



SHOALHAVEN NEIGHBOURHOOD SERVICES INC.

Stronger connections. Stronger communities.

ANNUAL REPORT

Financial Year 2022-2023



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Company Information

Shoalhaven Neighbourhood Services (SNS) Inc.

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Connect with us on social media



FACEBOOK

Shoalhaven Neighbourhood Services Inc



INSTAGRAM

ShoalhavenNeighbourhoodService



TWITTER

@SNSnowra

Home of the Neighbourhood Centres



Nowra

41 Worrigeer St
Nowra NSW 2541



East Nowra

2/80 Park Rd
East Nowra NSW 2541

Shoalhaven Neighbourhood Services Inc. is a not for profit registered charity that is locally governed by a management committee which consists of local community members. The organisation has two sites located in Nowra and East Nowra and has been operating in the Shoalhaven for over 45 years. We currently provide Aged Care, NDIS and Community Services in the Northern Shoalhaven Region of NSW.

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Presidents Report 2022-2023

It is with great pleasure I present this report. This report is for the period 1 July 2022 to 30 June 2023.

Shoalhaven Neighbourhood Services Inc. have continued to provide services and support to our local community through the Commonwealth Home Support Programme (CHSP), participants of the National Disability Insurance Scheme (NDIS), Brokerage services and Targeted Early Intervention (TEI) programs.

In July 2022 we held a Strategic Planning Day which set out key goals to work through for the next 3 years. These include:

- We are a valued resource for Shoalhaven communities
- We promote our services and programs
- We are a viable and dynamic organisation

During the end of 2022 we said farewell to our Community Worker, Fiona Lam, and soon after we welcomed our current Community Worker, Nadia Abu Gazaleh.

During the year the Management Committee has seen some changes. We said farewell to Louisa Stewart and Louise Byrnes. In June this year we welcomed a new committee member Samantha-Lee (Sam) Kettlewell to the committee.

My sincere thanks and gratitude go to Maxine for all the help and guidance during the year. To the committee, Judith Reardon (Vice President), Emma Woods (Secretary), Alan Stasiukynas (Treasurer), Anne Talbot and Sam Kettlewell.

We have outstanding and dedicated staff, workers and volunteers that make Shoalhaven Neighbourhood Services Inc. such a well-respected and trusted organisation.

Thank you everyone and I wish you the best for the coming year.

Debra Waddell
President
2022-2023

Overview

During the 2022-2023 financial year our programs, activities and partnerships were able to reach 27,123 community members which has been achieved through the delivery of:

- 8 events were held with a total of 507 people in attendance;
- 4,891 individuals have utilised the meeting rooms at our Neighbourhood Centres with 716 bookings made;
- 854 attendees were supported through the delivery of education and skills training, community programs and community sector coordination and planning;
- 6 resources were developed or maintained reaching a total of 19,449 people;
- 1,321 occasions of support were provided through information and referral support, phone support, advocacy, drop in support and form filling;
- 8 people were sponsored through the Work and Development order scheme which resulted in \$9,136 paid off in fines;
- 1 student placement was supervised; and
- 5,080 hours of direct support was provided to 92 clients through our Social Support Program.

The management committee and staff have also:

- Consulted and updated our Vision and Mission and clearly established our Values;
- Finalised and approved the 2022-2025 Strategic plan which is detailed on page 7 of this report;
- Commenced an independent assessment of our Commonwealth Home Support Programme social support services by the Aged Care Quality and Safety Commission assessment team assessing the quality of care and services provided against the Aged Care Quality Standards;
- Decided not to maintain our NDIS registered provider status and instead continue to provide services to NDIS participants as an unregistered provider; and
- Kept up to date with changes to the Aged Care sector and adjusted our service delivery to incorporate new initiatives which include mandatory reporting of serious incidents and undertaking training on the Aged Care Code of Conduct. These reforms involve four key areas of change being: Aged Care Act, Aged Care Regulation, Service Delivery Model and Aged Care Standards.

2022-2023 Highlights

***2 year extension to
our Targeted Early
intervention
funding***

***Reviewed and
updated our Vision,
Mission and Values***

***Developed a new
Strategic Plan for
2022- 2025***

***Kept informed
about the up and
coming Aged Care
reforms***

***Commenced an
independent review
against the Aged
Care Quality
Standards***

***Approved as a My
Aged Care
specialisation
service provider for
2 minority groups***



STRATEGIC PLAN

2022-2025

SHOALHAVEN NEIGHBOURHOOD SERVICES INC.

Stronger connections. Stronger communities.


“At Shoalhaven Neighbourhood Services (SNS) we are passionate, friendly and willing to help. Our services provide a place of trust, respect and inclusivity for all who need it”

Vision

Shoalhaven Neighbourhood Services is a local, dynamic and sustainable organisation that responds to the needs of our communities.

Mission


To provide flexible opportunities that contribute to resilient, connected, caring and vibrant Shoalhaven communities.



We are a valued resource for Shoalhaven communities

Strategies

- Deliver programs and services that meet the needs of the communities
- SNS is a trusted source of information for people in the community
- Organisations and communities have the opportunity to participate and partner with SNS
- SNS is accessible and culturally appropriate to all communities and peoples that engage with us



We promote our services and programs

Strategies

- Build relationships and partnerships with key local stakeholders
- Implement communication activities that provide opportunities to promote SNS offerings
- SNS has a presence at key meetings and events
- Increase engagement with local community groups



We are a viable and dynamic organisation

Strategies

- Develop an approach to implement aged care reforms
- Identify and develop opportunities to improve the quality of our internal systems and processes
- Nurture and expand the team to meet the ongoing needs of the organisation
- Identify and pursue funding opportunities

Organisational Update (continued)

Shoalhaven Neighbourhood Services Inc. funding summary

SOCIAL SUPPORT PROGRAM

Funded by the Department of Health through the Commonwealth Home Support Programme Funding.

