

# **Women's Shelter Inc. (Trading as Hobart Women's Shelter)**

**ABN No: 58 125 908 500**

**Financial Report**

**For the Year Ended 30 June 2022**

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

For the Year Ended 30 June 2022

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# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Board's Report

30 June 2022

The Board members submit the financial statements of the Association for the financial year ended 30 June 2022.

### 1. General information

#### Board members

The names of the directors in office at any time during, or since the end of, the year are:

##### Names

Amanda Lo  
Anita Dahlenburg  
Anna Lydon  
Carolyn Irving  
Julia Hickey  
Keirran Downham  
Liz Gillam  
Lucy Gillespie  
Miriam Moreton  
Rebecca Ryan  
Victoria Newton

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

#### Principal activities

The principal activities of the Association during the financial year were to provide safe, emergency accommodation to women and children who are affected by family violence and those who are homeless.

#### Significant changes

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

### 2. Business Review

#### Operating result

The net surplus/(deficit) of the Association for the financial year amounted to \$ 743,905 (2021: \$ 516,620).

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

Board's Report  
30 June 2022

### 3. Other items

#### Significant changes in state of affairs

No other significant changes in the Association's state of affairs occurred during the financial year.

Signed in accordance with a resolution of the Members of the Board:

Board member:  .....

Board member:  .....

Dated this 19 day of October 2022.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Board's Declaration - per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Board declare that in the Board's opinion:

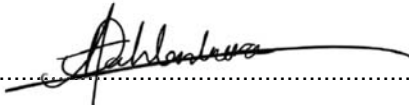
- there are reasonable grounds to believe that Womens Shelter Inc. (Trading as Hobart Womens Shelter) is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*.

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

Signed in accordance with a resolution of the Board:



Board Member.....



Board Member .....

Dated this 19 day of October 2022.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Statement of Comprehensive Income For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Revenue	2	2,756,219	2,270,169
Interest income		1,839	4,058
<b>Total Income</b>		<u>2,758,058</u>	<u>2,274,227</u>
<b>Expenses</b>			
Accommodation & support	3	231,756	232,018
Accreditation cost		5,500	1,565
Advertising		26,708	2,859
Audit fees		5,450	4,900
Bad debts		-	290
Bank fees and charges		810	397
Governance expenses		2,005	2,314
Catering expenses		9,618	5,016
Cleaning & security		6,502	4,848
Consultancy		6,000	4,345
Depreciation		26,935	26,300
Electricity		2,887	2,252
Employee expenses		17,491	18,027
Furniture & equipment		7,835	6,709
Insurance		59,220	51,537
Internet, telephone & IT expenses		89,095	41,493
Legal fees		6,305	3,148
Membership fees		1,794	3,177
Motor vehicle expenses		5,498	5,408
Printing, postage and stationery		4,016	3,761
Program delivery cost		38,691	19,779
Recruitment expenses		2,436	3,240
Repair & maintenance		6,285	3,438
Staffing costs		1,438,550	1,298,767
Special project expenses		560	-
Training		12,206	12,019
<b>Total Expenses</b>		<u>2,014,153</u>	<u>1,757,607</u>
<b>Net Surplus/ (Deficit) for the Year</b>		<u>743,905</u>	<u>516,620</u>
<b>Other comprehensive income for the year</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income</b>		<u><u>743,905</u></u>	<u><u>516,620</u></u>

The accompanying notes form part of these financial statements.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Statement of Financial Position As At 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	2,005,285	1,525,102
Trade and other receivables	5	36	1,521
Investments	6	71,615	41,663
Prepayments	7	11,793	10,188
<b>TOTAL CURRENT ASSETS</b>		<u>2,088,729</u>	<u>1,578,474</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	369,568	133,605
Right-of-use assets	9	536,336	176,751
<b>TOTAL NON-CURRENT ASSETS</b>		<u>905,904</u>	<u>310,356</u>
<b>TOTAL ASSETS</b>		<u>2,994,633</u>	<u>1,888,830</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	110,756	125,716
Employee benefits	11	133,864	87,093
Lease liabilities	12	66,749	189,739
Unexpended grants		120,000	120,000
<b>TOTAL CURRENT LIABILITIES</b>		<u>431,369</u>	<u>522,548</u>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	11	8,218	6,860
Lease liabilities	12	470,768	19,049
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>478,986</u>	<u>25,909</u>
<b>TOTAL LIABILITIES</b>		<u>910,355</u>	<u>548,457</u>
<b>NET ASSETS</b>		<u>2,084,278</u>	<u>1,340,373</u>
<b>EQUITY</b>			
Accumulated surplus		952,198	766,131
Reserves		1,132,080	574,242
<b>TOTAL EQUITY</b>		<u>2,084,278</u>	<u>1,340,373</u>

