

# JANNAWI FAMILY CENTRE 2019 ANNUAL REPORT



# WHAT OUR CHILDREN SAY

*"Jannawi has helped me feel more confident & reassured & to plan what I would do if I saw my Dad"*

*"I felt happy when someone started talking to me. It made me feel happy when we got out together"*

*"I learnt about my strengths and about how to be strong and happy"*

*"I learnt that it's never the kids fault and that we should be confident and what my Dad done is not okay"*

*"Jannawi helped Mum not to get scared or worried about Dad"*

*"By going to Jannawi my mum was less worried & more comfortable that we were letting our feelings out with a professional"*

*"It helped me like if I see Dad I don't react"*

*"I learnt that I have many strengths. My strongest probably problem solving"*

*"It felt good to have someone believe me and it felt good to have someone talk to me"*

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Jannawi is a child protection service provider and national leader in advocacy for the needs of children who have experienced trauma. It also supports the wellbeing needs of children and families in its culturally diverse community.

Jannawi Family Centre offers counselling, case management, and service navigation support to children and families through two programs:

**The Family Program** is based on Jannawi's unique model established in 1978 as one of the first child protection services in Australia. A multidisciplinary team provides intensive, holistic services to children and families, including working with men who use violence, and shares its knowledge and experience with other services through training and presentations. More children than ever need help through traumas experienced early in life. Holistic support, that lets children understand and manage their emotions while also addressing practical issues like school, can set them and their families on a positive path to a brighter future.

**Community Connections** is a bilingual support service for families with young children from culturally and linguistically diverse backgrounds. It contributes to the wellbeing of young children and families by delivering and facilitating access to appropriate services and connecting families to the local community and social networks.

# THE FAMILY PROGRAM HELPED

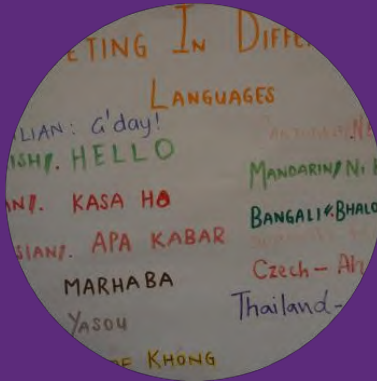
## 38 Families

4 Indigenous Families  
20 CALD Families



## 121 People

78 Children  
43 Adults



# CHAIR'S REPORT

On behalf of the Jannawi Family Centre Board I am pleased to present our Annual Report for 2018/19. In this year's report we have taken the opportunity to highlight the positive impact of our work with children, families and the community. A number of those stories, such as Anna's below, are presented throughout the report to show the impact our services have on our families.

This year we continued to strengthen our relationship with Jannawi Connections Inc, our partner organisation that operates to fundraise to expand our services. We are embracing the opportunity for the two Boards to work together to enhance the operations of Jannawi Family Centre and provide more services; better supporting families and the community.

We are lucky to have such a dedicated, enthusiastic and capable volunteer Board. Changes to the board composition this year enhanced our expertise in education, disability and community services; complementing our commercial acumen, and family services and governance knowledge. This is a strong team that works closely with our skilled and passionate staff, ably led by Biljana. I believe these are the right people to deliver our new strategy, which is outlined in more detail later in the Annual Report.

Jannawi can only be successful with the support of, and strong relationships we have with, our partner organisations; above all the Department of Communities and Justice, the Uniting Church (particularly the Lakemba Church) and Nous Group. It is with the support of these groups, as well our fantastic volunteers, that we can continue to improve the lives of children and families in our communities.



Leanne Wallace  
Board Chair

## ANNA'S STORY

The day my four-year old Tom told me that his dad had been hurting him, my whole world came crashing down. No one seemed to understand my situation or the fear I was feeling. I instantly felt at ease at Jannawi and the staff supported me and gave me the courage to make positive changes in my life. Tom and I now have support in all aspects of our lives, financially and emotionally. I am no longer looking over my shoulder in fear. I'm looking forward with hope. And so is Tom.

