

# **Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)**

ABN: 97 988 117 701

## **Financial Statements**

For the Year Ended 30 June 2022

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

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For the Year Ended 30 June 2022

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# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Grants		727,252	569,355
Interest received		590	1,283
James Kirby Foundation grant		1,115	1,604
ATO Cash Flow Boost income		-	35,816
Other income		363	3,477
Donations		550	-
Reimbursements received		-	6
Rent of rooms		1,650	200
Gain on disposal of assets		45	473
		<b>731,565</b>	<b>612,214</b>
<b>Expenses</b>			
Accounting fees		640	753
Audit fees		6,610	6,105
Bank charges		38	33
Brokerage		10,949	11,118
Cleaning		5,386	-
Depreciation expense		10,248	10,248
Equipment purchases		12,964	4,031
Gas, power & water		1,720	2,150
General office supplies		3,585	2,467
Insurance		3,271	3,309
IT/Computer expenses		6,024	1,506
Legal and restructuring costs		860	-
Printing, postage and stationery		2,635	3,342
Programs and resources		49,334	29,503
Supervision		2,754	2,070
Subscriptions		9,189	8,082
Telephone and internet		5,327	8,485
Travel expenses		903	998
Vehicle expenses		6,544	5,817
<i>Property expenses</i>			
Rent and lawns		22,209	8,714
Interest expense on lease liability - office lease		-	7,369
Amortisation of right-of-use assets - office lease		-	1,928
		<b>22,209</b>	<b>18,011</b>
<i>Employee benefits expenses</i>			
Wages & Salaries		490,677	421,523
Wages & Salaries – Relief/Contract		-	1,739
Staff development		20,337	2,232
Superannuation contributions		51,633	42,780
Workers compensation insurance		11,015	9,900
		<b>734,852</b>	<b>596,202</b>
<b>(Deficit) / Surplus before income tax</b>		<b>(3,287)</b>	<b>16,012</b>
Income tax expense	2(a)	-	-
<b>(Deficit) / Surplus from continuing operations</b>		<b>(3,287)</b>	<b>16,012</b>
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>(3,287)</b>	<b>16,012</b>

The accompanying notes form part of these financial statements.

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Statement of Financial Position

As At 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	3	337,175	304,706
Accrued interest		-	159
TOTAL CURRENT ASSETS		<u>337,175</u>	<u>304,865</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	5,322	15,570
Right-of-use assets	5	-	88,014
TOTAL NON-CURRENT ASSETS		<u>5,322</u>	<u>103,584</u>
TOTAL ASSETS		<u>342,497</u>	<u>408,449</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	6	51,706	50,229
Lease liabilities	5	-	17,584
Employee benefits	7	76,165	106,771
Funding and income received in advance		115,604	60,828
TOTAL CURRENT LIABILITIES		<u>243,475</u>	<u>235,412</u>
NON-CURRENT LIABILITIES			
Lease liabilities	5	-	70,728
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>70,728</u>
TOTAL LIABILITIES		<u>243,475</u>	<u>306,140</u>
NET ASSETS		<u>99,022</u>	<u>102,309</u>
<b>EQUITY</b>			
Retained earnings		<u>99,022</u>	<u>102,309</u>
TOTAL EQUITY		<u>99,022</u>	<u>102,309</u>

The accompanying notes form part of these financial statements.

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Statement of Changes in Equity

For the Year Ended 30 June 2022

2022

	<b>Retained Earnings</b>
	<b>\$</b>
<b>Balance at 1 July 2021</b>	<u>102,309</u>
Operating result for the year	<u>(3,287)</u>
<b>Balance at 30 June 2022</b>	<u><u>99,022</u></u>

2021

	<b>Retained Earnings</b>
	<b>\$</b>
<b>Balance at 1 July 2020</b>	<u>86,297</u>
Operating result for the year	<u>16,012</u>
<b>Balance at 30 June 2021</b>	<u><u>102,309</u></u>

The accompanying notes form part of these financial statements.

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers and funding bodies	858,042	729,064
Payments to suppliers and employees	(826,322)	(662,006)
Interest received	749	1,866
Net cash provided by/(used in) operating activities	<u>32,469</u>	<u>68,924</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayment of lease liability	-	(7,071)
Net cash provided by/(used in) financing activities	<u>-</u>	<u>(7,071)</u>
Net increase/(decrease) in cash and cash equivalents held	32,469	61,853
Cash and cash equivalents at beginning of year	304,706	242,853
Cash and cash equivalents at end of financial year	3 <u>337,175</u>	<u>304,706</u>

The accompanying notes form part of these financial statements.

