

Annual Report

2022-2023



PROFILE

We are the primary provider for children, youth and family services in South West Victoria, Brophy originated in 1974 with its beginnings in hostel accommodation for homeless youth and over almost fifty years has developed a comprehensive range of specialist support services for the communities that we serve.

VISION

People are meaningfully connected to create the life they want. We achieve this together, through innovation and relationships, creating new horizons towards an advantaged community.

MISSION

To provide community based services that promote a just society and improve the life circumstances for people who are vulnerable and disadvantaged, especially those who are experiencing homelessness, family violence, marginalisation or disconnectedness.



Photo: Victorian Commissioner for LGBTIQ+ Communities Todd Fernando and YUMCHA Hamilton's Levi Cutchie.

We are proud of our 2022/2023 Annual Report Artwork which was created from a design concept by YUMCHA Hamilton's Levi Cutchie.

Levi created the mural digital design, working hard to incorporate all of the YUMCHA crew's ideas to represent LGBTIQ+ in the Hamilton community, with the space theme representing how some LGBTIQ+ youth can feel alienated from society, and each planet representing colours of the various genders and sexualities orbiting together.

Some planets feature bronze rings representing stability, reliability and strength - expressing that the LGBTIQ+ community are stronger together.

Hamilton artist Jesse Shannahan provided fantastic expertise, support and guidance to help the YUMCHA crew bring this digital design to life in a mural for IDAHOBIT Day 2023.

Our Values



SOCIAL JUSTICE
Promoting justice, fairness and human rights



PROFESSIONALISM
Practising in an ethical, respectful and inclusive manner



EMPOWERMENT
Strengthening and enabling individual and community decision making



RESPONSIVENESS
Responding in a timely, engaging and respectful manner



PARTNERSHIP
Striving for shared connections to create better client outcomes

BOARD CHAIR

On behalf of the Board, I would like to present the Chair's Annual Report for 2022-23. The financial year can be characterised as the 'transitional moment' - incorporating surviving the third year of the pandemic, whilst seeking to return to business as usual.



The financial year commenced with the Board endorsing the organisation's Strategic Plan for 2022-25. It's key Strategic Goal was revised to focus on building its leadership capacity to create stronger place-based solutions for Southwest Victorian communities that need support.

Brophy's advantage is that it has the capacity through the planning and delivery of connected and evidenced community services to create new horizons for people and the community.

Over the financial year, there have been many developments and results that demonstrate Brophy's direction in contributing to building stronger communities.

These highlights include:

- Developing a new youth employment model that incorporates young people from all walks of life.
- Developing the STOKED Therapeutic Surfing Program that delivered programs in Portland and Warrnambool.
- Developing the Community Investment Committee to forge stronger relationships with employers to increase access for young people to jobs in partnership with the Brotherhood of St Laurence.
- Secured the contract to deliver headspace services to Hamilton, creating a regional response to mental health for young people.
- Expanding the capacity of Tasty Plate by securing two new sites through which to deliver hospitality services involving participants with a disability.
- Developing a new program for adolescents that use violence in the home, in partnership with Australian Childhood Foundation.
- Implementing the Therapeutic Crisis Intervention Framework to improve the outcomes for children and young people in Out of Home Care.

As these new developments were added to the delivery of Brophy's existing services, the broader impact on the community can be highlighted. In essence, the organisation worked with over 4,000 individuals and their families across a range of 36 programs involving 196 staff and 107 volunteers this year.

Each Division's outcomes are detailed further in the report for your perusal but suffice it to say that the staffing and volunteer complement have worked extraordinarily hard to support the growing demand for services as the post-pandemic economy impacts bite into communities.

On behalf of the Board, I would like to thank the CEO, the Executive Team, our staff and volunteers for their continued commitment and dedication to the communities of southwest Victoria, and their desire to strengthen and build upon the capability of this amazing region.

Finally, I would like to thank my fellow board members Ben Anderson (Vice Chair) Stephen Kerr, (Treasurer) Debbie Nankervis, Sue Holcombe, Michelle Walters, Sarah van Rooy, Graeme Wines, and Bruce Anson for their stewardship of the organisation during another challenging and yet productive year. It is their dedication and commitment to Brophy to support our communities that leads to strong committed place-based organisation.

We are saying farewell to Sue, Michelle, and Stephen who have been extraordinary ambassadors for Brophy. Sue and Michelle have been with us for 5 years and have greatly supported the exciting enterprise, Tasty Plate. We also thank Stephen for his work as Treasurer during the pandemic which was an incredibly challenging time. We will miss you all.

Rob Wallis
Chair

**RESULTS
DEMONSTRATE
BROPHY'S
DIRECTION IN
BUILDING STRONGER
COMMUNITIES**

**DEVELOPING
OUR COMMUNITY
INVESTMENT
COMMITTEE
TO FORGE
STRONGER
RELATIONSHIPS**

**IMPLEMENTING
TCI FRAMEWORK
TO IMPROVE
OUTCOMES
FOR CHILDREN
IN OUT OF
HOME CARE**

CEO

It gives me great pleasure to present my Annual Report for 2022-23. As noted in the Chair's report, the year was focused on transitioning the organisation to more of 'an even keel', where our staff and clients could engage face-to-face without the impact of significant enforced disruptions, as well as renewing the organisation's infrastructure to align with the substantive growth experienced.



Our new Strategic Plan has assisted the organisation in re-establishing its identity, its vision, its rhythm, and its operation in an environment that is and continues to be very challenging.

To reset the internal operations of the organisation, the executive focused on the coordination and communication systems across its leadership group and the divisional teams. One of our key strategies has been to integrate the implementation of the Strategic Plan with its quality and infrastructure plans across the Agency.

Over the year, the high level of internal activity has resulted in a number of important outcomes. They include:

- The redevelopment and expansion of the Portland, Warrnambool, and Hamilton Offices.
- The implementation of new IT systems to support human resources, vehicle and resource bookings and management, quality and risk, and client record management.
- The transfer of IT infrastructure and systems to enable remote capacity.
- The research, development, and implementation of an organisation-wide Measurement, Evaluation, and Learning (MEL) Framework involving four divisional pilot programs.

This year has seen our staff manage significant complexities in their work environments, as demand for services remains high and replenishing the workforce takes time. Staff felt the direct impact on clients of a weakening economy where housing rental availability is the lowest in decades and essential food and living expenses are soaring.

One of our key strategies has been to integrate the implementation of the Strategic Plan with its quality and infrastructure plans across the Agency.

Our workforce has shown a huge level of resilience over an extended period, and we are indebted to their persistence and strength to keep seeking solutions to support our clients.

I would also like to acknowledge our partnering agencies both locally and out-of-region who continue to work collaboratively in seeking the best outcomes for clients.

I would like to especially mention the Brotherhood of St Lawrence, and the Australian Childhood Foundation for their willingness to create the advantage for all involved. May I also mention our partnerships with Food Share, Warrnambool City Council, South West TAFE, Beyond the Bell, Gunditjmarra, and Community Southwest for their continued service to strengthen our communities.

I'd like to make a special mention of the extraordinary financial support we continued to receive from our Foster Care Op Shop, and acknowledge the special gifts we have received from many businesses, and community members to support a multitude of families in substantial need.



