



Laurel House
SEXUAL ASSAULT SUPPORT
COUNSELLING • EDUCATION • ADVOCACY • CHANGE

Annual Report

2019-2020





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We acknowledge the traditional owners of country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to elders both past and present.

Message from the Board President and the CEO



Jessica Green
Board President
Laurel House



Justine Brooks
CEO
Laurel House

As we close 'the books' on another financial year, it is an opportunity to reflect on our contribution to the Northern Tasmania community. As the prominent specialist sexual assault support service in Northern Tasmania we are proud of the work we do to provide Counselling. Education. Advocacy. Change. to all people who have experienced sexual assault and for their support networks.

It certainly has been a challenging year due to the impact from the Covid pandemic but this has provided us with the opportunity to focus on additional service delivery options that better suit the environmental we found ourselves operating in and needs of our clients. Through financial assistance provided from TasCoss, Mental Health Tasmania, Aurora Energy and the Department of Communities Tasmania, we have been able to expand our virtual service delivery model using a variety of technology including telephone, teleconference and online chat. For some clients without access to technology we were able to provide payment of phone credit and in some cases, actual telephones through the Womens Services Network (WesNet) which we further supported with additional credit.

Interestingly, through the peak of the Covid period in Tasmania, our client attendance statistics increased. While initially it was thought that referrals had substantially increase, upon closer analysis, while there were more people seeking our services, the leading factor was due to the ease of accessing the service. Clients reported that once they overcame the apprehension they felt using technology to interact with our service, they began to appreciate the benefits which included greater flexibility, reduced anxiety associated with not having to make their way to and from the office, particularly when needing to use public transport, not having to organise care for children and the added level of comfort linked to participating in counselling from their homes. As a result, approximately 12% of our clients have requested to continue engaging with our service via phone or teleconference, and others have indicated they would like to use a mix of delivery options depending on their, and our, availability at the time of booking appointments.

Laurel House has continued to expand in both resources and program delivery. There was increased diversification in the therapeutic services we could deliver with the addition of an Art Therapist and Youth worker to our already highly qualified and experienced team. We also welcomed a Project Officer with a large amount of experience working in the quality and assurance space

We were particularly excited to commence working with Ashley Youth Detention Centre (AYDC) on a yearlong partnership delivering our SEND NOODS educational program which focusses on Respect and Consent in Relationships. Topics covered include image-based abuse, sexual harassment and abuse, gender equality and online safety. Feedback received from the young people at AYDC and the staff is that the program has been extremely well received and that interaction in the programs has been 'above average'.

Underpinning our continued growth and expansion has been sound financial governance. Our dedicated and experienced board, who maintain good governance with a clear focus on strategy, supports this effort. We would like to thank them for their commitment and contribution to our purpose. We are confident we have in place robust foundations to enable us to thrive and to continue delivering the high-quality services that we, our funder and the community expect.

It would be remiss of us not to specifically acknowledge the contribution provided by the executive team including Vice President: Andrea Porte, Treasurer: Rob Foggo and Secretary: Elise Whitmore who are all respected professionals in their fields and who volunteer their time selflessly. Together we form a strong management committee who are united in our commitment to reduce the impact of sexual assault on the community, firmly holding onto the hope that one day, our roles will not be needed because sexual assault has been eradicated.

We would also like to thank the Laurel House staff for the work that they do and for interacting with each other with respect and care. The work we do is so important, and each call, callout, session and meeting is crucial to the survival of all of those coming to us for help. It is not easy work, so thank you for being with us as we navigate the service's present and future. Every role within Laurel House is valued as a member of a small but hard-working team. On behalf of the staff and Board, we offer our appreciation to the many clients for trusting us with your experience and journey. We are a client focused entity first and foremost and remain steadfast in our commitment for a community free from sexual assault.

We are proud to present the 2020 Annual Report and look forward to another year of growth, continued improvement, and dedication to the Northern Tasmanian Community.



TREASURER'S REPORT

FINANCIAL RESULTS FOR YEAR ENDING 30 JUNE 2020

BALANCE SHEET (STATEMENT OF FINANCIAL POSITION)

Overall Laurel House's net assets position increased by \$196,723 during the financial year, from \$227,935 as at 30th June 2019 to \$424,658 as at 30th June 2020. This very significant increase to net assets has been brought about by a number of factors that will be discussed throughout this report.

Some significant movements within the balance sheet during the financial year (ie from 30/06/2019 to 30/06/2020) included:

The receipt of a number of significant grants that are provided for specific purposes and require acquittal, particularly from the NDIS, has enabled a very significant increase in cash holdings, which is offset in the balance sheet by a liability item called Unexpended Grants. There were no unexpended grants at the end of the previous financial year.