The funding for Social Support – Individual has been extended until 30 June 2024 with a further extension anticipated until 30 June 2025. The funding model is still being redesigned and will transition to a new service model which will include payment in arrears and the discontinuation of bulk funding.

NDIS registered provider: people eligible for the NDIS can choose to purchase services from SNS.

Brokerage services: people who receive a Home Care package are able to establish a Brokerage agreement and purchase services from SNS.

Full fee for service: people can use their own funds to purchase services.

TARGETED EARLY INTERVENTION PROGRAM

Funded by the Department of Communities and Justice.

This funding has been extended until 30 June 2025.

ONE-OFF FUNDING RECEIVED DURING THE YEAR

Community Industry Group

Funding towards team wellbeing activities.

Shoalhaven City Council

Funding to print and publish the 'Our Community News' newsletter for one year.

DONATIONS RECEIVED

Thank you to the people, community groups and organisations who have made formal donations and contributions.

- Australian Plants Society NSW (Nowra Group)
- Bunnings South Nowra
- Carol Armstrong
- Forty Winks, South Nowra
- Haymes Paint Shop, South Nowra
- Jumbunna Children's Centre
- Kathy Steel
- Linda Baker from Nutrimerics
- Matty's Toys & Bab, South Nowra
- Nadia Abu Gazaleh
- Nikki Edwards
- Norton Rose Fulbright
- NowChem, Nowra
- Dental Nowra
- Makers Market
- Ron (Community Member)
- Shoalhaven City Council
- Unicorn Cheese, South Nowra
- Wonderful Women in Greenwell Point

Operational Update

People and Places 2022-2023

What a difference a year makes. The Neighbourhood Centres were very active in comparison to the last financial year, without the disruption of mandatory shutdowns and government issued health regulations.

Social and self-help groups now meet in a relaxed environment, still maintaining the general practice of sanitising and mask wearing when required, while settling into "a new kind of normal".

The Centres have provided a space for diverse groups and sectors to meet with one-off and ongoing room bookings. These include: Animal Welfare; Australian Services Union; Disability Employment Services; Family Services; Health Care Services; Health; Wellbeing and Social Inclusion; Literacy and Learning; Meditation; Multicultural; Markets; NDIS; Rehabilitation Services; Self Help and Support Groups; Shoalhaven Anti-Poverty; Social Participation Groups; Legal; Speech Therapy and Supervision Consultation.

Our wonderful tax help volunteers Jennifer and Sue returned to the Centres again this year supporting and assisting community members face-to-face, to lodge their tax returns on-line.

We have introduced two new facilitated programs at the East Nowra centre. Reading with Bub and Cuppa and Chat Women's Group with the inclusion of information sessions. Our Monkey Monday's Playgroup continues to engage with families at the Nowra centre.

In January 2023, East Nowra centre underwent a transformation in the courtyard by council contractors. Due to sinkholes in the courtyard, the existing pavers have been replaced with concrete and a new drainage system. We were delighted with the result as we held the Neighbourhood Centre celebration in the courtyard in May. Nadia our Community Worker and volunteers from the Women's group beautified the courtyard with donations of greenery for the day.

East Nowra centre was also the recipient of the Bunnings Nowra Activities Grant. The working bee in February was a very hot 36° day. Bunnings volunteers joined with our volunteers and staff freshening up the gardens, trimming trees and mulching – a brilliant result from a wonderful group of women. A photo is displayed on the front cover of this annual report.

Thank you to our amazing operational volunteers, continuing to provide support to community members, placing orders on line, assisting with online forms and applications, composing emails, transcribing letters; always with a welcoming smile and gentle reassurance that we are here to help, you just have to ask.

Thank you to all associates of the Neighbourhood Centres, we welcome your feedback and hope to continue servicing your needs in the coming year.



Targeted Early Intervention update

In 2022 – 2023 our Neighbourhood Centre programs have seen an increase in attendance as COVID-19 restrictions ease. We are so happy that we can participate in community events in the Shoalhaven area to meet community members and promote our services and supports.

Prosperity in the Park (PIP) was a wonderful event with 250 people who attended the Christmas party. The weather was remarkable, lots of activities, Santa and the children danced to the great music and lots of fun for everyone. This year we also participated in the Harmony Week.

An Open Day was held to celebrate Neighbourhood Centre Week. It was well organised and inviting. MP Liza Butler attended the event and everyone enjoyed the morning tea in the courtyard.

The highlight of the year was the Cuppa and Chat program (Womens Group) as it has increased in numbers and now we have an extra 13 people attending this financial year. They have enjoyed the company and the educational sessions such as AgedCare, Sight For All, pampering by Nutrimerics, domestic violence and legal information from Shoalcoast Community Legal Centre.

We made some changes to Monkey Mondays and Reading with Bubs, as a result of survey feedback regarding the start time. It has benefited the young mothers and their children.

In the next financial year, a new program will start to cater for other community members.

The university student on placement has completed 500 hours and it has been great this year as the student has gained so much exposure to the community needs and other organisations.

A summary of the centre users, groups and community members we supported in the TEI program is shown on the graphs on page 11.



