



# Annual Report



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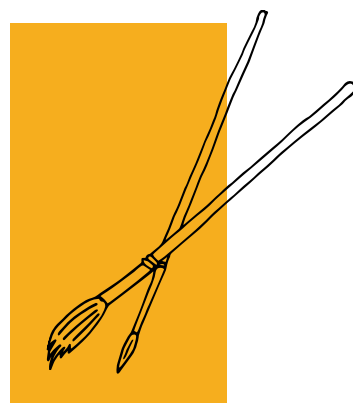
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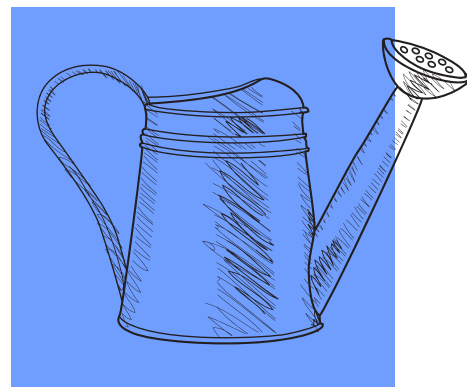
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# President's Report

2022/23 was a year of much activity and positive change at Orana.

In January, Manager Robyn left suddenly and the role of Acting Manager was assumed by Margaret. Between Margaret and Sandra they very professionally looked after the administration and building works at Orana until the end of April at which time we welcomed our new manager, Emily Harnett.

Emily has been a breath of fresh air with her enthusiasm and wealth of experience coming from her previous role at Neighbourhood Houses Victoria.

Toward the end of the financial year board member Glen Tippetts resigned due to time constraints, working full-time and his expanding role in Rotary. Glen has been a very active board member and I thank him for his efforts over the last 3 years.

Thankyou to all the tutors for their commitment to Orana and the many volunteers we have performing a variety of duties from Reception to Gardening.

First thing on the agenda this financial year is to re-visit and update our 3 year Strategic Plan, so we can keep abreast of changing community needs, which has always been a priority at Orana.

Finally thank you to our hard working Board, Dianne, Leanne, Barry and Marg as we forge ahead into the 2023/24 financial year.



**Peter Allen**

President - Orana



# Treasurer's Report

It was great to see Orana returning to a fuller level of activity over the past 12 months.

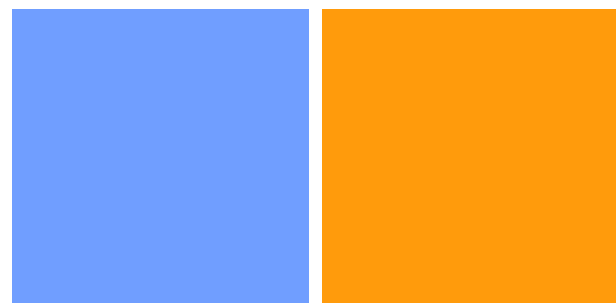
I would like to thank all of Orana's staff, tutors, volunteers, participants, and my fellow Board members for all their efforts and continued support.

Profit for 2022-23 was \$9,150 (2021-22 \$22,518). Government Covid related assistance received in 2021-22 amounted to \$38,600. No such funding was received during the 2022-23 year making the results a massive improvement on last year.

Overall Orana remains solid financially. I eagerly look forward discovering what activities will become available over the coming year.

