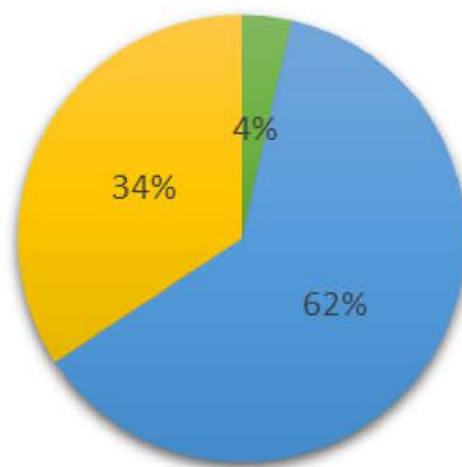
HOMELESSNESS

For victim survivors at imminent risk of serious harm or death, the act of fleeing family violence inadvertently results in them becoming homeless.

This is clearly demonstrated with 66% of WLHH clients being homeless before entering the refuge and receiving intensive family violence case management support.

Acquiring safe, sustainable housing for the women and children supported by WLHH is a vital step in recovery. However this is increasingly difficult in the current housing affordability crisis as there are extremely low numbers of affordable private rentals or available social and public housing options.

Previously homeless in last month



- Sleeping rough or in non-conventional accommodation
- Short-term or emergency accommodation, due to a lack of other options
- Not homeless



PRIOR MENTAL HEALTH DIAGNOSIS FREQUENCY



Women experiencing mental health concerns have associated vulnerabilities, including being among the groups least likely to be believed when reporting sexual and family violence (Kelly, 2010).

Mental ill health can be a compounding factor, a barrier, an outcome and a tool used by perpetrators of family violence. This fact is not lost on perpetrators of violence who often target women with mental ill health.

Consequently, victim survivors with prior mental health diagnosis made up 34% of the people WLHH supported.



ALICE' S STORY

Alice is a 29-year-old woman who was referred to WLHH for refuge accommodation by Safe Steps.

Alice was referred to WLHH due to family violence perpetrated by an intimate partner. After arriving to refuge she disclosed to her family violence practitioner that she had experienced family violence throughout her life, including from her father and multiple different partners. Alice had a diagnosis of post traumatic stress disorder and was experiencing flashbacks and nightmares greatly impacting her wellbeing. Her practitioner was able to link her with a psychologist and 13YARN – a crisis support line for Aboriginal and Torres Strait Islander people, to ensure she could receive immediate emotional support.

At the time of coming to refuge, Alice was on an interstate community correction order and in fleeing the family violence to seek safety in Victoria, had breached this order. Alice was extremely stressed about the potential repercussions. Alice's practitioner advocated with QLD Corrections to help them understand Alice's situation and need to access refuge for her safety. Her practitioner also supported Alice to meet the other conditions of her corrections order including, engaging with mental health support and attending courses. Alice was able to attend weekly phone appointments with her corrections worker and her practitioner continued advocating with Corrections about the support being provided by WLHH and the positive achievements Alice was making.

Alice was also wanting to apply for an intervention order against her ex-partner. She also experienced high levels of anxiety and fear of speaking to police due to past traumatic experiences and a distrust with police. Her practitioner could see this as a barrier and supported Alice to apply directly to the court for an intervention order. They helped her access a lawyer and with legal support Alice was granted a 10-year intervention order protecting her from the perpetrator.

After 8 weeks in WLHH refuge, Alice had successfully completed her corrections order, gained employment as a cleaner, felt safe in the community, attained Identity Documents which she had been without for more than 5 years, and acquired safe, affordable housing with the support of WLHH and YWCA. Alice was supported to move into her new housing, including making sure she had furniture and bedding. Her practitioner then made a referral to the local Aboriginal family violence service who could provide ongoing support to Alice as she continued her journey of recovery from the trauma of family violence.





Client Feedback and Comments

"Yeah, good having someone to listen about culture and where your family is from. Important cos it's a part of me."

"I've been able to compare to other services. This one was the best and we felt safe."

Very good, very nice, helped me be safe I feel better, helped me a lot.

Really appreciated it, I felt very stable supported and safe

"I think they are doing a good job because it is a multicultural environment, and every worker is coming from a different culture. And they consider and follow culture, which is a good thing."

"I was respected they understood my culture and what I eat and how I am".

