



**Neighbourhood
Houses
Tasmania**

2022 - 2023

Neighbourhood Houses Tasmania Annual Report

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Acknowledgement of Country

NHT acknowledges the traditional and original owners of the land on which we work and meet, the Muwinina people, and all palawa /pakana of lutruwita/Tasmania.

We pay our respects to Elders past and present and acknowledge that this land was never ceded.

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Presidents Report



As usual the year has been a full one as our organisation continues to link communities and provide local leadership. On behalf of the NHT Board we would like to thank our loyal and dedicated NHT staff for their continued leadership and advocacy.

What a great way to start the year with NHT Conference held at the very scenic Iron Creek Bay and Okines Community House. Thanks to Nat and her team for making us all so welcome and most of all for feeding us with delicious pizzas.

This year has been one of change and reflection with NHT Board requesting the Community Partnerships and Priorities Division within the Department of Premier and Cabinet to undertake a full Governance review to allow us to perform under best practice. The review commenced in October 2022 and has now reached its conclusion after intensive consultation with the network, thanks to 3P Consulting. Thanks also to Department of Communities and Minister

Street for funding this review along with their ongoing support to enable the implementation of all recommendations.

Thank you to my fellow board members who have worked so hard through the changes. Being a volunteer board member means undertaking an extra workload which is done off the side of your desk and in personal time, and when you add to this a robust review process, makes for added demands on time and efforts.

As we move into the brave new world of change within the Peak Body board composition and structure, we look forward to a bright and productive future for NHT and the Network.

The Board affirms the CLEAR NHT Values

- **COLLABORATION** We work together for a common purpose
- **LEADERSHIP** We step up, take risks, and learn from our experiences. We inspire.
- **ETHICAL** We will be fair, just, and honest.
- **ACCOUNTABLE** We listen, are open and responsive.
- **RESPECT** We treat people as equals with kindness and compassion.

Debbie Smith | Board President
Neighbourhood Houses Tasmania



Our Board

Carol Bryant	Board member - East Devonport Community House
Gary Barnes - NHT Treasurer	Manager - Fingal Valley Neighbourhood House
Debbie Smith - NHT President	Manager - Deloraine House Inc
Belinda Lewis	Manager - St Helens Neighbourhood House
Melinda Reed - Vice President & Public Officer	Volunteer - Okines Community House
Michael Hangan	President - West Moonah Community House
Cate Clark - Secretary	Manager - Rokeby Neighbourhood Centre
Ben Cooper	Manager - Warrane Mornington Neighbourhood House

NHT Staff

Michael Gordon	Chief Executive Officer (Acting)
Erin Harvey	Executive Assistant
Suzanne Schulz	Development Officer
Tim Hankey	Strategic Projects Officer
Shelby Virieux	Communications & Engagement Officer



Neighbourhood House Week networking event and mural reveal

Chief Executive Officer (Acting) Report

The 2022 – 2023 year has been characterised by increased demand and more complex needs presenting at Neighbourhood Houses around Tasmania.

Neighbourhood Houses Tasmania (NHT) has focussed on supporting and working with the 35 member Houses during this challenging environment. At the same time, the organisation has initiated change and reform to further develop as an effective peak body.

Focus on Functions of Peak Body

Efforts have been made throughout the year to identify and better execute the core peak body functions. This focus will be ongoing and further developed in the coming year.

Examples of where the functions of the peak body have improved include.:

- An improved, more regular and streamlined communication with the Neighbourhood House Network – through the introduction of 'The Monday' weekly communique; facilitation and further development of the House Chair's Forum; and re-establishing Manager's Meetings.
- A major community sector gathering in Neighbourhood House Week, including the unveiling of a striking mural – a beautiful addition of art to the NHT building. Thank you to artist Natalia Bennett.
- Regular strategic and planned engagement with funders and decision makers – including the Minister, ministerial staff, politicians, Departmental staff and other funding bodies.
- Active participation in relevant networks and groups – the Tasmanian Food Security Coalition;

the Tasmanian Recovery Partners Network; Mental Health Literacy Project; TasCOSS Workforce Development Project; and the Red Cross Disaster Recovery Pilot Project.

- Supporting Houses to build the capacity of individuals and families and respond to the needs in their communities – data from Houses indicated a 26.7% increase in contacts from the 2021-2022 year,

with 1,986 volunteers across the state contributing to the Neighbourhood House Program.



