

ORANA

NEIGHBOURHOOD HOUSE INC.

ANNUAL REPORT 2022

17th October, 2022



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PRESIDENT'S REPORT

What a year it has been for Orana. The best thing is we are open to face-to-face contact with our participants and tutors once again in 2022.

It has also been a very busy year inside and outside with building highlights -:

- Alterations to the back portable including new flooring, storeroom entry and painting
- Renovations and painting to the small kitchen and computer room
- New fit out of Manager's office
- Installation of new garden boxes and overall garden tidy-up (big thank-you to Paul, Michael and all the garden volunteers)

As we could only provide Zoom classes for the bulk of last year, the Committee decided to give back to the community by making significant contributions to -:

- Knox Central Primary School, 50 x \$100 school shoe vouchers for children in need
- Wantirna Lions Club of \$1000 toward the Tamminya House refurbishment of Kitchenettes Project. (Tamminya House supports women and families escaping domestic violence in our area)

Sadly, we have said goodbye to Lisa Thomas, a wonderful staff member and friend to us all, who has decided on a career change and I sincerely thank her for her tireless efforts over 12 years at Orana, the last 3 of which as Manager. Lisa had provided strong leadership particularly through Covid 2020/2021 supporting everyone when many classes were run online. Lisa has left Orana in a very strong financial and operational position and we wish her well for the future. Thanks to Jan Hendrey, who commenced as a Reception volunteer in 2016 and since 2020 has been our admin officer, we send our best wishes to her on her retirement. Thank you also to Margaret, Sandra and all the Reception volunteers for their hard work and commitment to Orana this past year.

As we look forward to 2023, I would like to welcome our new Manager, Robyn Coslovich, who commenced at the end of September. Robyn has a wealth of management experience in the Neighbourhood House sector and I know you will all make her feel very welcome.

Finally, thank you to my fellow Committee members, Barry, Dianne, Leanne, Margaret and Glenn for your contributions and ideas, making my first year as President very enjoyable and fulfilling.

Peter Allen
President



TREASURER'S REPORT

This past year has been a time of discovering what the new “normal” will look like.

I would like to thank all of Orana’s staff, tutors, volunteers, participants and my fellow Committee members for all their efforts to re-establish Orana’s activities post Covid.

The installation of wicking beds and the restoration of the garden to good order has brought new life to the outdoor areas.

Orana still managed a successful year financially despite the challenges that have arisen. Receipt of residual Covid related business support funding at the start of the year was greatly appreciated.

Profit for 2021-22 was \$22,518 (2020-21 \$114,780). Government Covid related assistance received in 2021-22 amounted to \$38,600 (2020-21 \$127,942).

Overall Orana remains solid financially.

The Committee and Office Staff are always considering new opportunities to improve the facilities both inside and out, provide activities and courses that are appealing to participants, and encourage new people to become involved at Orana.

Dianne Adams
Treasurer



MANAGER'S REPORT

2021-2022 continued to challenge us all in the community sector with the lockdowns still impacting us in the last half of 2021.

While many things were still unable to go ahead face to face from July-November, we achieved so much as a team. Orana remained a place of connection for the wider community and it seemed even during closures that we were busier than ever. We continued to support our regular community members over the phone and some classes transitioned back to online delivery. Our regular Wednesday fitness class was a great example of adaptability as they never missed a class throughout the past 2 years and switched back and forth from face to face to online five times!

As always, Orana's strong community development framework ensured we were always able to meet the needs of the local community. Once we returned to some sort of continuity of staying open in early February, our Learn Local and hobby courses were well received and our people returned in great numbers as everyone clearly had enough of Zoom!

Just a few other highlights that you can read more about in the following report are:

- The installation of our wicking beds in the community garden,
- Our year long community patchwork project that culminated in the delivery of 45 beautiful handmade quilts to Ronald McDonald House at Monash Hospital.
- Our art tutor Toshi Handa participating in the Knox City Council Immerse art exhibition.
- Building improvements to our back portable and a new kitchen
- Orana staff completing accreditation through Carers Victoria and Orana being recognised as a Carer friendly House
- A strong new partnership with disability agencies Scope and Burke & Beyond

Plus many more highlights in the following pages...

There are so many people to thank for their contribution to Orana but I would particularly like to thank all our volunteers that contribute so much to Orana and are a much-valued part of the Orana 'family'. Thank you to the Committee of Management, who donate their time, knowledge and support to achieve goals and plan for the future.

Thank you to our tutors that always remained flexible and for the most part kept on delivering every time a new 'Covid' rule popped up or change was required.

MANAGER'S REPORT

Lastly but most importantly, I would like to thank our wonderful team members, Margaret, Sandra & Jan for their ongoing commitment and flexibility in the past 12 months.

After 12 years at Orana, I am moving on to a new chapter in my life. I leave Orana in a strong position led by wonderful staff and Committee of Management.

I will miss so many of the regular faces who come to Orana and am proud of the strong community that has been formed here. It has truly been a joy to see the impact of the community connections at Orana making such a difference to so many lives.