Maxine, Debbie (President) and Nadia at the Prosperity in the Park Christmas party 2022

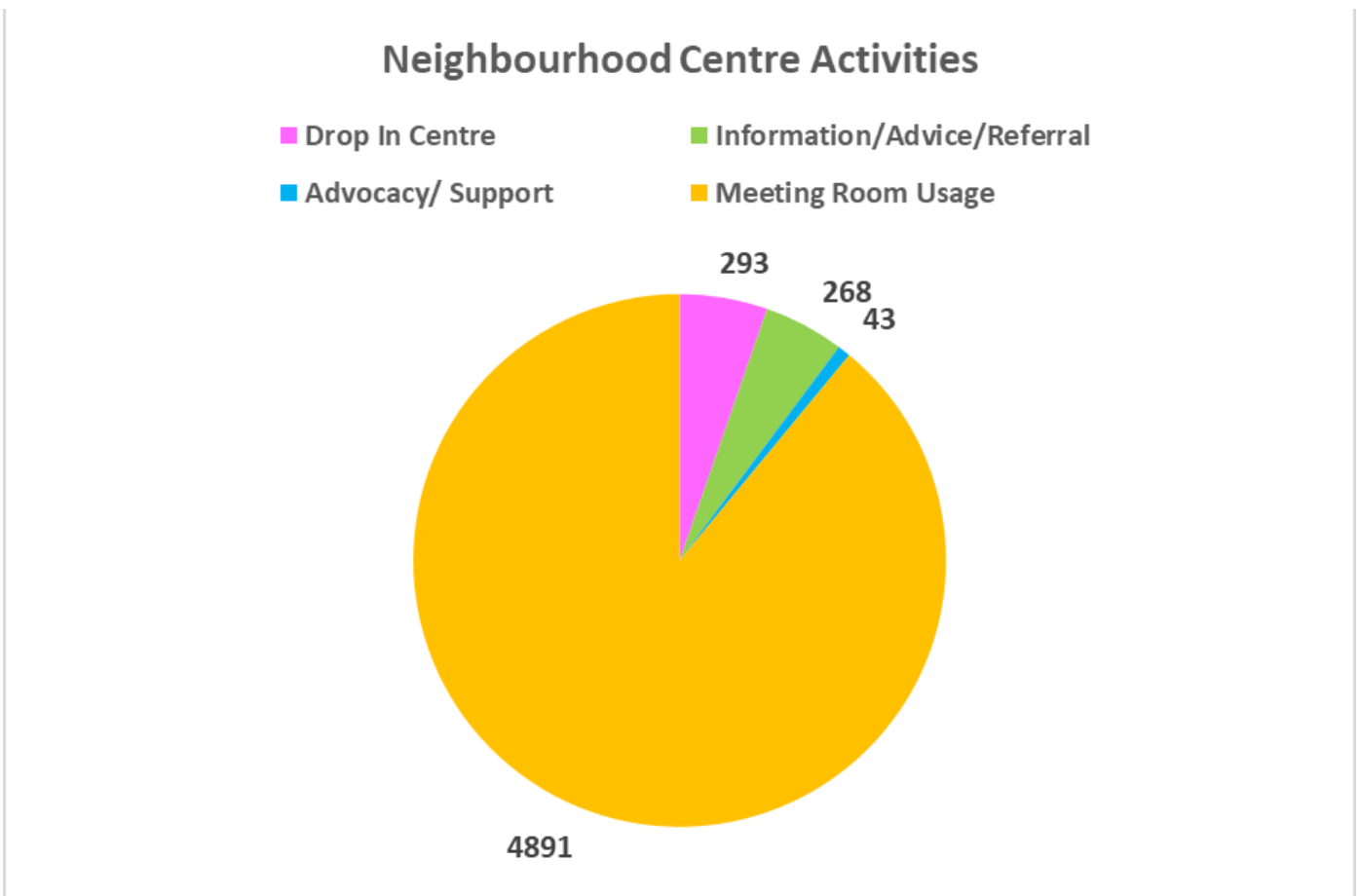
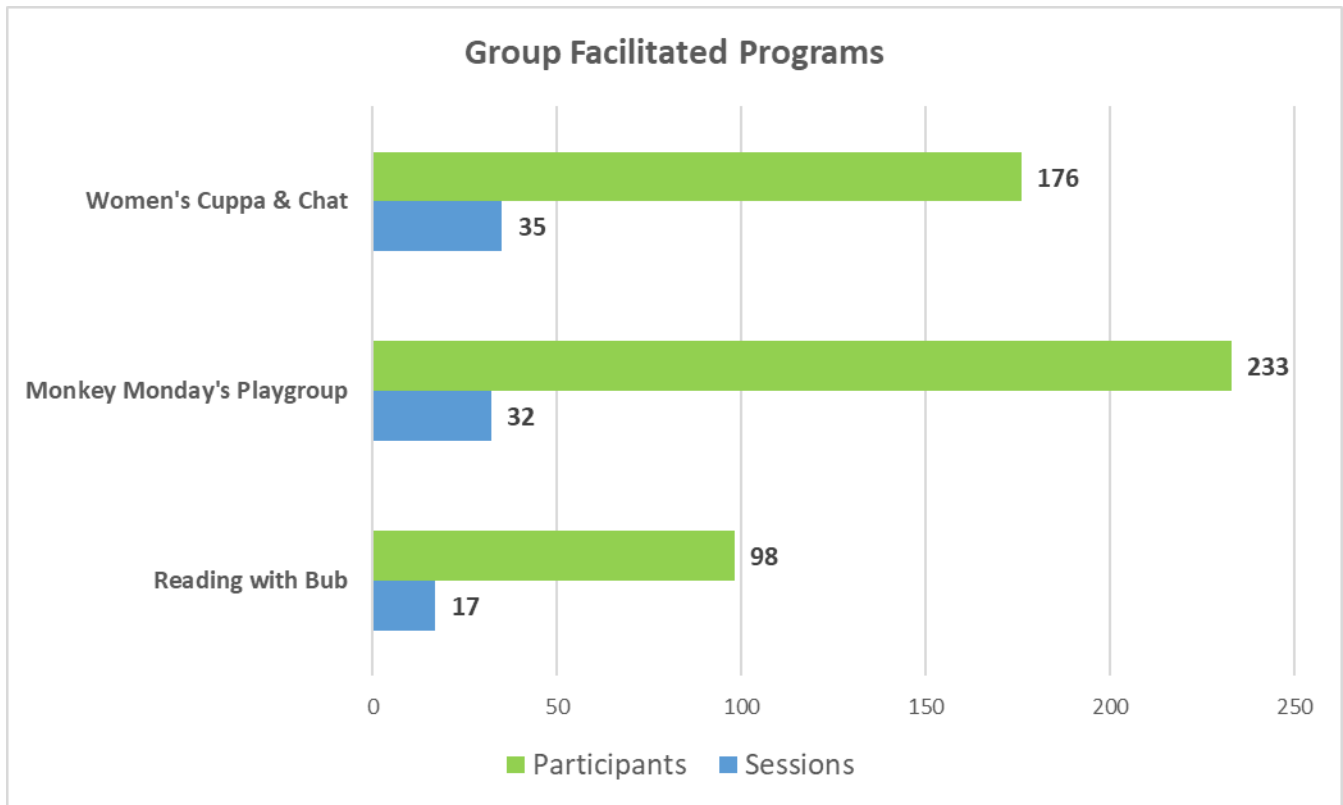


