

Junaya Family Development Services

Annual Report 2020-2021



Acknowledgement of Country

Junaya Family Development Services acknowledges the strength, courage, wisdom and culture of the Darug peoples, on whose land we work.

We recognise that sovereignty was never ceded and pay our respects to Elders past, present and emerging.

About Junaya

Junaya Family Development Services is a community-based organisation offering Targeted Early Intervention Services and support for families. Junaya receives funding from NSW Department of Communities and Justice.

Junaya has developed a family friendly environment that ensures all individuals and families are treated with respect in an atmosphere that is non-judgmental, accepting, and values diversity.



Contents

Chairperson's Report	1
General Manager's Report	4
Service Delivery	6
Parenting Programs	8
Case Management: Client Story	10
Our Board	12
Our Team	13
Audited Financial Statements	15
Directors' Declaration	30
Auditor's Independence Declaration	31
Independent Auditor's Report	32
Acknowledgement	35

Our Mission

Junaya Family Development Services recognises that children, young people and families including our First Nations peoples, culturally and linguistically diverse people, people with disability and Lesbian, Gay, Bisexual, Transgender and Intersex people have a variety of needs arising from different circumstances, experience barriers to social inclusion and therefore we work towards reducing structural barriers and building their capacity through the provision of a range of services that maximise their opportunities and life chances.

Our Values

Junaya Family Development Services applies the principles social justice through the consistent implementation of sustainable strategies to address social and economic inequalities experienced by children, young people and families, works proactively to engaging with the targeted population groups, the wider community and with government and non-government services to increase children, young people and families participation and build their capacity through knowledge and skill building.

Chairperson's Report

On behalf of Junaya's Board of Directors, I am pleased to present the Annual Report on our work during very challenging and confronting times.

Since our last reporting period a great deal has happened at Junaya and to the people of the Blacktown Local Government area and one of extraordinary challenges, especially those brought about by COVID-19.

To begin with, Junaya is delighted to receive a funding contract with NSW Department of Communities and Justice to deliver Targeted Early Intervention services to vulnerable individuals and families across the Blacktown Local Government area. Our services include the provision of advice, information, referrals, casework and group activities e.g., parenting programs.

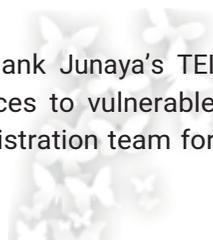
"Our services include the provision of advice, information, referrals, casework and group activities e.g., parenting programs."

Another significant achievement occurred in late 2020 when Junaya relocated to premises in the medical precinct in Grafton Street. Our new premises are accessible to families and people with disability. Our new premises have two meeting rooms on the ground floor where group work activities and meetings are held along with an interview room, office space for our staff teams. Upstairs there is a large space and offices suitable for the provision of additional services. We welcome opportunities to hire our available rooms for professionals to deliver services to our communities.

COVID-19 has impacted all Australians and during the height of the pandemic, our TEI team were innovative and continued to provide services via telephone and through zoom. Junaya has developed, implemented, and monitors a COVID-19 safety plan to protect families, staff and visitors from the pandemic. Junaya complies with all NSW Public Health Orders. Junaya recognises that full services will be restored onsite to families on advice from NSW Health.

In March 2021, Junaya was delighted to welcome our new General Manager, Eisa Madani who has brought a wealth of knowledge, experience and high-level skills to the planning, management, delivery and evaluation of services to our targeted population groups as well to effective internal governance.

Junaya would also like to acknowledge our Finance Manager Thao Nguyen who has, over an extensive period of time provided financial reports, provided financial advice and managed our Administration team.



I would like to acknowledge and thank Junaya’s TEI team for their work delivering services to vulnerable clients and families, and to our administration team for their work.

Most importantly, I would like to thank our clients and families for the privilege of working with you.

Junaya’s Board and staff look forward to building our partnerships with government and community sector services to address the unmet needs in the Blacktown Local Government area.

I would like to acknowledge and thank the Board of Directors for their support and dedication to ensure our governance responsibilities are managed to a high standard.