I wish everyone well and look forward to seeing Orana Neighbourhood House continuing to flourish in the years to come.

Lisa Thomas
House Manager



ABOUT US

Orana is a place where people can come together to offer each other friendship, encouragement and support.

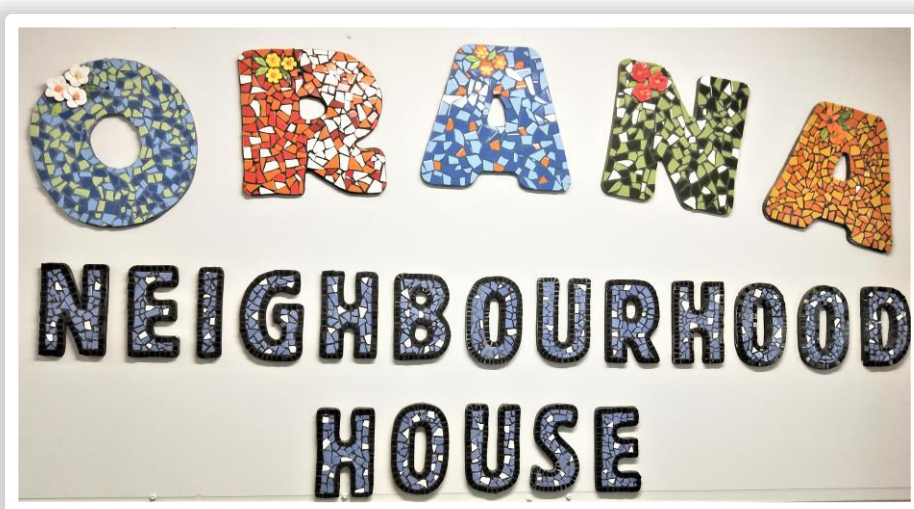
Orana offers a range of programs including adult education classes, hobby & leisure courses, exercise classes, social and self-development groups for people living in our community. Our program offers opportunities for enjoyment, learning and to develop new interests and skills.

Orana Neighbourhood House is in Wantirna South, in the City of Knox, near to Knox City and Studfield Shopping Centres.

Orana Neighbourhood House currently receives funding from Adult and Community Further Education, Department of Health and Human Services and Knox City Council. However this does not cover additional running costs of the neighbourhood house which is funded from our course participants who invest in our classes.

We try at all times to keep costs reasonable, however we do have qualified tutors charges and fees to provide you with quality courses.

Knox City Council provides our venue but we are responsible for the costs associated with running this Neighbourhood House for ALL residents to use.



OUR MISSION AND PURPOSE

Our Mission

'To provide a warm and welcoming environment for confident self-development and lifelong learning'

Our Purpose

'Orana is a warm focal point where you can achieve personal growth occurring in a supportive environment'

Orana is a place where people can come together to offer each other friendship, encouragement and support.

Orana offers a range of programs including adult education classes, hobby and leisure courses, exercise classes, social and self development groups for people living in our community.

Our program offers opportunities for enjoyment, learning and to develop new interest and skills.

WHAT'S BEEN HAPPENING AT ORANA



Knox Community Development Grant 2021
Community Lunches



Mental Health First Aid Training



Knox City Council Covid-19 Supporting
Local Services Grant
Reach Out and Connect



Safe Seats, Safe Kids

WHAT'S BEEN HAPPENING AT ORANA



Power Saving Bonus



Community Donations



Patchwork Community Project
Ronald McDonald House
Monash Children's Hospital



Garden Boxes – Wicking Beds

WHAT'S BEEN HAPPENING AT ORANA



Orana Volunteers



Australia's Biggest Morning Tea



Neighbourhood House Week
Orana Open Day
Cook & Connect

ORANA
NEIGHBOURHOOD HOUSE INC.



ORANA
NEIGHBOURHOOD HOUSE INC.



ORANA
NEIGHBOURHOOD HOUSE INC.

Orana Neighbourhood House
62 Coleman Street
Open 10am - 5pm
onh@netspace.net.au

Term 4 Courses Orana will be closed from 19th September and will re-open on 3rd October

Full details can be found on our website

| | | |
|----------------------------|--|------------------------|
| Computer Technology | <p>BASIC DIGITAL SKILLS</p> <p>Learn and understand the basics of different digital devices, using your smartphone/tablet/iPad. Topics include changing settings, using email, blocking emails and phone numbers, navigating the internet, staying safe online and using other apps.</p> <p>Mondays 12.30pm - 3.15pm 24th October - 12th December (7 weeks) *No class 31st October \$50</p> | Learn to use documents |
| | <p>IPADS & TABLETS THE NEXT LEVEL</p> <p>This class is for those that know the basics of your iPad or Tablet and want to expand on all of its many features.</p> <p>Tuesdays 9.15am - 12.00pm 25th October - 13th December (7 weeks) *No class 1st November \$50</p> | T |
| | <p>SOCIAL MEDIA Online via Zoom</p> <p>Learn how to use Canva to create engaging social media content to market your business online. Plus get some tips, tricks and ideas on how to easily plan and systemise your social media marketing for Instagram and Facebook.</p> <p>Saturdays 10.00am - 12.30pm 12th & 19th November (2 weeks) \$20</p> | |
| Adult Literacy | <p>EVERYDAY ENGLISH Online via Zoom</p> <p>Improve your English skills to gain confidence in a social or business environment.</p> <p>Mondays 6.00pm - 8.00pm 3rd October - 12th December (10 weeks) *No class 31st October \$50</p> | |
| | <p>Develop your skills for work or education</p> | |