"The children are doing good. Fond memories of the time they spent at your refuge. Such a healing part of their journey."

"I was well taken care of by the centre, I am very grateful."

DONORS AND SUPPORTERS

WLHH would like to recognise the effort of individuals and organisations who have provided funding, material aid and donations to the women and children who access our service.

The donations we received were diverse and helpful. For example, having all-size nappies, clothing, toys, toiletries, children's books, gift bags, Mother's Day gifts, Christmas hampers, and makeup all go to help cheer up the women and children at their low points.

We also received donations that contributed to the women's safety and housing reestablishment.

- Alannah & Madeline Foundation
- Big group hug
- DV Safe Phones
- Friends with Dignity
- Generosity Collective
- Glen Iris Road Uniting Church
- Good2Give
- Hawthorn Community Chest
- Impact
- Next Steps
- Phillip Webb Real Estate
- Share the Dignity
- Snooze
- St Kilda Mum's
- StreetSmart
- Telstra
- The Nappy Collective
- Threads of Kindness
- Uber
- Uniting Care Kew
- Uniting Church
- Wesnet



THANK YOU



TREASURER'S REPORT

Staff continued to demonstrate true resilience throughout a difficult year as our new Core and Cluster facility finally became operational. The Board are proud to witness the delivery of the new refuge as clients and families are supported under a new service delivery model.

For the year ended 30 June 2023, the financial performance results reflect \$2,381,934 in income and \$1,097,213 in expenses, resulting in an operating surplus of \$1,284,721.

Revenue has increased substantially year on year due to the recognition of deferred income, along with various special purpose grants and active treasury management. I would like to thank the efforts of all staff in securing this extra funding for projects geared towards supporting our clients.

During the year, WLHH received \$5,771 in donations and we are thankful to the individuals and groups for their support.

Ordinary operating expenses during the year increased by \$230,614 compared with 2022, attributed to the change in operating model to Core and Cluster reflecting additional resourcing and office expenses.

It is my pleasure to serve as the Treasurer for Women's Liberation Halfway House (WLHH) and present this report for the year ended 30 June 2023. Thank you to our finance worker, Laura for her support and assistance during the year. I would also like to thank and acknowledge Deb Bryant for her support over the past year in her role as Executive Director at WLHH.

Net asset trends remain positive, with a balance of \$1,750,257 at the end of the reporting period. Total assets amount to \$2,012,467 and include \$36,638 in property, plant and equipment, and \$1,963,781 in cash and term deposits, while total liabilities equal \$262,210 of which \$98,287 relate to employee benefits.

Liquidity at the end of the financial year remains solid due to high cash reserves attributed to grant income and income received in advance including funding received for our new facility. The working capital ratio at the end of the year is 4, which means that WLHH has 4 times more cash available than we need to meet our current liabilities of \$244,033. A key focus area in the coming year is to consider longer term investment options to maximise our returns.

I would like to congratulate and thank all staff for their efforts as we ramp up service delivery at our new facility, and look forward to the year ahead.


Treasurer



Women's Liberation Halfway House
Family Violence Service

FINANCIAL REPORT

for the year ended 30 June 2023

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Officers' Report

For the year ended 30 June 2023

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

Officers

The following persons were officers of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Autumn Marie Pierce
Deborah Bryant
Manisha Soosaipillai
Donna McSkimming
Roshanthi Hazel Kroone
Sanja Blackburn
Sanna Conquest
Sandra Kabichi

Principal activities

The principal activities of the association during the financial year were: Providing short term crisis, supported accommodation for women and women with children who need to leave their homes as a result of domestic or family violence. We also provide support to women in the community who require a response.

On behalf of the officers

Deborah Bryant

Manisha Soosaipillai

19 September 2023

General information

The financial statements cover Women's Liberation Halfway House Inc as an individual entity. The financial statements are presented in Australian dollars, which is Women's Liberation Halfway House Inc's functional and presentation currency.

Women's Liberation Halfway House Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia.

A description of the nature of the incorporated association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue on 19 September 2023.



Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	2	2,381,934	970,756
Expenses			
Administration expense		(324,958)	(293,697)
Employee benefits expense		(759,348)	(559,499)
Depreciation and amortisation expense		(12,907)	(13,403)
Surplus before income tax expense		1,284,721	104,157
Income tax expense		-	-
Surplus after income tax expense for the year attributable to the members of Women's Liberation Halfway House Inc		1,284,721	104,157
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of Women's Liberation Halfway House Inc		1,284,721	104,157

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes



Statement of Financial Position

For the year ended 30 June 2023

Assets	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	3	963,781	818,891
Trade and other receivables	4	12,048	8,930
Other financial assets	5	1,000,000	500,000
Other	6	-	4,345
Total current assets		<u>1,975,829</u>	<u>1,332,166</u>
Non-current assets			
Property, plant and equipment	7	<u>36,638</u>	<u>37,342</u>
Total non-current assets		<u>36,638</u>	<u>37,342</u>
Total assets		<u>2,012,467</u>	<u>1,369,508</u>
Liabilities			
Current liabilities			
Trade and other payables	8	90,420	63,742
Employee benefits	9	98,287	138,304
Other	10	55,326	675,761
Total current liabilities		<u>244,033</u>	<u>877,807</u>
Non-current liabilities			
Employee benefits	11	<u>18,177</u>	<u>26,165</u>
Total non-current liabilities		<u>18,177</u>	<u>26,165</u>
Total liabilities		<u>262,210</u>	<u>903,972</u>
Net assets		<u>1,750,257</u>	<u>465,536</u>
Equity			
Retained surpluses		<u>1,750,257</u>	<u>465,536</u>
Total equity		<u>1,750,257</u>	<u>465,536</u>

The above statement of financial position should be read in conjunction with the accompanying notes



Statement of Changes in Equity

For the year ended 30 June 2023

	Retained profits \$	Total equity \$
Balance at 1 July 2021	361,379	361,379
Surplus after income tax expense for the year	104,157	104,157
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	104,157	104,157
Balance at 30 June 2022	465,536	465,536
	Retained profits \$	Total equity \$
Balance at 1 July 2022	465,536	465,536
Surplus after income tax expense for the year	1,284,721	1,284,721
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	1,284,721	1,284,721
Balance at 30 June 2023	1,750,257	1,750,257

The above statement of changes in equity should be read in conjunction with the accompanying notes



Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		1,749,187	961,338
Payments to suppliers and employees (inclusive of GST)		<u>(1,101,288)</u>	<u>(301,864)</u>
		647,899	659,474
Interest received		<u>9,194</u>	<u>64</u>
Net cash from operating activities	13	<u>657,093</u>	<u>659,538</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(12,203)	-
Other assets		-	40
Transfer into term deposits		(500,000)	(500,000)
Proceeds from disposal of property, plant and equipment		-	<u>425</u>
Net cash used in investing activities		<u>(512,203)</u>	<u>(499,535)</u>
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		144,890	160,003
Cash and cash equivalents at the beginning of the financial year		<u>818,891</u>	<u>658,888</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>963,781</u></u>	<u><u>818,891</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes



Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012, the Fundraising Act 1998 and associated regulations. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Women's Liberation Halfway House Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities.

Contributed assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg. AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

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

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently 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 its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.



Notes to the Financial Statements

Note 1: Significant Accounting Policies (Continued)

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 (eg. AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

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

Capital grants

When the association receives a capital grant, it recognises 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 contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest

Interest revenue is recognised as interest accrues using the effective interest method.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.



Notes to the Financial Statements

Note 1: Significant Accounting Policies (Continued)

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Motor vehicles	4-8 years
Leasehold improvements	5-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.



Notes to the Financial Statements

Note 1: Significant Accounting Policies (Continued)

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Peppercorn lease

A low value lease exists on the Refuge located in Victoria, with Homes Victoria. the cost is \$2 for the Term with the Term being 5 years, the lease commenced in 2023. the market value of the lease has not been disclosed at this time.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2023. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2 : Revenue

	2023 \$	2022 \$
<i>Other income</i>		
Interest received	15,682	65
Other income	302	2,723
Client Service Fees	2,050	4,580
Donations	5,771	4,997
Profit on sale of property, plant, equip	-	425
	<u>23,805</u>	<u>12,790</u>
<i>Grants</i>		
Grant - DFFH Operating	1,364,370	1,180,230
Grant - DFFH Workforce Development	18,915	18,083
DFFH Family Violence Crisis Brokerage	51,334	27,848
Grant - Transition support	163,062	40,800
Grants - Other	31,694	100,186
Grants Non PR	-	24,000
Grants DFFH - Core & Cluster Funding	10,000	-
DFFH - Storage	5,000	5,000
System Enablers Family Violence	86,819	75,000
Pets In Refuge	6,500	13,500
Grants Brought forward	675,761	149,080
Grants Carried Forward	(55,326)	(675,761)
	<u>2,358,129</u>	<u>957,966</u>
Revenue	<u>2,381,934</u>	<u>970,756</u>