Junaya remains committed to building the capacity of individuals and families across the Blacktown Local Government area. We look forward to the next twelve months to build on our achievements in a collaborative and professional manner and continue being responsive and innovative thus contributing to a better future for our clients and the communities we work with, and for Junaya.

Dr. Pat Johnson, Chairperson

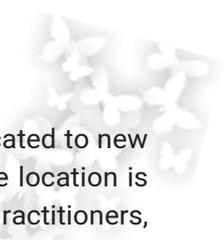
General Manager's Report

I am so pleased to present this year Annual Report as the newly appointed General Manager. This year has been a very challenging year for the majority of the families that we are supporting.

The impact of COVID-19 brought to the surface multiple challenges, that often families can navigate thoroughly with minimal support, however due to the impact of isolation, loss of loved ones, fears and stress related to COVID-19, families often struggle to meet the basic needs.

The challenges we have been seeing in the recent months are, but not limited to, domestic and family violence, financials, mental health issues, addiction, homelessness and grief. At Junaya we offer a non-judgmental family friendly environment that ensures all individuals and families are treated with respect and dignity.

We continue to provide support in the BlacktownLGA under the Targeted Early Intervention program, funded by the Department of Communities and Justice. Just over the last twelve months we have conducted 24 parenting workshops and 1277 individual sessions. That was only possible by employing the right people. Currently we have over 10 dedicated professional staff who are experts in their areas.



Junaya Family Development Services relocated to new premises, this prime wheelchair accessible location is close to Blacktown Hospital, specialist practitioners, walking distance from Blacktown station and Blacktown CBD. We offer rooms for hire for organisations to conduct their meetings and conferences.

Our marketing strategy was only possible by introducing a new website that is user friendly. We are utilising social media to reach out to all our families.

We have introduced a new HR system, and a WHS system for all staff, this has enabled us to streamline all HR and WHS related matters such as payroll, performance, and safety which are now all in one place. We also engaged an Employment Assistant Program (EAP) provider who provide confidential support to all Junaya's staff, volunteers and students.

I do want to thank NSW Department of Communities and Justice for their continued support, all our members, volunteers and our staff for their dedication and their amazing work and I look forward to another exciting year.

Eisa Madani, General Manager

Service Delivery



Junaya Family Development Services is funded by the Department of Communities and Justice (DCJ) for Targeted Early Intervention (TEI).

Families living in the Blacktown LGA are provided information and advice, referrals, casework, advocacy and parenting programs.

Junaya Family Development Services is thankful to the generous toys and essential items donations made by Goods360 and Hillsong. These donations have helped bring many smiles to the children and families we work with.

Service Delivery Summary 2020 -2021

 <p>Case Management 222 Families</p>	 <p>Referred to other agencies 78 Families</p>	
 <p>5 Parenting Programs 70 Sessions</p>	 <p>Participants in Parenting Programs 450 including 135 Aboriginal/ Torres Strait Islander peoples</p>	 <p>Parenting Programs Waitlist 80 Participants</p>

Parenting Programs

Parenting Programs help develop a greater understanding of child development, build positive relationships with our children and teaches us skills to deal with challenging behaviour. Junaya Family Development Services aspires to provide the best Parenting Programs that meet the needs of these changing times. The following parenting programs were organised successfully via Zoom or in person throughout the year.

Caring for Kids with ADHD

This informative program provides knowledge on managing the behaviours of ADHD in children. The program explains helpful ideas on how to use the 3 R's of Parenting, the power of attention, tips for using rewards effectively, calming strategies and so much more. This helps parents learn how to work with their child's school, help build their self-esteem and teach them self-care. The target group for the program are Parents/Carers of a child with or seeking a diagnosis of ADHD, the skills to deal with challenging behaviour.

Circle of Security TM

Based on fifty years of research, this evidence-based parenting program demonstrates that children with secure attachments have more confidence, compassion, resilience, and endurance. Parents can learn the skills that give them practical tools and techniques to support their child so they can better manage 'big feelings'. The child will learn to trust and build better relationships with their parents, caregivers, and siblings. The target group for the Program are Parents/Carers of children ages 0-12.