Learn Local

Orana Neighbourhood House provides support to all those with Australian citizenship

KNOX CITY COUNCIL COMMUNITY DEVELOPMENT GRANT 2021

COMMUNITY LUNCHESES

We are very grateful to the Knox City Council for extending our Community Lunches grant for a further 12 months after taking into consideration the extended period of time we were closed.

We all enjoyed these social occasions with our Community members with chef Oddie and his hospitality students preparing and serving a delicious lunch for us.

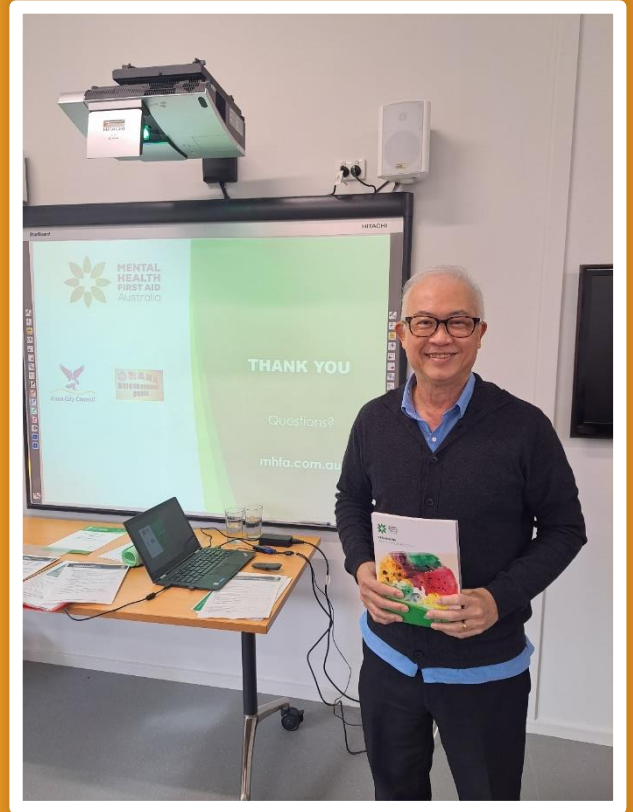


MENTAL HEALTH FIRST AID TRAINING

As an accredited Carer Friendly House, Orana was privileged to see a wonderful group of carers complete their Mental Health First Aid training in June. This great course was delivered by Neami National in partnership with Knox City Council & Orana.

The facilitator Jimmy Yeow supported the carers over this 4 week course which we also ran in April.

We hope more people will be able to access this training in the future so we can support those living in our community with mental health problems.

