



Sexual
Assault
Support
Service®

Annual Financial Statements

Sexual Assault Support Service Incorporated

ABN 35 028 122 232

For the year ended 30 June 2022

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Board of Governance Report

Sexual Assault Support Service Incorporated For the year ended 30 June 2022

The members of the Board of Sexual Assault Support Service Inc present their Report together with the financial statements of the Association for the year ended 30 June 2022 and the Independent Audit Report thereon.

Board of Governance Details

The following persons were members of the board of governance of Sexual Assault Support Service Inc during or since the end of the financial year:

Kellie Dean (Chair)

Oliver Barta (Secretary / Treasurer)

Audrey Mills

Lisa Pennington

Yvonne Chaperon

Anne Mainsbridge (joined October 2021)

Grace Williams (joined October 2021)

Pamela Crawford (joined October 2021)

Jandy Godfrey (resigned October 2021)

Stella Cook (formerly Sulzberger) (resigned October 2021)

Wendy Spencer (resigned October 2021)

Board of governance members have been in office for the full financial year unless otherwise stated.

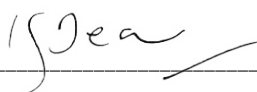
Operating Results

The operating surplus of the Association for the Financial year was \$103,626 (2021: \$267,425).

State of Affairs

In the opinion of the Board of Governance there were no significant changes to the state of affairs of the Association during the financial year that are not otherwise disclosed in this report or the financial statements.

This statement is made for and on behalf of the organisation by:



Chair



Treasurer

12/10/2022

Date

Officer's Assertion Statement

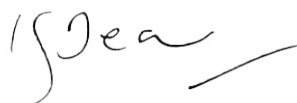
Sexual Assault Support Service Incorporated For the year ended 30 June 2022

The board has determined that the Association is not a reporting entity and that this special purpose report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the **opinion** of the board, the attached financial report:

1. Presents a true and fair view of the financial position of Sexual Assault Support Service Inc. as at 30 June 2022 and its performance for the period 1 July 2021 to 30 June 2022.
2. At the date of this statement, there are reasonable grounds to believe that Sexual Assault Support Service Inc. will be able to pay its debts as and when they fall due.

This statement is made and signed for and on behalf of the organisation by:



Chair



Treasurer

12/10/2022

Date

Statement of Comprehensive Income

Sexual Assault Support Service Incorporated For the year ended 30 June 2022

	NOTES	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
Income			
Income - All Sources	2	3,773,126	3,122,710
Total Income		3,773,126	3,122,710
Expenditure			
Employee Benefits Expense	3	2,916,260	2,274,494
Depreciation & Amortisation	4	142,420	141,500
Occupancy Expenses	5	58,052	61,375
Administrative Expenses	6	96,232	94,657
Other Expenses from Ordinary Activities	7	463,226	284,725
Total Expenditure		3,676,191	2,856,751
Total Operating Surplus for the Year		96,936	265,958
Non Operating Items			
Gain on Disposal of Assets		6,690	1,467
Total Non Operating Items		6,690	1,467
Total Surplus for the Year		103,626	267,425
Other Comprehensive Income		-	-
Total Comprehensive Income		103,626	267,425

This statement should be read in conjunction with the notes to the financial statements

Statement of Financial Position

Sexual Assault Support Service Incorporated As at 30 June 2022

	NOTES	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
Assets			
Current Assets			
Cash and cash equivalents	8	1,373,960	1,352,744
Trade and other receivables	9	95,762	82,953
Intangible Assets	10	137,507	264,869
Total Current Assets		1,607,229	1,700,566
Non-Current Assets			
Property, plant and equipment	11	128,554	113,381
Total Non-Current Assets		128,554	113,381
Total Assets		1,735,783	1,813,947
Liabilities			
Current Liabilities			
Trade and other payables	12	215,464	194,732
Unexpended Grants	13	105,455	201,780
Provisions	14	236,262	179,014
Lease Liability	15	143,909	132,239
Total Current Liabilities		701,090	707,764
Non-Current Liabilities			
Provisions	14	103,906	135,112
Lease Liability	15	711	144,620
Total Non-Current Liabilities		104,617	279,732
Total Liabilities		805,707	987,497
Net Assets		930,077	826,450
Accumulated Funds			
Balance at start of year		826,450	559,025
Surplus for the year		103,626	267,425
Balance at end of year		930,077	826,450

This statement should be read in conjunction with the notes to the financial statements