Engaging Adolescents

This program provides easy-to-use techniques that help Parents/Carers teach their adolescents how to manage their own teenage behaviour problems and emotional reactions.

Parents can learn how to engage their teen to have a conversation with them about their risky or challenging behaviour and build a positive relationship with them. The target group for the Program are Parents/Carers of children ages 10-17.

Youth Mental Health First Aid

This program teaches simple, practical first aid skills for helping adolescents and young persons who are experiencing mental health problems. It will teach participants how to listen and respond to young people with a mental health problem, even if they are experiencing a crisis. Parents will learn how to help them access the support they may need for the successful management of symptoms as part of their recovery journey.

The target group for the Program are Parents/Carers of children ages 12 and older.

Case Management: Client Story

Gentle and softly spoken Abbey* and Jones* live with their 14 and 18 year old children who have disabilities. The Aboriginal family have been living in a house, managed by the NSW Department of Communities and Justice - Housing, for the last 34 years. In 2019, the family requested the Department for assistance to make critical repairs complicating the access and mobility for the family within their home.

On the 22nd of July 2021, Abbey approached Junaya Family Development Services that advocated for the family's rights. The case was escalated to Aboriginal Affairs NSW.

On 14th of October 2021, Parramatta Aboriginal Housing repaired and renovated the family's laundry.

Junaya Family Development Services is actively advocating for the repair of the other areas in the family's home.

The family now have a clean, strong and safe floor in their laundry.

* Names have been changed to protect the family's confidentiality.



Before



After

Our Board of Directors

Dr Pat Johnson, Chairperson

Linda Santos, Secretary

Anthony Alcock, Treasurer

Tess Sayas, Director

Nicole Duffy, Director

Cheryl Jackson (resigned 27/11/2021)

Kathy Donnelly (resigned 27/11/2021)



Our Team



Junaya Family Development Services Incorporated

ABN 41 625 162 199

Financial Statements
For the Year Ended 30 June 2021

Junaya Family Development Services Incorporated
Statement of Profit or Loss and Other Comprehensive Income
For the Financial Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
Revenue	4	887,858	844,934
Other income	4	40,172	66,364
Total revenue		928,030	911,298
Expenses			
Administration		(205,245)	(133,230)
Advertising and promotion		(3,286)	(2,494)
Client costs		(23,618)	(26,827)
Depreciation		(83,191)	(19,402)
Employee benefits		(623,957)	(535,556)
Interest expense		(36,753)	(3,165)
Lease payments for short-term and low value leases		(12,363)	(66,876)
Total expenses		(988,413)	(787,550)
Net (deficit)/surplus for the year		(60,383)	123,748
Income tax expense		-	-
(Deficit)/surplus after income tax		(60,383)	123,748
Other comprehensive income		-	-
Total comprehensive (loss)/income		(60,383)	123,748

Junaya Family Development Services Incorporated
Statement of Financial Position
As at 30 June 2021

	Notes	2021 \$	2020 \$
Assets			
Current			
Cash and cash equivalents	5	330,767	358,562
Trade and other receivables	6	21,187	50,208
Other assets	7	25,100	28,296
Current assets		377,054	437,066
Non-current			
Property, plant and equipment	8	640,007	723,198
Non-current assets		640,007	723,198
Total assets		1,017,061	1,160,264
Liabilities			
Current			
Trade and other payables	9	62,692	85,365
Employee provisions	10	68,922	88,323
Other liabilities	11	43,136	38,436
Current liabilities		174,750	212,124
Non-current			
Employee provisions	10	9,283	11,592
Other liabilities	11	554,569	597,706
Non-current liabilities		563,852	609,298
Total liabilities		738,602	821,422
Net assets		278,459	338,842
Equity			
Accumulated funds		278,459	338,842
Total equity		278,459	338,842

Junaya Family Development Services Incorporated
Statement of Changes in Equity
For the Financial Year Ended 30 June 2021