The accompanying notes form part of these financial statements.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Statement of Changes in Equity For the Year Ended 30 June 2022

### 2022

	Accumulated Surpluses	Donation Reserve	SAAP Reserve	CTP Reserve	Nelson Reserve	TCF Reserve	Pods Reserve	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	766,131	230,409	120,542	41,429	95,643	42,314	43,905	1,340,373
Net surplus/(deficit) for the year	743,905	-	-	-	-	-	-	743,905
Transfer to/(from) reserve	(557,838)	654,935	(105,298)	(41,429)	(78,127)	17,505	110,252	-
<b>Balance at 30 June 2022</b>	<b>952,198</b>	<b>885,344</b>	<b>15,244</b>	<b>-</b>	<b>17,516</b>	<b>59,819</b>	<b>154,157</b>	<b>2,084,278</b>

### 2021

	Accumulated Surpluses	Donation Reserve	SAAP Reserve	CTP Reserve	Nelson Reserve	TCF Reserve	Pods Reserve	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2020</b>	584,389	8,440	134,969	36,775	59,180	-	-	823,753
Net surplus/(deficit) for the year	516,620	-	-	-	-	-	-	516,620
Transfer to/(from) reserve	(334,878)	221,969	(14,427)	4,654	36,463	42,314	43,905	-
<b>Balance at 30 June 2021</b>	<b>766,131</b>	<b>230,409</b>	<b>120,542</b>	<b>41,429</b>	<b>95,643</b>	<b>42,314</b>	<b>43,905</b>	<b>1,340,373</b>

The accompanying notes form part of these financial statements.



# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Statement of Cash Flows

For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	1,241,154	662,558
Payments to suppliers and employees	(1,941,670)	(1,702,265)
Interest received	1,839	4,464
Interest paid on lease liabilities	(3,753)	(7,964)
Receipts from government	1,672,675	1,881,255
Net cash provided by operating activities	15 <u>970,245</u>	<u>838,048</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment	(262,899)	(18,344)
Proceeds from (additions to) investments	(29,952)	182,103
Net cash provided (used) by investing activities	<u>(292,851)</u>	<u>163,759</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayment of lease liabilities	(197,211)	(142,062)
Net cash used by financing activities	<u>(197,211)</u>	<u>(142,062)</u>
Net increase decrease in cash and cash equivalents held	480,183	859,745
Cash and cash equivalents at beginning of year	1,525,102	665,357
Cash and cash equivalents at end of financial year	4 <u>2,005,285</u>	<u>1,525,102</u>

The accompanying notes form part of these financial statements.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

### 1 Summary of Significant Accounting Policies

The financial report covers the Hobart Womens Shelter as an individual entity, incorporated and domiciled in Australia. Hobart Womens Shelter is registered under *The Associations Incorporation Act (Tas) 1964*.

#### (a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Board has determined that the Association is a not-for-profit entity for financial reporting purposes.

The financial statements have been prepared in accordance with the minimum requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standard Board:

- 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.

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards. No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial report, except for the cash flow information, has been prepared on an accrual basis, is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The amounts presented within the financial statements have been rounded to the nearest dollar.

#### (b) Comparative Figures

When appropriate, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

#### (c) Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

### 1 Summary of Significant Accounting Policies

(c) **Cash and Cash Equivalents**

are presented within current liabilities on the statement of financial position.

(d) **Trade and Other Receivables**

The Association considers accounts receivable to be fully collectible, accordingly no allowance for doubtful accounts is required.

(e) **Property, Plant and Equipment**

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives.

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

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Buildings	5%
Furniture & fixtures	5% - 25%
Motor vehicles	14.28%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) **Trade and Other Payables**

Trade and other payables are stated at cost, which approximates fair value due to the short term nature of these liabilities.

(g) **Employee Benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period.

Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

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

(h) **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.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

## 1 Summary of Significant Accounting Policies

### (i) Adoption of New and Revised Accounting Standards

The Association has adopted all standards which became effective for the first time for the year ending 30 June 2022. All required changes in respect of adopting these standards. The adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

#### **New Accounting Standards for Application in Future Periods**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Standard AASB 2020-1 Amendments to Australian Accounting Standards Classification of Liabilities as Current or Non-current amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. This standard applied to annual reporting periods beginning on or after 1 January 2022. The Association has decided against early adoption of this Standard.