Notes to the Financial Statements

Note 3: Current assets - cash and cash equivalents

	2023 \$	2022 \$
Cash on hand	400	400
Cash at bank	963,381	818,491
	<u>963,781</u>	<u>818,891</u>

Note 4: Current assets - trade and other receivables

	2023 \$	2022 \$
Trade receivables	5,560	8,930
Interest receivable	6,488	-
	<u>12,048</u>	<u>8,930</u>

Note 5: Current assets - other financial assets

	2023 \$	2022 \$
Term deposits with over 3 months to maturity	1,000,000	500,000

Note 6: Current assets - other

	2023 \$	2022 \$
Other current assets	-	4,345

Note 7: Non-current assets -property, plants & equipment

	2023 \$	2022 \$
Leasehold improvements - at cost	42,785	32,327
Less: Accumulated depreciation	(27,676)	(23,987)
	<u>15,109</u>	<u>8,340</u>
Motor vehicles - at cost	59,784	59,784
Less: Accumulated depreciation	(38,255)	(30,782)
	<u>21,529</u>	<u>29,002</u>
	<u>36,638</u>	<u>37,342</u>

Note 8: Current liabilities - trade and other payables

	2023 \$	2022 \$
BAS payable	46,511	41,820
Other payables	43,909	21,922
	<u>90,420</u>	<u>63,742</u>



Notes to the Financial Statements

Note 9: Current liabilities - employee benefits

	2023 \$	2022 \$
Employee benefits	98,287	138,304

Note 10: Current liabilities - other

	2023 \$	2022 \$
Deferred revenue	55,326	675,761

Note 11: Non-current liabilities - employee benefits

	2023 \$	2022 \$
Employee benefits	18,177	26,165

Note 12: Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 13: Reconciliation of surplus after income tax to net cash from operating activities

	2023 \$	2022 \$
Surplus after income tax expense for the year	1,284,721	104,157
Adjustments for:		
Depreciation and amortisation	12,907	13,403
Net gain on disposal of property, plant and equipment	-	(425)
Change in operating assets and liabilities:		
Increase in trade and other receivables	(3,118)	(8,930)
Decrease in other operating assets	4,345	-
Increase in trade and other payables	26,678	526,510
Increase/(decrease) in employee benefits	(48,005)	11,022
Increase/(decrease) in other operating liabilities	(620,435)	13,801
Net cash from operating activities	657,093	659,538



Statement by Members of the Board

For the year ended 30 June 2022

In the officers' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012, the Fundraising Act 1998 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers

Deborah Bryant

Manisha Soosaipillai

19 September 2023



Independent Auditor's Report to the Members

Report on the Audit of the Financial Report

ASSUR
Audit & Assurance

Chartered Accountants
Registered Company Auditors

Director:
A.R Ager CA, BEc
Registered Company Auditor

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Authorised Audit Company
No. 453122

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Women's Liberation Halfway House Inc (the association), which comprises the Officers Declaration the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Financial Position, Statement of changes In Equity and a summary of significant accounting policies giving a true and fair view of the financial position and performance of the Association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 30 June 2023 and [of] its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Reform Act 2012 and the Australian Charities and Not-for-profits Commission Act 2012.

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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Reform Act 2012 and 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 for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Reform Act 2012, the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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



Independent Auditor's Report to the Members

Auditor's Responsibilities for the Audit of the Financial Report

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Chartered Accountants
Registered Company Auditors

Director:
A.R Ager CA, BEc
Registered Company Auditor

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Authorised Audit Company
No. 453122

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 the 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 the 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.

- Conclude on the appropriateness of the Board's 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 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.

Signed on : 17 October 2023

ASSUR PTY LTD

ASSUR PTY LTD
Authorised Auditor Company Number: 453122
Chartered Accountants


Anthony Ager - Director Audit & Assurance
Registered Company Auditor
Chartered Accountant





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