	Notes	Accumulated Funds \$	Total Equity \$
Balance at 1 July 2019		81,009	81,009
Retrospective restatement	15	134,085	134,085
Surplus for the year (previously stated)		60,060	60,060
Retrospective restatement	15	63,688	63,688
Other comprehensive income		-	-
Total comprehensive income		<u>123,748</u>	<u>123,748</u>
Balance at 30 June 2020		<u>338,842</u>	<u>338,842</u>
Balance at 1 July 2020		338,842	338,842
Deficit for the year		(60,383)	(60,383)
Other comprehensive income		-	-
Total comprehensive loss		<u>(60,383)</u>	<u>(60,383)</u>
Balance at 30 June 2021		<u>278,459</u>	<u>278,459</u>

Junaya Family Development Services Incorporated
Statement of Cash Flows
For the Financial Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from government grants		976,613	949,366
Receipts from government stimulus		54,618	45,382
Receipts from members and others		2,545	56
Payments to suppliers and employees		(1,061,726)	(888,590)
Interest received		155	435
Net cash (used in)/provided by operating activities		(27,795)	106,649
Cash flows from investing activities			
Proceeds from sale of plant and equipment		-	8,384
Payments for plant and equipment		-	(63,306)
Net cash used in investing activities		-	(54,922)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Net change in cash and cash equivalents		(27,795)	51,727
Cash and cash equivalents at beginning of financial year	5	358,562	306,835
Cash and cash equivalents at end of financial year	5	330,767	358,562

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

1. General information

The financial statements cover Junaya Family Development Services Incorporated, an entity incorporated and domiciled in Australia. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

Principal place of business is 8 Grafton Street, Blacktown NSW 2142.

The financial report was authorised for issue by the Board on 29 August 2021.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

A number of revised standards became effective for the first time to annual periods beginning on or after 1 January 2020. The adoption of these revised accounting standards has not had a material impact on the entity's financial statements.

Accounting standards issued but not yet effective and not been adopted early by the entity

A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The Board is currently assessing the impact such standards will have on the entity.

3. Summary of significant accounting policies

Financial reporting framework

The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Statement of compliance

The general purpose financial statements of the entity have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Other revenue

For any revenue streams that are not defined as contracts with customers, then the revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

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

Operating expenses

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

Income tax

No provision for income tax has been raised as the entity is exempt from income tax as a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

Cash and cash equivalents

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

Trade and other receivables

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

Property, plant and equipment

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount recognised either in profit or loss.

Plant and equipment that have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets is depreciated over the asset's useful life to the entity 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
Furniture & fittings	20%
Plant and equipment	20%
Motor vehicles	20%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Impairment of assets

At the end of each reporting period the entity determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or CGU.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

Financial instruments

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument.

Financial assets

Contract assets and receivables

A contract asset is recognised when the entity's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on the entity's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Contract assets and receivables are subject to impairment assessment.

Initial recognition and measurement

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, fair value through other comprehensive income (OCI), or fair value through profit or loss.

Financial assets at amortised cost

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The entity's financial assets at amortised cost includes trade and other receivables.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, at amortised cost unless or at fair value through profit or loss.

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs.

The entity's financial liabilities include trade and other payables, and lease liabilities.

Financial liabilities at amortised cost

After initial recognition, financial liabilities at amortised cost are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Trade and other payables

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

Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Provision for employee benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Leases

The entity assesses at contract inception whether a contract is, or contains, a lease.

As a lessee

The entity applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The entity recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Right-of-use assets

The entity recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

	2021	2020
Land and buildings	Lease term	Lease term

The right-of-use assets are also subject to impairment.

Lease liabilities

At the commencement date of the lease, the entity recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

Short-term leases and leases of low-value assets

The entity's short-term leases are those that have a lease term of 12 months or less from the commencement. It also applies the lease of low-value assets recognition exemption to leases of low-value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Economic dependency

A significant component of the entity's revenue consists of government grants. At the date of this report, the Board has no reason to believe that this financial support will not continue.