**Dianne Adams**

Treasurer- Orana



# Manager's Report

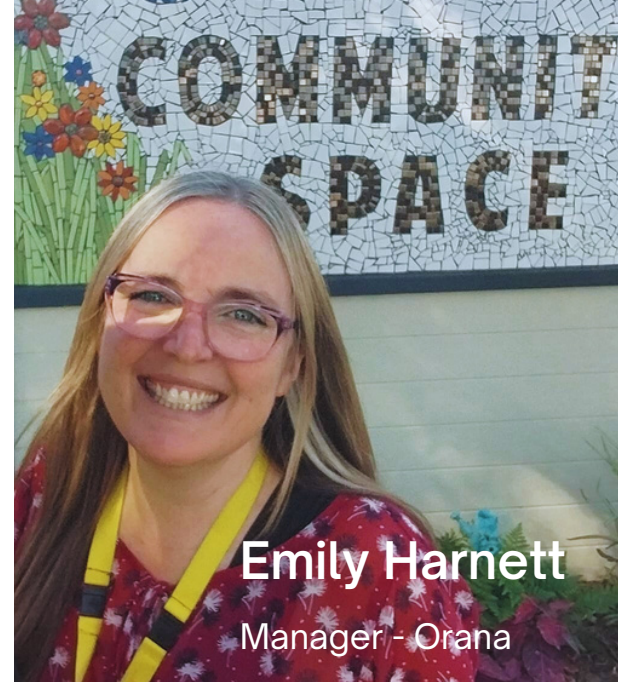
It has been another big year at Orana Neighbourhood House. After the departure of the wonderful Lisa Thomas as manager, and a short time with Robyn Coslovich, Orana was capably managed by Margaret and Sandra through a challenging time without a House manager and it was with great pleasure that I got to join the Orana family in April. I couldn't feel luckier to have joined such an amazing community!

Orana is blessed with incredible tutors and trainers who deliver outstanding courses with passion and a true commitment to quality education and the learners in their classes. I am so grateful for the hard work and dedication they bring to our Neighbourhood House.

We have the most wonderful volunteers who contribute to making our Neighbourhood House so special. My heartfelt thanks go to Janette, Sue, Linda and Jennie who work tirelessly on keeping our gardens looking so beautiful, to Paul for everything you do, to Gary who leads our walking group with such delight and humour and to our fantastic reception volunteers Rose, Julii, Chi and Beryl for the impact you all have on making Orana such a welcoming and smooth-running House.

I would like to make a special mention of our extraordinary staff Margaret and Sandra whose devotion to Orana and our community members is truly awe inspiring. Through the challenges of the last year, they have gone above and beyond with grace and dedication, and they should feel very proud of all they have achieved. I cannot thank you both enough!

We are lucky at Orana to have a very dedicated Board of Governance in Pete, Leanne, Dianne, Barry, Marg and we give thanks to Glenn who left after a number of years service to Orana.



**Emily Harnett**

Manager - Orana

I would like to thank the board who bring their enthusiasm and expertise in guiding Orana to achieve all that we do.

I would be remiss if I didn't mention our remarkable community who come to Orana for our classes, activities and the connection to others that continues to make it such a special place. I would like to thank you all for making me feel so welcome into the 'Orana family'.

We offer a huge array of digital and literacy courses and health and wellbeing activities providing the local community with a great range of opportunities to pursue their interests. Our Patchwork Community Project, our Taking Strides all abilities walking group and our partnership with Burke and Beyond have all gone from strength to strength.

The year ahead is exciting as we embark on our next chapter. Orana is a truly exceptional place and I am thrilled to be part of the journey as we continue to provide a warm and welcoming place for learning, wellbeing activities and social connections for the community.



# 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.





# Our Mission and Purpose

Our mission is to provide a warm and welcoming environment for confident self-development and lifelong learning.

Our purpose is to be a warm focal point where you can achieve personal growth in a supportive environment.





# Our People

We are so lucky to have incredible tutors, volunteers and participants here at Orana Neighbourhood House. Here are a few spotlights!

## Tutors



### **Muriel**

#### **Over 40s fitness**

I've been working at Orana for nine, going on ten years, doing the over 40s fitness classes. Two of the participants were even at my very first original class! I studied fitness with Fit Nation and then I started these classes because I could see a need for ladies fitness outside the gym. With more focus, the ladies could have a good time and in the gym they seemed to be segregated and there was not as much instruction. Now I have men too coming to my classes which is good.

I get a lot of senior men in my classes who say they just don't fit into the gym so they like coming to Orana instead. It's friendly - you're not just in your class but you're friendly when you come to reception and everybody knows your name and they talk to you and you feel like it's a home away from home.