# ZARA'S STORY

*If victims do not find the right intervention, it can leave an enduring legacy of depression and anxiety that may affect every aspect of their life.*

When Zara's children, seven-year old Ali and five-year old Aya, told her that her new partner, Harry, had touched them, she believed them. What she couldn't understand was how he had found the opportunity to sexually abuse them, and how she had not detected anything.

When the family was referred to Jannawi Family Centre, Zara was still shocked and reeling from Harry's breach of her trust. His behaviour had always been calm and respectful and he helped her with the practical challenges of being a single mum.

As is common in these types of situations, Harry had convinced Ali and Aya that no one would believe them, and that he would hurt their mum if they said anything about the abuse. It was only after Ali attended a Protective Behaviours workshop at school that he disclosed what was happening. An AVO was issued and Harry was charged.

## JANNAWI'S HELP

The Jannawi team worked closely with the children to support them through the impact of their trauma

which included poor sleep, feeling worried and unsafe, and problems at school.

A family counsellor explained to Zara that many abusers get close to children by manipulating their mothers, typically by offering them help. The counsellor reassured Zara that she was not to blame and helped her through her feelings of guilt. The Jannawi team helped Zara recognise how 'grooming' operates and exposed the mind games Harry had used to confuse her judgement.

## ZARA AND HER FAMILY TODAY

The team was able to restore Zara's confidence in her own ability to responsively parent and protect her children. Zara, Ali and Aya's case will be a long journey with more guidance, sessions and work required.

Jannawi's unique and specialised support means Zara's family are on their way to rebuilding, finding strength and optimism, and on a pathway that will ultimately bring hope for the future.

# DIRECTOR'S REPORT

The child and family system in NSW is changing the way services are delivered through a major reform known as *Their Futures Matter*. Jannawi's holistic, nurturing, challenging and supportive approach for families at risk is ready to be

scaled in response.

## A DAD'S STORY

A six-year old and a 10-year old child went to live with their Dad after time in care. Their mum had a mental illness and the children had suffered abuse. Jannawi worked with the family for over 12 months and helped to rebuild Dad's relationship with his children. We talked with him about child protection and how he could best ensure his children stayed safe. The children are thriving in school, happy to be back living with Dad and with support see Mum regularly.

Our Family Program is sustainable as it is based on a strong philosophical belief that service delivery must be child-focused and person centred, that children are best cared for within the context of a safe family, and that parents require support to address their own histories and trauma and to adequately care for and protect their children.

Our families learn to trust and have hope and we acknowledge their enormous courage and strength in surviving what life has thrown at them. We are frequently asked for another service 'just like you' and we always answer – there isn't one. We are unique. Jannawi achieves outcomes because our model was developed from the grassroots, because of the commitment and dedication of our staff and because families allow us to enter their lives.

This year, as in previous years, referrals to the Family Program for children at risk meant this service was always working at maximum capacity.

The Connections program, meanwhile, continued to support many newly arrived families with young children, in the context of shrinking support for migrant and refugee communities.

We cannot do our work without the support of the NSW Government, our regular donors and enthusiastic supporters. We feel honoured and privileged to support meaningful change in the lives of children and families.

Thank you,



Biljana.



# OUR STRATEGY 2019-2021

During the 2018/19 year, the Jannawi Family Centre Board and staff revised our vision and charitable purpose, as well as our strategic priorities for the next two years. The new plan clarifies each element and will focus our work over the next two years.

THE JANNAWI VISION IS THAT CHILDREN ARE SAFE, HAPPY AND HEALTHY AND BELONG TO FAMILIES AND COMMUNITIES THAT SUPPORT THEM TO MAXIMISE THEIR POTENTIAL

OUR CHARITABLE PURPOSE IS TO ADVANCE SOCIAL AND PUBLIC WELFARE BY:

Providing trauma-informed, holistic child protection services for vulnerable children and families, including working with men who use violence.

Providing bilingual family support services for families with young children from culturally and linguistically diverse backgrounds.