Statement of Changes in Equity

Sexual Assault Support Service Incorporated For the year ended 30 June 2022

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
Accumulated Funds		
Opening Balance - 1 July	826,450	559,025
Increases		
Total Surplus for the Year	103,626	267,425
Total Increases	103,626	267,425
Accumulated Funds Balance - 30 June	930,077	826,450

This statement should be read in conjunction with the notes to the financial statements

Statement of Cash Flows

Sexual Assault Support Service Incorporated For the year ended 30 June 2022

	NOTES	30 JUNE 2022	30 JUNE 2021
Operating Activities			
Cash Receipts From Operating Activities		3,653,805	3,047,302
Payments to Suppliers and Employees		(3,611,482)	(2,826,164)
Interest Received		2,434	1,632
Net Cash Flows from Operating Activities	16	44,757	222,770
Investing Activities			
Proceeds From Sales of Property, Plant and Equipment		115,818	98,182
Payment for Property, Plant and Equipment		(139,359)	(100,364)
Net Cash Flows from Investing Activities		(23,541)	(2,182)
Net Cash Flows		21,216	220,588
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		1,352,744	1,132,156
Bank Accounts		21,216	220,588
Cash and cash equivalents at end of period	8	1,373,960	1,352,744
Net change in cash for period		21,216	220,588

This statement should be read in conjunction with the notes to the financial statements

Notes to the Financial Statements

Sexual Assault Support Service Incorporated For the year ended 30 June 2022

1. Statement of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of Division 60 of the Australian Charities and Not-for-Profits Commission (ACNC) Act 2012. Sexual Assault Support Service Incorporated (SASS) is a Association and the Board has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

In accordance with the reporting requirements of the ACNC, the Association has complied with the following accounting standards:

- *AASB 16 Leases*
- *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.

The organisation has considered the impact of AASB 1054 and determined that the base requirements have been met, or don't apply to the organisation as follows:

Compliance with Australian Accounting Standards (AAS) – The reports are special purpose. Accordingly the organisation has generally applied AAS, particularly those required under Division 60 of the Australian Charities and Not-for-Profits Commissions Act 2012 (ACNC), but is not required to adopt all AAS. Specifically, the organisation has chosen not to adopt AASB 1058 and AASB15. Further explanation on the organisation's policy regarding unexpended grant funding and the non-adoption of AASB 1058 and AASB 15 has been disclosed below at (c).

Reporting Framework – The organisation is required to report to the ACNC, therefore the organisation has only adopted those AASs required by this body.

General or Special Purpose Financial Statements – The financial statements are special purpose.

Disclosure of Audit Fees – Audit fees have been disclosed at (Note 17).

Disclosures of Imputation Credits – Not applicable to the organisation.

Reconciliation of Net Operating Cash Flows to Surplus (Deficit) – A reconciliation of net operating cash flows to profit has provided at (Note 16).

The following significant accounting policies have been adopted in the preparation of these financial statements.

(a) Income Tax

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

The Association is entitled to an exemption from Fringe Benefits Tax.

(b) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. For this purpose, deferred consideration is not discounted to present values when recognising income.

When grant or donation revenue is received the Association has to determine whether the contract is enforceable and has sufficiently specific performance obligations. Where both attributes are present the revenue is recognised in the Statement of Financial Position as a liability until the obligation has been satisfied. Otherwise the grant is recognised as income on receipt.

Capital grants are recognised as a liability until the entity satisfies its obligations under the contract.

Interest revenue is recognised in the period in which it is earned.

Donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt. Grant income is recognised when the obligation to the funding is fulfilled.

All revenue is stated net of the amount of Goods and Services Tax.

(c) Unexpended Grant Funding

It is the policy of the Association to treat grant monies as unexpended grant liabilities in the Statement of Financial Position where the Association is contractually obliged to provide the services in a subsequent financial period to when the grant is received or, in the case of specific project grants, where the project has not been completed. This is in line with the organisation not being required to adopt AASB 1058 or AASB 15 as part of the preparation of the financial statements.

The primary reason for not adopting AASB 1058 or AASB 15 is the treatment of multi-year agreements under these standards are not useful for the organisation nor the users of the financial statements. This would result in significant variances in surplus and deficit across the life of a contract depending on the timing of the receipt of funding vs approved expenditure being incurred. It is beneficial to continue to recognise revenue in line with grant expenditure and recognise a grant liability for unspent funds at the end of the year in the midst of funding cycles. Under this methodology, the Association continues to recognise revenue in line with performance obligations, which are met through program expenditure and delivery.