WE HAVE AGAIN CREATED A WONDERFUL YEAR OF GROWTH AND IMPROVEMENT

STAFF WERE RESILIENT IN THEIR PERSISTENCE TO KEEP SEEKING SOLUTIONS FOR OUR CLIENTS

A HIGH LEVEL OF INTERNAL ACTIVITY RESULTED IN A NUMBER OF IMPORTANT OUTCOMES

WE CONTINUED TO STRENGTHEN PARTNERSHIPS ACROSS THE REGION

Another huge thank you goes out to our Foster and Kinship Carers who worked so diligently over the year to support the very high number of children who have needed alternative care and support. It is an extraordinary testament by these carers to ensure no child is left without a home. Thank you all so much.

To the Executive, we have again created a wonderful year of growth and improvement where we have continued to work alongside our staff to build a strong quality service for our community.

We farewelled and thanked Angela Wheeler, to whom we are very grateful for her involvement and wisdom throughout her time with us.

I would also like to thank Anne Waters who also retired in late 2022. Anne provided both the organisation and the Health Services team with extraordinary energy and capacity to get things done. Anne oversaw the development of a very professional team and has driven many endeavours that have seen the Division grow exponentially over her time with Brophy.

We fortunate to have welcomed both Jezamin Oelfke to the Executive - Out of Home Care position, and Penny Bolton to the Executive Manager Health Services role.

Finally, I wish to express my gratitude to the Board who have again supported myself and the Executive throughout the year during an unprecedented time where pivoting and recalibrating have required a deep understanding of the issues at play and a thoroughness to ensure informed decisions were made. Hugely appreciated.

Francis Broekman
CEO



REALISE ENTERPRISES



Our Social Enterprise Tasty Plate has expanded its footprint in Warrnambool over the past year, providing more scope to deliver inclusive hospitality skills training for participants with disability and supporting their transition towards meaningful employment outcomes.

At a glance

950+

GUESTS CATERED
FOR AT THE
MAY RACING
CARNIVAL

1,000+

CORPORATE
CATERING ORDERS
DELIVERED

1,400+

MEALS SUPPLIED
AT BROPHY'S
'FRIDAY FEED'

2,000+

WHOLESALE
PRODUCT ORDERS
PRODUCED

Our highlights

WARRNAMBOOL LIBRARY CAFÉ: Tasty Plate is running the coffee shop at the award winning new library and learning centre. This highly visible location enables our participants to engage with members of the public as they hone their front of house and barista skills.

THE KITCHEN BY TASTY PLATE: This cafeteria is based at the South West TAFE campus, giving our participants the opportunity to test out their hospitality skills in a vibrant community setting.

CLIENT SATISFACTION: Feedback Surveys completed by our participants in the past year indicated that 100% of respondents felt greatly welcomed, very safe and extremely satisfied with the support provided towards achieving their capacity building goals.

OUTCOMES FOCUS: Tasty Plate has teamed up with Brophy's YouThrive team to support our job ready participants as they transition into meaningful and sustainable employment outcomes in the local hospitality industry.



2,700+

TAKE HOME
MEALS
PURCHASED

12,500+

HOURS OF INCLUSIVE
ON-THE-JOB
HOSPITALITY
TRAINING
DELIVERED

14,500+

ESPRESSO
COFFEES MADE

42,000+

TAKEAWAY
CAFÉ COUNTER
TRANSACTIONS



OUT OF HOME CARE

The Out of Home Care Division further expanded our commitment to engage our community in the work that we do, successfully creating greater awareness of our programs and services. Our implementation of the Therapeutic Crisis Intervention Framework (TCI) to all programs in the Division added to the exceptional level of therapeutic care provided to the children and young people in our care.



At a glance

6

OOHC CHILDREN
REUNIFIED WITH
THEIR FAMILIES

95%

OF CASE
CONTRACTED
YOUNG PEOPLE
FULLY ENGAGED IN
EDUCATION

15

FOSTER CARERS
UNDERTOOK
TCI-F TRAINING
WITH STAFF

80%

OF RESIDENTIAL
CARE CLIENTS
TRANSITIONED TO
HOME/FAMILY BASED
CARE OVER THE
PAST 2 YEARS

Our highlights

FOSTER CARE

INDIGENOUS ART WORKSHOP: In September 2022 the team worked with Indigenous Artist Tinika (Travelling Spirit) to create a spectacular Indigenous art piece incorporating the hand prints of children/young people, their carers and the workers who support them.

CHRISTMAS AND EASTER CHEER: Generous donations from the community provided children and young people in care with Christmas presents. A last-minute call out to the community for donations of Easter eggs resulted in more than 750 chocolate eggs being donated. Due to the overwhelming response, the team were then able to support children and young people in other Brophy programs.

KIDS IN SPORT: American Gridiron player Jack Ansell, donated his time to teach the OoHC children ball skills during a visit back to his home town - a wonderful opportunity for Foster, Kinship and Residential Care children and their carers to come together and learn new skills.

MONITORING, EVALUATION AND LEARNING

(MEL) PILOT: The Foster Care program represented the Division in the development of Brophy's MEL Framework as part of the agencies pilot program. After weekly training on the MEL framework, team members involved are in the process of creating a MEL Framework for the Foster Care program. It is expected that the framework will be incorporated in all divisional programs in 2024.

RECOGNITION DINNERS: Dinners were held across our region in Warrnambool, Portland, Hamilton and Camperdown, to recognise the contribution of our Foster Carers during Foster Care week.

PARTNERSHIPS: We were invited as guest speakers to East Warrnambool Rotary which then resulted in a donation of \$2000 to support children and young people connected to our service. Our partnership with Toyworld and Collins Bookstore resulted in members of the public being able to make donations at these businesses to support children in OoHC. Hampden Football Netball Club 'Brophy Foster Care Awareness' Round was born, with the League nominating Round 11 of the 2023 season as such, supporting the promotion of the need for Foster Carers across our region.

Philanthropic funding provided by the Warrnambool Foster Care Op Shop enabled OoHC children, young people and their carers to attend the second annual 'Brophy Big Day Out' at Adventure Park in Geelong.





22

CASE CONTRACTED
YOUNG PEOPLE
ENGAGED IN
EXTRA CURRICULAR
ACTIVITIES

43

ENQUIRIES FROM
THE COMMUNITY TO
EXPLORE
FOSTER CARING

KINSHIP CARE

INDIGENOUS ART WORKSHOP: In September 2022 the team worked with Indigenous Artist Tinika (Travelling Spirit) to create a spectacular Indigenous art piece, incorporating the hand prints of children/young people, their carers and the workers who support them.

RECOGNITION DINNERS: The team held dinners to recognise the contribution our Foster Carers make to our community during Foster Care week across our region in Warrnambool, Portland, Hamilton and Camperdown.

INTERNATIONAL STUDENT EXCHANGE: The team have worked to support a young person to go on an international student exchange to Japan, which is being supported financially with funds donated by the Foster Care Op-Shop.

CARER ALLOWANCE ADVOCACY: Through advocacy and support, the team have supported 13 Kinship Carers to have an increase to their carer allowance - in line with the level of complexity and support that they are providing to the young person in their care.

FIRST NATIONS PARTNERSHIP: The team have started partnering with Gunditjmara Kinship Team in the provision of the Advice and Information program and Kinship Carer support groups - the partnership is called 'Kooyorn Penpa Keetnan' which means 'Meeting Beside'.