Rob Foggo, Treasurer
Laurel House

RECONCILIATION OF UNEXPENDED GRANTS

NDIS Grant	\$284,383.52
Aurora Digital Capacity	\$2,000.00
TasCoss Grant	\$2,375.46
WBC Grant	\$9,600.00
Total Unexpended Other Grants	\$298,358.98

Amounts owed to creditors was up significantly from the equivalent time 12 months ago, with the balance being \$185,829 at year end compared with \$40,643 as at 30/06/2019. These creditor amounts mostly consist of funds owed to the Tax Office, superannuation, the insurer and some marketing costs, with all those major creditors having subsequently been paid in July. Cash and cash equivalents increased by \$652,506; largely explained by the grant receipts discussed above plus the underlying surplus that is discussed in the following section.

SURPLUS / DEFICIT (STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME)

For the 2019-20 financial year Laurel House achieved a significant surplus of \$196,723, which was a favourable variance to budget of \$185,676, with the budgeted surplus for 2019-20 having been set at \$11,047. There were a number of factors that lead to the actual surplus being so significantly higher than the budgeted surplus, including the following:

Receipt of a \$50,000 Cash Flow Boost from the Federal Government to alleviate costs and business interruptions associated with the COVID-19 pandemic.

Receipt of additional funding of \$62,000 from the Department of Health and Human Services, again associated with a response to the global pandemic.

The receipt of unbudgeted grant funding and the expenses associated with meeting the obligations of those grants are intended to have no effect on the net surplus, but can distort the individual revenue and expense category's position against budget, as can the receipt of wage reimbursements that essentially reflect the passing on of government payments to employees in the form of parental payments. The table below removes all of those transactions to give a truer picture of the result against budget.

Underlying Variances to Budget 2019-20 (Unbudgeted Grant Transactions and wage reimbursements removed)	
Revenue	
Cash Flow Boost	\$50,000
DHHS Additional Funding	\$62,000
Other income	\$2,494
Underlying Revenue variance to budget	\$114,494
Expenses	
Employee Benefits Expense	\$12,799
Depreciation Expense	\$3,330
Motor Vehicle Expenses	\$3,653
Occupancy Expenses	\$8,832
Administration and Other Expenses	\$42,569
Underlying Expenses variance to budget	\$71,182
Total variance to budget	\$185,676

From the table above, it is clear to see that considerable savings have been achieved in all expense categories, particularly "administration and other", where significant favourable variations to budget were recorded in the areas of consulting/representation, training, advertising and program expenses.

BUDGET 2020/2021

The budget for 2020/2021 incorporates elements of the NDIS Grant funding; therefore, including budget provisions for all labour costs associated with the employment of two project officers. The department funding in the budget was based on an estimate; subsequently the funding amount has been confirmed and is \$9,321 higher than the estimate used in the budget figures seen below. Updating of this revenue number would lead to a budgeted surplus for 2020-21 of \$3,998.

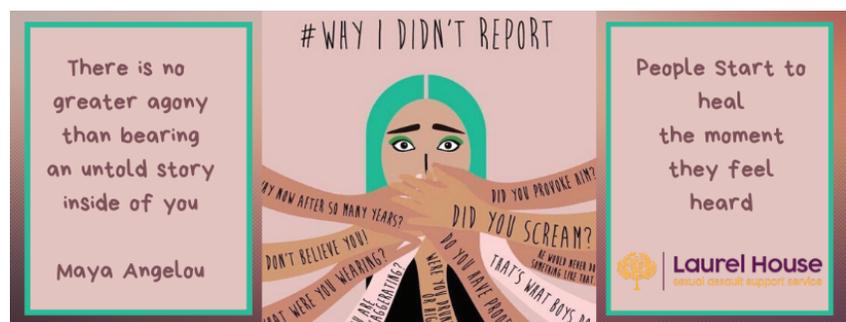
LAUREL HOUSE - 2021 BUDGET COMPARED TO 2020 ACTUALS

Description	2021 Full Year Budget	2020 Full Year Actuals
Revenue	\$1,754,768	\$1,601,699
Other Income	\$55,000	\$53,985
Total Income	\$1,809,768	\$1,655,684
Employee Benefits Expense	\$1,522,635	\$1,175,976
Depreciation Expense	\$4,078	\$11,366
Motor Vehicle Expenses	\$26,947	\$25,666
Occupancy Expenses	\$137,654	\$125,594
Administration and Other Expenses	\$123,777	\$120,359
Total Expenses	\$1,815,091	\$1,458,961
Total Surplus / (loss)	-\$5,323	196,723

GENERAL COMMENTS

Congratulations must go out to Justine, her team and the Board for their ongoing efforts in securing a solid financial base for the organisation and the putting in place of policies, procedures and a culture that ensures that all expenditure is carefully targeted towards maximising the benefit for the organisation and the service delivery to its clients.

Rob Foggo
Treasurer



COUNSELLING & OUTREACH

Sexual assault is a significant issue in Australia. The effects can be devastating. Figures from the Australian Bureau of Statistics (ABS) Personal Safety Survey (PSS) show that “almost 2 million Australian adults had experienced at least 1 sexual assault since the age of 15”. It can be difficult for survivors to reach out for help. Our focus has been on providing crisis support and responding to requests for counselling in a well-timed manner. We welcomed new staff to our team, which assisted us to reduce waiting times in the north and north-west regions. Our priority is to continue to focus on providing quality services and reducing waiting times.