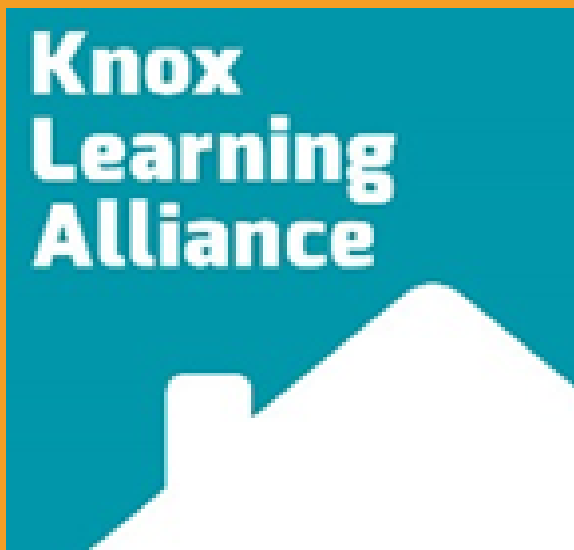


Jimmy Yeow





Reach Out and Connect

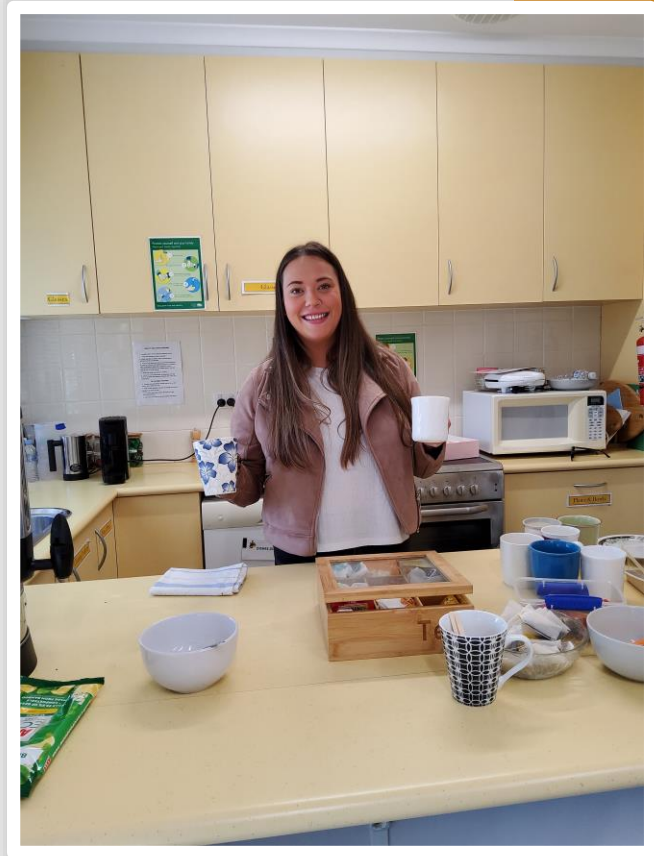


KNOX CITY COUNCIL COVID-19 SUPPORTING LOCAL SERVICES FUND

REACH OUT AND CONNECT

Orana Neighbourhood House (lead partner) and our Knox Learning Alliance partners, the Basin Community House, Mountain District Learning Centre, Rowville Neighbourhood Learning Centre, Coonara Community House and Volunteer for Knox were successful in their application to the Knox Council Supporting Local Services Fund.

With this grant, we engaged a project worker, Renee Hoffman to deliver a variety of social, recreational and volunteering activities to the local community through our centres. The strategy was to assist the immediate issue of social isolation during the pandemic as well as a longer term need to improve digital literacy skills for maximum connection in the future. This project was kindly extended by Knox City Council until the end of 2021 as we continue to host social activities for our local communities.



SAFE SEATS SAFE KIDS PROGRAM

In partnership with Neighbourhood Houses Victoria and Kids Safe Victoria, Orana continued to run a free car seat fitting service in our car park every Wednesday.

Our friendly car seat fitter, Julie ensures families that use this service can have peace of mind that their car seat is fitted correctly.

This program is now into its third year at Orana and due to the high number of bookings we anticipate we will be offering it for at least another 12 months.



**Safe Seats
Safe Kids**

**IS YOUR CHILD
TRAVELLING SAFELY?**

**FREE CHILD CAR RESTRAINT FITTINGS
& SAFETY CHECKS**

► Orana Neighbourhood House to hold child safety fittings and checks every Wednesday
To book go to: www.safeseatssafekids.com.au

find out more at safeseatssafekids.com.au



POWER SAVING BONUS

In late June, Orana had the pleasure of welcoming the Minister of Energy, The Hon. Lily D'Ambrosio and Jackson Taylor, our local State Labour Government representative to launch the new Power Saving Bonus that Neighbourhood Houses will be assisting our communities in applying from 1st July 2022. Neighbourhood House Victoria President Shima Ibuki also joined us to welcome our special guests and to meet some of our local community members who have received the Power Saving Bonus so far.

Since July 2021 we have assisted 117 people to apply for their power saving bonus. This will continue until 30th June, 2023.



From left Jackson Taylor, The Hon. Lily Ambrosio, Lisa Thomas, Shima Ibuki

Did you know
your household
could be eligible for

\$250

off your power bill?



The Victorian State Government's Power Saving Bonus is a one-off payment to help eligible Victorians* experiencing energy bill stress.

Available until 30 June 2022, if you need help applying for this bonus online we are here to step you through it:

Orana Neighbourhood House
62 Coleman Road, Wantirna South
9801 1895

*To be eligible, you must be receiving payments under one of the following concession programs: Centrelink Pensioner Concession, Disability Support Pension, Youth Allowance, Austudy or Abstud, Department of Veterans Affairs Pensioner Concession, or Work & Development of Veterans Affairs Card.

ORANA
NEIGHBOURHOOD HOUSES VICTORIA

NEIGHBOURHOOD HOUSES VICTORIA

Good Shepherd
Austwide New Zealand

Funded by: VICTORIA
State Government

Since 1 July 2022,
every Victorian
household is now
eligible for the

**\$250
POWER
SAVING
BONUS**



We can help you
compare energy deals
and claim **\$250**.
Speak to us today!

ORANA
NEIGHBOURHOOD HOUSES VICTORIA

62 Coleman Road
Wantirna South

Supported by:
NEIGHBOURHOOD HOUSES VICTORIA

Good Shepherd
Austwide New Zealand

Funded by:
VICTORIA
State Government

Please call us on 9801 1895
to make an appointment
(by appointment only)

COMMUNITY DONATIONS

Orana was very fortunate to receive some Business support grants from the State Government during the covid lockdown period at the end of 2021.