As at 30 June 2022, the Association is in the varying stages of funding cycles from separate providers and unexpended funds will be carried forward until the conclusion of the agreements. The quantifiable amounts of each unexpended grant as at 30 June 2022 are:

- Harmful Sexual Behaviours Program: \$60,000 (to be spent prior to 31 March 2023)
- Westpac Safer Children, Safer Communities: \$45,455 (to be spent prior to 1 July 2023)

Total: \$105,455

(d) Property, Plant and Equipment

Plant and equipment and leasehold improvements are brought to account at cost less any accumulated depreciation. The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal.

Assets purchased at a cost less than \$2,500 are written off in the year of purchase.

(e) Depreciation

Plant and equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

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

Motor Vehicles	9.5% - 15%
Plant and Equipment	20% - 33%

Motor Vehicles rates are set based on their short term fixed leases.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Income and Expenditure Statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to Accumulated Funds.

(f) Employee Entitlements

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of six months or less, and bank overdrafts.

(h) Accounts Receivable and Debtors

Accounts receivable and other debtors are expected to be collected within 12 months of the end of the reporting period or are classified as current assets. All other receivable are classified as non-current assets.

(i) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(j) Goods and Services Tax

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 Taxation Office (ATO). 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 ATO is included with receivables or payables in the Statement of Financial Position.

(k) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Provision is made for the organisation's liability for employee entitlements arising from services rendered by employees to balance date. Board policy is to accrue 0% long service leave for employees with less than 2 years of service, 33% for long service leave for those employees with 2 to 4 years service, 67% for these employees with between 5 to 7 years of service and 100% for those employees who have provided over 7 years of service.

The accrual is discounted to determine its present value. The discount rate is determined by reference to market yields at the end of the reporting period based on Milliman G100 discount rates that have maturity dates approximating the terms of the associations obligations.

Employee entitlements, other than long service leave, together with the entitlements from wages and salaries and annual leave, have been measured at their normal amount.

(l) Comparative Information

Where necessary, comparative figures have been re-classified and re-positioned for consistency with the current period disclosures.

(m) Rounding

Figures are rounded to the nearest whole dollar.

(n) Critical Accounting Estimates and Judgements

The Board members make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key Judgement - Employee Benefits

For the purpose of measurement, the Association expects that most employees will not take their annual leave entitlements within a 12 month period in which they are earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

(o) Leases

SASS adopts AASB 16: Leases

AASB 16 requires that a right-of-use asset is recognised, where the organisation has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease.

Lease payments in the 2022 year increased by 4% for CPI. This has been reflected in the lease liability. Lessors have conveyed lease payments are expected to increase each year by CPI over the term of the leases. The lease liability and subsequently, the right-of-use asset have been adjusted to reflect this as at 30 June 2022.

SASS has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases for which the underlying asset is of low value. An asset is considered low-value when it is expected to cost less than \$10,000.

Economic Dependency

Although there is no reason to believe that funding will cease, the ongoing viability of the Association as a going concern is dependant on continued government funding.

Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets at the reporting date to be disclosed (2021: Nil).

Events Occurrent After the Reporting Date

The Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world, including Australia, as well as the community where the Association operates. The scale, timing and duration of potential impacts on the Association is unknown, as are future mitigating factors. The Association continues to closely monitor the impacts of COVID-19 and will respond as appropriate.

No other 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.

Capital Commitments

There are no capital commitments as at 30 June 2022 (2021: Nil).

Related Party Transactions

If conflicts of interest arose, board members have complied with the conflicts of interest policy and have, where appropriate, declined to participate in the board discussion and decision making.

The members of the Board of Governance of SASS during the financial year were:

Members	Practice/ Employer	Position
Kellie Dean (Chair)	Tasmanian Aboriginal Legal Service	Operations Manager
Oliver Barta (Treasurer/Secretary)	WLF Accounting & Advisory	Director
Yvonne Chaperon	Mental Health Tribunal, Department of Justice	President
Audrey Mills	Dobson Mitchell Allport	Principal
Lisa Pennington	Office of the Director of Public Prosecutions	Crown Counsel
Grace Williams	Tasmanian Museum and Art Gallery	Project Officer
Pamela Crawford	Department of Education	Vocational Learning Network Leader
Anne Mainsbridge	Retired	-

Key Management Personal	Position
Jill Maxwell	Chief Executive Officer, SASS
Holly Mason	Manager Services and Policy, SASS
Therese Leaman	Manager Administration, SASS

During the course of the financial year, on a commercial basis, services were delivered from an organisation in which a Member of the board had a relationship with. The relationship for which costs were incurred by the Association is in relation to WLF Accounting & Advisory.

