

# **The Sexual Assault and Family Violence Centre Inc**

**A.B.N. 93 316 567 100**

**Financial Report for the Year Ended 30 June 2021**

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# THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

## COMMITTEE'S REPORT

Your committee members submit the financial report of The Sexual Assault and Family Violence Centre Inc for the financial year ended 30 June 2021.

The names of committee members at the date of this report are:

Jennifer McMahon (Chair till 30 November 2020)	Renee Fiolet (appointed chair 30 November 2020)
Ben Meeke	Tess Lye (appointed deputy chair 30 November 2020)
Jodie Hayden	Sheridan Salmon
Teaghan Osborn	Kate Stowell (commenced April 2021)
Megan Jenner (Retired November 2020)	

### Principal Activities

The principal activities of the Centre during the financial year is to provide assistance and services to victims/survivors of sexual and family violence.

### Significant Changes

No significant change in the nature of these activities occurred during the year.

### Operating Result

The surplus from ordinary activities amounted to \$1,052,997. The surplus for the previous financial year amounted to \$16,701.

Signed in accordance with a resolution of the members of the committee.



.....  
Renee Fiolet (Chair)



.....  
Ben Meeke (Treasurer)

Dated this 11 day of November 2021

**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**

**AUDITOR'S INDEPENDENCE DECLARATION  
TO THE RESPONSIBLE PERSONS OF THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012* for the audit of The Sexual Assault and Family Violence Centre Inc. for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit

LBW Chartered Accountants

Sripathy Sarma  
Principal

Dated this day the \_\_\_\_ of \_\_\_\_\_ 2021

## THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Income	2	10,306,086	9,471,437
Other income	2	1,266,323	956,617
		11,572,409	10,428,054
Employee benefits		(8,739,545)	(8,527,075)
Depreciation and amortisation expense		(466,682)	(136,952)
Administrative expenses	3	(557,722)	(949,825)
Motor vehicle expenses		(39,502)	(41,911)
Other expenses	3	(715,961)	(755,590)
		(10,519,412)	(10,411,353)
<b>Surplus / (Deficit) from Ordinary activities for the year</b>		<b>1,052,997</b>	<b>16,701</b>
Income tax expense	1a	-	-
<b>Surplus / (Deficit) after income tax from ordinary activities</b>		<b>1,052,997</b>	<b>16,701</b>
<b>Other Comprehensive Income</b>			
Items that will not be reclassified to profit or loss:			
- Movement in reserves		-	-
<b>Total Comprehensive Income after income tax</b>		<b>1,052,997</b>	<b>16,701</b>

The accompanying notes form part of these financial statements.

# THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	4	4,537,003	2,712,983
Trade and Other Receivables	5	85,927	90,689
Prepayments and Accrued Income		41,892	136,247
<b>TOTAL CURRENT ASSETS</b>		<b>4,664,822</b>	<b>2,939,919</b>
<b>NON-CURRENT ASSETS</b>			
Trade and Other Receivables	5	46,537	46,537
Investments	6	3,408,133	2,812,665
Property, plant & equipment	7	893,493	895,253
Right of use assets	8	3,610,350	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>7,958,513</b>	<b>3,754,455</b>
<b>TOTAL ASSETS</b>		<b>12,623,335</b>	<b>6,694,374</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	1,283,400	1,150,431
Provisions	10	862,169	780,931
Lease liability	11	191,651	-
Income in advance	12	1,791,538	893,668
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,128,758</b>	<b>2,825,030</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	10	376,303	352,909
Lease liability	11	3,548,842	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,925,145</b>	<b>352,909</b>
<b>TOTAL LIABILITIES</b>		<b>8,053,903</b>	<b>3,177,939</b>
<b>NET ASSETS</b>		<b>4,569,432</b>	<b>3,516,435</b>
<b>EQUITY</b>			
Retained surplus		4,238,732	3,185,735
Scholarship reserve		50,000	50,000
Reserves	13	280,700	280,700
<b>TOTAL EQUITY</b>		<b>4,569,432</b>	<b>3,516,435</b>

The accompanying notes form part of these financial statements.

**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021**

	General Reserve \$	Scholarship Reserve \$	Retained Surplus \$	Total \$
<b>Balance at 1 July 2019</b>	280,700	50,000	3,169,034	3,499,734
Net surplus for the year	-	-	16,701	16,701
Other comprehensive income	-	-	-	-
<b>Balance at 30 June 2020</b>	<b>280,700</b>	<b>50,000</b>	<b>3,185,735</b>	<b>3,516,435</b>
<b>Balance at 1 July 2020</b>	280,700	50,000	3,185,735	3,516,435
Net surplus for the year	-	-	1,052,997	1,052,997
Other comprehensive income	-	-	-	-
<b>Balance at 30 June 2021</b>	<b>280,700</b>	<b>50,000</b>	<b>4,238,732</b>	<b>4,569,432</b>

The accompanying notes form part of these financial statements.

