

Annual Report



We acknowledge the Wurundjeri and Bunurong people as the Traditional Owners of the Country on which Orana Neighbourhood House is located, we pay our respects to Elders past, present and future, and extend respect to all First Nations People.



Orana Neighbourhood House an inclusive place that offers opportunities for connection to all members of the community. We have accessible facilities and all people are welcome.



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President's Report

Orana Neighbourhood House as again been a hive of activity in 2024. Classes have been many and varied and are full to the brim with participants. Off the top I would like to thank the excellent work of our Manager, Emily and her dedicated team of Sandra and Margaret. Keira also joined the team in July 2023 and has been a real asset as our Community Engagement Officer, a huge help to Emily as our administration requirements keep increasing each year. Sandra has provided very professional and effective financial expertise and it is great to see her development since she started with us. It is great to see Margaret back two days a week organising our term programs. As you know Margaret has been a backbone of our House for many years, always stepping up to do the hard work particularly as Acting Manager early last year.

Thankyou to our much loved Tutors and Volunteers. As with all Not-For -Profits, volunteer help is so important, outside in the grounds and gardens and inside in Reception helping our Admin Staff.

Thankyou also to all the helpers at our regular Community Lunch's, our Christmas party and other events.

This year we also welcomed the two Margarets onto our Board of Governance, Margaret Topp and Margaret Quon. Both are regular attendees at Orana and I know they will both be a huge asset moving forward. We are always on the look out for new Board members, so if you are interested please call Emily.

As you may or may not know, I have decided to stand down as President after 3 years. I have been very proud of what we as a Board have been able to achieve over this time, particularly during Covid, when classes were by Zoom or not at all.



Peter Allen
President - Orana

We as a Board had the idea to give gave bank to the Community at this time by way of financial contributions to help the Wantirna Lions Club rebuild the kitchenette's at Tamminya House (for women and families escaping family violence). We also gave out many school shoe vouchers to children at the Knox Central Primary School. Both very worthy local contributions.

Whilst I am stepping down, I intend to remain on the Board and I know the next President will again take us onward and upward. Finally thankyou so much to our hard working Board, Dianne, Leanne, Barry and Margaret. These fine people have been the backbone of Orana for many years and I thank them for their commitment, contributions and ideas.

Treasurer's Report

It has been a very big year at Orana!

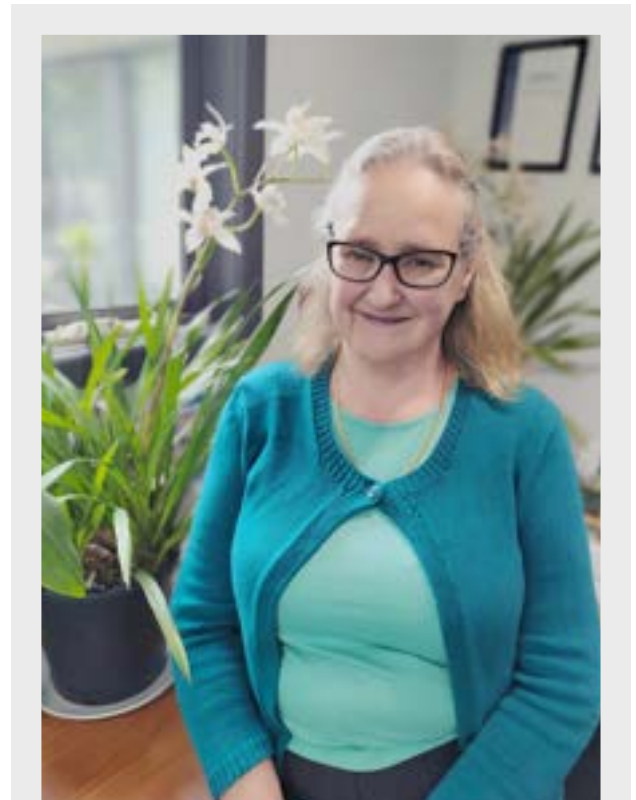
Orana generated a loss of \$35,000 for 2023-24 (2022-23 profit \$9,150). Whilst a loss is not ideal, it was anticipated.

To put Orana's facilities back into good order, post Covid, much overdue building maintenance and equipment repairs were carried out.

Additionally, computers and IT systems were replaced or upgraded. Overall Orana remains solid financially with \$373,000 in cash reserves.