All transactions with related parties have been based on normal commercial terms.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
2. Income		
Grants	3,439,200	2,688,242
Interest	2,434	1,632
Donations & Fundraising Contributions	195,189	243,297
Other Income	136,303	189,538
Total Income	3,773,126	3,122,710

Grants

Grants include funding from both Commonwealth and State agreements to provide counselling and support, 24/7 crisis response, education and support for the National Redress Scheme.

Interest

Derived from cash flow surpluses from monies held on call or in short term cash management accounts.

Donations and Fundraising Contributions

Donations and fundraising contributions are financial contributions from individuals and organisations as a means of supporting SASS with its mission and strategic goals.

Other Revenue

Derived from Fee for Service training, CIC reporting and membership contributions.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
3. Employee Benefits Expense		
Salaried incl Annual Leave and Long Service Leave	2,596,375	2,022,642
Superannuation	231,955	165,729
Fringe Benefits Expense	2,827	9,664
Staff Development and Training	17,257	30,398
Workers Compensation Premium	49,420	27,537
Other Employee Expenses	18,426	18,524
Total Employee Benefits Expense	2,916,260	2,274,494

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
4. Depreciation & Amortisation		
Amortisation Expense - Building	127,362	127,362
Motor Vehicle Depreciation	15,058	14,138
Total Depreciation & Amortisation	142,420	141,500

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
5. Occupancy Expenses		
Cleaning and Security	18,242	16,857
Insurance - Excluding Workers Compensation	15,347	12,311
Electricity	10,273	7,935
Interest Expense - Building	8,076	15,818
Repairs and Maintenance	2,621	3,237
Staff Amenities	3,494	5,217
Total Occupancy Expenses	58,052	61,375
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)

6. Administrative Expenses		
Advertising and Promotion	8,836	18,792
Printing, Postage, Stationery and Resources	15,801	22,640
Telephone and Internet	30,638	24,458
Travel	20,596	12,384
Vehicle Expenses	20,361	16,384
Total Administrative Expenses	96,232	94,657
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)

7. Other Expenses from Ordinary Activities		
Equipment Purchase and Hire	33,028	54,830
Program Expenses	8,000	7,966
Consultancy Fees	104,003	117,051
Memberships and Subscriptions	3,415	3,334
Bank Charges	405	473
Bad and Doubtful Debts	-	(645)
I.T Expenses	99,208	75,152
Sundry Expenses	7,468	16,203
Reaccreditation	5,598	10,360
Fees and Permits	45	-
Mission Australia Costs	202,058	-
Total Other Expenses from Ordinary Activities	463,226	284,725

Mission Australia Costs

Mission Australia costs are the fees paid to Mission Australia for their assistance with administering the Harmful Sexual Behaviours program. These costs are fully funded by the Harmful Sexual Behaviours grant agreement.

Accounting Fees

In 2022 accounting services were outsourced and engaged on an ongoing basis, substituting a finance manager. Accounting services have therefore been captured under consulting fees in 2022.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
8. Cash and Cash Equivalents		
Cash at Bank		
Credit Card	(148)	(602)
Online Saver	1,211,673	69,349
Society Cheque Account	153,488	424,352
Term Deposit	-	850,697
TryBooking	8,447	8,447
Total Cash at Bank	1,373,460	1,352,244
Cash on Hand	500	500
Total Cash and Cash Equivalents	1,373,960	1,352,744

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
9. Receivables		
Accounts Receivable	11,051	2,911
Prepayments	84,711	80,042
Total Receivables	95,762	82,953

Prepayments

Prepayments consist of expenses which have been paid in the prior financial year which relate to future financial years.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
10. Right-of-Use Asset		
Right to Use Asset - Building	512,460	512,460
Less Accumulated Amortisation	(374,953)	(247,591)
Total Right-of-Use Asset	137,507	264,869

SASS adopts AASB16, recognising a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, and any initial direct costs incurred. Right-of-use assets includes assets in respect of leases previously treated as operating leases under AASB17, and therefore not recognised on the Statement of Financial Position.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where SASS obtains ownership of the underlying lease asset or if the cost of the right-of-use asset reflects that SASS will exercise a purchase option, SASS depreciates the right-of-use asset over its useful life.