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

The financial report covers Sapphire Neighbourhood Services Incorporated as an individual entity. Sapphire Neighbourhood Services Incorporated is a not-for-profit Association, registered and domiciled in Australia. It was formally known as Far South Coast Family Support Services Incorporated.

The principal activities of the Association for the year ended 30 June 2022 were to provide family support services in the Bega Valley. The association was incorporated on 11 August 1988 (# Y 05686-11) under the Associations Incorporations Act, 2009, NSW. It is registered with the Australian Business Register - Australian Business Number (# 97 988 117 701). The Association is registered for Goods and Services Tax. The Association is registered as an income tax exempt charity and as a deductible gift recipient and is registered as a charity with the Australian Charities and Not-for-profits Commission.

The functional and presentation currency of Sapphire Neighbourhood Services Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

#### 1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, 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* and AASB 1054 *Australian Additional Disclosures*.

#### 2 Summary of Significant Accounting Policies

##### (a) Income Tax

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

##### (b) Revenue and other income

###### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Notes to the Financial Statements For the Year Ended 30 June 2022

### 2 Summary of Significant Accounting Policies

#### (b) Revenue and other income

##### Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. . Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

##### Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

#### (c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST. Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

#### (d) Property, plant and equipment

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

##### Plant and equipment

Plant and equipment are measured using the cost model.

##### Depreciation

Property, plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Motor Vehicles	20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.



# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Notes to the Financial Statements For the Year Ended 30 June 2022

### 2 Summary of Significant Accounting Policies

#### (e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### (f) Leases

At inception of a contract, the Association assesses whether a lease exists.

##### *Exceptions to lease accounting*

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term. The Association leases its Bega office premises. The lease is can be cancelled at any time so no lease asset or liability has been booked under AASB 16 Leases.

#### (g) Employee benefits

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

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

A provision for personal leave is recognised and is calculated using employees current pay rates. The provision has been calculated for each employee entitlement as at balance date

### 3 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash on hand	400	400
Bank accounts	186,751	154,819
Term deposit	61,447	61,263
Term deposit - Entitlements	88,327	87,974
Donations account	250	250
	<b>337,175</b>	<b>304,706</b>

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Notes to the Financial Statements For the Year Ended 30 June 2022

### 4 Property, plant and equipment

	2022	2021
	\$	\$
PLANT AND EQUIPMENT		
Motor vehicles		
At cost	51,240	51,240
Accumulated depreciation	(45,918)	(35,670)
Total motor vehicles	<u>5,322</u>	<u>15,570</u>
<b>Total property, plant and equipment</b>	<b><u>5,322</u></b>	<b><u>15,570</u></b>

### 5 Leases

#### Association as a lessee

The Association has a lease for a commercial premises which was entered into in February 2021. It was initially to be for a five year term however the current lease can be cancelled at any time. The lease liability and corresponding right of use asset has been written back to Nil and rental payments are now expensed as incurred.

#### Right-of-use assets

	Buildings
	\$
<b>Year ended 30 June 2022</b>	
Balance at beginning of year	88,014
Lease written back in 2022 year	(88,014)
<b>Balance at end of year</b>	<b><u>-</u></b>

#### Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
<b>2022</b>					
Lease liabilities	-	-	-	-	-
<b>2021</b>					
Lease liabilities	21,600	77,400	-	99,000	88,312

# Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

ABN: 97 988 117 701

## Notes to the Financial Statements For the Year Ended 30 June 2022

### 6 Trade and Other Payables

	2022	2021
	\$	\$
Current		
Trade payables	3,257	3,139
GST payable	9,040	18,116
Sundry payables and accrued expenses	5,660	17,084
PAYG Withholding payable	20,920	7,940
Superannuation payable	5,920	3,950
Auspice funds	6,909	-
	<u>51,706</u>	<u>50,229</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### 7 Employee Benefits

Current liabilities		
Provision for long service leave	24,411	34,804
Provision for annual leave	27,230	26,916
Provision for personal leave	17,390	41,891
Provision for time in lieu	7,134	3,160
	<u>76,165</u>	<u>106,771</u>

**Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)**

ABN: 97 988 117 701

**Statement by Members of the Committee**

The Committee declare that in the committee's opinion:

- there are reasonable grounds to believe that the association is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Committee member ..... Committee member .....