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.

I eagerly look forward the coming year and discovering the interesting activities and events staff come up with to keep Orana participants informed, entertained, and amused.



Dianne Adams
Treasurer- Orana



Manager's Report

It has been another amazing year here at Orana Neighbourhood House!

We have added new classes to our offerings including getting ready for work programs, sound bathing, English conversation classes as well as offering monthly walks and afternoons for carers. We have been very busy installing new technology equipment and replacing furniture in our training rooms to enhance our learning spaces.

Through the support of Knox Council, we have been able to offer community lunches which have provided a wonderful opportunity for people to connect and celebrate important events like Chinese New Year, Neighbourhood House Week and Harmony Day. Knox Council also provided a small grant to enable us to offer two important programs to combat social isolation through our Connecting through Craft afternoons as well as bridging the digital divide with our tech drop in sessions. We were successful in receiving a Bendigo Bank grant that will enable us to improve the street scape to make it more vibrant and inviting. We have installed a street library, weatherproof frames – with more exciting things to come!

It is important at this point to acknowledge the people who have helped to make Orana such a special place. Firstly, I would like to thank our amazing staff. Sandra has again shone in her Finance and Compliance role and her expertise are an invaluable asset to Orana. This year we were fortunate for Margaret Legwidge who returned after an extended leave. Her knowledge and capabilities were sorely missed, and it was so wonderful to have her back in the house. This year we also welcomed Keira de Hoog to Orana. Keira has been an incredible addition to our team, bringing her enthusiasm and flair to make Orana even more fabulous!



Emily Harnett
Manager - Orana

We have an extraordinary team of trainers here and I thank each of them for their commitment to providing quality education and inspiring a love of lifelong learning in our community. Orana is lucky to have a remarkable group of volunteers, who generously contribute their time to help everything run smoothly. To Anna, Rose, Julii, Chi, Beryl, Paul, Jeanette, Sue, Linda, Jenny and Gary, I offer my heartfelt thanks for all you do. And finally, I would like to acknowledge the wonderful members of our Board of Governance. Pete, Dianne, Leanne, Barry and our three Margarets, I would like to extend my gratitude for your ongoing work and commitment to helping make Orana such an amazing place.

I am very excited about what the future holds for Orana Neighbourhood House and our gorgeous community and am looking forward to what we will all achieve together in the coming year.

About Us

Orana Neighbourhood House is dedicated to fostering mental health and combating social isolation within our local community. We achieve this by offering a welcoming physical space where individuals can engage in various activities or work on projects alongside others.

Our mission is realised through a host of low-cost activities, adult education classes, training opportunities, social and walking groups, community lunches, and volunteering options.

Our diverse range of programs designed to enhance social connections and improve mental health includes Connecting Through Craft, Drop-in Digital Support, English Conversation Classes, Tai Chi, Meditation, Yoga, Patchwork Community Project, Men's Chat Group, Carer's Walking Group, Talking Strides All Abilities Walking Group, and volunteering in our Community Garden.

Furthermore, we support community members with free initiatives such as community lunches and car-seat fittings through the Safe Seats Safe Kids program. Orana Neighbourhood House is committed to creating a supportive and inclusive environment where everyone can thrive.



What's Been Happening

Development & updates to the building

It's been a bustling year at Orana with a flurry of improvements and upgrades! Over the past 12 months, we've installed new cupboards both our portable and storage room, providing much-needed organisation and space. Our outdoor table has been transformed into two beautifully refinished tables, making the outdoor space more functional and inviting. Additionally, we have removed outdated tech, brightened up our spaces by repainting walls and adding new pictures. We relocated TVs and added up-to-date technology, including; new computers and TV, for better connectivity and efficiency.

We had a major decluttering day, removing approximately one tonne of broken fixtures and obsolete equipment. All these efforts have truly refreshed Orana and made the spaces bigger and more functional