TCI-F CARER ENROLMENT: Extending the Divisions implementation of the TCI Framework, one of our First Supports carers has been enrolled into TCI-F in October 2023.

RESIDENTIAL CARE

TRANSITIONS TO HOME/FAMILY BASED CARE: Over the past two years, our Residential Care team have transitioned 80% of the children and young people who use their service to Home Based Care or Family Based care. The team are currently in the process of starting the transition to Home Based Care for one of the young people in the program, who has recently begun having respite with Foster Carers.

IMPLEMENTATION OF TCI/TCI-F FRAMEWORK: The team has completed and implemented the TCI and TCI-F framework into the program, which has further added to exceptional level of therapeutic care provided to the children and young people in our care.

CHANGE IN SERVICE DELIVERY: The Residential Care Services program has experienced a change in the service user demographic, with the service user profile shifting from 12-17 age profile to an 8-12 age with disability profile. This has resulted in significant changes to the way we work and approach the care of our service users. Program staff have successfully pivoted and implemented a disability lens over the unit, working directly with Therapeutic Practitioners, Occupational Therapists, Behavioural Support Specialists and making modifications to the physical structure of the unit to ensure safety.

FAMILY & INDIVIDUAL SUPPORT SERVICES

It was a year of 'large number outcomes' across all programs in the Family and Individual Support Services Division. Our teams were diligent in their delivery of high quality, evidenced based services in family violence, child wellbeing, adult homelessness, family services and no interest loans. Our collaborative partnerships with agencies across the region further enhanced the success of client outcomes.



At a glance



Our highlights

SOUTH WEST ORANGE DOOR

The South West Orange Door continued to develop and consolidate a local model - demonstrated by the strength of the partnering agencies working collaboratively. Recruitment for the team has continued to be a busy and positive space.

HOUSING SUPPORT AND LINKAGES

Over 580 people accessed NILS loans for items including car repairs, car registration, laptops, phones, and unexpected medical costs. A total of 153 Support periods completed with Tenancy Plus clients in Warrnambool, south-west Victoria, Horsham, and Wimmera areas helped establish, maintain, and provide advocacy in relation to their at-risk tenancy.

Through the Rough Sleeping program clients were provided with material aid, food vouchers and referrals to partnership agencies to support mental health, substance use or cultural connection. To access unmet health and social needs as part of our SAVVI program, residents of Themar Heights were supported to access movie tickets, bowling vouchers, podiatrist fitted shoes and allied health appointments. Our Community Reconnections Program supports to clients ranged from food hampers to car repairs, rent arrears and private rent assistance to skip bins.

INTEGRATED FAMILY SERVICES

As a member of the South West Child and Family Services Alliance, Brophy's Family Services team have provided 6,000 hours of service and outreach to 88 vulnerable families across our vast region. Brophy currently holds the Chair position for the Governance Group, and prior to this held the Chair position for Service Development.

FAMILY VIOLENCE PROGRAMS

In January, the Men's Behaviour Change Program introduced a third group program held in Portland as well as the ARISE Program (Adolescent Violence in The Home Program) in partnership with the Australian Childhood Foundation. Our Family Violence Counselling and Support Program provided direct support to more than 30 victim survivors of family violence and the team successfully co-facilitated the Shark Cage program in collaboration with HEART (formerly the South West Family Violence Partnership Program).

More than 40 men have been supported through the Men's Family and Relationships Counselling Program and more than 50 men have received a service through our Men's Case Management Program.



Over 20 programs, including several in partnership with organisations across the region, our Division delivers a range of programs to young people, adults, and families across the south-west.

HEALTH SERVICES

Engaging with and listening to the voice of young people in our community led the way for the Health Services Division this year. Supporting the credentialing pathways of 'our own', along with graduate student placements and the implementation of a peer work model further strengthened our service delivery.



At a glance

66

COMMUNITY AND ENGAGEMENT ACTIVITIES WERE DELIVERED ACROSS THE REGION

18

YOUNG PEOPLE INVOLVED hAY CREW ACTIVITIES

4,600

SERVICES TO MORE THAN 1000 YOUNG PEOPLE PROVIDED BY HEADSPACE



Our highlights

COMMUNITY AWARENESS AND ENGAGEMENT

Activities were delivered across the region to reduce stigma, build mental health literacy, and provide positive mental health and wellbeing messaging to young people, their family and friends.

headspace's advocating for youth crew (hAY Crew) developed, advised, and delivered an outstanding amount of governance, planning, training, advocacy, and feedback on headspace services, providing a 'youth voice' as members of headspace Warrnambool and Portland Advisory Committee.

Implementation of the Peer Work model was introduced with a Family and Friends Peer Worker assisting family, friends or carers needing support with parenting struggles, understanding mental health and how best to support their young person's journey at headspace.

A Youth Peer Worker (Disability) was also introduced to assist young people with a disability who may need a little extra support or guidance with their headspace journey – working alongside clinicians to help upskill and provide them with recommendations to support headspace to be accessible for all.

HEADSPACE SERVICES

headspace Warrnambool and Portland provided over 4,600 services to more than 1,000 young people and of those, 491 came to a headspace Centre for the first time. In February 2023, Brophy was announced as the successful tenderer for a new headspace Centre in Hamilton.

STAKEHOLDER ENGAGEMENT

A six month PHN funded 'surge' role trialled the co-location of a South West Healthcare CAMHS clinician within headspace Warrnambool's Access and Engagement Team. This trial supported smooth transitions between the two services and skill development of the headspace team.

GROW OUR OWN STRATEGY

PSYCHOLOGY: This year we supported one of our employees to successfully complete their psychology internship, resulting in their registration as a fully credentialed psychologist in May 2023. Another employee commenced their psychology internship, aiming to successfully complete this in 2024.

SOCIAL WORK: Our headspace Early Career Program Graduate (Social Worker) successfully completed the first year of their 2-year rotation at headspace Warrnambool, and due to enjoying their time here so much, successfully advocated to remain at headspace Warrnambool for their second year rather than move to another centre. A second social work graduate commenced their first year rotation at the centre.

STUDENT PLACEMENTS: We continued relationship building with Universities resulting in new placements of Masters of Psychology students by La Trobe and Federation University.

Activities were delivered across the region to reduce stigma, build mental health literacy, and provide positive mental health and wellbeing messaging to young people and their family and friends.



YOUTH SERVICES

Advantaged Thinking shone throughout the year across all Youth Services programs. From working with young people to realise their education and career dreams and leading regional events in our LGBTIQA+ community, to stakeholder engagement resulting in successful government submissions, establishing new regional youth entry points and providing sustainable accommodation support to young people - it has been a year of positive engagement for the Youth Services team.

At a glance

48

YOUNG PEOPLE
UTILISED L2P
PROGRAM

59

YOUNG PEOPLE
ACCESSED THE
YOUTHRIVE
PROGRAM

120

ATTENDEES AT
HAMILTON
IDAHOBIT DAY
EVENT

124

PARTICIPANTS
IN STOKED
SURF THERAPY
PROGRAM

Our highlights

YOUTH OPPORTUNITIES TEAM

WARRNAMBOOL MOYNE COMMUNITY INVESTMENT COMMITTEE (CIC):

The CIC involves key stakeholders from industry, young people, education, employment services and community organisations to create and strengthen pathways that intentionally support young people into meaningful employment, now and into the future. A successful submission to the Federal Government, in partnership with five other CIC member organisations, funded AgFutures – a pilot project to develop a sustainable workforce solution for the agriculture sector in SouthWest Victoria.