Dated



## Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Committee of Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**KOTHES**  
Chartered Accountants

SIMON BYRNE  
Registered Company Auditor # 153624  
Partner  
Bega, 8 September 2022



CHARTERED ACCOUNTANTS  
AUSTRALIA + NEW ZEALAND

Liability limited by a scheme  
approved under Professional  
Standards Legislation

#### DIRECTORS

**Simon Byrne**  
**Fiona Dunham**  
**Gary Pearce**  
**Kevin Philistin**  
**Gary Skelton**

BEGA  
MERIMBULA  
EDEN  
BOMBALA  
BERMAGUI  
COOMA  
JINDABYNE

T 02 6491 6491  
admin@kothes.com.au  
77 Main St, Merimbula NSW 2548  
PO Box 285 Merimbula NSW 2548  
www.kothes.com.au  
Kothes Chartered Accountants  
ABN 36 472 755 795

Independent Regional Member of Walker Wayland Australasia Limited



# Independent Audit Report to the members of Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service)

## Report on the Audit of the Financial Report

### Opinion

We have audited the financial report of Sapphire Neighbourhood Services Incorporated, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion the financial report of Sapphire Neighbourhood Services Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### 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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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

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 ACNC Act. 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 Responsible Entities for the Financial Report

The Committee of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Committee's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of a 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 Committee are 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 Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.



#### DIRECTORS

**Simon Byrne**  
**Fiona Dunham**  
**Gary Pearce**  
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T 02 6491 6491  
admin@kothes.com.au  
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## Independent Audit Report to the members of Sapphire Neighbourhood Services Incorporated (Far South Coast Family Support Service) (Continued)

### 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 the financial report.

As part of an audit in accordance with the 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 responsible entities.
- Conclude on the appropriateness of the responsible entities' 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 those charged with governance 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.

**KOTHES**  
Chartered Accountants



SIMON BYRNE  
Registered Company Auditor # 153624  
Partner  
Bega, 8 September 2022

## Supplementary Information For the Year Ended 30 June 2022

The additional financial data presented on the following pages is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2022. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Sapphire Neighbourhood Services Incorporated) in respect of such data, including any errors or omissions therein however caused.

**KOTHES**  
Chartered Accountants



SIMON BYRNE  
Registered Company Auditor # 153624  
Partner  
Bega, 8 September 2022



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T 02 6491 6491  
admin@kothes.com.au  
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PO Box 285 Merimbula NSW 2548  
www.kothes.com.au  
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**SUPPLEMENTARY INFORMATION**

**INCOME & EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

**PROJECT SUMMARY**

	2022	2021
<i>Department of Communities and Justice – Recurrent Funding</i>		
- Targeted Early Intervention	(154.11)	(907.26)
- Intensive Family Preservation	(158.35)	(932.27)
	-----	-----
	(312.46)	(1,839.53)
 <i>Department of Communities and Justice – Non-Recurrent Funding</i>		
- Social Sector Transformation Fund – Direct	(2,485.79)	--
- Social Sector Transformation Fund – Open	--	--
- Social Sector Support Fund	--	--
 <i>Other Programs</i>		
James Kirby Foundation	0.52	--
ATO Cash Flow Boost Income	(490.91)	17,851.86
Club Grants	--	--
FRRR Grant	--	--
IMB Grant	--	--
Safer Children (Westpac) Grant	--	--
	-----	-----
<b>Overall (Deficit) / Surplus</b>	<b>(3,288.64)</b>	<b>16,012.33</b>
	=====	=====



SUPPLEMENTARY INFORMATION  
INCOME & EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022  
DEPARTMENT OF COMMUNITIES & JUSTICE – TARGETED EARLY INTERVENTION

	2022	2021
<b>Income</b>		
<i>Direct Income</i>		
Government Grants	284,109.44	275,558.38
<i>Indirect Income</i>		
Donations Received	271.26	--
Interest	291.14	632.64
Reimbursements Received	--	2.84
Rent of Rooms	813.78	98.64
Other	2.96	411.38
Gain on disposal of assets	22.42	233.15
	-----	-----
	1,401.56	1,378.65
TOTAL INCOME	285,511.00	276,937.03
	-----	-----
<b>Expenditure</b>		
<i>Direct Costs</i>		
Brokerage	5,002.11	5,483.28
Programs & Resources	9,794.47	2,711.50
Relief and Contract Wages	--	768.75
Superannuation	17,497.74	16,773.03
Supervision	1,358.10	1,020.93
Travel	306.97	492.12
Vehicle Expenses	3,003.19	2,868.74
Wages	164,016.99	159,133.81
Workers Compensation Insurance	3,335.48	3,837.74
	-----	-----
	204,315.05	193,089.90
<i>Indirect Costs</i>		
Accounting Fee	315.40	371.14
Audit Fees	3,260.07	3,011.01
Bank Charges	18.94	16.24
Depreciation	5,054.34	5,054.35
Equipment Purchases	2,590.43	467.56
Gas, Power & Water	848.13	1,060.37
General Office Supplies	1,537.43	1,217.67
Insurance	1,613.32	1,631.81
IT/Computer Expenses	272.03	302.03
Legal Costs & Restructure	78.73	--
Office Cleaning	1,651.80	--
Printing, Postage & Stationary	1,299.73	1,641.37
Property Expense - Rent	10,953.64	4,300.00
Property Expense - Amortisation – Lease – Office	--	3,634.41
Property Expense - Interest Expense – Lease – Office	--	951.13
Staff Development	2,834.28	408.91
Subscriptions	1,673.15	3,521.17
Superannuation	3,637.88	4,326.09
Telephone / Telecommunications	2,386.04	3,090.61
Wages	39,227.69	48,703.63
Workers Compensation Insurance	2,097.03	1,044.89
	-----	-----
	81,350.06	84,754.39
TOTAL EXPENDITURE	285,665.11	277,844.29
	-----	-----
<b>(DEFICIT)</b>	(154.11)	(907.26)
	=====	=====