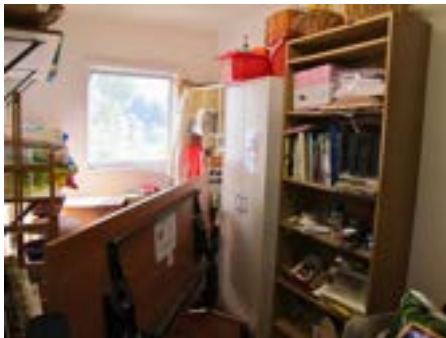
Old Storeroom



New Storeroom



New Photo Gallery



Old Storeroom in the
Portable



New Storeroom in the
Portable



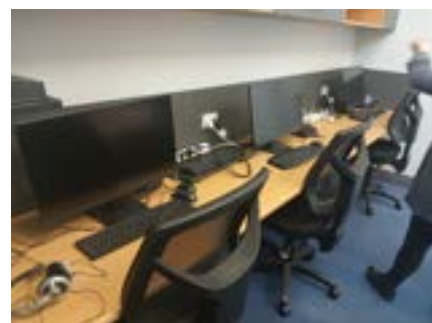
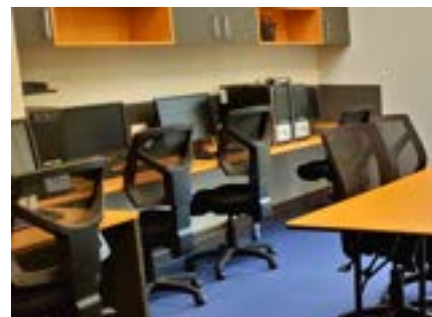
Portable Before



Portable After



Creating 2 new outdoor tables



Computer room before and after

New courses over the year

- Orana Carer Afternoons
- Carers Walks
- Cooking For One workshops
- Kick Start Ready for Job Skills
- Vintage Card Making
- Extra Mosaics Classes
- Sound Bathing
- Extra English Language Classes



Patchwork Community Project

Our Community Project has kept the Patchwork group actively engaged. Throughout the year, this remarkable team has crafted over 70 quilts to donate to the Monash Children's Hospital Ronald McDonald House.

They have diligently sewn and prepared each quilt in a carry bag, ensuring the children can take them home as part of their care packs upon leaving the hospital.

A heartfelt thank you to our incredible patchwork ladies, guided by the talented 'Magical' Anne Hayes. You are truly amazing!



Bendigo Bank grant



Our enormous thanks to Bendigo Community Bank in Wantirna for their generous financial support towards our project. This initiative has allowed us to update and upgrade our exterior streetscape, transforming the way we are perceived by the community and passers-by.

With the invaluable assistance of the Rowville Men's Shed, we have successfully installed a new community book library. Additionally, we have mounted new frames and a noticeboard on our fence, and adorned it with a beautiful woolen garden. These enhancements not only improve our appearance but also foster a greater sense of community and engagement.

Knox Council minor grant



With the help of the Knox City Council we have been able to run Connecting Through Craft and Digital Drop in sessions for free. Both of these programs will provide vital support to our community and they align with the Knox Council vision “where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.” Combating social isolation and improving digital access are both important programs to help Knox residents thrive.

Knox City Council Community Development grant

Thanks to the generous grant from the Knox City Council, we have gained funding for our ‘Connecting through Community Lunches’ program. This wonderful initiative provides a unique opportunity for the Orana community and the wider area to come together, fostering positive connections and meaningful interactions. These lunches offer a relaxed setting where we can engage with community members, gain valuable insights into their needs, and explore ways Orana NH can develop programs and activities to serve everyone better.



Harmony Day

We were so fortunate to have author and national ambassador for the Refugee Council of Australia (RCOA), Edita Mujkic, come and share her story with us at one of our first community lunches. Catered by social enterprise, Free to Feed (Persian love cakes, praline filled dates and sweet potato and beetroot salads!) and sausages cooked by Dianne Adams. There were some amazing questions and discussion about war and conflict and how to help those who come into our communities integrate and be respected and thrive.



Free to Feed



Movie & soup night

We had such a lovely winter warmer soup & movie night Orana Neighbourhood House Community Space in Term 2! Thank you to our wonderful community who came along to enjoy 'Lion' and a choc top during interval. It was so fun to come to our centre in the evening and share in something "warming" together



Neighbourhood House Week

For Neighbourhood House Week this year, our community came together for a delightful lunch and an insightful plant talk by our horticulturalist, Liz.

Each participant was gifted an indigenous plant, courtesy of the Knox Environment Society nursery. We also enjoyed crafting garden signs for our veggie boxes, all while celebrating our theme of being "Stronger Together."

A big congratulations to Brenden Barry for winning our local photography competition, and heartfelt thanks to all who submitted their amazing entries. We are grateful to Neighbourhood Houses Victoria and proud to be part of the vibrant Knox City Council community.