Orana made the decision to put this money back into our local community and we made the following donations.

- \$5,000 worth of school shoe vouchers to Knox Central Primary School
- \$5,000 to Rotary Club of Boronia for the Kid's Education Support fund
- \$1000 to the Wantirna Lions Club for the fit out of the Tamminya House Kitchenette Project



*Wes Gleeson -Wantirna Lions Club
with Peter Allen*



Knox Central Primary School

PATCHWORK COMMUNITY PROJECT RONALD MCDONALD HOUSE MONASH CHILDREN'S HOSPITAL

Orana's Patchwork class have been working on a community project all year to make beautiful quilts that will be donated to the Monash Children's Hospital. Each quilt will be given to a child at the hospital to take home and keep after their stay in hospital.

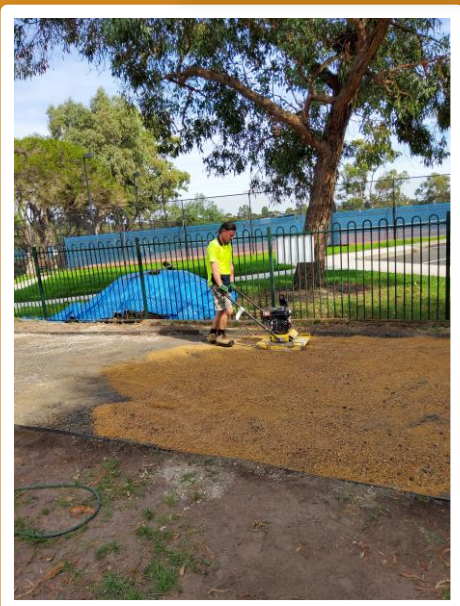
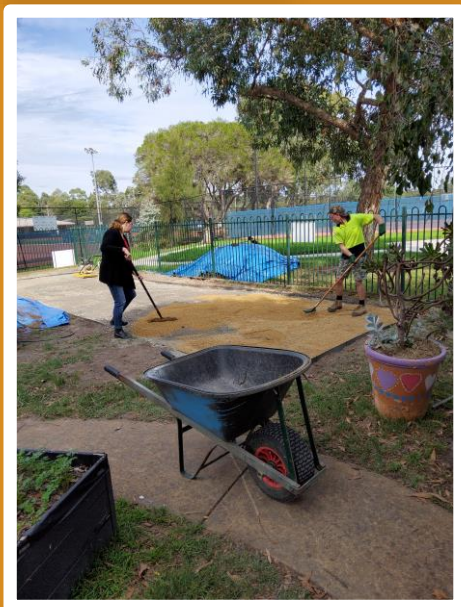
These lovely ladies are led by the very patient Anne Hayes and we are so grateful for how much time she has put into this into this project.

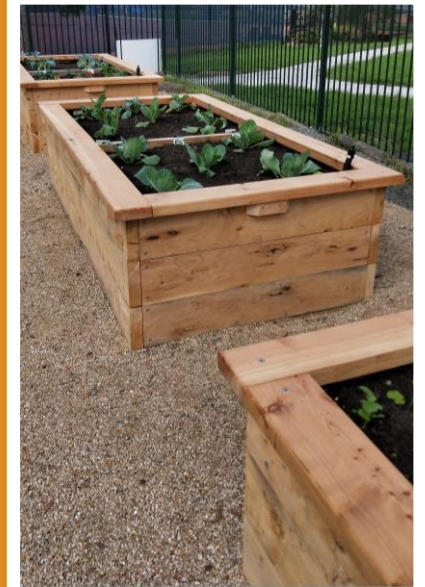


GARDEN BOXES WICKING BEDS

When we returned from the last of the lockdowns of 2021, we were determined to finally install our wicking garden beds that we had on our scope for nearly 2 years!

It was an enormous project to get them installed but they look fantastic in our Community garden and will provide many crops of fruit and vegetables that will be sustainable all year around that can be used in our cooking classes or sold to our Community members with the proceeds going back into the garden.





ORANA VOLUNTEERS

Orana thanks our
much valued volunteers.

Whether it is in reception, working in
our community garden, on our
Committee of Management or helping
out at the many events we run
throughout the year, we would like to
thank you all for the many hours you
have contributed to
Orana Neighbourhood House.

Thank you everyone! ❤️



AUSTRALIA'S BIGGEST MORNING TEA

The Biggest Morning Tea was held on 19th May.

We had small groups meeting for morning tea over the course of the whole day! We were able to raise \$220 for the Cancer Council.

We look forward to holding an even bigger and better event in 2023.



NEIGHBOURHOOD HOUSE WEEK ORANA OPEN DAY COOK & CONNECT

During Neighbourhood House week in May we held 'Cook And Connect' combining an open day and cooking demonstration.

Everyone was treated to an entertaining cooking demonstration and a variety of tasters to enjoy.

Afterwards we offered a tour of Orana to showcase everything that we have on offer.