OUR STRATEGIC PRIORITIES FOR 2019-2021 ARE:

1. Build and grow the services including by demonstrating the effectiveness of the Jannawi model
2. Ensure the physical environment supports the delivery of services, both immediately and in the longer term
3. Grow and develop our relationships and partnerships
4. Build a sustainable funding base to allow for growth
5. Influence and advocate for improved trauma-informed and culturally appropriate services for children and families.

Jannawi's holistic and family focussed model continues to be at the centre of our services, with the safety and wellbeing of children always our first priority. By 2021 we aim to have strengthened our services by planning for and responding to our changing environment and securing longer term funding. By 2023 we won't have to turn people away from our services as we will have grown across Sydney's inner west.

## THE GRANDPARENTS

Some of the hardest circumstances we see are when grandparents must care for their grandchildren. Jannawi works with the families to support the difficult transition to being a carer. This includes making decisions and being firm with boundaries, setting and enforcing rules for parents (who may be their own child) about contact. Jannawi's support helps address the unique needs of children cared for by grandparents, including medical and educational issues.

# FINANCE AND BOARD REPORT

We are pleased to present the finance and board report for the 2018/19 financial year. The Jannawi Family Centre remains in a strong financial position, with minimal debts and a strong cash reserve. We returned a surplus of \$9.609 for the financial year, which will be retained to support future operations.

The introduction of our ezidebit online donation platform and strong relationship with Jannawi Connections Inc saw donations grow once again and we are grateful to the generosity of these organisations and individuals. In addition, we received an increase in funds from the provision of training. Despite this diversification of our income sources, we remain reliant on the grant from the Department of Family and Community Services Early Intervention and Placement Prevention (EIPP) program for much of our income.

Expenditure remains predominately related to staffing. This is not expected to change.

## A BRAVE MUM STARTING AGAIN

Her husband was becoming increasingly controlling and abusive. He had assaulted her when she was pregnant, and she was worried it would start again. She made the difficult decision to leave with her three young children and walked into Jannawi unannounced looking for support. We provided safety planning and guidance in preparing to leave, helping to locate supported accommodation and to establish a new home. This included getting household items and clothing and recovering some of her belongings. We arranged safe contact visits between the children and their father. Jannawi provided her with counselling to deal with all the trauma she had experienced. After a time she resumed her education and now has a job and is supporting her family.

We are all immensely proud.

As outlined in the Chair's Report, we have a strong Board that ensures strong governance and oversees the prudent financial management delivered by our Family Centre administrators. Details of the Board of Management and staff are provided overleaf.

## BOARD OF MANAGEMENT

| MEMBER                                 | REPRESENTATIVE AREA | BOARD MEETING ATTENDANCE |          |           |           |        |        |            | ATTENDANCE DURING THE YEAR |
|--|---------------------|--------------------------|----------|-----------|-----------|--------|--------|------------|----------------------------|
|  |                     | AUG 18                   | OCT 18   | DEC 18    | FEB 19    | APR 19 | JUN 19 |            |                            |
| Leanne Wallace<br>(Chairperson)        | Community           | A                        | P        | P         | P         | P      | P      | 5 out of 6 |                            |
| Graeme Watkins<br>(Deputy Chairperson) | Uniting Church      | P                        | P        | P         | P         | P      | A      | 5 out of 6 |                            |
| Jan Steinfurth OAM<br>(Treasurer)      | Uniting Church      | P                        | A        | P         | P         | P      | A      | 4 out of 6 |                            |
| John Algar<br>(Secretary)              | Uniting Church      | Vacant                   |          |           | P         | P      | P      | 3 out of 3 |                            |
| Karen Roberts                          | Community           | P                        | P        | P         | P         | P      | A      | 5 out of 6 |                            |
| Wafa Zaim                              | Community           | P                        | P        | P<br>(ph) | P         | P      | P      | 6 out of 6 |                            |
| Neil Robinson                          | Community           | P                        | Resigned |           |           |        |        | 1 out of 1 |                            |
| Mel Pouvalu                            | Uniting Church      | A                        | A        | A         | P<br>(ph) | A      | P      | 2 out of 6 |                            |
| Mary Pakau                             | Uniting Church      | P                        | P        | P         | P         | P      | P      | 6 out of 6 |                            |
| Robyn Hodge                            | Community           | P                        | P        | A         | P         | A      | P      | 4 out of 6 |                            |
| Diana Humphries                        | Community           | Vacant                   |          |           |           | P      | P      | 2 out of 2 |                            |