Partnerships and Relationships

Strategic partnerships have been a feature of the year with several relationships formalised through Memoranda of Understanding. Examples include:

- TasNetworks where over 100 laptop computers have been repurposed and distributed to Neighbourhood Houses.
- Aurora as a Conference sponsor and staff volunteering where they contribute their professional skills in Houses.
- Not-for-Profit Law providing professional advice and connecting NHT to pro bono legal assistance.
- Informal monthly morning teas have been hosted to further develop key relationships.
- Attracting funding and resources - to respond to increased costs of Houses responding to community needs, and an extension of the Community Connector Program. Our office has benefited from national relationships with Australian Neighbourhood and Community Houses Association through regular meetings and sharing learnings, involvement with Communications staff and information sharing of national policy and research.

“These laptops will mean we have computers that can digitally bring people together, improve our digital literacy programs, give staff and volunteers access to online training options to make our work more efficient – all improving the House’s capacity to support people our region.” *Jeddah Barwick Manager of Dunalley-Tasman Neighbourhood House, regarding the TasNetworks partnership.*



Understanding and responding to Network issues and needs

Cost of living support and hunger continue to be areas where Houses face high demand in their communities. A Community Needs Survey was undertaken with the Network. The aim was to better understand the contribution of Houses, what their communities are facing, and create statistical data to affirm anecdotal evidence.

The Community Needs Survey included a major focus on food and hunger. This was a significant piece of work for Houses, and we appreciate their energy and contribution to this valuable information. The results of this data collection will be released later in 2023.

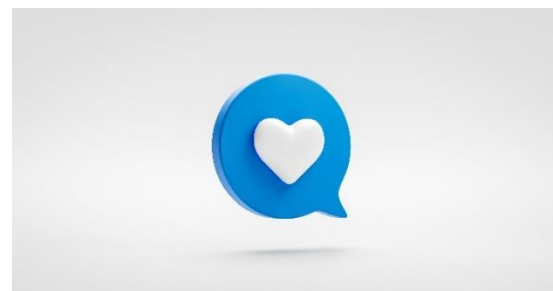
This work will inform further development of Houses in their place-based role and create a platform to seek funding and resources to respond to the growing and more complex community need.

Communications and technology

The office has focussed attention on streamlining and improving our internal technology and communications systems as well as developing other ways to communicate with Houses and key stakeholders. This includes using Microsoft Teams as a way of connecting groups within the Network.

This work is progressing and 2023 – 2024 will see opportunities for people with similar roles in the Network to connect. This has already been introduced for Community Connectors and Community Garden staff and volunteers. New communication groups will include Managers and Chairs, and Project Officers in other roles such as Men's/Community Sheds and Eating with Friends.

The period has also seen an upgrade to technology, with data storage moving from the server to the Cloud and electronic document filing system being reconfigured to align with the logic used for policies and procedures and strategic priorities.



Strategic Projects and Network Support

Policies and Procedures Framework

The Policies and Procedures Framework and templates for Houses has been developed and progressed during the year. In pulling the framework together we moved to ensure we deliver an excellent product that has undergone legal review. While this process has taken longer than we initially envisaged, we are confident the results will benefit the entire Network. Thank you to the lawyers involved, Kingston Reid, and Not-for-Profit Law for their facilitation of this arrangement.

Insurance

An issue emerged during the year where some Houses were informed by their insurers that some of their cover was being excluded from their renewed policies. A Working Group was established to explore options to meet Houses and the Network's needs. This will be pursued in the coming year.

Cultural awareness and understanding

The Network has identified a need to improve cultural awareness and we are looking at ways to support this important work. Initial advice has been sought from Karadi and options for training providers are being pursued.

Workplace Laws

Changes to legislation such as the Fair Work Act and the Child and Youth Safe Organisations Framework have been tracked during the year. These workplace

requirements affect member Houses with most of these not coming into effect until next year.

Houses have been connected to relevant advice from industrial relations advisors, such as the Tasmanian Chamber of Commerce and Industry, Not-for-Profit Law, and the Department of Justice and this will continue as the changes are implemented.

Community Connector Program review and changes implementation, reset, refunding.

The Community Connector Program, initially the Community Care Advisor Pilot, was funded as a pilot for two years – the calendar years of 2022 and 2023.

An action learning approach was applied to the Program. In late 2022, the initial establishment was complete. As the Program matured, areas were identified that needed to be reviewed. In part, this resulted from the increase in the number of Community Connectors that were employed growing from 11 to 23.

In November and December 2022, a major engagement process was undertaken, where every Community Connector and every House Manager were interviewed to hear how the Program was working and seek suggestions on possible improvements.

This review process was a major investment and proved to be worthwhile, with subsequent changes in early 2023 resetting and improving the effectiveness of the Program. Changes included renaming the

program and roles, a new evaluation process, and revised training and Community of Practice schedule.