Chinese New Year

Chinese New Year 2024 was the Year of the Dragon, a symbol of power, strength, and good fortune in Chinese culture. To mark this grand occasion, we invited our local community to join us in celebrating the most significant event in the Chinese calendar and the start of the lunar year. Oddie and his talented Kitchen's Of The World class prepared an array of beautiful Chinese dishes.

The event was a wonderful opportunity for everyone to come together, enjoy delicious food, and experience the rich traditions and vibrant spirit of Chinese culture.



Community Christmas Party

We celebrated the end of the year with a festive BBQ that featured delicious sausages, fresh salads, popcorn, and a delightful sweets table. Our event also included a Christmas mini market, showcasing a variety of items such as potted plants, seedlings, herbs, handmade crafts like bags and suncatchers, crafty Christmas cards, and artwork. Additionally, we had a "guess the baby" competition, raffle and a very popular photo booth. Despite the weather being a mix of super hot and wet, over 100 people joined us to celebrate Christmas.

We extend a huge thank you to our local shops and sponsors for their incredible support. Schokolade Cafe, Amcal Pharmacy Wantirna South, Australian Butchers Store, and IGA Studfield generously provided raffle prizes, sausages, and bread for our community celebration. Your support made this event possible!

Special thanks to Magical Anne and her Patchwork Group, along with the Connecting through Craft participants, who created an amazing array of crafts for our Christmas market. Their efforts raised an impressive \$400, which has been donated to Ronald McDonald House to support sick children and their families.





Knox Knitters

A huge THANK YOU to the Knox Knitters at Orana Neighbourhood House. What an outstanding achievement and gift! The Father Bob Foundation is the grateful recipient of over 150 scarves, beanies, and blankets. We were overwhelmed by your generosity and support and deeply appreciate the time and care you invested in producing such beautifully crafted items. Each piece will make a significant difference to someone in need. Thank you to all our amazing community members for your incredible contributions and unwavering kindness.



Safe Seats, Safe Kids

With backing from the State Government and in partnership with Neighbourhood Houses Victoria and Kids Safe Victoria, Orana has maintained a free car seat fitting service in our parking lot every Wednesday. The Safe Seats Safe Kids initiative has been vital for our community, ensuring that car seats are secure for our children. Regrettably, this program concluded at the end of December due to insufficient funding.



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.

Our dedicated team has worked tirelessly this year to ensure the smooth operation and success of Orana. Leading the way, House Manager Emily Harnett has been instrumental in overseeing daily activities, while Sandra Chapman has expertly handled our finance compliance. Margaret Ledwidge has served diligently as our Co-ordinator, with Keira de Hoog driving community engagement efforts.

Our volunteers, including Beryl Hughes, Julii Trinh, Rose Braniska, Chiharu Amano, Sue George, Jeanette Gysberts, Jennie Crombie, Linda Willing, and Anna and Paul Tisch, have been invaluable in supporting our initiatives and programs.

We are also grateful for the dedication of our tutors: Toshi Handa, Prasit Yukatirat, Louisa Philip, Toni Di Censo, Imelda Cribbin, Jeff Davis, Murial Hansen, Sherie Lamb, Regina Neville, Liz Rowe, Suzie Szabo, Allan Titter, Helan Jahn, and Rosa Topic, who have enriched our community with their knowledge and expertise.

Our committee members have provided strong leadership and governance, with President Peter Allen, Vice President Barry Treadwell, Secretary Leanne Conway, and Treasurer Dianne Adams, alongside general members Margaret Topp, Margaret Quon, and Margaret Montaldo, ensuring we stay true to our mission.

We extend our heartfelt thanks to Chris from Matrix Services for keeping our premises clean, Michael Furze for maintaining our gardens, and Shannon Watson for handyman services. Your contributions have been essential to our success 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
 - Bendigo Bank Wantirna
 - Burke & Beyond
 - Knox Library
 - Knox Environment Society nursery



Orana Neighbourhood House acknowledges the funding and support provided by Knox City Council, the Adult Community Further Education Board and Department of Jobs Skills Industry and Regions



Orana Neighbourhood House Inc.

ABN 91 514 980 522

Financial Statements

For the Year Ended 30 June 2024

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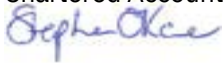
LEAD AUDITOR'S INDEPENDENCE DECLARATION
UNDER SUBDIVISION 60-C OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012

To the Board 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 2024 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 2nd day of September 2024
330 Collins Street, Melbourne.