Comparative figures

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

Significant judgement in applying accounting policies

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

Estimation uncertainty

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

Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An allowance for expected credit losses is included, where applicable, for any receivable where the entire balance is not considered collectible. The allowance for expected credit losses is based on the best information at the reporting date.

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Useful lives of depreciable assets

The Board review its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Impairment

In assessing impairment, the Board estimates the recoverable amount of each asset or cash-generating units, based on expected future cash flows and uses an interest rate to discount them.

Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

	2021	2020
	\$	\$
4. Revenue		
NSW State Grants - Department of Communities and Justice	887,830	844,878
Membership revenue	28	56
	887,858	844,934
Other income		
Federal Government - Cash Flow Boost	37,500	62,500
Interest income	155	435
Net gain on disposal of assets	-	3,429
Other contracted-related income	2,517	-
	40,172	66,364
5. Cash and cash equivalents		
Cash on hand	-	1,200
Cash at bank	330,767	357,362
	330,767	358,562
6. Trade and other receivables		
Current		
Cash Flow Boost receivable	-	17,118
Deposits held	21,187	33,090
	21,187	50,208
7. Other assets		
Current		
Prepayments	25,100	28,296
	25,100	28,296
8. Property, plant and equipment		
Furniture and fittings at cost	47,476	47,476
Furniture and fittings accumulated depreciation	(9,495)	-
	37,981	47,476
Plant and equipment at cost	13,636	13,636
Plant and equipment accumulated depreciation	(2,727)	-
	10,909	13,636
Motor vehicles at cost	35,233	35,233
Motor vehicles accumulated depreciation	(14,093)	(7,047)
	21,140	28,186

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

	2021	2020
	\$	\$
8. Property, plant and equipment (continued)		
Right-of-use asset at cost	639,227	639,227
Right-of-use asset accumulated depreciation	(69,250)	(5,327)
	<u>569,977</u>	<u>633,900</u>
Total property, plant and equipment	<u><u>640,007</u></u>	<u><u>723,198</u></u>

	Furniture & Fittings	Plant & Equipment	Motor Vehicles
	\$	\$	\$
Net carrying amount 1 July 2020	47,476	13,636	28,186
Additions	-	-	-
Disposals	-	-	-
Depreciation	(9,495)	(2,727)	(7,046)
Net carrying amount 30 June 2021	<u><u>37,981</u></u>	<u><u>10,909</u></u>	<u><u>21,140</u></u>

	Right-of-Use Asset	Total
	\$	\$
Net carrying amount 1 July 2020	633,900	723,198
Additions	-	-
Disposals	-	-
Depreciation	(63,923)	(83,191)
Net carrying amount 30 June 2021	<u><u>569,977</u></u>	<u><u>640,007</u></u>

	2021	2020
	\$	\$
9. Trade and other payables		
Current		
Trade payables	16,861	71,642
Accrued expenses	36,114	8,943
Net GST payable	9,717	4,780
	<u><u>62,692</u></u>	<u><u>85,365</u></u>

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

	2021	2020
	\$	\$
10. Provision for employee benefits		
Current		
Provision for employee benefits	68,922	88,323
	<u>68,922</u>	<u>88,323</u>
Non-current		
Provision for employee benefits	9,283	11,592
	<u>9,283</u>	<u>11,592</u>
11. Other liabilities		
Current		
Lease liability	43,136	38,436
	<u>43,136</u>	<u>38,436</u>
Non-current		
Lease liability	554,569	597,706
	<u>554,569</u>	<u>597,706</u>

12. Related parties

The entity's related parties include its key management personnel and related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties.

13. Commitments

The entity had no material capital commitments as at 30 June 2021 (2020: None).

14. Contingent liabilities

There are no contingent liabilities as at 30 June 2021 (2020: None).