Whereas if you're in a gym, you'd say hi at reception and they might be really friendly but they probably don't know more about you outside. A lot of people stay after my classes to have a chat, they go for coffee. And over the years we also go out - we go for walks and do things in the school holidays.



## Handa Toshi

### Art

I have worked at Orana for about seven years. I studied art and design in Japan at the Osaka Designers College and Osaka Art Museum. I have also studied multimedia at Box Hill TAFE in Melbourne. My specialty is mixed media, collage works, and making statues and sculptures. Some of my pieces have been included in galleries around the world, such as the Red Cross International Gallery in Switzerland and the Singapore National Art Museum.

I have also published several children's books. Since 2013 I have run art and craft lessons for local children and I began teaching people with disabilities about six years ago, including at Orana. My students' artistic talents greatly influence my art style. I have a strong passion for supporting people with disabilities and also for creating an inclusive society.

## Liz McShane

### Horticulture

I like growing with and for the community. We're trying to grow more than we need in the gardens at Orana so we can contribute to the wider community. I'm a horticulturalist; I studied at Burnley College at Melbourne University, and I've been working in domestic horticulture and retail nursery. People who are into gardens know of Burnley. In the industry we were known as the Burnley mafia, because everyone from Burnley knows everyone else from Burnley! I have also worked for propagation labs doing tissue culture.



But my main experience overall has been in education - in neighbourhood houses and I also teach at TAFE.

*My goal is that my classes are a space for people to learn and enjoy gardening together, but also for us to be growing for members of the group and also for the community. We use the gardens here at Orana to learn in, so people can take those skills home.*



## Anne

### Craft

Creating was all around me while growing up. My grandmother was a university qualified Domestic Science Teacher, so 'making' was always happening around me. My mother created many items herself, helping with the cost of raising five children.

I enjoy seeing what can come from an idea and a bit of effort. I taught beading and scrapbooking at Mulgrave Neighbourhood House for ten years and love seeing what people create using my design and their own beads – so many variations are possible. I have also been a Girl Guide leader and I have worked with children too. I enjoy what kids create – their imagination is inspiring.

My newest job is running a sewing class for a company that is for NDIS participants learning to sew. At Orana I love that everyone will now choose different patchwork patterns whereas in the beginning we all started off with the same design. I love it when people are game enough to try something different! I'm very proud of our participants. Learning something and then having the confidence to expand on it is wonderful. The new class "Connecting through Craft" is growing too and I love the variety of different tasks being undertaken there. I've always enjoyed helping others at Orana; passing on the knowledge or sharing it and interacting with people.

## Toni de Censo

### Digital skills

My first job was working in a legal office, then I did a certificate IV in Training and Assessment, to enable me to teach adults, and from there I was teaching Microsoft products and now I've moved on to digital devices. I teach at three different community houses - Orana, the Basin and Arrabri. I like giving people knowledge for using their devices and finding out what their devices can do. It's a new world for many of our participants, so I enjoy giving them the tools just to live their life.





# Volunteers



## Paul Tisch

### Gardening

I started at Orana as a volunteer last year because I recently finished up a business. I worked in boiler making, working in factories for 30 odd years - welding and all sorts. I've done a bit of teaching, a bit of everything. Now I come to Orana to help when I can. I participate in the gardening class with our horticulturalist, Liz too, because she is very knowledgeable.

My dad was an avid gardener. He was on the rabbit board in New Zealand and gardening was his hobby. He grew vegetables though, never flowers, if you didn't need it, it wasn't worth growing, he said! I'm not quite the same. I've got a few flowers in my garden and I can appreciate them. I used to have a slogan for my business: "if I can't help you, I know someone who can." I still live by that.

I think Orana has a very good atmosphere - it's relaxed. Gardens should be for the community, people should just be able to come in and help plant something, and then take it home. I stop people sometimes, like when we had too many beans and I asked a couple of ladies walking by if they wanted any. 'We've got nothing to carry them in!' they said, but I got a bag out of my ute and they were happy. All inclusive and no waste.