Other CIC projects included the development of a Youth Led Video for Volunteer Mentor Recruitment for the L2P Program, an advocacy submission to the Federal Government's Employment White Paper and development of a structural solutions working group to focus on alleviating barriers to youth employment such as transport and affordable accommodation.

YOUTHRIVE: The YouTHRIVE team worked with young people to realise their education and career dreams. Youth Development Coaches encouraged young people to access community supports, additional services, and engage in education, training, volunteering and employment opportunities.

L2P: Over the year 15 new volunteer mentors were recruited, inducted, trained and matched to a learner driver who were able to utilise the program to obtain driving experience whilst on their Learner Permit. We celebrated 12 young people gaining their Probationary License in the program.

SCHOOL AND COMMUNITY PROGRAMS

HEALTHY RELATIONSHIPS PROGRAM: Community Healthy Relationship Program undertook a literature review to investigate best practice healthy relationship work across settings to determine future program delivery that is evidence-based and sustainable. The program delivered a range of capacity building opportunities such as direct delivery to young people in schools, SW TAFE and community settings along with train-the-trainer opportunities for teachers.

LGBTIQA+ DIVERSITY GROUP PROGRAMS: Yumcha Warrnambool and Hamilton involved 110 young people who accessed the co-design and peer led model in a wide variety of activities and events, co-facilitated by young people 18 years and over.

PRIDE IN YOUR HEALTH LGBTIQA+ CONFERENCE: Delivered in partnership with the health sector, led by partner WRAD Health, saw 150 people attend the conference.

LGBTIQA+ REPRESENTATION & ADVOCACY: Continued representation and advocacy with Victorian Government Equality Unit, Rainbow Health Vic, Transgender Vic, Victorian Healthy Equal Youth Networks.

IDAHOBIT DAY: Events had fantastic community engagement with over 120 attendees at an event in Hamilton, which included the launch of the Hamilton Pride Mural, unveiled by Victorian Commissioner for Equality Todd Fernando.



SCHOOL FOCUSED YOUTH SERVICE (SFYS):

Designed to increase positive school engagement the team implemented school based interventions impacting 268 young people, and involving 51 partners, 2 indigenous elders, 121 staff, 63 parents/ carers.

LEVEL UP: Directly engaged in a range of projects and activities with the focus on social and emotional wellbeing and maintaining connection to school, commencing early 2023, funded by Beyond the Bell. 44 students engaged the program.

STOKED SURF THERAPY: STOKED delivered 5 'Yarn, Surf, Eat' six week programs which included two dedicated First Nations 'Palnth'/Cape Bridgewater programs, and two camps (Goolwa SA & Warrnambool VIC). Amazing support provided by 65 community mentors.

FOYER WARRNAMBOOL

Over the year, we welcomed twelve new young people into the Foyer. Six of these young people gained employment during their tenancy, three maintained their existing employment, two commenced volunteering roles and three are going onto university at the end of their tenancies.

YOUTH SUPPORT TEAM

NEW YOUTH ENTRY POINT: Commenced delivery of the youth entry points from our offices in both Portland and Hamilton in April 2023 with 21 young people accessing homelessness support in the last three months of the financial year. Of the 166 young people experiencing or at risk of homelessness accessing support through the Youth Entry Point in Warrnambool - 30% of these were single parents or couples with child/children and 24 of these young people had reported at least one episode of sleeping rough or in non-conventional accommodation in the 12 months prior to presenting.

ACCOMMODATION SUPPORT: Fifty households were provided with short-term or emergency accommodation, 14 accessed medium term transitional housing, 29 were supported to obtain new private rental agreements and 8 moved into public housing.

YOUTH JUSTICE: Eleven young people successfully completed Childrens Court Youth Diversion Group Conferences with the aim of diverting these young people away from the Youth Justice system.





**2022-2023
BROPHY FAMILY AND YOUTH SERVICES INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2023**

BROPHY FAMILY AND YOUTH SERVICES INC.

COMMITTEE REPORT

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

Committee Members

The names of the committee members throughout the financial year and up to the date of this report are:

Rob Wallis - Chair (appointed 28 February 2023)	Graeme Wines (appointed 22 November 2022)
Ben Anderson - Deputy Chair (appointed 28 February 2023)	Bruce Anson (appointed 22 November 2022)
Stephen Kerr - Treasurer	Clare Vaughan (resigned 22 November 2022)
Debbie Nankervis	Kirsty Hess (resigned 22 November 2022)
Sarah Van Rooy	
Michelle Walters	
Sue Holcombe	

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

Meetings of Committee

During the financial year, 9 meetings were held. Attendances by each director were as follows:

	Directors meetings	
	Number eligible	Number attended
Rob Wallis	7	6
Ben Anderson	7	5
Stephen Kerr	7	7
Debbie Nankervis	7	7
Sarah Van Rooy	7	4
Bruce Anson	6	5
Michelle Walters	7	4
Graeme Wines	6	5
Sue Holcombe	7	6
Clare Vaughan	2	1
Kristy Hess	2	1

Principal Activities

The principal activity of the association during the financial year was providing youth services to South West Victoria. No significant change in the nature of these activities occurred during the year.

Operating Result

The deficit from ordinary activities amounted to \$(529,697) (2022: surplus \$1,109,054).

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations, or the state of affairs of the association in future financial years.

Signed in accordance with a resolution of the Committee:


Name: Rob Wallis


Name: Stephen Kerr

Dated this 12th day of October 2023.

BROPHY FAMILY AND YOUTH SERVICES INC.

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$	2022 \$
REVENUE			
Operating grants	2	16,697,796	16,808,219
Interest		61,230	17,061
Net gain on disposal of physical assets	3	105,973	231,097
Other revenue	4	2,670,633	2,701,096
Catering revenue	5	406,740	209,116
TOTAL REVENUE		19,942,372	19,966,589
EXPENSES			
Employee Expenses	6	(15,856,229)	(14,586,020)
Operating Expenses	7	(3,921,905)	(3,679,583)
Depreciation Expense	8	(730,419)	(610,837)
TOTAL EXPENSES		(20,508,553)	(18,876,440)
RESULT BEFORE OTHER ITEMS		(566,181)	1,090,149
Donations & fundraising	2	36,484	18,905
NET RESULT FOR THE YEAR		(529,697)	1,109,054
Other comprehensive income			
Revaluation of land and buildings	12	-	2,077,533
COMPREHENSIVE INCOME FOR THE YEAR		(529,697)	3,186,587

The accompanying notes form part of these financial accounts.

BROPHY FAMILY AND YOUTH SERVICES INC.