15. Retrospective restatement

The following errors pertaining to prior years were noted in the current year:

- a) Cash Flow Boost revenue was not recorded in the correct period
- b) Provisions not pertaining to present obligations had been incorrectly recognised
- c) Long service leave provision had not been classified correctly
- d) Plant and equipment balance had not been accounted for correctly
- e) Right-of-use asset and corresponding lease liability had not been recognised

Junaya Family Development Services Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

15. Retrospective restatement (continued)

The aggregate effect of the errors on the annual financial statements for the financial year ended 30 June 2020 is as follows:

	Previously Stated	30 June 2020 Adjustments	Restated
Total revenue	845,369	65,929	911,298
Total expenses	(785,308)	(2,241)	(787,549)
Surplus	<u>60,061</u>	<u>63,688</u>	<u>123,749</u>
Cash and cash equivalents	358,562	-	358,562
Receivables	33,090	17,118	50,208
Other assets	28,296	-	28,296
Plant and equipment	85,869	3,429	89,298
Right of use asset	-	633,900	633,900
Trade and other payables	(130,749)	45,384	(85,365)
Employee provisions - current	(121,499)	33,176	(88,323)
Other provisions - current	(67,500)	67,500	-
Other liabilities - current	-	(38,436)	(38,436)
Employee provisions - non-current	-	(11,592)	(11,592)
Other liabilities - non-current	(45,000)	(552,706)	(597,706)
Net assets	<u>141,069</u>	<u>197,773</u>	<u>338,842</u>
Retained earnings	<u>141,069</u>	<u>197,773</u>	<u>338,842</u>
Equity	<u>141,069</u>	<u>197,773</u>	<u>338,842</u>

16. Subsequent events

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation of these accounts.

**Junaya Family Development Services Incorporated
Responsible Entities' Declaration
For the Financial Year Ended 30 June 2021**

The Responsible Persons declare that in the Responsible Persons' opinion:

- a) the financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i) giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
 - ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
- b) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

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

Dr Pat Johnson

Dr Pat Johnson
Chairperson
August 30, 2021
Sydney, New South Wales

Linda Santos

Linda Santos
Secretary
August 29, 2021
Sydney, New South Wales



SDJ Audit Pty Ltd t/a SDJA
ABN: 11 624 245 334
P: PO Box 324
West Pennant Hills NSW 2125
M: 0428 074 081
E: simon@sdja.com.au
W: www.sdja.com.au

Junaya Family Development Services Incorporated
Auditor's Independence Declaration to the Board of Junaya Family Development Services
Incorporated
For the Financial Year Ended 30 June 2021

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Junaya Family Development Services Incorporated for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads "SDJA".

SDJA

A handwritten signature in black ink that reads "Simon Joyce".

Simon Joyce
Director
29 August 2021
Sydney, New South Wales

Junaya Family Development Services Incorporated
Independent Auditor's Report to the Members of Junaya Family Development Services Incorporated
For the Financial Year Ended 30 June 2021

Qualified Opinion

We have audited the financial report of Junaya Family Development Services Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion* section of our report, the financial report of Junaya Family Development Services Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

We were appointed as auditor of the entity on 22 March 2021 and were unable to obtain and sufficient and appropriate audit evidence in relation to opening balances for the financial year ended 30 June 2021. Since opening balances enter into the determination of the financial performance, we were unable to determine whether adjustments might have been necessary in respect of the income or expenses for the year reported in the statement of profit or loss and other comprehensive income. As such, our opinion is qualified with respect to opening balances for the financial year ended 30 June 2021 and the statement of profit or loss and other comprehensive income for the financial year ended 30 June 2021.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (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.

**Junaya Family Development Services Incorporated
Independent Auditor's Report to the Members of Junaya Family Development Services
Incorporated
For the Financial Year Ended 30 June 2021**

Responsibilities of Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

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



SDJA



Simon Joyce

Director

29 August 2021

Sydney, New South Wales

Acknowledgement

Junaya Family Development Services expresses our sincere gratitude to the Department of Communities and Justice for the funding that has made our service to the community possible.

Funded by



Junaya Family Development Services would like to acknowledge and give thanks to Goods360 and Hillsong Citycare for their generous support with food, toys and essential items for our participants and their families.