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2024

	2024 \$	2023 \$
Income		
Fees	47,518	46,172
Grants - ACFE	125,119	133,495
Grants - Department of Human Services	99,311	91,225
Grants - Knox City Council	27,292	25,736
Grants - Other	9,843	9,787
Interest	8,075	655
Memberships	42	18
Room hire	6,446	17,611
Other income	524	58
	<u>324,170</u>	<u>324,757</u>
Expenses		
Administration expenses	(37,401)	(37,833)
Depreciation	(11,715)	(14,569)
Program and course expenses	(19,572)	(30,597)
Salaries	(254,775)	(224,024)
Salaries - oncost	(10,113)	6,754
Superannuation	(25,594)	(15,338)
	<u>(359,170)</u>	<u>(315,607)</u>
Profit/(loss) for the year	<u>(35,000)</u>	<u>9,150</u>
Other comprehensive income		
Other comprehensive income	-	-
Total comprehensive income for the year	<u>(35,000)</u>	<u>9,150</u>

Statement of Financial Position

As At 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	37 3, 316	383, 77 8
Trade and other receivables	5	1,6 89	721
TOTAL CURRENT ASSETS		37 5, 005	384, 49 9
NON-CURRENT ASSETS			
Property, plant and equipment	6	61, 52 6	6 9,3 71
TOTAL NON-CURRENT ASSETS		61, 52 6	6 9,3 71
TOTAL ASSETS		43 6, 531	453, 87 0
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	21, 05 6	1 5,1 05
Lease liabilities	7	1,3 16	1,317
Employee benefits	10	14, 28 5	1 4,0 08
Other financial liabilities	9	22, 21 1	1 2,3 51
TOTAL CURRENT LIABILITIES		58, 86 8	4 2,7 81
NON-CURRENT LIABILITIES			
Lease liabilities	7	3,1 80	4,496
Employee benefits	10	2,8 90	-
TOTAL NON-CURRENT LIABILITIES		6,0 70	4,496
TOTAL LIABILITIES		64, 93 8	4 7,2 77
NET ASSETS		37 1, 593	406, 59 3
EQUITY			
Retained earnings		37 1,	406, 59
TOTAL EQUITY		593 37	3 406,
		1, 593	59 3

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2024

2024	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	406,593	406,593
Loss for the year	(35,000)	(35,000)
Balance at 30 June 2024	371,593	371,593

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

Statement of Cash Flows

For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts in the course of operations		35 3, 210	358 , 43 7
Cash payments in the course of operations		(366,560)	(3 41, 30 3)
Interest received		8,0 75	655
Net cash provided by/(used in) operating activities	13	<u>(5,275)</u>	<u>1 7,7 89</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		<u>(3,870)</u>	<u>(8,418</u>
Net cash provided by/(used in) investing activities		<u>(3,870)</u>	<u>)</u>
			(8,418
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		<u>(1,317)</u>	<u>) (959</u>
Net cash provided by/(used in) financing activities		<u>(1,317)</u>	<u>)</u>
			(959
Net increase/(decrease) in cash and cash equivalents held		(10,462)	8,412
Cash and cash equivalents at beginning of year		<u>38 3, 778</u>	<u>375 , 36 6</u>
Cash and cash equivalents at end of financial year	4	<u><u>37 3, 316</u></u>	<u><u>383 , 77 8</u></u>

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 2024 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 board 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.

The Association has adopted the amendments to AASB 101 Presentation of Financial Statements which require only the disclosure of material accounting policy information rather than significant accounting policies and therefore policy information which does not satisfy one of the following requirements has been removed from these financial statements:

- ☐ Relates to change in accounting policy
- ☐ Policy has been developed in the absence of an explicit accounting standard requirement
- ☐ Documents an accounting policy choice
- ☐ Relates to an area of significant judgement or estimation
- ☐ Relates to a complex transaction and is required to explain the treatment to the user.

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

2 Material Accounting Policy Information

(a) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control 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.

Notes to the Financial Statements

For the Year Ended 30 June 2024

2 Material Accounting Policy Information

(b) Income Tax

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

(c) Property, plant and equipment

Each class of property, plant and equipment is carried at cost 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%

(d) Financial instruments

Financial assets

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The financial liabilities of the Association comprise trade payables.