Lease payments in the 2022 year increased by 4% for CPI. This has been reflected in the lease liability. Lessors have conveyed lease payments are expected to increase each year by CPI over the term of the leases. The lease liability and subsequently, the right-of-use asset have been adjusted to reflect this as at 30 June 2022.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
11. Property, Plant and Equipment		
Plant and Equipment		
Plant and Equipment at Cost	140,765	140,765
Accumulated Depreciation of Plant and Equipment	(140,765)	(140,765)
Total Plant and Equipment	-	-
Motor Vehicles		
Motor Vehicles at Cost	139,359	126,585
Accumulated Depreciation of Motor Vehicles	(10,805)	(13,204)
Total Motor Vehicles	128,554	113,381
Total Property, Plant and Equipment	128,554	113,381

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
12. Payables		
Sundry Creditors & Accruals	118,318	62,347
FBT Instalment Payable	1,841	1,419
Goods and Services Tax	29,567	35,032
PAYG Withholdings Payable	54,183	53,029
Superannuation Payable	-	25,513
Revenue Received in Advance	11,555	17,391
Total Payables	215,464	194,732

Sundry Creditors and Accruals

Includes trade creditors where the carrying amount is equivalent to fair value and accrual of salaries and superannuation for days yet paid in the financial year.

Revenue Received in Advance

Consists of Fee for Service income received but for which service will be delivered in a future year.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
13. Unexpended Grants		
Grants in Advance	105,455	201,780
Total Unexpended Grants	105,455	201,780

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
14. Provisions		
Current		
Provision for Annual Leave	157,967	140,520
Provision for FBT Payable	554	554
Provision for Long Service Leave	68,789	29,369
Provision for TOIL	8,952	8,571
Total Current	236,262	179,014
Non Current		
Provision for Long Service Leave	103,906	135,112
Total Non Current	103,906	135,112
Total Provisions	340,168	314,126
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)

15. Lease Liability

Current		
Lease Liability	143,909	132,239
Total Current	143,909	132,239
Non Current		
Lease Liability	711	144,620
Total Non Current	711	144,620
Total Lease Liability	144,620	276,859

The lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit to the lease.

SASS has entered into the following lease arrangements:

Right-of-Use Asset	Details of Leasing Arrangement
31 - 33 Tower Road, Newtown	4 year lease, term ending 30 June 2023
39 Tower Road, Newtown	4 year two month lease, term ending 31 August 2023

16. Cash Flow Information - Reconciliation of cash flows from operations with surplus:

	30 June 2022 (\$)	30 June 2021 (\$)
Net Surplus / (Deficit) for the year	103,626	267,425
Non-cash flow in Surplus / (Deficit):		
Depreciation Expense	142,420	141,501
Gain on sale of assets	(6,690)	(1,467)
Changes in Assets and Liabilities		
(Increase) / Decrease in Trade Debtors	(8,140)	54,408
(Increase) / Decrease in Right to Use Asset	(132,239)	(120,858)
(Increase) / Decrease in Prepayments	(4,669)	(9,173)
Increase / (Decrease) in Sundry Creditors and Accruals	55,971	(77,904)
Increase / (Decrease) in Other Creditors	(35,238)	58,183
Increase / (Decrease) in Doubtful Debts	-	(645)
Increase / (Decrease) in Provisions	26,042	40,573
Increase / (Decrease) in Unexpended Grants	(96,325)	(129,275)
Cash Flows Provided by Operating Activities	44,757	222,770

17. Remuneration of Auditors

	30 June 2022 (\$)	30 June 2021 (\$)
Audit Fee	4,854	4,580
	4,854	4,580

The 2022 has been conducted by Bentleys, the prior year (2021) audit was conducted by Crowe Audit Australia. The audit comprises the annual financial statement audit.

18. Remuneration of Members of the Board

Members of the Board are not remunerated, as such they are not entitled to other benefits such as allowances, leave entitlements or similar.

AUDITOR'S INDEPENDENCE DECLARATION TO SEXUAL ASSAULT SUPPORT SERVICE INCORPORATED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 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.



**Michael Ian Derbyshire
Director**

Date: 12 October 2022

**INDEPENDENT AUDIT REPORT TO THE MEMBERS
OF SEXUAL ASSAULT SUPPORT SERVICE INCORPORATED
ABN: 35 028 122 232**

Opinion

We have audited the special purpose financial report of Sexual Assault Support Service Incorporated (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity, statement of cash flows, notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the Board of Governance.

In our opinion, the accompanying financial report of Sexual Assault Support Service Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2022, and of its financial performance for the year ended on that date; and
- b) 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 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 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 special purpose financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board for the Financial Report

The Board of Governance of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a 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 Board is responsible for assessing the registered entities 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 registered entity 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 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 entity'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 entity'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 entity 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 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 our audit.



Michael Ian Derbyshire
Director

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12 October 2022