Womens group members at the Site For All educational session



Liza Butler MP, Zoe, Lisa, Jo and Lilijana (in front) Celebrating Neighbourhood Centre Week 2023

Targeted Early Intervention update (continued)



Social Support update

Our Social Support team provided 5,080 hours of social support to people living at home in the north Shoalhaven area in the last financial year.

We support people who are 65 and over, and Aboriginal and Torres Strait Islander people, who are 50 and over, to access the community and maintain and build their social networks. We offer support to people under the Commonwealth Home Support Program (CHSP) as well as people who have accepted a Home Care Package (HCP). We also provide that support to four participants in the National Disability Insurance Scheme (NDIS).

Our service enables the people we support to maintain and build their independence, while living at home, by getting out into the community to do their shopping and attend to other personal business matters. It also helps counter the social isolation and loneliness that can flow when someone is unable to get out of their own home without support. Our fortnightly Group Outings provide an opportunity to meet and form lasting friendships with others.

This year, we supported a total of 92 clients, including 61 people under the Commonwealth Home Support Program (CHSP), 26 Home Care Package (HCP) recipients under brokerage to their HCP managers, and 5 participants in the National Disability Insurance Scheme (NDIS).

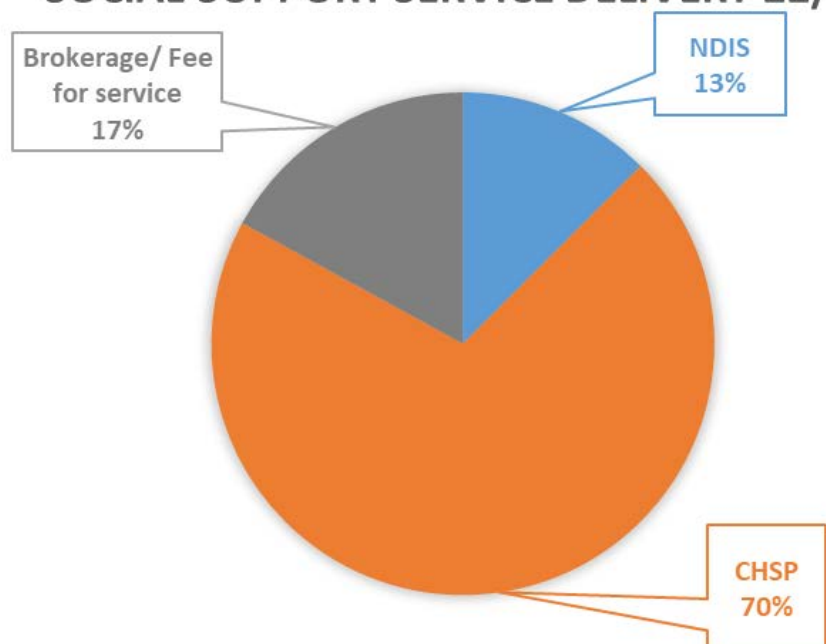
Sixteen new people requested our support under the CHSP throughout the year and fourteen left the program. Those who left our CHSP service did so for a number of reasons including moving away from the local area, accepting a HCP, entering Residential Care facilities, opting to pursue other social activities, or, sadly, passing away.

The Social Support Program received funding under the CHSP to provide a total of 6,054 service hours during the 2022/2023 financial year. We were able to provide 3,580 hours of support in that period. This was more hours than last year and reflects the easing impact of COVID-19 – particularly on our Group Outings.

We delivered 865 hours of support to people who have accepted a Home Care Package from My Aged Care.

We delivered 635 hours of support to our NDIS participants this year. This was less than last year. This figure reflects the departure of one of our NDIS participants, from the area, and a reduction in the services required by two other participants.

SOCIAL SUPPORT SERVICE DELIVERY 22/23



Social Support update (continued)

Group Outings

We offered a busy schedule of Group Outings this year, with a mix of activities including workshops such as the Tai Chi and Qigong Seated Exercise class, the Creative Clay Class delivered at the Art Hub and the Creative Art Class presented by Art Original, in Culburra.

Our art appreciation at Bundanon, was more contemplative, though very popular. We also enjoyed strong attendances at our lively Trivia Morning at Cambewarra Mountain Lookout and at our Bingo and Games Days later in the year. Our attendees got a chance to burn plenty of energy at our Lively Lawn Bowls days, and there was ample exercise to be had on our trips to the Shoalhaven Zoo, Tulip Time in Bowral and the Nan Tien Temple.