SUPPLEMENTARY INFORMATION  
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2022  
DEPARTMENT OF COMMUNITIES & JUSTICE - INTENSIVE FAMILY PRESERVATION

	2022	2021
<b>Income</b>		
<i>Direct Income</i>		
Government Grants	291,940.33	283,153.24
<i>Indirect Income</i>		
Donations Received	278.74	--
Interest	299.17	650.07
Reimbursements Received	--	2.91
Rent of Rooms	836.22	101.36
Other	3.04	422.73
Gain on disposal of assets	23.03	239.58
	-----	-----
	1,440.20	1,416.65
	-----	-----
<b>TOTAL INCOME</b>	293,380.53	284,569.89
	-----	-----
<b>Expenditure</b>		
<i>Direct Costs</i>		
Brokerage	5,139.98	5,634.41
Programs & Resources	10,064.43	2,786.24
Relief and Contract Wages	--	789.94
Superannuation	17,980.03	17,235.32
Supervision	1,395.54	1,049.07
Travel	315.43	505.68
Vehicle Expenses	3,085.96	2,947.80
Wages	168,537.78	163,519.81
Workers Compensation Insurance	3,427.42	3,943.52
	-----	-----
	209,946.57	198,411.79
<i>Indirect Costs</i>		
Accounting Fee	324.10	381.36
Audit Fees	3,349.93	3,093.99
Bank Charges	19.47	16.68
Depreciation	5,193.66	5,193.65
Equipment Purchases	2,661.82	480.44
Gas & Power	871.51	1,089.60
General Office Supplies	1,579.81	1,251.23
Insurance	1,657.78	1,676.79
IT/Computer Expenses	279.53	310.35
Legal Costs & Restructure	80.90	--
Office Cleaning	1,697.33	--
Printing, Postage & Stationary	1,335.55	1,686.60
Property Expense - Rent	11,255.56	4,418.53
Property Expense - Amortisation – Lease – Office	--	3,734.59
Property Expense - Interest Expense – Lease – Office	--	977.35
Staff Development	2,912.40	420.18
Subscriptions	1,719.26	3,618.22
Superannuation	3,738.15	4,445.33
Telephone / Telecommunications	2,451.80	3,175.79
Wages	40,308.92	50,045.98
Workers Compensation Insurance	2,154.83	1,073.71
	-----	-----
	83,592.31	87,090.37
	-----	-----
<b>TOTAL EXPENDITURE</b>	293,538.88	285,502.16
	-----	-----
<b>(DEFICIT)</b>	(158.35)	(932.27)
	=====	=====



**SUPPLEMENTARY INFORMATION**  
**INCOME & EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
<b>SOCIAL SECTOR TRANSFORMATION FUND – DIRECT</b>		
<b>Income</b>		
Government Grants	7,000.00	20,000.00
Grants Carried Forward	9,356.69	--
Less: Grants Carried forward to 30 June 2022 Financial Year	--	(9,356.69)
<b>TOTAL INCOME</b>	<b>16,356.69</b>	<b>10,643.31</b>
<b>Expenditure</b>		
Equipment Purchases	7,711.72	3,082.69
Programs and Resources	--	4,070.00
IT/Computer Expenses	5,472.08	893.72
Staff Development	--	1,402.91
Subscriptions	5,349.28	943.00
Telephone / Telecommunications	309.40	250.99
<b>TOTAL EXPENDITURE</b>	<b>18,842.48</b>	<b>10,643.31</b>
<b>NET RESULT</b>	<b>(2,485.79)</b>	<b>--</b>