## STAFF\*

Biljana Milosevic  
Carolyn Hua  
Supreeja Soundiah

Centre Director  
Financial Administrator  
Centre Administrator

### FAMILY PROGRAM

Aisha Akkawi  
Catherine O'Brien  
Iman Kourouche  
Kate Bures

Family Counsellor  
Family Counsellor  
Early Childhood Teacher  
Child Development Worker

### COMMUNITY CONNECTIONS PROGRAM

Audrey Hil  
Fidaa Haj Younes  
Thong Ho

Bilingual Family Worker (Pacific)  
Bilingual Family Worker (Arabic)  
Bilingual Family Worker (Vietnamese)

\*Most staff at Jannawi work part-time. The 10 individuals above represent 6.26 FTE.

# FINANCIAL STATEMENTS

**UCA - Jannawi Family Centre**

**ABN 87 753 719 105**

**Annual Report - 30 June 2019**

**UCA - Jannawi Family Centre  
Contents  
30 June 2019**

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**General information**

The financial statements cover UCA - Jannawi Family Centre as an individual entity. The financial statements are presented in Australian dollars, which is UCA - Jannawi Family Centre's functional and presentation currency.

UCA - Jannawi Family Centre is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

22 Samuel Street  
WILEY PARK NSW 2195

The financial statements were authorised for issue on 16 September 2019.

**UCA - Jannawi Family Centre**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2019**

|   | Note | 2019<br>\$          | 2018<br>\$             |
|---|------|---------------------|------------------------|
| <b>Revenue</b>  |      |                     |                        |
| Donations   |      | 41,951              | 12,125                 |
| Presentation, training and consulting   |      | 15,190              | 12,723                 |
| Other revenue   |      | 5,055               | 5,049                  |
| Families NSW Grant  |      | 153,977             | 149,025                |
| EIPP Grant  |      | 421,388             | 409,618                |
| Innovative Grant  |      | 5,000               | -                      |
|   |      | <u>642,561</u>      | <u>588,540</u>         |
| <b>Expenses</b>   |      |                     |                        |
| Administration expenses   |      | (3,830)             | (3,000)                |
| Employee benefits expense   |      | (537,089)           | (517,739)              |
| Insurance   |      | (1,717)             | (1,561)                |
| IT expenses   |      | (1,432)             | (955)                  |
| Motor Vehicle Expenses  |      | (15,205)            | (13,662)               |
| Photocopying  |      | (4,210)             | (6,193)                |
| Rates   |      | (1,346)             | (997)                  |
| Rent  |      | (26,258)            | (21,083)               |
| Repairs and Maintenance   |      | (8,936)             | (13,495)               |
| Subscriptions   |      | (1,730)             | (2,006)                |
| Telephone   |      | (7,806)             | (6,247)                |
| Training  |      | (5,308)             | (6,185)                |
| Other expenses  |      | (18,085)            | (13,815)               |
| Total expenses  |      | <u>(632,952)</u>    | <u>(606,938)</u>       |
| <b>Surplus/(deficit) before income tax expense</b>  |      | <b>9,609</b>        | <b>(18,398)</b>        |
| Income tax expense  |      | -                   | -                      |
| <b>Surplus/(deficit) after income tax expense for the year attributable to the members of UCA - Jannawi Family Centre</b> | 10   | <b>9,609</b>        | <b>(18,398)</b>        |
| Other comprehensive income for the year, net of tax   |      | -                   | -                      |
| <b>Total comprehensive income for the year attributable to the members of UCA - Jannawi Family Centre</b>                 |      | <b><u>9,609</u></b> | <b><u>(18,398)</u></b> |