## Beryl Hughes - Reception volunteer

### Admin / reception

My name is Beryl and I retired in 2015. I started volunteering at Orana Neighbourhood House 2016. I enjoy coming and out in the happy atmosphere here.





# Participants



## Dirk van Diggele

### Digital skills

I've been coming to Orana for a few years now. I started coming for the company. I live on my own, so you get a bit lonely after a while. I am learning many things in the digital skills class. My memory isn't so good and if you don't use it, you lose it, which is very true. The way it is at the moment, everything is online. Luckily I have a daughter and granddaughter, but the techniques are so advanced that you can't follow it. You feel a bit incompetent! And you just give up after awhile.

*"It's a must, to keep up with technology. You come to an age, like me, at 95 when you can't handle it."*

## Lynne Johnson

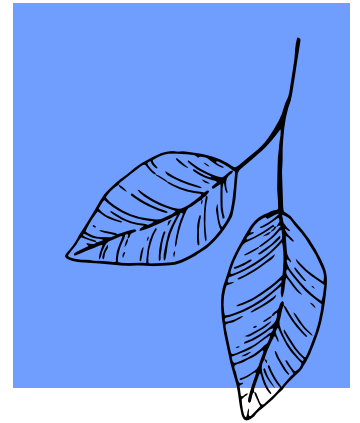
### Art group

I was in hospital for a year and I nearly died. I had a carotid artery. But look at me now! I couldn't talk, I couldn't walk. But I want people to know that you can do it.

I come from England - Windsor, near Astor. I used to be a hairdresser and I liked art at school. So I tried some paint by numbers and I never thought I could do it, but I can! Anybody can do it.

All of us have become friends in this class. We have a laugh, we really do, and the teacher is gorgeous. We love everything we're doing. We all come from different backgrounds, it's lovely.





# What's Been Happening

## Safe Seats Safe Kids

With support from the State Government and 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 has continued to ensure that families are keeping their kids safe by ensuring that their car seat is fitted correctly.

In this financial year, with the fantastic work of Julie, Orana Neighbourhood House has conducted 483 checks on car seats. It is startling that only 13 of these seats were installed correctly! There were 126 car seats that were brand new in their box ready for installation and another 12 were too old to be fitted correctly. It is alarming to note that 158 seats were incorrectly fitted in the car, while a further 174 seats needed to be removed and required a full refit to be safe.

The Safe Seats Safe Kids program has provided a vital service to our local community making car seats safe for our kids.

# 483

Safety checks  
conducted



# Power saving bonus

The Power Saving bonus was offered through the State Government as a one-off \$250 payment which was designed to help ease the cost of living for eligible Victorian households during the pandemic.

Applications for the Power Saving Bonus were made online, however understanding that many people in our communities either lack access to devices or internet, or lack confidence and skills in using technology, to ensure no one got left behind, Neighbourhood Houses across the state helped people complete their Power Saving Bonus application.

During the financial year, Orana Neighbourhood House assisted 132 community members to complete their PSB applications.

This has amounted to **\$33,000** going to help community members to cover the surging costs of their energy bills.

# 132

Community members helped to complete their PSB application at Orana



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

**\$250  
POWER  
SAVING  
BONUS**

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

ORANA  
NEIGHBOURHOOD HOUSES  
NEIGHBOURHOOD HOUSES  
VICTORIA

Good Shepherd  
Australia New Zealand

VICTORIA  
State  
Government

# Living Local Community grant

In August 2022, Orana Neighbourhood House applied for a grant through Living Local - Community Grants Program.

This grant program was launched as an initiative as part of the Suburban Revitalisation Program through the Department of Jobs, Precincts and Regions. It was aimed at supporting communities to thrive economically and socially in partnership with local government, the community and business. This was part of the Our Suburbs: Living Local Fund which supported suburbs to recover and thrive after the pandemic.