**Neighbourhood House
Week** 9-15 May 2022
Building resilience by bringing people together



ACKNOWLEDGEMENTS

Without these people, Orana Neighbourhood House would not be what it is today.

Our team of staff, volunteers and committee members is what makes our organisation the welcoming, warm friendly, community driven business that people know and love.

We would like to thank everyone for the energy that they bring to Orana and the smiles and joy that they leave our community members with.

STAFF

House Manager

Finance

Co-ordinator

Administration Officer

Lisa Thomas

Sandra Chapman

Margaret Ledwidge

Jan Hendrey

VOLUNTEERS

Beryl Hughes, Julii Trinh, Jessica Pook, Rose Braniska, Chiharu Amano, Sue George, Jeanette Gysberts, Jenny Crombie, Linda Willing, Paul Tisch

COMMITTEE

President

Vice President

Secretary

Treasurer

General Members

Peter Allen

Barry Treadwell

Leanne Conway

Dianne Adams

Glenn Tippett

Margaret Montaldo

Thank you to our cleaner Chris from Matrix Services for his service throughout the year.

PARTNERSHIPS & COLLABORATIONS

2021/2022

- ❖ Knox Learning Alliance
 - The Basin Community House
 - Coonara Community House
 - Rowville Community Learning Centre
 - Mountain District Learning Centre
- ❖ Volunteer for Knox
- ❖ Community Houses Association of the Outer Eastern Suburbs (CHAOS)
- ❖ Neighbourhood Houses Victoria
- ❖ Knox City Council
- ❖ ACFE
- ❖ ACE Vic
- ❖ Kidsafe Victoria
- ❖ Good Things Foundation
- ❖ Swinburne TAFE
- ❖ Knox Community Gardens
- ❖ Bunnings Vermont South
- ❖ Bendigo Bank Wantirna
- ❖ Wantirna Lions Club
- ❖ Rotary Club Of Boronia
- ❖ Scope
- ❖ Burke & Beyond
- ❖ Knox Library
- ❖ Knox Central Primary School

Orana Neighbourhood House acknowledges the funding and support provided by Knox City Council, the Adult Community Further Education Board and Department of Health and Human Services.





Orana Neighbourhood House Inc.

ABN 91 514 980 522

Financial Statements

For the Year Ended 30 June 2022

Orana Neighbourhood House Inc.

ABN 91 614 980 622

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For the Year Ended 30 June 2022

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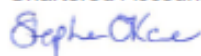
LEAD AUDITOR'S INDEPENDENCE DECLARATION
UNDER SUBDIVISION 60-C OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012

To the Committee of Orana Neighbourhood House:

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

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

LDAssurance
Chartered Accountants



Stephen O'Kane
Partner

Dated this 23rd day of September 2022
330 Collins Street, Melbourne.

Orana Neighbourhood House Inc.

ABN 91 614 980 622

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

| | 2022 | 2021 |
|---|------------------|------------------|
| | \$ | \$ |
| Income | | |
| Fees | 26,126 | 26,975 |
| Government assistance | 38,600 | 127,942 |
| Grants - ACFE | 101,115 | 99,958 |
| Grants - Department of Human Services | 89,596 | 86,909 |
| Grants - Knox City Council | 53,737 | 52,373 |
| Grants - Other | 9,619 | 11,190 |
| Interest | 622 | 1,164 |
| Memberships | 18 | 21 |
| Room hire | 14,302 | 7,396 |
| Other income | 179 | 2,257 |
| | 333,914 | 416,185 |
| Expenses | | |
| Administration expenses | (50,040) | (41,513) |
| Depreciation | (16,830) | (10,960) |
| Loss on disposal of property, plant and equipment | (1,196) | - |
| Program and course expenses | (47,003) | (43,951) |
| Salaries | (176,646) | (185,158) |
| Salaries - oncost | (5,490) | (9,312) |
| Superannuation | (14,191) | (10,511) |
| | (311,396) | (301,405) |
| Profit for the year | 22,518 | 114,780 |
| Other comprehensive income | | |
| Other comprehensive income | - | - |
| Total comprehensive income for the year | 22,518 | 114,780 |

The accompanying notes form part of these financial statements.

Orana Neighbourhood House Inc.

ABN 91 614 980 622

Statement of Financial Position

As At 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|--------------------------------------|------|----------------|----------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 375,366 | 386,058 |
| Trade and other receivables | 5 | 4,483 | - |
| TOTAL CURRENT ASSETS | | 379,849 | 386,058 |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 6 | 68,942 | 61,823 |
| TOTAL NON-CURRENT ASSETS | | 68,942 | 61,823 |
| TOTAL ASSETS | | 448,791 | 447,881 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 7 | 11,948 | 10,459 |
| Lease liabilities | | 192 | 1,152 |
| Employee benefits | 8 | 29,944 | 24,454 |
| Other financial liabilities | | 9,264 | 36,699 |
| TOTAL CURRENT LIABILITIES | | 51,348 | 72,764 |
| NON-CURRENT LIABILITIES | | | |
| Lease liabilities | | - | 192 |
| TOTAL NON-CURRENT LIABILITIES | | - | 192 |
| TOTAL LIABILITIES | | 51,348 | 72,956 |
| NET ASSETS | | 397,443 | 374,925 |
| EQUITY | | | |
| Retained earnings | | 397,443 | 374,925 |
| TOTAL EQUITY | | 397,443 | 374,925 |

The accompanying notes form part of these financial statements.