Another key focus area was Professional Development. We supported staff to undertake training across trauma-informed care, and Suicide Prevention Training.

The coronavirus pandemic brought new challenges and solutions as we moved to working from home and providing telehealth services. The movement restrictions and isolation impacted on many clients. In many instances, clients reported experiencing higher levels of anxiety. Other factors that proved challenging included adapting to changes in routines, managing the additional demands of children being at home, and helping them with schoolwork. We reported an increase in responding to mental health issues. The option of receiving phone or internet counselling proved beneficial for some clients. For some clients, this medium was more convenient and made it easier to access support. We were able to provide assistance where clients were interested in accessing videocalls and needed support in setting up their equipment.

Outreach

Counsellors continued to provide outreach on the East Coast, Exeter, Beaconsfield, George Town and Circular Head regions until services were suspended due to COVID-19. We also attend a several schools on a regular basis. These services provide face to face access to our service for people in rural areas.



24/7 CRISIS SUPPORT



The Crisis and Support service is now operating 24/7 with a dedicated day worker located in the North West and supports in place in the North to respond to calls to the 1800 number during the day.

In September 2019, we moved to a resource sharing agreement whereby calls to our 1800 number are now answered through a contact centre. The purpose of this was to improve our responsiveness. Calls to our 1800 number increased significantly during this financial year.

EDUCATION AND COLLABORATION

Laurel House was pleased to work together with Women’s Legal Services Tasmania to provide access to confidential, free legal advice for women in our community. Women’s Legal Service Tasmania held fortnightly clinics from Laurel House every second Friday afternoon. This service commenced in October 2019, with many women taking up appointments in person and via telephone. Due to COVID-19, the clinic was put on hold in March. However, Women’s Legal Service Tasmania remained open to provide support to clients via telephone or by negotiation in person directly through their office. Conversations about sexual assault are important in challenging community attitudes and tackling the issue of sexual violence. Laurel House continued to provide information and education sessions within the community.

The National Tertiary Education Union – Tasmanian Division invited us to deliver a presentation to members at the University of Tasmania. This initiative was part of Bluestocking Week, an annual event to recognise women’s achievements and highlight women’s issues. The presentation focused on sexual harassment, prevention and response approaches. It also provided information on sexual assault. The session, delivered by a senior counsellor, was well received, with academic staff providing positive feedback and expressing interest in future sessions on related topics.

Staff attended several key events to raise our profile and distribute information about our services. Three staff attended the Mental Health Week Expo in Devonport in October. Attendance at the Expo resulted in a number of disclosures of sexual assault from the general public.



This highlights the importance of promoting our service and ensuring that people have access to support, regardless of whether the incident was recent or historical.

Staff also attended Market Day at the University of Tasmania's Newnham, and Cradle Coast campuses during Orientation Week. Our site was visited by many people, some advising that they had accessed our services in the past.

Two staff participated in the Beaconsfield Child & Family Centre Services Expo. The event provided an opportunity to promote services to families in the West Tamar Region. It also provided an opportunity to network with other providers in the area.



Laurel House celebrated its 30th year of service delivery in November 2019 which is a wonderful accomplishment. It is estimated that the service has assisted over 20,000 people across the North of Tasmania who have been impacted by the trauma of sexual assault during that time. We are committed to serving the community for another 30 with a renewed focus on prevention and early intervention as we work toward the goal of reducing sexual violence through education and awareness.



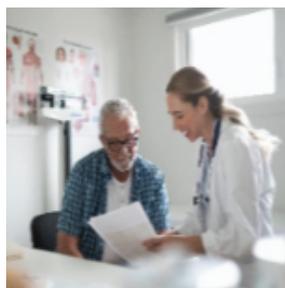
NEW PROGRAMS

Send Noods – Sex & Respect is a program developed by Laurel House assisting young people to develop a better understanding of healthy and unhealthy behaviour around sex and respect. The program is designed to:

- encourage young people to think reflectively about their own use of sexual language and how to respond respectfully
- equip students with practical tools around consent
- identify any potential problematic sexualised behaviours
- identify the difference between healthy and unhealthy intimate relationships

The program can be adapted to address current issues and tailored to meet specific needs. It is a highly interactive and hands on learning experience.

Recognise and Respond through Trauma Informed Care - assisting Tasmanian health services to support survivors of sexual abuse who have a disability



This project is funded by the National Disability Insurance Scheme (NDIS) to develop and deliver educational material. It will assist Tasmanian health professionals in providing support for people with a disability who have experienced sexual assault.

The project will develop a toolkit for general practitioners, allied health professionals and community organisations to recognise and respond to disclosures of sexual assault. Education and training will increase knowledge and skills and the different ways in which people respond following an assault. The way in which disclosures are responded to can make a difference to survivors and can be distressing for families and carers. It is important for them to know that help is available.