Orana Neighbourhood House received funds to upgrade the existing audio /visual equipment in our large portable classroom to an interactive flat screen which enables more dynamic and connected learning opportunities.





# Biggest morning tea

On Thursday the 25th May, Orana hosted a community morning tea for Australia's Biggest Morning Tea. It helped to raise funds for the Cancer Council to support those impacted by cancer.

We had an amazing turnout and fun was had by everyone with our raffle and games run brilliantly by our volunteer Linda. A delicious spread was put on worthy of a Neighbourhood House event which was enjoyed by all.

We also raised important funds to go towards the vital work of the Cancer Council. A big thanks goes to those who attended, donated money and to the important contribution of our amazing volunteers to make the morning tea such a success!



Join us for morning tea to help raise funds for the Cancer Council to support those impacted by cancer.

**'Every cup makes a difference'**

Gold coin donation

**Thursday, 25th May  
10.30am - 11.30am**

Please call 9801 1895 to book



Cancer  
Council

Australia's  
Biggest  
Morning  
Tea

# Patchwork community project

Our Community Project has kept the Patchwork group busy. Over the course of the year, this incredible group have made over 70 quilts to pass on to the Monash Children's Hospital Ronald McDonald House.

A bit of confidence has empowered the ladies to make a variety of designs. They have been working hard sewing to be able to present the quilts in a carry bag, ready for the children to take home with them as part of their care packs after they leave hospital.

A massive thanks to all our wonderful patchwork ladies led by Anne Hayes. You are simply amazing!!



# Neighbourhood House Week

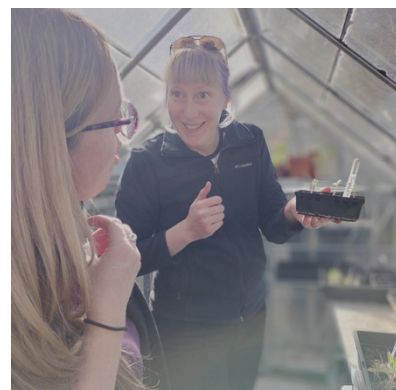
Neighbourhood House Week started with a bang with chef Oddie doing a cooking demonstration making delicious beef and barley soup followed by his now famous carrot cake. Thank you to everyone one who attended to celebrate the work of our incredible sector.

A special thank you to Oddie and our volunteers who helped make the day run perfectly. As always, we couldn't have done it without you all.

The event also provided the perfect chance for new manager Emily to meet some of our gorgeous Orana community.







# 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 Emily Harnett  
Finance Sandra Chapman  
Co-ordinator Margaret Ledwidge

## **VOLUNTEERS**

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

## **TUTORS**

Adriana Ferrain, Toshi Handa, Prasit Yukatirat, Louisa Philip, Toni Di Censo, Leanne Beyer, Betsy-Sue Clark, Imelda Cribbin, Jeff Davis, Murial Hansen, Sherie Lamb, Leslie Berry, Regina Neville, Liz Rowe, Suzie Szabo, Allan Titter and Rosa Topic.

## **COMMITTEE**

President Peter Allen  
Vice President Barry Treadwell  
Secretary Leanne Conway  
Treasurer Dianne Adams  
General Members Glenn Tippet (until June 2023)  
Margaret Montaldo

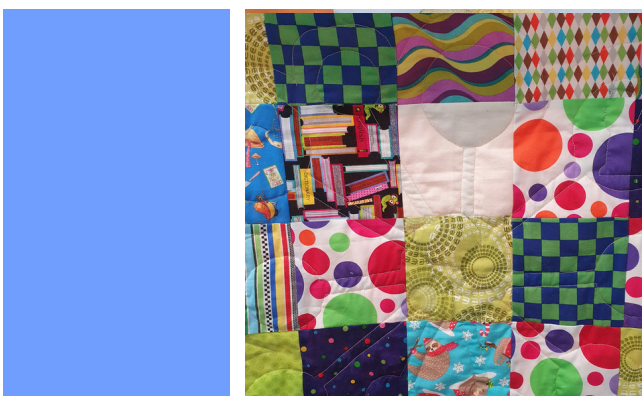
Thank you to our cleaner Chris from Matrix Services for his service throughout the year.