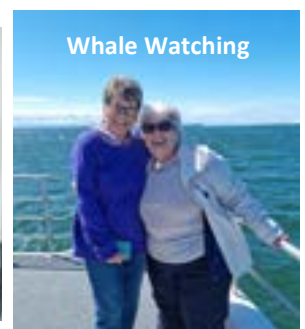
Our whale watching cruise, on Jervis Bay, held more drama than we bargained for, this year. Despite fine weather, our boat encountered a large swell when it ventured beyond the bay into open waters. The subsequent rolling and yawing of the boat caused some of our attendees to suffer from seasickness, and two, more adventurous than most, were quickly rescued by the crew after losing their balance at the ships rail. Our boat returned to shore without further event, much to the relief of our hardy travellers. Photos showing some of the highlights from our group outings are below:



Nan Tien Temple



Christmas Matinee



Whale Watching



Shoalhaven Zoo Visit



Cambewarra Mountain Lookout



Ten Pin Bowling

Program Highlights – emerging from the depths of the COVID-19 pandemic

The greatest feature of our program, this year, has been our clients' visible determination to escape the confines of their own homes, where many had been self-isolating for two or more years due to the COVID-19 pandemic. While we remain vigilant to minimise the risk of COVID-19 contagion, it has been wonderful to witness a blossoming of social engagement by many who found social-isolation to be a disheartening experience.

Mary, aged 94, joined us early last year, after more than two years of social isolation, and a long hospital stay. Mary was keen to rebuild her strength and wellbeing after her long period of isolation.

Social Support update (continued)

She displayed a great appetite to remain in touch with technology, seeking help to master social media and apps on her mobile phone. She also showed great determination, in following through on those lessons, and remains actively in touch with her grandson and his family in New Zealand. Mary recently displayed equal grit to maintain her physical strength and function, by signing up for exercise classes and regular physio sessions. She remains socially active with friends and neighbours and is regularly in contact with her family.

Theresa, age 91, joined us in June, last year, and was initially reluctant to go out into the community, after not having done so for two years. She warmed to the idea, after accepting some home visits from Pip, her regular support worker. After taking her first step back into the community, Theresa did not look back. She quickly got in touch with old friends, who she hadn't seen for a long time, and rekindled the relationship. It wasn't long before Theresa felt sufficiently connected with her friends again to be able to fly solo once again.

Mary and Theresa are just two examples of what has been a much wider trend for the people we support. It is wonderful to be able to play a part in these many examples of people rebuilding their social connections, their strength and vitality, and their joy for life. Each example reminds us how important strong social connections are, for us, and of the wider benefits they bring to our health and well-being.

Continuous improvement

Our support team members built on their existing work skills and knowledge, this year, by taking up a number of learning opportunities. We completed first aid courses, as necessary, to ensure that our first aid certification remains up to date. We also registered for the Aged Care Quality and Safety Commission's Learning Platform taking the benefit of the high quality learning resources developed and offered by the Commission. Our initial focus has been on the Aged Care Code of Conduct and the Serious Incident Response Scheme.

We learned about the Aged Care Quality and Safety Commission's Learning Platform in the course of a CHSP Service Quality and Safety Audit that Commission staff conducted with us in March. The auditors were pleased to find that the people we support were happy with the services we provide. They did, however, identify a number of areas in which we could sharpen our focus, particularly with respect to regular training, capturing client feedback and ensuring that client Care Plans are readily available to our direct support workers when in the field.

We improved our client information systems this year, by ensuring that all of our direct support team members can access their client's Care Plans, without having to come into the office to do so. We have made electronic copies of client Care Plans available to our team, on a need-to-know basis, and they are already using this new function.

In May, we added an additional space for our direct support workers to report any feedback or concerns that our clients might share with them while they are with them. We have received a great volume of feedback through this new facility and we report on this to our Management Committee each month. Further improvements will continue to be implemented over the next financial year.

Shoalhaven Neighbourhood Services Inc

ABN 52 358 995 040

Annual Report - 30 June 2023

Shoalhaven Neighbourhood Services Inc
Committees' report
30 June 2023

The committees present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Debra Waddell - President
Judith Reardon - Vice President
Emma Wood - Secretary
Alan Stasiukynas - Treasurer
Anne Talbot
Samantha-Lee Kettlewell (From June 2023)

Principal activities

During the financial year the principal continuing activities of the incorporated association consisted of:

- Essential community services for residents residing in the Northern Shoalhaven Region including Neighbourhood Centre activities and events, Aged Care and Disability Programs

On behalf of the committees



Debra Waddell
President



Alan Stasiukynas
Treasurer

19 October 2023

Shoalhaven Neighbourhood Services Inc

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30 June 2023

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General information

The financial statements cover Shoalhaven Neighbourhood Services Inc as an individual entity. The financial statements are presented in Australian dollars, which is Shoalhaven Neighbourhood Services Inc's functional and presentation currency.

Shoalhaven Neighbourhood Services Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

41 Worrigee Street
NOWRA NSW

Principal place of business

41 Worrigee Street
NOWRA NSW

A description of the nature of the incorporated association's operations and its principal activities are included in the committees' report, which is not part of the financial statements.

The financial statements were authorised for issue on 19 October 2023.

Shoalhaven Neighbourhood Services Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue			
Membership Fees		70	55
Rent Received		42,760	38,329
Interest Recieved		2,321	331
DSS Funding		248,718	245,039
Community Services Recurrent		197,094	186,819
Other Non-recurrent Funding		11,538	23,064
Funding Carried Over		-	6,083
Fees & Charges		45,763	21,280
Sponsorship		-	250
Service Management Fee		79,460	79,081
Photocopier Usage		74	22
Donations		6,068	5,039
Venue Hire		6,360	4,987
SS Client Cont.		14,036	12,398
Printing/Stationery Recoverable		7,790	7,599
N.D.I.S 1.1		36,265	76,541
Total revenue		698,317	706,917