The project aims to remove barriers for people with a disability in accessing appropriate care and support following a sexual assault.

Launceston

3089 DIRECT CLIENT SERVICE HOURS

383

Clients

1490

Appointments
attended



268

Adult Female



38

Adult Male



45

Child Female



32

Child Male

North West

3914 DIRECT CLIENT SERVICE HOURS

350

Clients

1544

Appointments
attended



147

Adult Female



34

Adult Male



57

Child Female



11

Child Male



184
Crisis Calls

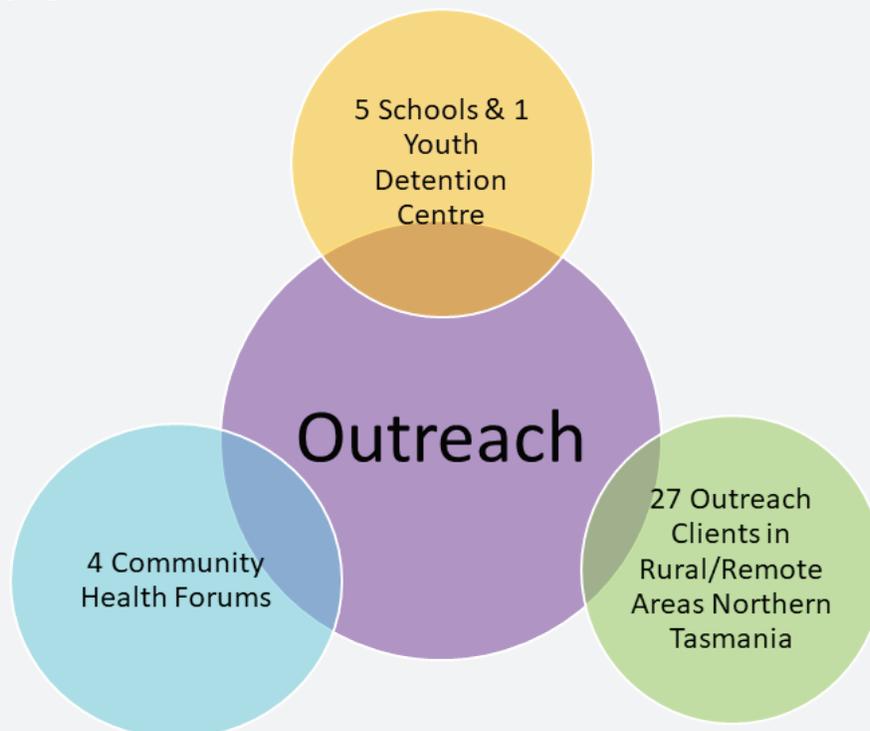


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(Forensic Examination
support)



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Support Reporting
To police

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North and North West Tasmania Sexual Assault Support Service
Financial Statements
For the period ended 30 June 2020
North and North West Tasmania Sexual Assault Support Services Inc.

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Auditor's Report



North and North West Tasmania Sexual Assault Support Services Inc.
Statement of Profit or Loss and Other Comprehensive Income
For the Period Ended 30 June 2020

	Note	2020	2019
Revenue:	5		
Revenue		1,601,699	1,473,637
Other Income		53,985	13,296
Total Revenue		1,655,684	1,486,933
Expenses:	6		
Employee Benefits Expense		1,175,976	1,161,770
Depreciation and Immediate Asset Write-off		11,366	11,034
Motor Vehicle Expenses		25,666	29,222
Interest Paid		-	-
Occupancy Expenses		125,594	147,991
Administration and Other Expenses		120,359	152,028
Total Expenses		1,458,961	1,502,045
Surplus / (Deficit) Before Income Tax		196,723	(15,112)
Income Tax Expense		-	-
Surplus / (Deficit) For The Year		196,723	(15,112)
Other Comprehensive Income:			
Return of Surplus Funds		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income / (Loss)		196,723	(15,112)

North and North West Tasmania Sexual Assault Support Services Inc.
Statement of Changes in Equity
For the Period Ended 30 June 2020

	Retained Earnings	Total Equity
Balance at 1 July 2018	243,047	243,047
Surplus / (Deficit) For The Year	(15,112)	(15,112)
Balance at 30 June 2019	227,935	227,935
Surplus / (Deficit) For The Year	196,723	196,723
Balance at 30 June 2020	424,658	424,658

North and North West Tasmania Sexual Assault Support Services Inc.
Statement of Cash Flows
For the Period Ended 30 June 2020

	Note	2020	2019
Cash Flows from Operating Activities:			
Grant Funding and Reimbursements Received		2,085,324	1,630,296
Payments to Suppliers and Employees		(1,473,226)	(1,622,357)
Interest Received		799	1,122
Other Income		46,482	2,078
Interest Paid		-	-
Net Cash Flows from Operating Activities	16	659,379	11,139
Cash Flows from Investing Activities:			
Purchase of Plant and Equipment		(6,873)	-
Proceeds from Disposal of Plant and Equipment		-	38,182
Net Cash Flows from Investing Activities		(6,873)	38,182
Cash Flows from Financing Activities:			
Repayment of Surplus Funds		-	(108,324)
Net Cash Flows from Financing Activities		-	(108,324)
Net Cash Flows from Operations		652,506	(59,003)
Opening Cash and Cash Equivalents		284,612	343,615
Closing Cash and Cash Equivalents	7	937,118	284,612

North and North West Tasmania Sexual Assault Support Services Inc. Notes to the Financial Statements For the Period Ended 30 June 2020

Note 1: Entity Information

Entity Name: North and North West Tasmania Sexual Assault Support Services Inc.