# Partnerships & Collaborations 2023/2024

- ❖ 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 Financial Report FY 2023





# **Orana Neighbourhood House Inc.**

ABN 91 514 980 522

## **Financial Statements**

For the Year Ended 30 June 2023

**Orana Neighbourhood House Inc.**

ABN 91 514 980 522

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**For the Year Ended 30 June 2023**

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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 2023 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 12<sup>th</sup> day of October 2023  
330 Collins Street, Melbourne.

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2023**

	2023	2022
	\$	\$
<b>Income</b>		
Fees	46,172	26,126
Government assistance	-	38,600
Grants - ACFE	133,495	101,115
Grants - Department of Human Services	91,225	89,596
Grants - Knox City Council	25,736	53,737
Grants - Other	9,787	9,619
Interest	655	622
Memberships	18	18
Room hire	17,611	14,302
Other income	58	179
	<b>324,757</b>	<b>333,914</b>
<b>Expenses</b>		
Administration expenses	(37,833)	(50,040)
Depreciation	(14,569)	(16,830)
Loss on disposal of property, plant and equipment	-	(1,196)
Program and course expenses	(30,597)	(47,003)
Salaries	(212,274)	(176,646)
Salaries - oncost	(4,996)	(5,490)
Superannuation	(15,338)	(14,191)
	<b>(315,607)</b>	<b>(311,396)</b>
<b>Profit for the year</b>	<b>9,150</b>	<b>22,518</b>
<b>Other comprehensive income</b>		
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<b>9,150</b>	<b>22,518</b>

# Orana Neighbourhood House Inc.

ABN 91 514 980 522

## Statement of Financial Position

As At 30 June 2023

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	383,778	375,366
Trade and other receivables	5	721	4,483
<b>TOTAL CURRENT ASSETS</b>		<b>384,499</b>	<b>379,849</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	69,371	68,942
<b>TOTAL NON-CURRENT ASSETS</b>		<b>69,371</b>	<b>68,942</b>
<b>TOTAL ASSETS</b>		<b>453,870</b>	<b>448,791</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	15,105	11,948
Lease liabilities		1,317	192
Employee benefits	8	14,008	29,944
Other financial liabilities		12,351	9,264
<b>TOTAL CURRENT LIABILITIES</b>		<b>42,781</b>	<b>51,348</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities		4,496	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>4,496</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>47,277</b>	<b>51,348</b>
<b>NET ASSETS</b>		<b>406,593</b>	<b>397,443</b>
<b>EQUITY</b>			
Retained earnings		406,593	397,443
<b>TOTAL EQUITY</b>		<b>406,593</b>	<b>397,443</b>

The accompanying notes form part of these financial statements.



# Orana Neighbourhood House Inc.

ABN 91 514 980 522

## Statement of Changes in Equity For the Year Ended 30 June 2023

### 2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2022	397,443	397,443
Profit for the year	9,150	9,150
Balance at 30 June 2023	406,593	406,593

### 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

The accompanying notes form part of these financial statements.

## Statement of Cash Flows

For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts in the course of operations		358,437	325,124
Cash payments in the course of operations		(341,303)	(310,141)
Interest received		655	622
Net cash provided by/(used in) operating activities	11	17,789	15,605
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		(8,418)	(25,145)
Net cash provided by/(used in) investing activities		(8,418)	(25,145)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Payment of finance lease liabilities		(959)	(1,152)
Net cash provided by/(used in) financing activities		(959)	(1,152)
Net increase/(decrease) in cash and cash equivalents held		8,412	(10,692)
Cash and cash equivalents at beginning of year		375,365	386,058
Cash and cash equivalents at end of financial year	4	383,777	375,366

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

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 2023 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 2023

#### 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 2023**

### **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:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
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 2023