BALANCE SHEET AS AT 30 JUNE 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	9	5,311,672	4,570,967
Financial assets		74,375	2,053,407
Receivables	10	1,948,841	1,730,104
Inventories		20,235	8,424
Other Assets	11	107,191	55,418
Total Current Assets		7,462,314	8,418,320
Non Current Assets			
Property plant and equipment	12	11,005,407	9,193,891
Right-of-use asset	13	652,594	108,051
Total Non Current Assets		11,658,001	9,301,942
TOTAL ASSETS		19,120,315	17,720,262
LIABILITIES			
Current Liabilities			
Payables	14	1,586,781	1,413,562
Employee Benefits	16	2,004,711	1,624,793
Other Liabilities	15	2,317,257	1,612,721
Lease liabilities	13	217,212	65,009
Total Current Liabilities		6,125,961	4,716,085
Non Current Liabilities			
Employee Benefits	16	302,253	218,795
Lease liabilities	13	481,247	44,831
Total Non Current Liabilities		783,500	263,626
TOTAL LIABILITIES		6,909,461	4,979,711
NET ASSETS		12,210,854	12,740,551
EQUITY			
Asset Revaluation Reserve		2,077,533	2,077,533
Accumulated Funds		9,805,693	10,335,390
Special Purpose Reserve		327,628	327,628
TOTAL EQUITY		12,210,854	12,740,551

The accompanying notes form part of these financial accounts.

BROPHY FAMILY AND YOUTH SERVICES INC.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Asset revaluation reserve \$	Special purpose reserve \$	Accumulated Funds \$	Total \$
Balance 1 July 2021	-	327,628	9,226,336	9,553,964
Net result for the year	2,077,533	-	1,109,054	3,186,587
	-			
Balance 30 June 2022	2,077,533	327,628	10,335,390	12,740,551
Balance 1 July 2022	2,077,533	327,628	10,335,390	12,740,551
Net result for the year	-	-	(529,697)	(529,697)
Balance 30 June 2023	2,077,533	327,628	9,805,693	12,210,854

The accompanying notes form part of these financial accounts.

BROPHY FAMILY AND YOUTH SERVICES INC.

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grants received		16,685,296	16,808,219
Interest received		61,230	17,061
Other revenue received		3,887,504	3,103,845
Net GST received/(paid)		(24,367)	37,054
Payments to employees		(15,769,525)	(14,583,491)
Payments to suppliers		(3,711,719)	(3,924,830)
NET CASH PROVIDED BY OPERATING ACTIVITIES	17	<u>1,128,419</u>	<u>1,457,858</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Redemption/(purchase) of financial assets		1,979,032	710,917
Purchase of non-financial assets		(2,311,481)	(202,236)
Proceeds from sale of non-financial assets		137,874	502,146
NET CASH (USED IN) INVESTING ACTIVITIES		<u>(194,575)</u>	<u>1,010,827</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of lease liabilities		(193,139)	(184,120)
NET CASH (USED IN) FINANCING ACTIVITIES		<u>(193,139)</u>	<u>(184,120)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS HELD		740,705	2,284,565
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		4,570,967	2,286,402
CASH AND CASH EQUIVALENTS AT END OF YEAR	9	<u>5,311,672</u>	<u>4,570,967</u>

The accompanying notes form part of these financial accounts.

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Statement Of Accounting Policies

The financial report covers Brophy Family and Youth Services Inc. as an individual entity. Brophy Family and Youth Services Inc. is in an association incorporated in Victoria and operating pursuant to the Associations Incorporation Reform Act 2012 (VIC).

The financial statements were authorised for issue on the 19 October 2023 by the members of the committee.

Basis of preparation

These general purpose financial statements have been prepared in accordance with the Associations Incorporation Reform Act 2012 and Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board and the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The association is a not-for-profits entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow statement have been prepared on an accruals basis and is based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

(a) Income Tax

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

(b) Inventory

Inventories held for sale are measured at the lower of cost and net realisable value. Costs are assigned on the basis of weighted average costs.

(c) Fair Value of Assets and Liabilities

The association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the association would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transactions between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustment to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability. If the absence of such a market, information is extracted from the most advantageous market available at reporting date.

For non-financial assets, the fair value measurement also taken into account a market participant's ability to use the asset in its highest or best use or to sell it to another market participant that would use the asset in its highest or best use.

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(d) Property, Plant and Equipment

Property

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic valuations by external independent valuers, less subsequent depreciation for buildings.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and Equipment

Plant and Equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess on the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amounts of all fixed assets including buildings, but excluding land, are depreciated on a straight line basis over their useful lives commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2% - 10%
Office Equipment	10% - 100%
Motor Vehicles	20% - 25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

(e) Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentive;
- variable lease payments that depend on an index or rate, initially measured using the index or the rate at the commencement date;
- the amount expected to be payable by the lessee under the residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term of useful life of the underlying asset, whichever is the shortest. Where lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(f) Financial instruments

Initial recognition and measurement

Financial assets and liabilities are recognised when the association becomes a party to the contractual provisions to the instrument. For the financial assets, this is the date that the association commits itself to either the purchase or sale of the asset (i.e., trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transactions costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at amortised cost.

A financial liability cannot be reclassified

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(f) Financial instruments cont.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The association initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; and

- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is a part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Impairment

The association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customer under construction contracts)
- loan commitments that are not measured at fair value through profit or loss; and

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(f) Financial instruments (cont.)

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience etc.)

Recognition of expected credit losses in financial statements

At each reporting date, the association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss or other comprehensive income.

The carrying amount of financial assets measured at amortised cost included the loss allowance relating to that asset.

(g) Accounts Receivables and Other Debtors

Account receivables and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1 (f) for further discussion on the determination of impairment losses.

Portable long service leave scheme receivable

Brophy Family and Youth Services Inc. is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, Brophy Family and Youth Services Inc. contributes a quarterly levy to PLSLS. The quarterly levy amount is equivalent to 1.65% of the time worked and ordinary wages paid to their employees. Pursuant to Portable Long Service Leave Regulations 2020, the PLSLS has an obligation to Participant Employers to pay from the Scheme, benefits to them as a reimbursement for long service leave paid or payable to their employees. In accordance with the Scheme Rules, the Participant Employers remain legally responsible for long service leave obligations.

Notwithstanding, in accordance with Accounting Standards, given the existence of the Scheme and the rules of the Scheme, where the long service leave obligation will be reimbursed by the Scheme, a reimbursement asset shall be recognised when and only when the reimbursement is virtually certain. Accounting standards specifically require the reimbursement to be treated as a separate asset that shall not exceed the value of the provision.

(h) Payables

These amounts represent liabilities for goods and services provided prior to the end of the financial year and which are unpaid. The normal credit terms are Net 30 days.

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(i) Employee Benefits

Short-term employee benefits

Provision is made for the associations obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The associations obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' annual leave entitlements not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to end-of-reporting-period market yields on government bonds that have maturity dates approximating the terms of the obligations. Any remeasurements of other long-term employee benefit obligations due to changes in assumptions are recognised in profit or loss in the periods in which the changes occur. The associations obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

Long service leave portability

Employees entitled to the long service leave portability scheme will have their long service leave entitlement held by the scheme from the 1st of July 2019. If the employee is entitled to a higher benefit of longer service leave or is not entitled to the scheme, their benefit will be calculated per the short-term or other long-term employee benefits.

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Association in respect of services provided by employees up to reporting date.

The Portable Long Service Leave Scheme (PLSLS) was established to, in general, administer and manage the Scheme assets and provide a construct to provide portability of long service leave across the Victorian community service, contract cleaning and security sectors. Whilst Brophy Family and Youth Services Inc. is a Participant Employer under the PLSLS, the Scheme rules stipulate that employees' long service leave rests with the Participant Employer. A provision for long service leave is required to be recognised at the present value of the long service leave obligation. In accordance with accounting standards, the reimbursement asset is required to be recognised as a separate asset and the accounting policy for this has been summarised in Note 1(g).