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

Shoalhaven Neighbourhood Services Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Expenses			
Audit Fees		(4,000)	(4,000)
Advertising		(2,751)	(617)
Bank Charges		(127)	(122)
Catering		(255)	(638)
Cleaning		(6,884)	(7,749)
Computer Expenses		(236)	(4,452)
Contractor Wages		(19,940)	(17,872)
Depreciation		(76)	(192)
Electricity		(3,909)	(3,045)
Equipment		(3,717)	(3,562)
Health & Safety		(348)	(2,481)
Hire of Plant & Equipment		(1,321)	(1,320)
Insurance		(7,930)	(9,554)
Long Service Leave		(14,235)	(3,395)
Police Checks		(45)	(92)
Postage		(1,346)	(964)
Printing & Stationery		(10,656)	(11,201)
Project Costs		(22,115)	(23,150)
Prov. Temporary Staff		-	400
Rent		(20,524)	(15,637)
Repairs & Maintenance		(1,482)	(1,836)
Security Costs		(1,222)	(1,026)
Service Management Fees		(79,460)	(79,081)
Staff Training & Welfare		(623)	(274)
Subscriptions		(6,037)	(7,138)
Superannuation		(43,897)	(42,835)
Telephone		(5,525)	(5,947)
Travel Allowance		(21,119)	(18,343)
Volunteers Exp		(14,061)	(17,394)
Wages		(444,903)	(422,858)
Water		(335)	(37)
Workers Comp		(4,690)	(9,054)
Total expenses		(743,769)	(715,466)
Deficit before income tax expense		(45,452)	(8,549)
Income tax expense		-	-
Deficit after income tax expense for the year attributable to the members of Shoalhaven Neighbourhood Services Inc	9	(45,452)	(8,549)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of Shoalhaven Neighbourhood Services Inc		<u>(45,452)</u>	<u>(8,549)</u>

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

Shoalhaven Neighbourhood Services Inc
Statement of financial position
As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	3	380,119	403,794
Trade and other receivables	4	28,978	8,130
Other	5	4,860	3,004
Total current assets		413,957	414,928
Non-current assets			
Property, plant and equipment	6	-	76
Total non-current assets		-	76
Total assets		413,957	415,004
Liabilities			
Current liabilities			
Trade and other payables	7	31,868	24,300
Employee benefits	8	104,633	67,796
Total current liabilities		136,501	92,096
Total liabilities		136,501	92,096
Net assets		<u>277,456</u>	<u>322,908</u>
Equity			
Retained surpluses	9	277,456	322,908
Total equity		<u>277,456</u>	<u>322,908</u>

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

Shoalhaven Neighbourhood Services Inc
Statement of changes in equity
For the year ended 30 June 2023

	Retained profits \$	Total equity \$
Balance at 1 July 2021	331,457	331,457
Deficit after income tax expense for the year	(8,549)	(8,549)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	(8,549)	(8,549)
Balance at 30 June 2022	<u>322,908</u>	<u>322,908</u>
	Retained profits \$	Total equity \$
Balance at 1 July 2022	322,908	322,908
Deficit after income tax expense for the year	(45,452)	(45,452)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	(45,452)	(45,452)
Balance at 30 June 2023	<u>277,456</u>	<u>277,456</u>

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

Shoalhaven Neighbourhood Services Inc
Statement of cash flows
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		732,588	710,302
Payments to suppliers and employees (inclusive of GST)		(758,584)	(736,273)
		(25,996)	(25,971)
Interest received		2,321	331
Net cash used in operating activities		(23,675)	(25,640)
Net cash from investing activities		-	-
Net cash from financing activities		-	-
Net decrease in cash and cash equivalents		(23,675)	(25,640)
Cash and cash equivalents at the beginning of the financial year		403,794	429,434
Cash and cash equivalents at the end of the financial year	3	<u>380,119</u>	<u>403,794</u>

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

Note 1. Significant accounting policies

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

New or amended Accounting Standards and Interpretations adopted

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

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

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the incorporated association.

The following Accounting Standards and Interpretations are most relevant to the incorporated association:

AASB 1058 Income of Not-for-Profit Entities

The incorporated association has adopted AASB 1058 from 1 January 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Basis of preparation

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

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

Note 1. Significant accounting policies (continued)

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB'), as appropriate for not-for profit oriented entities. These financial statements do not conform with International Financial Reporting Standards ('IFRS') as issued by the International Accounting Standards Board ('IASB') as the disclosure requirements of the following standards, which are mandatory to comply with IFRS, have not been made:

AASB 101 Presentation of Financial Statements
AASB 107 Statement of Cash Flows
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124 Related Party Disclosures
AASB 1048 Interpretation of Standards
AASB 1054 Australian Additional Disclosures

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

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

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

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

Note 1. Significant accounting policies (continued)

Other revenue

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

Income tax

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

Current and non-current classification

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

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

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

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

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

Trade and other receivables

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

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

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

Property, plant and equipment

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

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 as follows:

Buildings	40 years
Leasehold improvements	3-10 years
Plant and equipment	3-7 years

Note 1. Significant accounting policies (continued)

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

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

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

Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

Fair value measurement

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

Note 1. Significant accounting policies (continued)

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

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

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

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

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

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

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2023. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

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

Estimation of useful lives of assets

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

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

Employee benefits provision

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

Note 3. Cash and cash equivalents

	2023	2022
	\$	\$
<i>Current assets</i>		
Cash on Hand	500	500
IMB Cheque Account	27,550	36,969
IMB High Interest Account	350,069	365,753
IMB Visa Card	2,000	572
	<u>380,119</u>	<u>403,794</u>

Note 4. Trade and other receivables

	2023	2022
	\$	\$
<i>Current assets</i>		
Trade Debtors	28,084	5,554
Input Tax Credits	894	2,576
	<u>28,978</u>	<u>8,130</u>

Note 5. Other

	2023	2022
	\$	\$
<i>Current assets</i>		
Prepayments	<u>4,860</u>	<u>3,004</u>

Note 6. Property, plant and equipment

	2023	2022
	\$	\$
<i>Non-current assets</i>		
Plant and equipment - at cost	<u>-</u>	<u>76</u>

Shoalhaven Neighbourhood Services Inc
Notes to the financial statements
30 June 2023

Note 6. Property, plant and equipment (continued)

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Plant & Equipment \$	Total \$
Balance at 1 July 2022	76	76
Depreciation expense	(76)	(76)
Balance at 30 June 2023	<u>-</u>	<u>-</u>