**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from funding and grants		11,203,956	9,485,249
Receipts from other sources		670,703	858,909
Payments to suppliers and employees		(9,559,507)	(10,010,487)
<b>Net cash provided by operating activities</b>		<b>2,315,152</b>	<b>333,671</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds of property, plant & equipment		-	19,546
Purchases of property, plant & equipment		(170,521)	(502,354)
Purchase investments		-	(2,000,000)
Investment income		6,024	16,041
Interest received		5,739	16,359
<b>Net cash used by investing activities</b>		<b>(158,758)</b>	<b>(2,450,408)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments for lease liabilities		(332,374)	-
<b>Net cash used by investing activities</b>		<b>(332,374)</b>	<b>-</b>
Net Increase / (decrease) in Cash Held		1,824,020	(2,116,737)
Cash at the Beginning of the Financial Year		2,712,983	4,829,720
Cash at the End of the Financial Year	<b>2</b>	<b>4,537,003</b>	<b>2,712,983</b>

The accompanying notes form part of this financial report.

**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Framework**

The committee have prepared the financial statements on the basis that the association is a non-reporting association because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit association for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the committee have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

**Statement of Compliance**

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

**Basis of Preparation**

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

**Accounting Policies**

a. **Income Tax**

The Sexual Assault and Family Violence Centre Inc is exempt from income tax under Subdivision 50-B of the *Income Tax Assessment Act 1997*.

b. **Property, Plant and Equipment (PPE)**

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

*Depreciation*

The depreciable amount of PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.



**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**c. Leases**

**The Association as Lessee**

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

- Lease payments included in the measurement of the lease liability are as follows:
- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**d. Revenue**

**Revenue recognition**

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

**Operating Grants, Donations and Bequests**

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

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

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

**Interest Income**

Interest income is recognised using the effective interest method.

**Dividend Income**

The Association recognises dividends in profit or loss only when the Association's right to receive payment of the dividend is established.

All revenue is stated net of the amount of goods and services tax.

**e. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

**f. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of expense. Receivables and payables shown in the balance sheet are recognised inclusive of GST.

**g. Investments**

Investments are managed by North Investments. The investment earns distributions representing dividends and interest from the underlying investments. Distributions and market movements are recognised in the profit and loss.

**h. Impairment of Assets**

At the end of each reporting period, the association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

**i. Employee Provisions**

**Short-term employee benefits**

Provision is made for the association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Association obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of accounts payable and other payables in the statement of financial position.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

**j. Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**k. Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**l. Economic Dependence**

The association is dependent upon adequate future funding from relevant funding bodies and the association being able to execute its future financial strategy.

**m. Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**n. Key judgments**

*Performance obligations under AASB 15*

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services.

*Lease term and Option to Extend under AASB 16*

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the association will make. The association determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the association.

**n Key estimates**

*Impairment*

The association assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Association that may be indicative of impairment triggers.

# THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
<b>NOTE 2: INCOME</b>	<b>\$</b>	<b>\$</b>
<b>Government Grants</b>		
Department of Health and Human Services	10,306,086	9,471,437
Total government grants	10,306,086	9,471,437
<b>Other Income</b>		
Rental Income	62,636	49,300
Donations and fundraising	56,586	40,989
Interest received	5,739	16,359
Flexible support funding*	133,935	466,826
Investments – income	111,204	89,379
Investments – market value movement	494,251	(81,884)
Other sundry income	401,972	368,597
Profit and sale of assets	-	7,051
Total other revenue	1,266,323	956,617
Total revenue received	11,572,409	10,428,054
<b>NOTE 3: EXPENSES</b>		
<b>Administrative Expenses</b>		
Client costs (Include brokerage)	327,334	317,600
Flexible support funding brokerage*	133,935	466,826
Other admin expenses	96,453	165,399
	557,722	949,825
<b>Other Expenses</b>		
Communication	74,798	62,630
Staff professional development and training	44,483	17,508
Fringe benefit tax	13,255	27,240
Professional fees	194,213	93,684
Utilities	20,708	15,846
Other miscellaneous expenses	368,504	538,682
	715,961	755,590
<b>NOTE 4: CASH AND CASH EQUIVALENTS</b>		
Cash at bank	4,506,225	2,711,748
Subpoena account	30,778	235
Cash on hand	-	1,000
	4,537,003	2,712,983

\*During FY21 the Flexible Support funding processes were altered to be accessed directly via a central model. Due to these updates, funding is no longer directly received by the SAFV Centre. This is applied to both the income and expenditure.

# THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 5: TRADE AND OTHER RECEIVABLES

	2021	2020
	\$	\$
<b>Current</b>		
Trade debtors	85,927	90,689
<b>Non-Current</b>		
Sundry debtors	46,537	46,537

### NOTE 6: INVESTMENTS

Managed investments	3,408,133	2,812,665
	3,408,133	2,812,665

### NOTE 7: PROPERTY, PLANT & EQUIPMENT

Land – at cost	50,000	50,000
Buildings at cost	193,532	193,532
Less: accumulated depreciation	(109,517)	(105,657)
	84,015	87,875
Building improvements at cost	478,184	481,213
Building improvements WIP	18,540	-
Less: accumulated depreciation	(51,814)	(31,670)
	444,910	449,543
Office equipment at cost	45,737	144,066
Less: accumulated depreciation	(21,021)	(64,712)
	24,716	79,354
Furniture & fixtures at cost	57,697	5,941
Less: accumulated depreciation	(9,415)	(1,170)
	48,282	4,771
Motor vehicles at cost	409,733	409,734
Less: accumulated depreciation	(268,118)	(186,024)
	141,615	223,710
Computer hardware at cost	178,844	-
Less: accumulated depreciation	(78,889)	-
	99,955	-
	893,493	895,253

### NOTE 8: RIGHT OF USE ASSETS

Premises	3,915,561	-
Less: accumulated depreciation	(305,211)	-
	3,610,350	-

# THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NOTE 9: TRADE AND OTHER PAYABLES</b>		
Trade creditors	126,485	108,983
Other payables	732,972	409,651
Accrued expenses	395,964	631,584
Subpoena account	27,979	213
	1,283,400	1,150,431
 <b>NOTE 10: PROVISIONS</b>		
<b>CURRENT</b>		
Annual leave	614,956	589,255
Long service leave	247,213	191,676
	862,169	780,931
<b>NON-CURRENT</b>		
Long service leave	376,303	352,909
	376,303	352,909
 <b>NOTE 11: LEASE LIABILITY</b>		
<b>CURRENT</b>		
Lease liability – premises	191,651	-
	191,651	-
<b>NON-CURRENT</b>		
Lease liability – premises	3,548,842	-
	3,548,842	-
 <b>NOTE 12: INCOME IN ADVANCE</b>		
Grants and funding carried forward	1,791,538	893,668
	1,791,538	893,668
 <b>NOTE 13: GENERAL RESERVES</b>		
Opening balance	280,700	280,700
Transfers in to general reserves	-	-
	280,700	280,700

## THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### NOTE 14: CASH FLOW INFORMATION

	2021	2020
	\$	\$
<b>Reconciliation of cash flows from operating activities with net current year surplus</b>		
Net current year surplus	1,052,997	16,701
Adjusted for:		
– Investment interest	(5,739)	(16,359)
– Depreciation and amortisation	466,682	136,953
– Gain on sale of plant & equipment	-	(7,051)
– Change in market value in investments	(494,251)	81,884
– Investment income	(105,180)	(89,379)
– Investment expenses	3,962	3,820
– Finance costs – lease liability	157,305	-
– Bad debts written off	4,786	-
Movements in working capital:		
– (increase)/decrease in trade and other receivables	4,762	(66,803)
– (Increase)/decrease in prepayments and accrued income	94,357	(22,623)
– Increase/(decrease) in trade and other payables	132,969	37,318
– Increase/(decrease) in provisions	104,632	245,398
– Increase/(decrease) income in advance	897,870	13,812
	2,315,152	333,671
	2,315,152	333,671

#### NOTE 15: ASSOCIATION DETAILS

The principal place of business is:  
 The Sexual Assault and Family Violence Centre Inc  
 56-63 Spring Street  
 Geelong West, VIC 3218

# THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC

## RESPONSIBLE PERSONS' DECLARATION

The Responsible Persons have determined that the Association is not a reporting association and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The Responsible Persons of the Association declare that:

- A. The financial statements and notes, as set out on pages 4 to 15, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*, including:
  - i. Giving a true and fair view of its financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
  - ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-Profits Commission Regulation 2013*.
- B. In the Responsible Persons' opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

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



.....

Renee Fiolet (Chair)



.....

Ben Meeke (Treasurer)

Dated this 11 day of November 2021



**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**THE SEXUAL ASSAULT AND FAMILY VIOLENCE CENTRE INC**

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

**Opinion**

We have audited the financial report of The Sexual Assault and Family Violence Centre Inc (the association), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by the responsible persons' on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of The Sexual Assault and Family Violence Centre Inc has been prepared in accordance with Div. 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, including:

- (i) giving a true and fair view of the association's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Regulation 2013*.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. . We are independent of the association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, which has been given to the members of The Sexual Assault and Family Violence Centre Inc, would be in the same terms if given to the members as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered association's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter

**Responsibilities of the Committee for the Financial Report**

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

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

The committee is responsible for overseeing the association's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

LBW Chartered Accountants

Sripathy Sama  
Principal

Dated this day the \_\_\_\_ of \_\_\_\_\_ 2021