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**UCA - Jannawi Family Centre  
Statement of financial position  
As at 30 June 2019**

|                                  | Note | 2019<br>\$     | 2018<br>\$     |
|----------------------------------|------|----------------|----------------|
| <b>Assets</b>                    |      |                |                |
| <b>Current assets</b>            |      |                |                |
| Cash and cash equivalents        | 3    | 205,179        | 219,049        |
| Trade and other receivables      | 4    | 3,999          | 10,849         |
| <b>Total current assets</b>      |      | <u>209,178</u> | <u>229,898</u> |
| <b>Total assets</b>              |      | <u>209,178</u> | <u>229,898</u> |
| <b>Liabilities</b>               |      |                |                |
| <b>Current liabilities</b>       |      |                |                |
| Trade and other payables         | 6    | 39,516         | 17,794         |
| Provisions                       | 7    | 75,532         | 87,583         |
| Other                            | 8    | 45,417         | 85,417         |
| <b>Total current liabilities</b> |      | <u>160,465</u> | <u>190,794</u> |
| <b>Total liabilities</b>         |      | <u>160,465</u> | <u>190,794</u> |
| <b>Net assets</b>                |      | <u>48,713</u>  | <u>39,104</u>  |
| <b>Equity</b>                    |      |                |                |
| Reserves                         | 9    | 2,310          | 2,310          |
| Retained surpluses               | 10   | 46,403         | 36,794         |
| <b>Total equity</b>              |      | <u>48,713</u>  | <u>39,104</u>  |

*The above statement of financial position should be read in conjunction with the accompanying notes*

**UCA - Jannawi Family Centre  
Statement of changes in equity  
For the year ended 30 June 2019**

|   | <b>Asset<br/>Revaluation<br/>Reserves<br/>\$</b> | <b>Retained<br/>profits<br/>\$</b> | <b>Total equity<br/>\$</b> |
|---|--|------------------------------------|----------------------------|
| Balance at 1 July 2017                              | 2,341  | 55,280                             | 57,621                     |
| Adjustment for correction of error                  | -  | (119)                              | (119)                      |
| Balance at 1 July 2017 - restated                   | 2,341  | 55,161                             | 57,502                     |
| Deficit after income tax expense for the year       | -  | (18,398)                           | (18,398)                   |
| Other comprehensive income for the year, net of tax | -  | -                                  | -                          |
| Total comprehensive income for the year             | -  | (18,398)                           | (18,398)                   |
| Balance at 30 June 2018                             | <u>2,341</u>                                     | <u>36,763</u>                      | <u>39,104</u>              |
|   | <b>Asset<br/>Revaluation<br/>Reserves<br/>\$</b> | <b>Retained<br/>profits<br/>\$</b> | <b>Total equity<br/>\$</b> |
| Balance at 1 July 2018                              | 2,341  | 36,763                             | 39,104                     |
| Surplus after income tax expense for the year       | -  | 9,609                              | 9,609                      |
| Other comprehensive income for the year, net of tax | -  | -                                  | -                          |
| Total comprehensive income for the year             | -  | 9,609                              | 9,609                      |
| Balance at 30 June 2019                             | <u>2,341</u>                                     | <u>46,372</u>                      | <u>48,713</u>              |

*The above statement of changes in equity should be read in conjunction with the accompanying notes*