Note 7. Trade and other payables

	2023 \$	2022 \$
<i>Current liabilities</i>		
Trade Payables	26,822	10,740
Accrued Expenses	579	815
Income in Advance	18	2,253
GST Payable	2,554	5,930
Payroll PAYG Withholding	-	4,562
Superannuation Payable	1,895	-
	<u>31,868</u>	<u>24,300</u>

Note 8. Employee benefits

	2023 \$	2022 \$
<i>Current liabilities</i>		
Annual Leave	92,318	42,655
Long service leave	12,315	25,141
	<u>104,633</u>	<u>67,796</u>

Note 9. Retained surpluses

	2023	2022
	\$	\$
Retained surpluses at the beginning of the financial year	322,908	331,457
Deficit after income tax expense for the year	(45,452)	(8,549)
Retained surpluses at the end of the financial year	<u>277,456</u>	<u>322,908</u>

Note 10. Sources of government revenue

	2023	2022
	\$	\$
Government revenue (including grants)		
Commonwealth Government		
Department of Social Services	248,718	245,039
New South Wales Government		
Department of Family & Community Services	197,094	186,819
	<u>445,812</u>	<u>431,858</u>

Note 11. Economic dependency

Shoalhaven Neighbourhood Services is dependent on the ongoing receipt of financial assistance from the Commonwealth government to continue delivering its charitable programs.

Note 12. Key management personnel disclosures

Committees

The following persons were committees of Shoalhaven Neighbourhood Services Inc during the financial year:

Debra Waddell
Judith Reardon
Emma Wood
Alan Stasiukynas
Anne Talbot
Samantha-Lee Kettlewell

Other key management personnel

The following person also had the authority and responsibility for planning, directing and controlling the major activities of the incorporated association, directly or indirectly, during the financial year:

Maxine Edwards

Shoalhaven Neighbourhood Services Inc
Notes to the financial statements
30 June 2023

Note 13. Government revenue received in advance

	2023	2022
	\$	\$
Revenue received in advance - government	<u>18</u>	<u>2,253</u>

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Shoalhaven Neighbourhood Services Inc
Committees' declaration
30 June 2023

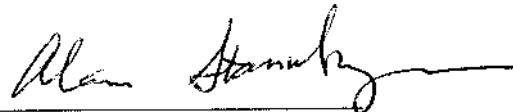
In the committees' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Associations Incorporation Act 2009, the Charitable Fundraising Act 1991 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the committees



Debra Waddell
President



Alan Stasiukynas
Treasurer

19 October 2023

Independent Auditor's Report to the Members of Shoalhaven Neighbourhood Services Inc.

Opinion

We have audited the financial report of Shoalhaven Neighbourhood Services Inc. which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year 30 June 2023 then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion, the accompanying financial report of Shoalhaven Neighbourhood Services Inc. is in accordance with Part 4 of the *Associations Incorporations Act 2009* "the Act", including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Part 4 of the *Associations Incorporation Regulation 2022*.

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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The entity is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Act and the needs of the members. The entity's responsibility also includes such internal control as the entity 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 entity is responsible for assessing the 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 entity either intends to liquidate the or to cease operations, or have no realistic alternative but to do so.

The entity is responsible for overseeing the financial reporting process.
admin@mortoncord.com.au (02) 4421 6633 21 Moss St Nowra, PO Box 129

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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

Independence

We confirm that the independence declaration required by the Act, which has been given to the responsible entities of Regional Development Australia - Far South Coast Inc, would be in the same terms if given to the responsible entities as at the time of this auditor's report

Morton & Cord

Morton & Cord



Michael Lees

Partner

Nowra

19 October 2023

SHOALHAVEN NEIGHBOURHOOD CENTRE SERVICE MANAGEMENT FUND

Full Schedule of Assets - Detailed
Period 01/07/2022 to 30/06/2023

A	Priv. Use %	Acq. Date	(Disp)	Original Cost	Additions (Disposal)	Opening W.D.V.	Depn. Method	YTD Depn	Close W.D.V.	Opening Adj Value	Dec. Method	Eff Life	TAXATION		
													YTD Decline	Closing Adj. Value	
COMPUTER EQUIPMENT															
1		24/06/2011		1,936.00	-	-	25.00 P	-	-	-	-	25.00 P	-	-	
3 COMPUTER TOWERS															
2		24/06/2011		3,982.00	-	-	25.00 P	-	-	-	-	25.00 P	-	-	
6 LAPTOPS															
3		30/06/2011		4,744.00	-	-	25.00 P	-	-	-	-	10.00 P	-	-	
TELEPHONE SYSTEM															
4		29/08/2011		3,410.00	-	-	10.00 P	-	-	-	-	10.00 P	-	-	
RECEPTION AREA BENCHES & CABINETS															
5		30/09/2011		1,920.00	-	-	10.00 P	-	-	-	-	10.00 P	-	-	
TELEPHONES															
6		07/05/2013		945.00	-	360.00	10.00 D	36.00	324.00	76.00	76.00	10.00 P	76.00	-	
PORTABLE AUDIO EQUIPMENT															
7		13/01/2015		1,000.00	-	-	25.00 P	-	-	-	-	25.00 P	-	-	
COMPUTER															
				17,937.00	0.00	360.00		36.00	324.00	76.00	76.00		76.00	0.00	
TOTAL				17,937.00	0.00	360.00		36.00	324.00	76.00	76.00		76.00	0.00	

* Depreciation cost limit

@ Balancing adjustment

^ Balancing adjustment in a previous year

! Impairment or Revaluation during the year. See Impairment and Revaluation Transactions report for details

Organisational positions

SHOALHAVEN NEIGHBOURHOOD SERVICES INC. MANAGEMENT COMMITTEE 2022-2023

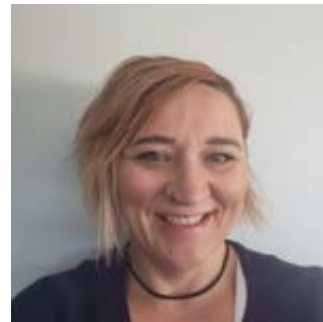


Left to right: Alan Stasiukynas: *Treasurer*, Judith Reardon: *Vice President*, Debra Waddell: *President* and Emma Wood: *Secretary*.