**SOCIAL SECTOR TRANSFORMATION FUND – OPEN**

<b>Income</b>		
Government Grants	--	50,000.00
Grants Carried Forward	50,000.00	--
Less: Grants Carried forward to 30 June 2023 Financial Year	(24,256.07)	(50,000.00)
<b>TOTAL INCOME</b>	<b>25,743.93</b>	<b>--</b>
<b>Expenditure</b>		
Programs and Resources	25,463.13	--
Travel Expenses	280.80	--
<b>TOTAL EXPENDITURE</b>	<b>25,743.93</b>	<b>--</b>
<b>NET RESULT</b>	<b>--</b>	<b>--</b>



SUPPLEMENTARY INFORMATION  
INCOME & EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
<b>JAMES KIRBY FOUNDATION</b>		
<b>Income</b>		
Grant Received	1,114.91	1,603.70
<hr/>		
<b>Expenditure</b>		
Programs and Resources	1,114.39	1,303.70
Relief and Contract Wages	--	120.00
Superannuation	--	--
Wages	--	180.00
<hr/>		
TOTAL EXPENDITURE	1,114.39	1,603.70
<hr/>		
<b>NET RESULT</b>	0.52	--
<hr/>		

**ATO CASH FLOW BOOST INCOME**

<b>Income</b>		
ATO Cash Flow Boost income	--	35,816.00
<hr/>		
<b>Expenditure</b>		
Programs and Resources	490.91	15,996.64
Telephone / Telecommunications	--	1,967.50
<hr/>		
TOTAL EXPENDITURE	490.91	17,964.14
<hr/>		
<b>NET RESULT</b>	(490.91)	17,851.86
<hr/>		

**CLUB GRANTS**

<b>Income</b>		
Club Grants	356.88	--
<hr/>		
<b>Expenditure</b>		
Programs and Resources	356.88	--
<hr/>		
TOTAL EXPENDITURE	356.88	--
<hr/>		
<b>NET RESULT</b>	--	--
<hr/>		



SUPPLEMENTARY INFORMATION  
INCOME & EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
<b>FRRR GRANT</b>		
<b>Income</b>		
FRRR Grant	10,000.00	--
Less: Grants Carried forward to 30 June 2023 Financial Year	(8,726.17)	--
	-----	-----
TOTAL INCOME	1,273.83	--
<b>Expenditure</b>		
Staff Development	999.00	--
Subscriptions	274.83	--
	-----	-----
TOTAL EXPENDITURE	1,273.83	--
	-----	-----
<b>NET RESULT</b>	--	--
	=====	=====

<b>IMB GRANT</b>		
<b>Income</b>		
IMB Grant	10,000.00	--
	-----	-----
TOTAL INCOME	10,000.00	--
<b>Expenditure</b>		
Staff Development	10,000.00	--
	-----	-----
TOTAL EXPENDITURE	10,000.00	--
	-----	-----
<b>NET RESULT</b>	--	--
	=====	=====

<b>SAFER CHILDREN (WESTPAC) GRANT</b>		
<b>Income</b>		
Safer Children (Westpac) Grant	50,000.00	--
Less: Grants Carried forward to 30 June 2023 Financial Year	(45,872.64)	--
	-----	-----
TOTAL INCOME	4,127.36	--
<b>Expenditure</b>		
Staff Development	3,591.12	--
Programs and Resources	536.24	--
	-----	-----
TOTAL EXPENDITURE	4,127.36	--
	-----	-----
<b>NET RESULT</b>	--	--
	=====	=====



**SUPPLEMENTARY INFORMATION  
INCOME & EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
<b>SOCIAL SECTOR SUPPORT FUND</b>		
<b>Income</b>		
Government Grant	130,449.00	--
Less: Grants Carried forward to 30 June 2023 Financial Year	(36,749.00)	--
	-----	
<b>TOTAL INCOME</b>	<b>93,700.00</b>	<b>--</b>
<b>Expenditure</b>		
Brokerage	806.93	--
Legal Costs & Restructure	700.00	--
General Office Supplies	470.98	--
Office Cleaning	2,036.45	--
Programs & Resources	1,513.50	--
Subscriptions	172.73	--
Superannuation Expense	8,778.90	--
Telephone/Telecommunications	180.00	--
Vehicle Expense	454.59	--
Wages & Salaries	78,585.92	--
	-----	
<b>TOTAL EXPENDITURE</b>	<b>93,700.00</b>	<b>--</b>
	-----	
<b>NET RESULT</b>	<b>--</b>	<b>--</b>
	=====	