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(j) Revenue and Other Income

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association: - identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement - recognises revenue as it satisfies its performance obligations. Where the contract is not enforceable or does not have sufficiently specific performance obligations:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises relates amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Capital Grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

(k) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at-call with bank and other highly liquid investments with original maturities of three months or less.

(l) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables in the inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables 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 ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

(m) Impairment of Assets

At each reporting date, the association reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(n) Comparative Figures

When required by the Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(o) Key Estimates

Impairment

The association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporates various key assumptions. No impairment has been recognised.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

(p) Key Judgements

Provision for impairment of Receivables

Management has completed an assessment of Receivables outstanding and conclude that no provision is to be recognised.

Employee Benefits

For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Employee benefit liabilities are classified as a non-current liability if Brophy Family and Youth Services Inc. has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. Brophy Family and Youth Services Inc. applies significant judgment when measuring its employee benefit liabilities.

The Association applies judgement to determine when it expects its employee entitlements to be paid.

With reference to historical data, if the association does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees.

Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period.

All other entitlements are measured at their nominal value.

Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with bond periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the association will make. The association determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the association.

Performance obligations under under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied.

Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer to the goods or services promised.

(q) New and revised accounting standards for application in future periods.

The Association has adopted AASB 1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities for the first time this reporting period. The Standard, which sets out a new separate disclosures Standard to be applied to all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053: Application of Tiers of Australian Accounting, replaced the previous Reduced Disclosure Requirements (RDR) framework. The application of this standard has resulted in reductions in disclosures compared to RDR in Revenue, Leases and Financial Instruments; however has resulted in new and/or increased disclosures in areas such as Audit Fees and Related Parties.

As at 30 June 2023, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Brophy Family & Youth Services Inc has not and does not intend to adopt these standards early.

Standard / Interpretation	Applicable for annual reporting periods beginning on	Impact on entity financial statements
AASB 17: Insurance Contracts	Reporting periods on or after 1 July 2026	Adoption of this standard is not expected to have a material impact
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	Reporting periods on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Note 2: Grants Received		
Operating Grants		
Contingency revenue	55,123	740,555
Department of Health	12,629,862	11,027,514
Department of Education	353,122	547,759
Department of Jobs & Small Business	-	1,445,709
Department of Environment, Land, Water and Planning	19,425	-
Department of Social Services	287,157	-
Department of Industry and Science	136,591	-
Western Victoria Primary Health Network	1,930,475	1,964,136
Department of Justice	270,161	288,280
Other Grants	1,015,880	794,265
	16,697,796	16,808,219
Donations & Fundraising		
Donations	36,484	9,224
Fundraising	-	9,681
	36,484	18,905
Note 3: Net Gain From Disposal Of Non-financial Assets		
Proceeds from disposal	137,938	505,483
Less: Written down value of non-financial assets disposed	(31,965)	(274,386)
	105,973	231,097
Note 4: Other Revenue		
Co-location, Rent and Service Fees	3,205	5,954
Fee for Service	532,119	523,033
Medicare Rebates	131,724	202,341
Brokerage Income	1,199,170	1,032,130
Miscellaneous Income	804,415	937,638
	2,670,633	2,701,096
Note 5: Catering Income		
Catering Fees	628,807	326,157
Less cost of food	(222,067)	(117,041)
	406,740	209,116

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Note 6: Employee Expenses		
Salaries & Wages	14,260,164	13,192,536
Superannuation	1,419,333	1,262,930
Workcover	176,732	130,554
	<u>15,856,229</u>	<u>14,586,020</u>
Note 7: Operating Expenses		
Delivery Costs	1,499,470	1,651,110
Program Outsourcing	419,868	425,757
Building & Occupancy	509,776	427,674
Recruitment & Training	178,681	190,424
Motor Vehicle Expenses	194,204	159,444
Office Expenses	235,676	211,927
Interest Right of Use Assets	33,733	5,447
Present value adjustment on right-of-use asset	(25,140)	-
Computer Expenses	398,487	340,873
Audit, Legal Fees & Consulting Fees	88,237	92,752
Banking Costs	7,406	5,816
Memberships & Subscriptions	32,280	28,674
Staff Expenses	239,157	248,464
Bad and Doubtful Debts	(1,682)	(116,877)
Committee of Management & AGM	109,180	6,564
Sponsorship and Donations	2,572	1,534
	<u>3,921,905</u>	<u>3,679,583</u>
Note 8: Depreciation expense		
Right-of-use assets	262,355	180,073
Buildings	163,167	122,031
Plant & Equipment	23,073	25,729
Motor Vehicles	251,623	263,149
Leasehold improvements	30,201	19,855
	<u>730,419</u>	<u>610,837</u>
Note 9: Cash and cash equivalents		
Cash in hand	24,038	26,262
Cash at Bank	5,287,634	4,544,705
	<u>5,311,672</u>	<u>4,570,967</u>

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Note 10: Receivables		
Sundry Debtors	1,088,323	545,866
Less Provision for impaired receivables	(7,500)	(10,000)
NILS Receivable	427,277	327,718
Portable long service leave scheme receivable	275,349	-
Accrued income	165,392	866,520
	1,948,841	1,730,104
Note 11: Other assets		
Prepayments	107,191	55,418
	107,191	55,418
Note 12: Property, Plant & Equipment		
Land - at fair value	2,420,000	2,420,000
Buildings - at cost		-
Buildings - at fair value	6,040,000	6,040,000
Less Accumulated Depreciation	(163,167)	-
	5,876,833	6,040,000
Total Land and Buildings	8,296,833	8,460,000
Leasehold Improvements	195,765	195,765
Less Accumulated Depreciation	(184,346)	(154,145)
	11,419	41,620
Plant and Equipment	150,689	191,712
Less Accumulated Depreciation	(124,683)	(142,634)
	26,006	49,078
Motor Vehicles	1,346,961	1,232,617
Less Accumulated Depreciation	(754,449)	(627,665)
	592,512	604,952
Works in progress	2,078,637	38,241
	11,005,407	9,193,891

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 12: Property, Plant & Equipment (cont.)

Valuation of land and buildings was undertaken by a Certified Practising Valuer ("Gurnett Ryan Property Valuers") based on the direct comparison and summation approach. The valuation of land and buildings is at fair value at 30 June 2022.

Movements in carrying amounts:

	Land	Buildings	Plant & Equip	Motor Vehicles	Leasehold improvements	Works in progress	Total
Balance at 1 July 2021	1,757,560	4,746,938	74,807	755,638	44,763	-	7,379,707
Additions	-	-	-	147,739	16,710	38,241	202,690
Disposals	-	-	-	(35,276)	-	-	(35,276)
Revaluation	662,440	1,415,093	-	-	-	-	2,077,533
Depreciation expense	-	(122,031)	(25,729)	(263,149)	(19,853)	-	(430,763)
Carrying amount at 30 June 2022	2,420,000	6,040,000	49,078	604,952	41,620	38,241	9,193,891
Balance at 1 July 2022	2,420,000	6,040,000	49,078	604,952	41,620	38,241	9,193,891
Additions	-	-	-	271,085	-	2,040,396	2,311,481
Disposals	-	-	-	(31,902)	-	-	(31,902)
Depreciation expense	-	(163,167)	(23,073)	(251,623)	(30,201)	-	(468,064)
Carrying amount at 30 June 2023	2,420,000	5,876,833	26,006	592,512	11,419	2,078,637	11,005,407

Fair value hierarchy

	Carrying amount as at 30 June 2023	Fair value measurement at end of reporting period using:		
		Level 1 (i)	Level 2 (i)	Level 3 (i)
Plant & equipment	26,006	-	-	26,006
Vehicles	592,512	-	592,512	-
Land and Buildings	8,296,833	-	8,296,833	-

(i) Fair value hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 12: Property, Plant & Equipment (cont.)