**UCA - Jannawi Family Centre  
Statement of cash flows  
For the year ended 30 June 2019**

|  | <b>Note</b> | <b>2019</b>           | <b>2018</b>           |
|--|-------------|-----------------------|-----------------------|
|  |             | <b>\$</b>             | <b>\$</b>             |
| <b>Cash flows from operating activities</b>                      |             |                       |                       |
| Payments to suppliers (inclusive of GST)                         |             | (688,533)             | (669,583)             |
| Donations  |             | 41,951                | 12,125                |
| Grants and other subsidies                                       |             | 605,617               | 610,870               |
| Other cash inflows   |             | <u>16,741</u>         | <u>17,772</u>         |
| Net cash used in operating activities                            |             | <u>(24,224)</u>       | <u>(28,816)</u>       |
| <b>Cash flows from investing activities</b>                      |             |                       |                       |
| Net cash from investing activities                               |             | <u>-</u>              | <u>-</u>              |
| <b>Cash flows from financing activities</b>                      |             |                       |                       |
| Repayment from related entity                                    |             | <u>10,354</u>         | <u>10,000</u>         |
| Net cash from financing activities                               |             | <u>10,354</u>         | <u>10,000</u>         |
| Net decrease in cash and cash equivalents                        |             | (13,870)              | (18,816)              |
| Cash and cash equivalents at the beginning of the financial year |             | <u>219,049</u>        | <u>237,865</u>        |
| Cash and cash equivalents at the end of the financial year       | 3           | <u><u>205,179</u></u> | <u><u>219,049</u></u> |

*The above statement of cash flows should be read in conjunction with the accompanying notes*

**UCA - Jannawi Family Centre**  
**Notes to the financial statements**  
**30 June 2019**

**Note 1. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Basis of preparation**

In the officers' opinion, the unincorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Associations Incorporation Act 2009, the Charitable Fundraising Act 1991 and associated regulations. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of UCA - Jannawi Family Centre.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

*Historical cost convention*

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

*Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the unincorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

**Revenue recognition**

Government subsidies and grants are recognised when the association obtains control of or the right to receive the grant and subsidy, and where appropriate, there is reasonable assurance that the association will comply with the conditions attaching to the grant. A liability arises when a present obligation exists to repay a government grant or subsidy.

Donations and bequests are recognised as revenue when received.

Revenue from the rendering of a service is recognised upon the delivery of the service.

**Interest**

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

**Other revenue**

Other revenue is recognised when it is received or when the right to receive payment is established

**Income tax**

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

**UCA - Jannawi Family Centre**  
**Notes to the financial statements**  
**30 June 2019**

**Note 1. Significant accounting policies (continued)**

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Trade and other receivables**

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

*Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are carried at amortised cost using the effective interest rate method. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

**Plant and equipment**

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Employee benefits**

*Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

**UCA - Jannawi Family Centre**  
**Notes to the financial statements**  
**30 June 2019**

**Note 1. Significant accounting policies (continued)**

*Other long-term employee benefits*

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

**Fair value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2019. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Note 2. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

*Allowance for expected credit losses*

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

**UCA - Jannawi Family Centre**  
**Notes to the financial statements**  
**30 June 2019**

**Note 2. Critical accounting judgements, estimates and assumptions (continued)**

*Fair value measurement hierarchy*

The incorporated association is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

*Estimation of useful lives of assets*

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

*Income tax*

The incorporated association is subject to income taxes in the jurisdictions in which it operates. Significant judgement is required in determining the provision for income tax. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. The incorporated association recognises liabilities for anticipated tax audit issues based on the incorporated association's current understanding of the tax law. Where the final tax outcome of these matters is different from the carrying amounts, such differences will impact the current and deferred tax provisions in the period in which such determination is made.

*Employee benefits provision*

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

**Note 3. Current assets - cash and cash equivalents**

|              | 2019<br>\$     | 2018<br>\$     |
|--------------|----------------|----------------|
| Cash on hand | 311            | 457            |
| Cash at bank | 204,868        | 218,592        |
|              | <u>205,179</u> | <u>219,049</u> |

**Note 4. Current assets - trade and other receivables**

|                                     | 2019<br>\$   | 2018<br>\$    |
|-------------------------------------|--------------|---------------|
| Trade receivables                   | 3,999        | 495           |
| Receivable from Jannawi Connections | -            | 10,354        |
|                                     | <u>3,999</u> | <u>10,849</u> |