Trading Name: Laurel House

ABN: 82 397 046 960

Reference within these Financial Statements: 'The Entity' or 'The Organisation'

Entity Type: Incorporated Association

State of Incorporation: Tasmania

Date of Incorporation: 12 October 1988

Incorporated Association Number: 01700C

Postal Address: PO Box 1062, Launceston, Tas, 7250

Note 2: General Information And Statement Of Compliance

The special purpose financial statements have been prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Board. A Statement of Compliance with the International Financial Reporting Standards ('IFRS') as issued by the International Accounting Standards Board ('IASB') cannot be made due to the Entity applying Not-for-profit specific requirements contained in the Australian Accounting Standards.

The financial statements are prepared on an accruals basis. North and North West Tasmania Sexual Assault Support Services Inc. is a not-for-profit entity for financial reporting purposes. Amounts are reported in Australian Dollars and rounded to the nearest whole dollar.

The financial statements for the year ended 30 June 2020 were approved and authorised for issue by the Board on 23 September 2020.

Note 3: Changes In Accounting Policies

Accounting Standards Applied

The Board has elected to apply the following accounting standards in the preparation of these financial statements:

- 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
- AASB 1054: Australian Additional Disclosures

New and Revised Standards that are effective for Annual Periods Beginning on or after 1 July 2019
As the Entity has elected to adopt a special purpose framework for reporting, new or revised accounting standards had no effect on the financial reporting process.

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

Note 4: Summary Of Accounting Policies

Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from the State Government grant that is subject to a multi-year funding agreement is recognised on a straight-line basis over the period that the funding relates to. Revenue from other grants that are provided for a specific program or purpose are recognised as income as the corresponding expenses are incurred.

Interest revenue is recognised when amounts are received. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the reporting period. Donations are recognised as revenue when the Entity gains control of the underlying asset(s) and the value of the asset(s) can be reliably measured.

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

Operating Expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

Property, Plant and Equipment

Property, Plant and Equipment is initially recognised at acquisition cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Entity's management.

The Organisation has elected to only recognise items of property, plant and equipment that have a cost/value of greater than \$300. After recognition, any items under \$5,000 are immediately written off.

Depreciation is recognised on a diminishing value basis to write down the cost less estimated residual value of property, plant and equipment. The following useful lives are applied:

Category	Years	Leasehold Improvements	life of lease
Buildings	25 - 50	Computer Hardware	3-7
Plant and Equipment	3 - 10	Motor Vehicles	4 - 10
		Office Equipment	3 - 13

**North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020**

Income Taxes

No provision for income tax has been recognised as the Entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

**Note 4: Summary Of Accounting Policies (cont.)
Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

Employee Benefits

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve months after the end of the period in which the employee renders the related service. Examples of such benefits include wages and salaries, non-monetary benefits, accumulating annual leave and a current portion of long-service leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liability is settled.

Long-term employee benefits

Long-term employee benefits are benefits that are not expected to be settled wholly within the next twelve months. This includes the remaining portion of the long-service leave.

Long-term employee benefits are measured at the present value of the expected future cash outflows.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

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 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.

Note 4: Summary Of Accounting Polices (cont.)

Economic Dependence and Grant Funding Arrangements

The Entity is dependent upon the ongoing receipt of a State Government grant to ensure the ongoing continuance of its programs. The agreement for funding covered the period 1 July 2018 to 30 June 2021.

As part of the funding agreement, the Entity is required to disclose information around how the grant funding has been spent. In the event of a surplus, the Entity can apply to the Department for permission to retain the funding. If an application is not made, or the application is unsuccessful, the surplus will need to be returned to the Department, subject to limits contained within the agreement.

Significant Management Judgement in Applying Accounting Policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation Uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Long Service Leave

The liability for Long Service Leave is recognised and measured at the present value of the estimated 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.

Grant Funding Arrangements

The funding agreement also requires the Entity to perform various tasks, which include providing continuing services and appropriate reporting. If the Entity fails to perform these tasks, all outstanding funding must be immediately returned to the Department. The Entity intends to adhere to these continuing requirements and the possibility that all funding would be required to be returned is low. As a result, no liability has been recognised. In the event that funding was required to be returned, at 30 June 2020, the amount would be \$236,040.