For the purpose of fair value disclosures, the association has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, the Association determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Vehicles

Vehicles are valued using the depreciated replacement cost method. The association acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the association who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Plant and equipment

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2023. For all assets measured at fair value, the current use is considered the highest and best use. There have been no transfers between levels during the period.

Description of significant unobservable inputs to Level 3 valuations

	Vehicles	Plant and equipment
Valuation techniques	Depreciated replacement cost	Depreciated replacement cost
Significant unobservable inputs (Range)	Cost per unit (\$20,000 to \$25,000) Useful life (3 to 5 years)	Cost per unit (\$100 to \$10,000) Useful life (1 to 10 years)
Sensitivity of fair value measurement to changes in significant unobservable inputs	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Note 13: Right-of-use Asset		
Right-of-use assets		
Leased building	782,371	262,901
Accumulated depreciation	<u>(129,777)</u>	<u>(154,850)</u>
	<u>652,594</u>	<u>108,051</u>
Total Right-of-use assets	<u><u>652,594</u></u>	<u><u>108,051</u></u>
Movements in carrying amounts:		
Leased buildings:		
Opening balance	108,051	139,074
Additions	781,758	145,512
Revaluation	25,140	3,538
Depreciation expense	<u>(262,355)</u>	<u>(180,073)</u>
Net carrying amount	<u><u>652,594</u></u>	<u><u>108,051</u></u>
Depreciation charge related to right-of-use assets	262,355	180,073
Interest expense on lease liabilities	33,733	5,447
Current lease liabilities	217,212	65,009
Non current lease liabilities	<u>481,247</u>	<u>44,831</u>
Total lease liabilities	<u><u>698,459</u></u>	<u><u>109,840</u></u>
Note 14: Payables		
Trade Creditors	386,458	99,794
Accrued Salaries & Wages	628,004	505,313
BAS Payable	341,425	365,792
Other Payables	230,894	442,663
	<u><u>1,586,781</u></u>	<u><u>1,413,562</u></u>
Note 15: Other Liabilities		
Income Received In Advance	2,220,333	1,529,607
Interest Free Loan - Gwen & Edna Jones Foundation	15,000	15,000
Interest Free Loan - Ray & Joyce Uebergang Foundation	15,000	15,000
Opportunity Shop funds held in trust	66,924	53,114
	<u><u>2,317,257</u></u>	<u><u>1,612,721</u></u>

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Note 16: Employee Benefits		
Current		
Annual Leave		
- expected to be settled within the next 12 months	893,959	796,142
- expected to be settled after 12 months	223,490	199,035
Long Service Leave		
- expected to be settled within the next 12 months	84,716	59,374
- expected to be settled after 12 months	685,431	480,393
TIL payable - expected to be settled within next 12 months	117,115	89,849
	2,004,711	1,624,793
Non Current		
Long Service Leave	302,253	218,795
	302,253	218,795
Total Employee benefits	2,306,964	1,843,588
Note 17: Cash Flow Information		
Net result for year	(529,697)	1,109,054
Non-cash flows in profit		
Depreciation	730,419	610,837
Impairment loss/(recovery) on contractual receivables	(2,500)	(103,729)
Present value adjustment on right-of-use asset	(25,140)	-
Net (gain)/loss on disposal of assets	(105,973)	(231,097)
Changes in Assets & Liabilities:		
(Increase)/Decrease in other assets	(51,780)	36,775
(Increase)/Decrease in inventory	(11,811)	862
(Increase)/Decrease in receivables	(216,237)	(470,303)
Increase/(Decrease) in other liabilities	704,536	644,875
Increase/(Decrease) in payables	173,226	(139,735)
Increase/(Decrease) in employee benefits	463,376	319
Net Cash provided by Operating Activities	1,128,419	1,457,858

Note 18: Capital and Leasing Commitments

The association does not have any Capital Commitments as at 30 June 2023 (2022: nil).

Note 19: Contingent Liabilities and Contingent Assets

The association is not aware of any contingent liabilities or assets as at 30 June 2023 (2022: nil).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$

Note 20: Related party transactions

There have been no related party transactions during the year (2022: nil).

Note 21: Key Management Personnel Compensation

Short Term Benefits	762,582	797,955
Post Employment	98,550	87,883
Long Term Benefits	20,305	21,523
	<u>881,437</u>	<u>907,361</u>

Note 22: Events subsequent to balance date

The committee is not aware of any significant events since the end of the reporting period.

Note 23: Association Details

The registered office and principal place of business is:

Brophy Family & Youth Services
210 Timor Street
Warrnambool VIC 3280

BROPHY FAMILY AND YOUTH SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 24: Financial Instruments

Financial Risk Management Objectives and Policies

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Brophy's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

(a) Categorisation of financial instruments

	Financial Assets at Amortised Cost	Financial liabilities at amortised cost	Total
2023	\$	\$	\$
Contractual Financial Assets			
Cash and cash equivalents	5,311,672	-	5,311,672
Receivables	1,948,841	-	1,948,841
Total Financial Assets (i)	7,260,513	-	7,260,513
Financial Liabilities			
Payables	-	1,245,356	1,245,356
Other Liabilities	-	2,317,257	2,317,257
Total Financial Liabilities(ii)	-	3,562,613	3,562,613

Categorisation of financial instruments

	Financial Assets at Amortised Cost	Financial liabilities at amortised cost	Total
2022	\$	\$	\$
Contractual Financial Assets			
Cash and cash equivalents	4,570,967	-	4,570,967
Receivables	1,730,104	-	1,730,104
Total Financial Assets (i)	6,301,071	-	6,301,071
Financial Liabilities			
Payables	-	1,047,770	1,047,770
Other Liabilities	-	1,612,721	1,612,721
Total Financial Liabilities(ii)	-	2,660,491	2,660,491

(i) The carrying amount excludes statutory receivables and statutory payables (i.e. GST/PAYG balances)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Note 24: Financial Instruments (Cont)

Categories of financial assets under AASB 9

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by Brophy to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

Brophy recognises the following assets in this category:

- cash and deposits;
- receivables (excluding statutory receivables); and
- term deposits.

Financial liabilities at amortised cost

Initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. Brophy recognises the following liabilities in this category:

- payables
- other liabilities

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the rights to receive cash flows from the asset have expired.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

Impairment of financial assets

At the end of each reporting period, the Brophy assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 Impairment of Assets.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 24: Financial Instruments (cont.)