Notes to the Financial Statements

For the Year Ended 30 June 2024

3 Critical Accounting Estimates and Judgments

The Management Board 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 - employee benefits

As described in the accounting policies, employee benefits 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

	2024	2023
	\$	\$
Cash at bank and in hand	12,368	156,37
Short-term deposits	360,948	2,227
	<u>373,316</u>	<u>406</u>
		383,77

5 Trade and other receivables

CURRENT		8
Trade receivables	1,689	72
Total current trade and other receivables	<u>1,689</u>	<u>1</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 2024

6 Property, plant and equipment

	2024 \$	2023 \$
Furniture, fixtures and fittings		
At cost	68,485	64,769
Accumulated depreciation	(34,709)	(27,016)
Total furniture, fixtures and fittings	33,776	37,753
Leasehold Improvements		
At cost	56,053	56,053
Accumulated depreciation	(32,799)	(30,247)
Total leasehold improvements	23,254	25,806
Right-of-Use - Office Equipment		
At cost	6,580	6,580
Accumulated depreciation	(2,084)	(768)
Total Right-of-Use - Office Equipment	4,496	5,812
Total property, plant and equipment	61,526	69,371

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 2024				
Balance at the beginning of year	37,753	25,806	5,812	69,371
Additions	3,870	-	-	3,870
Depreciation expense	(7,847)	(2,552)	(1,316)	(11,715)
Balance at the end of the year	33,776	23,254	4,496	61,526
Year ended 30 June 2023				
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)
Balance at the end of the year	37,753	25,806	5,812	69,371

Notes to the Financial Statements

For the Year Ended 30 June 2024

7 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 \$
2024					
Lease liabilities	1,3 16	3,180	-	4,496	4,496
2023					
Lease liabilities	1,3 17	4,496	-	5,813	5,813

8 Trade and Other Payables

	2024 \$	2023 \$
C U R R E N T		
PAYG Payable	9,431	5,203
Superannuation payable	4,264	3,741
GST payable	7,361	6,161
	<u>21,056</u>	<u>15,105</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.

9 Other Financial Liabilities

C U R R E N T		
Grants in advance	18,401	1 2,3 51
Courses paid in advance	3,8 10	-
T o t a l	<u>22,211</u>	<u>1 2,3 51</u>

10 Employee Benefits

Current liabilities		
Annual leave	13 ,43 5	7,080
Long service leave	850	6,928
	<u>14 ,28 5</u>	<u>1 4,0 08</u>
Non-current liabilities		
Long service leave	<u>2,8 90</u>	<u>-</u>

Notes to the Financial Statements

For the Year Ended 30 June 2024

11 Auditors' Remuneration

Remuneration of the auditor LD Assurance for:
- Reviewing and assisting with the preparation of the financial statements

2024	2023
\$	\$
3,000	2,750

12 Contingencies

In the opinion of the Management Board, the Association did not have any contingencies at 30 June 2024 (30 June 2023: None).

13 Cash Flow Information

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

Profit/(loss) for the year	(35,000)	9,150
Non-cash flows in profit:		
- depreciation	11,715	14,569
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(968)	3,762
- increase/(decrease) in income in advance	9,860	3,087
- increase/(decrease) in trade and other payables	5,951	3,157
- increase/(decrease) in employee benefits	3,167	(15,936)
Cashflows from operations	(5,275)	17,789

14 Related parties

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

15 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.

16 Statutory Information

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

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

Orana Neighbourhood House Inc.

ABN 91 514 980 522

Statement by the Board

In the opinion of the Board of Governance 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

29/8/2024

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 2024, 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 material accounting policy information, other explanatory notes and statement by the board.

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

Board' Responsibilities for the Financial Report

The Board 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 Board 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 2024 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

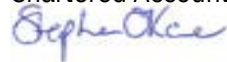
Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Orana Neighbourhood House Inc. does not satisfy the requirements of the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits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

- (a) giving a true and fair view of the Association's financial position as at 30 June 2024 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 Board's 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 2nd day of September 2024

At 330 Collins Street, Melbourne.



Hopes for the future from our community:

“Remember to be kind and treat people like you like to be treated...”

“I hope it will a peaceful 2024”

“Live and let live”

“Friends for all”

“That everyone has somewhere to belong...”



Orana Neighbourhood House

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