**Statement of Financial Position
As At 30 June 2020**

	Note	2020	2019
Assets:			
Current:			
Cash and Cash Equivalents	7	937,118	284,612
Trade and Other Receivables	8	18,911	2,760
Other Assets	9	71,434	51,397
Total Current Assets		1,027,463	338,769
Non-current:			
Property, Plant and Equipment	10	16,557	18,397
Total Non-current Assets		16,557	18,397
Total Assets		1,044,020	357,166
Liabilities:			
Current:			
Trade and Other Payables	11	185,829	40,643
Provisions	12	64,197	45,320
Other Liabilities	13	323,612	15,415
Total Current Liabilities		573,638	101,378
Non-current:			
Provisions	12	45,724	27,853
Total Non-current Liabilities		45,724	27,853
Total Liabilities		619,362	129,231
Net Assets		424,658	227,935
Equity:			
Retained Earnings		424,658	227,935
Total Equity		424,658	227,935

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

	2020	2019
Note 5: Revenue		
Revenue		
Grant Funding	1,587,418	1,432,883
Wage and Other Reimbursements	14,281	40,754
Total Revenue	1,601,699	1,473,637
Other Income		
Membership Fees	47	54
Donations Received	742	466
Interest Received	799	1,122
Government Support Packages Received	50,000	-
Profit/(loss) on Sale of Fixed Assets	-	10,242
All Other Income	2,397	1,412
Total Other Income	53,985	13,296
Note 6: Expenses		
Employee Benefits Expense		
Salaries and Wages	999,606	1,031,143
Superannuation	93,134	97,700
Workers Compensation and Other Employee Insurances	45,867	45,621
Fringe Benefits Tax	621	-
Increase / (Decrease) in Employee Provisions	36,748	(12,694)
Total Employee Benefits Expense	1,175,976	1,161,770
Depreciation and Immediate Asset Write-off		
Depreciation - Motor Vehicles	-	4,577
Depreciation - Plant and Equipment	1,840	2,044
Ordinary Assets (Under \$5,000)	6,873	4,413
Low Cost Assets (Under \$300)	2,653	-
Total Depreciation and Immediate Asset Write-off	11,366	11,034
Motor Vehicle Expenses		
Leasing Expenses	22,217	17,041
Maintenance	64	435
Registration and Insurance	-	4,422
Running Costs	3,385	7,324
Total Motor Vehicle Expenses	25,666	29,222

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

	2020	2019
Note 6: Expenses (cont.)		
Interest Paid		
ATO	-	-
Bank	-	-
Total Interest Paid	<u>-</u>	<u>-</u>
Occupancy Expenses		
Insurance	10,050	9,861
Rent	56,841	67,597
Repairs and Maintenance	13,540	17,904
Supplies	3,383	5,072
Utilities	29,096	30,921
Other Occupancy Expenses	12,684	16,636
Total Occupancy Expenses	<u>125,594</u>	<u>147,991</u>
Administration and Other Expenses		
Advertising and Promotion	31,571	42,006
Audit Fees	6,330	6,900
Client Resources	830	1,326
Computer Expenses	27,777	20,791
Consulting, Representation and Supervision Fees	22,024	39,841
Legal Costs	1,391	1,395
Meeting Expenses	842	958
Memberships and Subscriptions	3,762	2,625
Printing, Postage and Stationery	9,186	9,397
Program Expenses	2,927	7,117
Staff Travel, Development and Amenities	1,617	10,088
Training	9,074	5,089
Other Expenses	3,028	4,495
Total Administration and Other Expenses	<u>120,359</u>	<u>152,028</u>
Note 7: Cash And Cash Equivalents		
Cash at Bank	936,812	284,312
Cash on Hand	306	300
Total Cash and Cash Equivalents	<u>937,118</u>	<u>284,612</u>

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

	2020	2019
Note 8: Trade And Other Receivables		
Trade Receivables	10,000	2,474
Other Receivables	8,911	286
Total Trade and Other Receivables	18,911	2,760
Note 9: Other Assets		
Prepaid Expenses	71,434	51,397
Total Other Current Assets	71,434	51,397
Note 10: Property, Plant And Equipment		
Property Improvements		
Cost	3,430	3,430
Less Accumulated Depreciation	(3,430)	(3,430)
Total Property Improvements	-	-
Plant and Equipment		
Cost	101,738	92,031
Less Accumulated Depreciation	(85,181)	(73,634)
Total Property Improvements	16,557	18,397
Motor Vehicles		
Cost	-	-
Less Accumulated Depreciation	-	-
Total Property Improvements	-	-
Total Property, Plant and Equipment	16,557	18,397
Note 11: Trade And Other Payables		
Trade Payables	185,829	40,643
Employment Payables	-	-
Other Payables	-	-
Total Trade and Other Payables	185,829	40,643