(b): Maturity analysis of financial liabilities as at 30 June

The following table discloses the contractual maturity analysis for the Brophy's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

	Total Carrying Amount	Nominal Amount	Maturity Dates			
			Less than 1 Month	1 - 3 Months	3 Months - 1 Year	1 - 5 Years
	\$	\$	\$	\$	\$	\$
2023						
Financial Liabilities						
<i>At amortised cost</i>						
Payables (i)	1,245,356	1,245,356	1,245,356	-	-	-
Other liabilities	2,317,257	2,317,257	-	2,317,257	-	-
Total Financial Liabilities	3,562,613	3,562,613	1,245,356	2,317,257	-	0
2022						
Financial Liabilities						
<i>At amortised cost</i>						
Payables (i)	1,047,770	1,047,770	1,047,770	-	-	-
Other liabilities	1,612,721	1,612,721	-	-	-	1,612,721
Total Financial Liabilities	2,660,491	2,660,491	1,047,770	-	-	1,612,721

(i) Ageing analysis of financial liabilities excludes the types of statutory financial liabilities (i.e. GST payable).

(c): Contractual receivables at amortised costs

30-Jun-22	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
Expected loss rate	0%	0%	0%	18%	0%	
Gross carrying amount of contractual receivables	304,427	172,317	-	55,468	-	532,212
Loss allowance	-	-	-	10,000	-	10,000

30-Jun-23	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
Expected loss rate	0%	0%	0%	21%	0%	
Gross carrying amount of contractual receivables	878,777	35,296	250	35,263	-	949,586
Loss allowance	-	-	-	7,500	-	7,500

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 24 (c): Contractual receivables at amortised costs (cont.)

Contractual receivables at amortised cost

Brophy applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Brophy has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Brophy's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, Brophy determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as disclosed above.

Reconciliation of the movement in the loss allowance for contractual receivables

	2023	2022
Opening Loss Allowance	10,000	141,044
Modification of contractual cash flows on financial assets	-	-
Increase in provision recognised in the net result	-	-
Reversal of provision of receivables written off during the year as uncollectible	-	-
Reversal of unused provision recognised in the net result	(2,500)	(131,044)
Balance at end of the year	7,500	10,000

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee the financial report, comprising the comprehensive income statement, balance sheet, statement of changes in equity, cash flow statement, and notes to and forming the financial report:

1. Presents a true and fair view of the financial position of Brophy Family and Youth Services Inc. as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Simplified Disclosure Requirements (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the requirements of the Australian Charities and Not-for-profits Commission Act 2012.
2. At the date of this statement, there are reasonable grounds to believe that Brophy Family and Youth Services Inc. will be able to pay its debts as when they fall due.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



Name: Rob Wallis



Name: Stephen Kerr

Dated this 12th day of October 2023.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF BROPHY FAMILY AND YOUTH SERVICES INC.

Opinion

We have audited the financial report of Brophy Family and Youth Services Inc., which comprises the balance sheet as at 30 June 2023, the comprehensive operating statement, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by members of the committee.

In our opinion, the accompanying financial report of Brophy Family and Youth Services Inc. is in accordance with the Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, and financial reporting requirements of the *Associations Incorporation Reform Act 2012 (VIC)* including:

- (a) giving a true and fair view of Brophy Family and Youth Services Inc.'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 Division 60 the *Australian Charities and Not-for-profits Commission 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 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.

Information Other than the Financial Report and Auditor's Report Thereon

The committee of management are responsible for the other information. The other information comprises the information included in Brophy Family and Youth Services Inc's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Associations Incorporation Reform Act (VIC) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*, and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

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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 judgment 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 management.
- Conclude on the appropriateness of management'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 those charged with governance 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.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethics pronouncements.

McLaren Hunt

MCLAREN HUNT
AUDIT AND ASSURANCE

Narelle McLean

NARELLE MCLEAN
PARTNER

Dated at Warrnambool; 13 October 2023

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ACKNOWLEDGMENTS

Brophy Family and Youth Services acknowledges the Partnerships and generosity of individuals, businesses, community groups, philanthropic trusts, the Federal and Victorian Governments who support the work of our organisation to support and strengthen individuals and families in the community. We are greatly appreciative of the donations received from our community that support the work we do and we particularly thank our volunteers for their unwavering support and dedication to the care of our clients.

Alan Lane Foundation
Ambleside Wealth Advisors
Archie and Hilda Graham Foundation
Australian Childhood Foundation
Bill Quinlan OAM
Brauer College
Brotherhood of St Lawrence Melbourne
Catholic Care
Centrelink
Centre Against Sexual Assault
Centre for Excellence in Child and Family Welfare
Child and Adolescent Mental Health Service
Clontarf Academy
Coles Coaches
Commonwealth Government of Australia
Community Southwest
Community Gardens Club
Warrnambool Community Gardens
CWA Night Owls
Deakin University School of Medicine
Department of Education and Training
Department of Families, Fairness and Housing
Department of Health and Aging
Department of Health and Human Services
Department of Justice and Community Safety
Dhauwurd-Wurrung Community Health Services
Early Childhood Services and Maternal Health Services
East Warrnambool Community House
Emma House
Ern Hartley Foundation
3WAYFM Warrnambool
Family Safety Victoria
Fletcher and Rena Jones Foundation
Fire Rescue Victoria
Foster Care Opportunity Shop
Foyer Federation
Geelong Adolescent Sexuality Project (GASP)
Glenelg Shire Council

Glenlevan Pastrol Co.
George Taylor's Stores
Geoff and Helen Handbury Foundation
GIVIT
Gillbake Foundation
Grandparents Victoria
Gunditjmara Aboriginal Cooperative Ltd
Hawkesdale College
headspace National
Hip Pocket Workwear
K900 Dog Wash
Kardinia Childcare and church
Kinship Care Victoria
Learn to Drive (L2P)
Lighthouse Theatre
Local Learning and Employment Network
Lyndoch Living
Maternal and Child Health Services
McLaren Hunt Financial Group
Mental Illness Foundation
MELI
Monivae College
Mortlake College
Mpower
National Youth Mental Health Foundation
Norton Ford Motor Group
Portland Karate Club
Portland Re-Engagement Centre
Portland RSL
Portland Secondary College
Primary Health Network Western Victoria
Rainbow Network
Rafferty's Tavern
RMIT Hamilton
Ron Rauer
Rotary Club of Warrnambool
Rotary Club of Warrnambool Central
Rotary Club of Warrnambool Daybreak
Rotary Club of Warrnambool East
Royal Children's Hospital Gender Centre
Safe and Welcome Businesses
Safe Schools Coalition Victoria
Salvo Connect
SAFV Centre

Share the Dignity
Sinclair Wilson
Southwest Community Foundation
Southwest Healthcare
South West Institute of TAFE
Southern Grampians Adult Education
Southern Grampians Shire Council
South West Child and Family Services Alliance
South West Primary Care Partnership
St Vincent de Paul
SYN Media Melbourne
The Danks Trust
The Gall Family Foundation
Thomas O'Toole Foundation
Timboon Opportunity Shop
Toyworld
WRAD Health
The Hartley Foundation
Transgender Victoria
Uniting Wimmera
Youth Affairs Council of Victoria
Vedmore Foundation
Vic Roads
Victorian State Government
Victoria Police
Victorian Aids Council
Volunteering Warrnambool
Warrnambool City Council
Warrnambool College
Warrnambool Community House
Warrnambool Foodshare
Warrnambool Independent Traders
Warrnambool Toyota
Western District Employment Access
Western District Health Service
Western Victoria Primary Health Network
Westvic Container Export Pty Ltd
Westvic Staffing Solutions
Windamara Aboriginal Corporation
Y-Gender, Transgender Victoria
Zoe Belle Gender Collective



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