### 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

	2023	2022
	\$	\$
Cash at bank and in hand	156,372	301,769
Short-term deposits	227,406	73,597
	<u>383,778</u>	<u>375,366</u>

### 5 Trade and other receivables

#### CURRENT

Trade receivables	721	4,483
<b>Total current trade and other receivables</b>	<u>721</u>	<u>4,483</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 2023

#### 6 Property, plant and equipment

	2023 \$	2022 \$
Furniture, fixtures and fittings		
At cost	64,769	114,253
Accumulated depreciation	(27,016)	(73,139)
Total furniture, fixtures and fittings	37,753	41,114
Leasehold Improvements		
At cost	56,053	60,730
Accumulated depreciation	(30,247)	(33,094)
Total leasehold improvements	25,806	27,636
Right-of-Use - Office Equipment		
At cost	6,580	3,648
Accumulated depreciation	(768)	(3,456)
Total Right-of-Use - Office Equipment	5,812	192
<b>Total property, plant and equipment</b>	<b>69,371</b>	<b>68,942</b>

#### 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 \$
<b>Year ended 30 June 2023</b>				
Balance at the beginning of year	41,114	27,636	192	68,942
Additions	6,844	1,574	6,580	14,998
Depreciation expense	(10,205)	(3,404)	(960)	(14,569)
<b>Balance at the end of the year</b>	<b>37,753</b>	<b>25,806</b>	<b>5,812</b>	<b>69,371</b>
<b>Year ended 30 June 2022</b>				
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	(12,562)	(3,116)	(1,152)	(16,830)
<b>Balance at the end of the year</b>	<b>41,114</b>	<b>27,636</b>	<b>192</b>	<b>68,942</b>

## Notes to the Financial Statements

### For the Year Ended 30 June 2023

#### 7 Trade and Other Payables

	2023	2022
	\$	\$
CURRENT		
Trade payables	-	460
PAYG Payable	5,203	5,497
Superannuation payable	3,741	-
GST payable	6,161	5,991
	<u>15,105</u>	<u>11,948</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 annual leave	7,080	4,655
Long service leave	6,928	25,289
	<u>14,008</u>	<u>29,944</u>

#### 9 Auditors' Remuneration

Remuneration of the auditor LD Assurance for:		
- auditing or reviewing the financial statements	2,750	2,500
	<u>2,750</u>	<u>2,500</u>

#### 10 Contingencies

In the opinion of the Management committee, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None).

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **11 Cash Flow Information**

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Profit for the year	<b>9,150</b>	22,518
Non-cash flows in profit:		
- depreciation	<b>14,569</b>	16,830
- net loss on disposal of property, plant and equipment	-	1,196
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	<b>3,762</b>	(4,483)
- increase/(decrease) in income in advance	<b>3,087</b>	(27,435)
- increase/(decrease) in trade and other payables	<b>3,157</b>	1,489
- increase/(decrease) in provisions	<b>(15,936)</b>	5,490
Cashflows from operations	<b>17,789</b>	15,605

#### **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.:

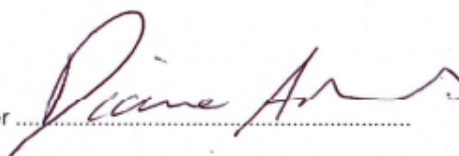
- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations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

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.

President .....



Treasurer .....



Dated

25 Sept 2023



## **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 2023, 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 2023 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

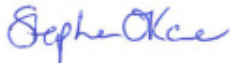
Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Orana Neighbourhood House Inc. does not satisfy the requirements of the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 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 Regulations 2022*.

## 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 12<sup>th</sup> day of October 2023  
At 330 Collins Street, Melbourne.





## Orana Neighbourhood House

ABN: 91 514 980522



62 Coleman Road, Wantirna South VIC 3152



9801 1895



[www.orananh.org.au](http://www.orananh.org.au)

[onh@netspace.net.au](mailto:onh@netspace.net.au)

[www.facebook.com/orananeighbourhoodhouse](https://www.facebook.com/orananeighbourhoodhouse)