Orana Neighbourhood House Inc.

ABN 81 614 880 622

Statement of Changes in Equity

For the Year Ended 30 June 2022

2022

| | Retained Earnings | Total |
|-------------------------|----------------------|---------|
| | \$ | \$ |
| Balance at 1 July 2021 | 374,925 | 374,925 |
| Profit for the year | 22,518 | 22,518 |
| Balance at 30 June 2022 | 397,443 | 397,443 |

2021

| | Retained Earnings | Total |
|-------------------------|----------------------|---------|
| | \$ | \$ |
| Balance at 1 July 2020 | 260,145 | 260,145 |
| Profit for the year | 114,780 | 114,780 |
| Balance at 30 June 2021 | 374,925 | 374,925 |

The accompanying notes form part of these financial statements.

Orana Neighbourhood House Inc.

ABN 81 614 980 622

Statement of Cash Flows
For the Year Ended 30 June 2022

| | 2022 | 2021 |
|---|-----------|-----------|
| Note | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Receipts in the course of operations | 325,124 | 472,572 |
| Cash payments in the course of operations | (310,141) | (315,475) |
| Interest received | 622 | 1,164 |
| Net cash provided by/(used in) operating activities | 11 15,605 | 158,261 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchase of property, plant and equipment | (25,145) | (13,130) |
| Net cash provided by/(used in) investing activities | (25,145) | (13,130) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Payment of finance lease liabilities | (1,152) | (1,152) |
| Net cash provided by/(used in) financing activities | (1,152) | (1,152) |
| Net increase/(decrease) in cash and cash equivalents held | (10,692) | 143,979 |
| Cash and cash equivalents at beginning of year | 386,058 | 242,079 |
| Cash and cash equivalents at end of financial year | 4 375,366 | 386,058 |

The accompanying notes form part of these financial statements.

Orana Neighbourhood House Inc.

ABN 91 614 880 622

Notes to the Financial Statements

For the Year Ended 30 June 2022

The financial report covers Orana Neighbourhood House Inc. as an individual entity. Orana Neighbourhood House Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2022 were to provide programs and community space to the local community.

The functional and presentation currency of Orana Neighbourhood House Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Management committee 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 *Associations Incorporations Reform Act 2012* and 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*.

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

2 Summary of Significant Accounting Policies

(a) 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. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

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.

Other income

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(b) Income Tax

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

(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 payable 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) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(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.

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

2 Summary of Significant Accounting Policies

(f) 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.

Depreciation

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

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

| Fixed asset class | Depreciation rate |
|----------------------------------|-------------------|
| Furniture, Fixtures and Fittings | 10% - 25% |
| Leasehold improvements | 5% - 20% |
| Right-of-Use - Office Equipment | 32% |

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.

(g) Leases

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

(h) 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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

3 Critical Accounting Estimates and Judgments

The Management committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

4 Cash and Cash Equivalents

| | 2022 | 2021 |
|--------------------------|----------------|----------------|
| | \$ | \$ |
| Cash at bank and in hand | 301,769 | 262,102 |
| Short-term deposits | 73,597 | 123,956 |
| | <u>375,366</u> | <u>386,058</u> |

5 Trade and other receivables

CURRENT

| | | |
|--|--------------|----------|
| Trade receivables | 4,483 | - |
| Total current trade and other receivables | <u>4,483</u> | <u>-</u> |

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2022

6 Property, plant and equipment

| | 2022 | 2021 |
|--|-----------------|-----------------|
| | \$ | \$ |
| PLANT AND EQUIPMENT | | |
| Furniture, fixtures and fittings | | |
| At cost | 114,253 | 101,153 |
| Accumulated depreciation | <u>(73,139)</u> | <u>(64,286)</u> |
| Total furniture, fixtures and fittings | <u>41,114</u> | <u>36,887</u> |
| Leasehold Improvements | | |
| At cost | 60,730 | 53,570 |
| Accumulated depreciation | <u>(33,094)</u> | <u>(29,978)</u> |
| Total leasehold improvements | <u>27,636</u> | <u>23,592</u> |
| Right-of-Use - Office Equipment | | |
| At cost | 3,648 | 3,648 |
| Accumulated depreciation | <u>(3,456)</u> | <u>(2,304)</u> |
| Total Right-of-Use - Office Equipment | <u>192</u> | <u>1,344</u> |
| Total property, plant and equipment | <u>68,942</u> | <u>61,823</u> |

Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

| | Furniture, Fixtures and Fittings | Leasehold Improvements | Right-of-Use - Office Equipment | Total |
|---------------------------------------|--|---------------------------|---------------------------------------|-----------------|
| | \$ | \$ | \$ | \$ |
| Year ended 30 June 2022 | | | | |
| Balance at the beginning of year | 36,887 | 23,592 | 1,344 | 61,823 |
| Additions | 17,985 | 7,160 | - | 25,145 |
| Disposals | (1,196) | - | - | (1,196) |
| Depreciation expense | <u>(12,562)</u> | <u>(3,116)</u> | <u>(1,152)</u> | <u>(16,830)</u> |
| Balance at the end of the year | <u>41,114</u> | <u>27,636</u> | <u>192</u> | <u>68,942</u> |
| Year ended 30 June 2021 | | | | |
| Balance at the beginning of year | 32,107 | 25,050 | 2,496 | 59,653 |
| Additions | 13,130 | - | - | 13,130 |
| Depreciation expense | <u>(8,350)</u> | <u>(1,458)</u> | <u>(1,152)</u> | <u>(10,980)</u> |
| Balance at the end of the year | <u>36,887</u> | <u>23,592</u> | <u>1,344</u> | <u>61,823</u> |

Notes to the Financial Statements

For the Year Ended 30 June 2022

7 Trade and Other Payables

| | 2022 | 2021 |
|----------------|---------------|---------------|
| | \$ | \$ |
| CURRENT | | |
| Trade payables | 460 | 768 |
| PAYG Payable | 5,497 | 4,655 |
| GST payable | 5,991 | 5,038 |
| | <u>11,948</u> | <u>10,459</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.

8 Employee Benefits

| | | |
|---------------------------------|---------------|---------------|
| Current liabilities | | |
| Provision for employee benefits | 4,655 | 2,792 |
| Long service leave | 25,289 | 21,662 |
| | <u>29,944</u> | <u>24,454</u> |

9 Auditors' Remuneration

| | | |
|--|--------------|--------------|
| Remuneration of the auditor LD Assurance for: | | |
| - Reviewing and preparing the financial statements | 2,500 | 2,150 |
| | <u>2,500</u> | <u>2,150</u> |

10 Contingencies

In the opinion of the Management committee, the Association did not have any contingencies at 30 June 2022 (30 June 2021: None).

Notes to the Financial Statements

For the Year Ended 30 June 2022

11 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

| | 2022 | 2021 |
|---|---------------|----------------|
| | \$ | \$ |
| Profit for the year | 22,518 | 114,780 |
| Non-cash flows in profit: | | |
| - depreciation | 16,830 | 10,980 |
| - net loss on disposal of property, plant and equipment | 1,196 | - |
| Changes in assets and liabilities: | | |
| - (increase)/decrease in trade and other receivables | (4,483) | - |
| - (increase)/decrease in other assets | - | 727 |
| - increase/(decrease) in income in advance | (27,435) | 30,278 |
| - increase/(decrease) in trade and other payables | 1,489 | (3,978) |
| - increase/(decrease) in provisions | 5,490 | 5,498 |
| Cashflows from operations | <u>15,605</u> | <u>158,281</u> |

12 Related parties

All committee members of Orana Neighbourhood House act in an honorary capacity. No Committee member received or was entitled to receive a fee solely by virtue of their position as a committee member.

13 Events Occurring After the Reporting Date

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

14 Statutory Information

The registered office and principal place of business of the association is:

Orana Neighbourhood House Inc.
 62 Coleman Road
 Wantima South VIC 3152

Orana Neighbourhood House Inc.


ABN 91 514 980 522

Statement by the Committee

In the opinion of the Committee of Management of Orana Neighbourhood House Inc.:

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

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

President


Treasurer


Dated 16 / 8 / 2022

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF ORANA NEIGHBOURHOOD HOUSE INC.

Report on the Financial Report

We have reviewed the accompanying financial report, being a special purpose financial report, of Orana Neighbourhood House (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year, notes comprising of a summary of significant accounting policies, other explanatory notes and statement by the committee.

This review report has also been prepared for the committee of the association pursuant to the *Associations Incorporation Reform Act 2012* and *Australian Charities and Not-for-profits Commissions Act 2012*.

Committees' Responsibilities for the Financial Report

The Committee are responsible for the preparation of the financial report that gives a fair and true view in accordance with the Australian Accounting Standards, the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee determines 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

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Australian Auditing Standards on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedure prescribed, anything has come to our attention that cause us to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the Association's financial position as at 30 June 2022 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the *Australian Charities and Not-for-profit Commission Regulation 2013*. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Orana Neighbourhood House Inc. does not satisfy the requirements of the *Associations Incorporation Reform Act 2012* and 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 2022 and of its performance for the year ended on that date; and
- (b) complying with Australia Accounting Standards to the extent described in Note 1 and the Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of accounting

Without modifying our opinion, 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 Committees' financial reporting under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

LDAssurance
Chartered Accountants



Stephen O'Kane
Partner

Dated this 23rd day of August 2022
330 Collins Street, Melbourne.



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