Absent time of photo: Anne Talbot and Samantha-Lee Kettlewell



Anne Talbot
Committee Member



Samantha-Lee
Kettlewell
*Committee Member
as of 26 June 2023*

SHOALHAVEN NEIGHBOURHOOD SERVICES INC. OUR TEAM

MAXINE EDWARDS
MANAGER



NIGEL RIDGWAY
TEAM LEADER



**NADIA
ABU GAZALEH**
COMMUNITY WORKER



LISA MILAKOVIC
OPERATIONS OFFICER



JACQUI MAY
ADMINISTRATION
ASSISTANT



Organisational positions (continued)

Direct Support Workers



Anna



Anne



Barbara



Christine



David



Emma



Joan



Pip

Volunteers

Aimee B

Alan S

Anne T

Christine A

Colleen L

Debra W

Eleanor J

Elisabeth S

Emma W

Gervis T

Gordon C

Heather D

Helen S

Judith R

Keith M

Lisa F

Manishka P

Neville F

Philippa L

Roslyn R

Samantha-Lee K

William P

Organisational positions (continued)

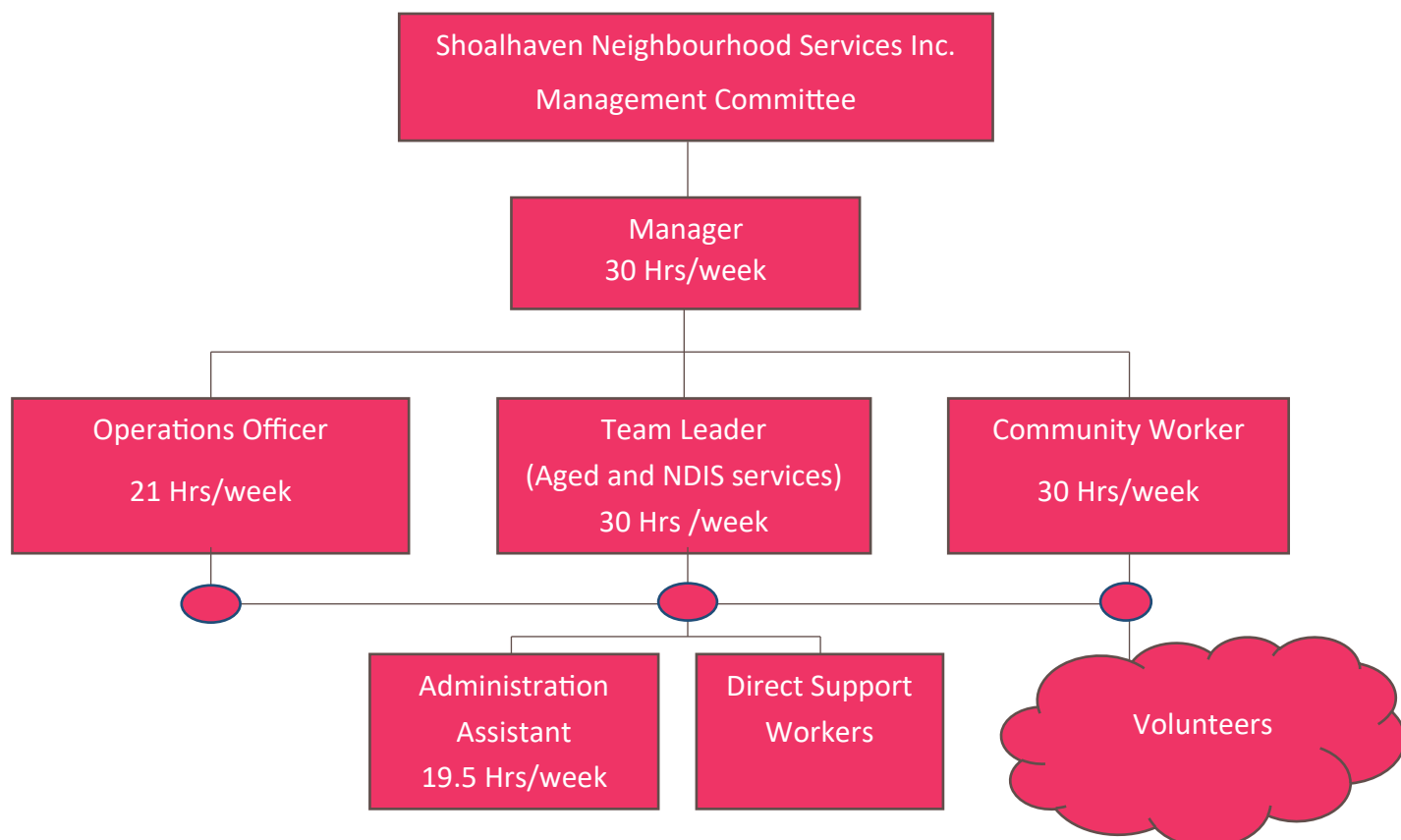
STAFF FAREWELLS



Fiona

We send our best wishes to staff and volunteers who have left us this year and thank them for the contributions they made to our team.

ORGANISATIONAL STRUCTURE



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Vision

Shoalhaven Neighbourhood Services is a local, dynamic and sustainable organisation that responds to the needs of our communities.

Mission

To provide flexible opportunities that contribute to resilient, connected, caring and vibrant Shoalhaven communities.



SHOALHAVEN NEIGHBOURHOOD SERVICES INC.

Stronger connections. Stronger communities.

www.sns.org.au