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

	2020	2019
Note 12: Provisions		
Current Provisions		
Annual Leave	64,197	45,320
Sick Leave	-	-
Long Service Leave	-	-
Total Current Provisions	<u>64,197</u>	<u>45,320</u>
Non-current Provisions		
Long Service Leave	45,724	27,853
Total Non-current Provisions	<u>45,724</u>	<u>27,853</u>
Total Provisions	<u>109,921</u>	<u>73,173</u>
Note 13: Other Liabilities		
Accrued Expenses	25,253	15,415
Grants and Funding Received in Advance	298,359	-
Total Other Current Assets	<u>323,612</u>	<u>15,415</u>
Note 14: Lease Commitments		
Payable - minimum lease payments:		
no later than 12 months	22,217	22,217
between 12 months and five years	51,840	74,058
greater than five years	-	-
Total Lease Commitments	<u>74,058</u>	<u>96,275</u>
Note 15: Auditor's Remuneration		
Audit or Review of the Financial Statements	6,330	6,900
Other Services:		
Accountancy, Taxation and Compliance	4,390	20,900

From the 2019 & 2020 financial years, the auditor of the Organisation is James Reade (Bellevue Advisors).

North and North West Tasmania Sexual Assault Support Services Inc.
Notes to the Financial Statements (cont.)
For the Period Ended 30 June 2020

	2020	2019
Note 16: Reconciliation Of Cash Flows From Operating Activities		
Net Surplus / (Deficit) for the Period	196,723	(15,112)
Non-cash Items in the Surplus / (Deficit):		
Depreciation & Ordinary Asset Write-off	8,713	6,621
(Gain) / Loss on Sale of Fixed Assets	-	(10,242)
Movements in Balance Sheet Items:		
(Increase) / Decrease in Trade and Other Debtors	(16,152)	27,665
(Increase) / Decrease in Other Assets	(20,037)	12,373
Increase / (Decrease) in Trade and Other Payables (see below)	145,187	2,231
Increase / (Decrease) in Employee Provisions	36,748	(12,694)
Increase / (Decrease) in Other Liabilities	308,197	297
Net Cash Flows from Operating Activities	659,379	11,139
Increase / (Decrease) in Trade and Other Payables:		
Ordinary Trade and Other Payables	145,187	2,231
Grant Funding to be Repaid (not included)	-	(108,324)
Total Increase / (Decrease) in Trade and Other Payables	145,187	83,475



BELLEVUE
A D V I S O R S
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The Board Members
North and North West Tasmania Sexual Assault Support Services Inc.
PO Box 1062, Launceston, Tas, 7250

23 September 2020

Dear Board Members

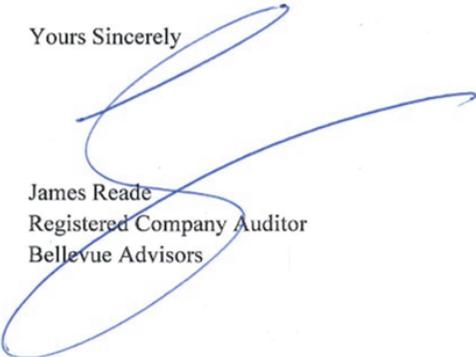
North and North West Tasmania Sexual Assault Support Services Inc.

In accordance with the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the Board of North and North West Tasmania Sexual Assault Support Services Inc..

As the auditor of the financial statements of North and North West Tasmania Sexual Assault Support Services Inc. for the financial year ended 30 June 2020, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- i. the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

Yours Sincerely


James Reade
Registered Company Auditor
Bellevue Advisors

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North and North West Tasmania Sexual Assault Support Services Inc. Responsible Entities' Declaration

In the opinion of the Board of North and North West Tasmania Sexual Assault Support Services Inc.

- a) The financial statements and notes of North and North West Tasmania Sexual Assault Support Services Inc. 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 2020 and of its performance for the financial year ended on that date; and
 - ii. Complying with the Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- b) There is reasonable grounds to believe that North and North West Tasmania Sexual Assault Support Services Inc. will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board.



Jessica Greene
President



Rob Foggo
Treasurer

Dated:



INDEPENDENT AUDITOR’S REPORT

Dear Committee

Report on the Audit of the Financial Report

I have audited the financial report of Laurel House (the Entity), which comprises the statement of financial position as at 30 June 2020 and the statement of profit or loss and comprehensive income, statement of changes in equity, statement of cash flows, notes to the financial statements and responsible entities’ declaration for the period then ended.

In my opinion the accompanying financial report of the Entity presents fairly, in all material respects, the financial position of the Entity as at 30 June 2020 and of its financial performance for the year then ended.

Matters of Emphasis

Without modifying my opinion, I draw attention to the notes of the financial statements, which describe the basis of accounting. The financial report has been prepared to assist Laurel House to meet the requirements of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* & associated regulations. As a result, the financial report may not be suitable for another purpose.