**UCA - Jannawi Family Centre**  
**Notes to the financial statements**  
**30 June 2019**

**Note 5. Non-current assets - property, plant and equipment**

|                                | <b>2019</b>     | <b>2018</b>     |
|--------------------------------|-----------------|-----------------|
|                                | <b>\$</b>       | <b>\$</b>       |
| Plant and equipment - at cost  | 26,847          | 26,847          |
| Less: Accumulated depreciation | <u>(26,847)</u> | <u>(26,847)</u> |
|                                | -               | -               |
| Motor vehicles - at cost       | 41,598          | 41,598          |
| Less: Accumulated depreciation | <u>(41,598)</u> | <u>(41,598)</u> |
|                                | -               | -               |
|                                | <u>-</u>        | <u>-</u>        |

**Note 6. Current liabilities - trade and other payables**

|                | <b>2019</b>   | <b>2018</b>   |
|----------------|---------------|---------------|
|                | <b>\$</b>     | <b>\$</b>     |
| Trade payables | 17,282        | 17,794        |
| Unspent Grant  | 7,000         | -             |
| Other payables | <u>15,234</u> | <u>-</u>      |
|                | <u>39,516</u> | <u>17,794</u> |

**Note 7. Current liabilities - provisions**

|                   | <b>2019</b>   | <b>2018</b>   |
|-------------------|---------------|---------------|
|                   | <b>\$</b>     | <b>\$</b>     |
| Employee benefits | <u>75,532</u> | <u>87,583</u> |

**Note 8. Current liabilities - other**

|                  | <b>2019</b>   | <b>2018</b>   |
|------------------|---------------|---------------|
|                  | <b>\$</b>     | <b>\$</b>     |
| Deferred revenue | <u>45,417</u> | <u>85,417</u> |

**Note 9. Equity - reserves**

|                             | <b>2019</b>  | <b>2018</b>  |
|-----------------------------|--------------|--------------|
|                             | <b>\$</b>    | <b>\$</b>    |
| Revaluation surplus reserve | <u>2,310</u> | <u>2,310</u> |

**Note 10. Equity - retained surpluses**

|   | <b>2019</b>   | <b>2018</b>     |
|---|---------------|-----------------|
|   | <b>\$</b>     | <b>\$</b>       |
| Retained surpluses at the beginning of the financial year | 36,794        | 55,192          |
| Surplus/(deficit) after income tax expense for the year   | <u>9,609</u>  | <u>(18,398)</u> |
| Retained surpluses at the end of the financial year       | <u>46,403</u> | <u>36,794</u>   |

**UCA - Jannawi Family Centre  
Notes to the financial statements  
30 June 2019**

**Note 11. Events after the reporting period**

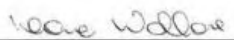
No matter or circumstance has arisen since 30 June 2019 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

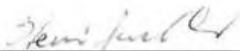
**UCA - Jannawi Family Centre  
Officers' declaration  
30 June 2019**

In the officers' opinion:

- the unincorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Associations Incorporation Act 2009, the Charitable Fundraising Act 1991 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the unincorporated association's financial position as at 30 June 2019 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the unincorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers

  
\_\_\_\_\_  
Leanne Wallace  
Board Chairperson

  
\_\_\_\_\_  
Jan Steinfurth  
Treasurer

16 September 2019



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF UCA - JANNAWI FAMILY CENTRE  
ABN: 87 753 719 105**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of UCA - Jannawi Family Centre, which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of UCA - Jannawi Family Centre:

- (a)
  - i. gives a true and fair view of the association's financial position as at 30 June 2019 and of its financial performance for the year then ended;
  - ii. complying with Australian Accounting Standards-to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the trust in accordance with 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 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 entity's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Other Matter**

The financial report of the entity for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that financial report on 16 August 2017.

#### **Responsibilities of the members for the Financial Report**

The committee members are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and for such internal control as the trustees determine 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.

In preparing the financial report, the trustees are responsible for assessing the trust'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 trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

#### **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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 trust'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 trust 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 trustees 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.

**Name of firm:** Logicca Assurance Pty Limited



**Director:** Peter Hersh

**Address:** Level 6, 151 Macquarie Street, SYDNEY NSW 2000

**Dated this:** 19<sup>th</sup> of September 2019