### (j) Income Tax

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

### (k) Leases

#### *Hobart Womens Shelter as a lessee*

At lease commencement, Hobart Womens Shelter recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Hobart Womens Shelter believes it is reasonably certain that the option will be exercised. Finance leases are recognised at an amount equal to the present value of the minimum lease payments determined at the inception of the lease or initial recognition in the case of first application of AASB 16 Leases.

The right-of-use asset using the cost model where cost on initial recognition comprises; the lease liability, initial direct cost, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease.

#### *Hobart Womens Shelter as a lessor*

The Association does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating lease. Rental income arising is accounted for on a straight-line basis over the relevant lease term. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset are recognised over the lease term in the same basis as rental income. Contingent rents are recognised as revenue in the period which they are earned.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

## 1 Summary of Significant Accounting Policies

### (I) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable net of the amount of goods and services tax (GST) payable to the Australian Taxation Office. Revenue is measured on major income categories as follows:

#### *Operating Grants/Subsidies - Under AASB 15*

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, then the revenue is recognised when control of each performance obligation is satisfied.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate method to reflect the transfer of benefit.

#### *Operating Grants/Subsidies - Under AASB 1058*

Assets arising from grants in the scope of AASB 1058 (i.e. agreements that are not enforceable or do not have sufficiently specific performance obligations) are recognised at their fair value when the asset is received. These assets are generally cash, but may be property which has been donated or sold to the Association significantly below its fair value.

The Association then considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised, then income is recognised for any difference between the recorded asset and liability.

#### *Rental revenue*

Rental Revenue is recognised over the period to which the rent relates.

#### *Interest Revenue*

Interest revenue is recognised as it accrues.

#### *Donations*

Donation income is recognised when the Association obtains control over the funds which is generally at the time of receipt.

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

### 1 Summary of Significant Accounting Policies

#### (m) 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 acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

#### (n) Critical Accounting Estimates and Judgements

The Board members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association, however as additional information is known then the actual results may differ from the estimates.

##### *Key Judgement - Right of Use Asset Lease Term*

The Association determines the lease term as the non-cancellable period of a lease, this covers option to extend the lease if the Association is reasonably certain to exercise that option. In assessing whether an Association is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, the Association has considered all relevant facts and circumstances that create an economic incentive for the Association.

##### *Key Judgement - Revenue Recognition*

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving review of the grant documents and consideration of the terms and conditions. Grants received by the Association have been accounted for under AASB 15 and/or AASB 1058 depending on the terms and conditions and decisions made. If this determination was changed then the revenue recognition pattern would be different from that recognised in this financial report.

### 2 Revenue

	2022	2021
	\$	\$
Rental income	281,784	266,021
Grants	1,520,614	1,551,141
Other revenue	-	180
ATO cash flow boost	-	50,000
Donations received	953,821	402,827
	<u>2,756,219</u>	<u>2,270,169</u>

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

### 3 Accomodation & Support

	2022	2021
	\$	\$
Cleaning, gardening & event celebration	1,220	1,548
Family support & women's group expenses	14,900	16,323
Insurance	6,755	6,120
Lease amortisation	166,406	163,249
Lease interest	3,753	7,964
Unit food & furnishings	5,324	12,419
Utilities & repair expenses	33,399	24,395
	<u>231,757</u>	<u>232,018</u>

### 4 Cash and Cash Equivalents

	2022	2021
	\$	\$
General cheque account	38,599	10,219
Saving account	1,938,158	1,513,211
Petty cash	420	420
PayPal account	28,108	1,252
	<u>2,005,285</u>	<u>1,525,102</u>

### 5 Trade and Other Receivables

	2022	2021
	\$	\$
Trade receivables	-	1,485
Other debtor	36	36
	<u>36</u>	<u>1,521</u>

### 6 Investments

	2022	2021
	\$	\$
Term deposit - donation	71,615	41,663
	<u>71,615</u>	<u>41,663</u>

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

### 7 Other Assets

	2022	2021
	\$	\$
Prepayments	11,793	10,188
	<u>11,793</u>	<u>10,188</u>

### 8 Property, Plant and Equipment

	2022	2021
	\$	\$
Land		
At cost	247,899	-
Total land	<u>247,899</u>	-
Building - Leasehold improvements		
At cost	17,114	17,114
Accumulated depreciation	(2,734)	(804)
Total buildings	<u>14,380</u>	<u>16,310</u>
Capital works in progress		
At cost	15,000	-
Total capital works in progress	<u>15,000</u>	-
Motor vehicles		
At cost	103,881	103,881
Accumulated depreciation	(38,955)	(23,373)
Total motor vehicles	<u>64,926</u>	<u>80,508</u>
Furniture & fixtures		
At cost	68,233	68,233
Accumulated depreciation	(40,870)	(31,446)
Total furniture & fixtures	<u>27,363</u>	<u>36,787</u>
Total property, plant and equipment	<u>369,568</u>	<u>133,605</u>



# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

## 9 Right of Use Assets

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Right of use asset - Buildings	868,252	489,739
Accumulated depreciation	(331,916)	(312,988)
Total Right of Use Assets - Buildings	<u>536,336</u>	<u>176,751</u>

## 10 Trade and Other Payables

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Accrued expenses	23,825	44,459
Credit card payable	1,160	1,146
PAYG and superannuation payable	27,994	25,439
GST payable	13,607	17,196
Maintenance payable	9,175	6,874
Trade payables	34,995	30,602
	<u>110,756</u>	<u>125,716</u>

## 11 Employee Benefits

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Current		
Annual leave	86,123	49,625
Long service leave	47,741	37,468
	<u>133,864</u>	<u>87,093</u>
Non-current		
Long service leave	8,218	6,860
	<u>142,082</u>	<u>93,953</u>

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

### 12 Lease Liabilities

	2022	2021
	\$	\$
Current		
Lease liabilities	66,749	189,739
Non-current		
Lease liabilities	470,768	19,049
	<u>537,517</u>	<u>208,788</u>

### 13 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor of the Association, Crowe Audit Australia, for:		
- Auditing and compilation of the financial statement	5,450	4,900
	<u>5,450</u>	<u>4,900</u>

### 14 Contingent Assets and Contingent Liabilities

#### *Contingent Assets*

The Association did not have any contingent assets at 30 June 2022 (2021:Nil)

#### *Contingent Liabilities*

It is possible, given the recent Royal Commission and the existence of the National Redress Scheme for Victims of Child Sexual Abuse, that there could be future claims and associated costs against the Hobart Womens Shelter that can not be determined at this time.

The Association has received grant funds with associated agreements whereby unexpended funds may be repayable to the funding provider in the future in the event of either cessation of the funded services or upon triggering of a repayment clause in a funding agreement.

In the opinion of Board members, the Association did not have any other contingencies at 30 June 2022 (2021: Nil).

# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

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

## 15 Cash Flow Information

### (a) Reconciliation of surplus for the year to cashflows from operating activities

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

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Net surplus/(deficit) for the year	743,905	516,620
Cash flows excluded from surplus/(deficit) attributable to operating activities		
Non-cash flows in surplus:		
- depreciation and amortisation	193,291	189,549
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	1,485	6,343
- (increase)/decrease in other assets	(1,604)	(973)
- increase/(decrease) in trade and other payables	(14,960)	9,632
- increase/(decrease) in unexpended grants	-	120,000
- increase/(decrease) in employee benefits	48,128	(3,123)
Cashflow from operations	<u>970,245</u>	<u>838,048</u>

## 16 Events After the End of the Reporting Period

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.

## Women's Shelter Inc. (Trading as Hobart Women's Shelter)

### Auditors' Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commissions Act 2012 (Cth)

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

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

*Crowe Audit Australia*

**Crowe Audit Australia**



Alison Flakemore  
**Senior Partner**

Dated this...19...day of...October...2022.

Hobart, Tasmania.

*Liability limited by a scheme approved under Professional Standards Legislation.*

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# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Independent Audit Report to the members of Hobart Womens Shelter

### Opinion

We have audited the financial report of Hobart Womens Shelter, which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of Board.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, including:

- giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance and cash flows for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and Division 60 of 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 Association 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 statements, which describe the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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# Women's Shelter Inc. (Trading as Hobart Women's Shelter)

## Independent Audit Report to the members of Hobart Womens Shelter

### Other Information

The Board are responsible for the other information. The other information comprises the Board's Report the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the needs of the members in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Board 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 Board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Board are 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.

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## Women's Shelter Inc. (Trading as Hobart Women's Shelter)

### Independent Audit Report to the members of Hobart Womens Shelter

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 Board.
- Conclude on the appropriateness of the Board'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.

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**Crowe Audit Australia**

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## Women's Shelter Inc. (Trading as Hobart Women's Shelter)

### Independent Audit Report to the members of Hobart Womens Shelter

We communicate with the Board 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 the audit.

*Crowe Audit Australia*

**Crowe Audit Australia**

Alison Flakemore  
**Senior Partner**

Dated this...19...day of...October...2022.  
Hobart, Tasmania.

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