I also draw attention to Note 4 of the financial statements, specifically the Economic Dependence and Grant Funding Arrangements disclosure. The Entity is dependent on the ongoing receipt of government funding and would not be able to continue with the current scale of operations if the funding ceased. My opinion is not modified on this basis.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters:

Key Audit Matter	How the Matter Was Addressed in the Audit
<i>Separation of Assets</i>	
It is important to identify a separation between personal assets and those of the Entity.	Verifying names and addresses that are detailed on invoices and assets. Checking registration details via the ACNC website.
<i>Remuneration of Employees</i>	
The majority of the expenses of the Entity are wages and wage-related amounts. Wage rates need to be based on the current award to ensure transparency and consistency between employees.	Review of the current award against actual wages paid. Review of employment agreements, promotion details and other permanent files to ensure staff are being remunerated appropriately.
<i>Measurement of Employee Provisions</i>	
As the majority of expenses are wage-related, the majority of liabilities will be employee provisions.	Review of the key assumption, methods and variables used in the calculations, including employee pay rates. Research of the high-quality bond market for relevant rates of return.

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In addition to the above key audit matters, emphasis has been drawn to the basis of preparation plus the reliance on government funding.

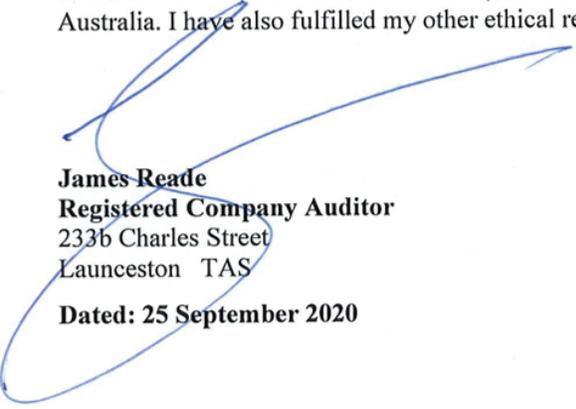
Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with accounting policies identified, and for such internal control as are determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Committee is also responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My responsibility is to conduct an audit of the Entity's financial report in accordance with Australian Auditing Standards and to issue an auditor's report. I am independent of the Entity 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.



James Reade
Registered Company Auditor
233b Charles Street
Launceston TAS

Dated: 25 September 2020

AUDIT MANAGEMENT LETTER



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25 September 2020

The Committee
Laurel House
PO Box 1062
Launceston TAS 7250

Dear Committee

Re: 2020 Financial Year Audit Findings

I have completed my audit of Laurel House (the Association) for the year ended 30 June 2020. During this audit, certain observations were made which I would like to bring to your attention.

It should be appreciated that my audit procedures are designed primarily to enable me to form an opinion on the financial statements as a whole, and may therefore not bring to light all the errors or weaknesses that may exist in terms of internal controls, procedures and in the systems. It is the Committee's responsibility to maintain an adequate system of internal controls as the principal safeguard against irregularities which an audit examination may not disclose.

1. Calculation of Employee Provisions

Observation

It was previously identified that interest rates within the calculation of the long-service leave provision had not been updated from the previous year. This has been corrected for the current financial year and the provision calculation appears consistent on this basis.

Recommendation

I recommend that the Association continues to review the calculation of long-service leave to ensure that all assumptions made are in-line with current economic conditions. The Association should also be aware of current and non-current reporting classifications and report leave in accordance with these.

2. Asset Recognition Policy and Plant and Equipment Register

Observation

During my review, I was provided with a copy of the Association's asset recognition policy. This policy appears consistent with the grant funding agreement and the accounting treatment of assets acquired was consistent with policy adopted.

Recommendation

I recommend that the Association continues to use the Plant and Equipment register for all assets that meet the recognition criteria.

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ADVISORS
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3. Lease Commitments

Observation

Following on from my management letter last year, I note that the financial statements now include disclosures relating to future lease payments that have been committed to.

Recommendation

No action is required.

4. MYOB Records

Observation

During my review I noted that, within MYOB, the majority of expenses were supported by an electronic copy of the associated invoice. This practice provides improved transparency for the Association.

Recommendation

I recommend that the practice of attaching invoices continues to occur where possible.

5. Tasmanian Government Grant Funding

Observation

I note that the Association has now completed two years of the three-year funding cycle. At the end of this financial year, there was a significant surplus of funds that, if unspent, would need to be returned to the department following 30 June 2021 in accordance with the funding deed.

It is important that the Association be aware of the position of the funding cycle and that the repayment of excess funds may be required if unexpended funds exist at 30 June 2021.

Recommendation

I recommend that the Association researches the AGFAR reporting environment and gains an understanding around conditions that would lead to the requirement to repay funds.

If you would like to discuss any of the matters raised please do not hesitate to contact me.

Yours faithfully,
BELLEVUE ADVISORS

JAMES READE
Registered Company Auditor



Laurel House

SEXUAL ASSAULT SUPPORT

COUNSELLING • EDUCATION • ADVOCACY • CHANGE

Laurel House would like to thank the
Department of Communities Tasmania
for their ongoing funding and support



Department of Communities Tasmania