Initial findings of the external evaluation have proven the Program concept and substantiated that the Program outcomes

far exceed the funding provided. As a result of the initial outcomes, the funding has been extended until June 2024. This will allow the final report from the external evaluation to be completed and inform a request for ongoing funding.

Community Connector Case Study



Community Connector Program Case Study Illustration

Strategic Projects and Network Support

Continued...

Capital improvement program.

The Capital Improvement Program continued during the year with major works being completed at 5 Houses – Risdon Vale, Geeveston, Bridgewater, Clarendon Vale, West Moonah.

Eating with Friends

Facilitation of the Eating with Friends Program includes some non-Neighbourhood House organisations. Activities this year included reestablishing the Steering Committee and a member survey to seek information and ideas to support the program.

Community and Men's Sheds

Several Neighbourhood Houses have Community or Men's Sheds. This year, Neighbourhood Houses Tasmania have assisted in forming a networking group for these Sheds. In most cases the Sheds are also members of the Tasmanian Men's Shed Association.

The new internal House Shed network provides an opportunity for Sheds with similar ideals and demographics to share ideas and experiences.

Further opportunities to connect the Sheds, such as through the NHT web page will continue in the coming year.



Phoenix Community House Inc.



Rosebery Neighbourhood House

Cost of Living - Community Needs Survey

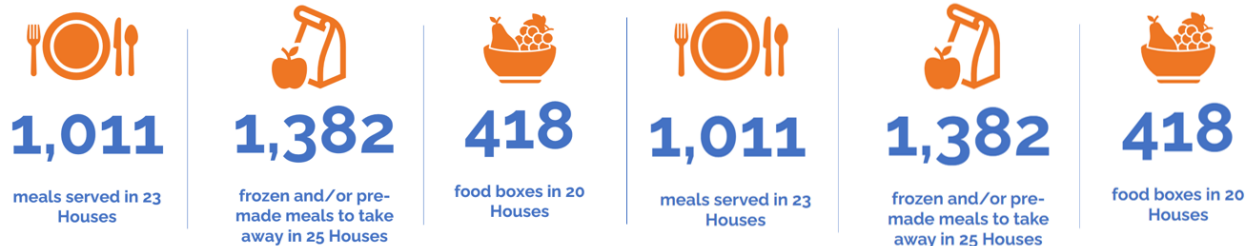
Hunger and nutrition continue to be an area of high demand experienced by the Network.

Neighbourhood Houses Tasmania did not have data and information on the food support the Network provides to the community and people who are experiencing hunger. This led to a Network Community Needs Survey in May.

The findings of this survey now substantiate the local contribution Houses provide in their communities. This includes food and other cost of living support. The findings highlight the emphasis and importance Houses place on capacity building.

Examples of some of the findings from the Survey found are as follows:

Each week, our Network reported:



32 Houses receive:

4,373 
Visits to get food



Feeds children & young people by providing

555 x breakfast club meals in 27 Houses
195 x after school meals in 13 Houses

Houses also reported they provided food support with the specific objective of building capacity at both household and community levels (24 of the 25 Houses that responded to this question provided examples of their capacity building activities)

Each week, our Network reported distributing:

5,117 kg

Of unprepared food

(e.g., bread, fruit, veg, pasta, rice, etc.) in 27 Houses

1,512 kg

Of unsold food

(e.g., from bakeries, supermarkets, etc.) in 15 Houses

The findings of the Community Needs Survey will be used to inform advocacy on behalf of the Network in the coming year. It has also created a template and approach for other areas such as health and wellbeing to quantify House's contribution, activity, and outcomes at a Network-wide level.



NHT 2022 Conference Dinner - Flower Power

Conference

The earthy Sustainable Living Conference co-hosted by Okines and Community

Gardens Australia was a sell-out and extremely well received with over 200 delegates convening in Sorell in September 2022 – we also said farewell to former Chief Executive Officer, Michael Bishop.

Overall, **81.48%** people were satisfied with the conference last year.



" Fantastic curation of speakers, engaging & thoughtful workshops & themes. Super impressive- well done!"

"Staff were wonderful and the conference informative, fun and energetic."

"The organisation of the conference and the speakers/topics were exceptional."

2022 Conference evaluation feedback from attendees

Future challenges and opportunities

Neighbourhood Houses are well-placed to respond to the increasing demand and complexity of local needs currently being experienced. Neighbourhood Houses Tasmania has an important role to seek the funding and resources that Houses can be the local leaders and relationship builders that enable communities to have their needs met.

A growing challenge for the Houses is the increasing cost and time required to comply with changing legal and regulatory requirement – such as Child Safe Organisations Framework and Fair Work obligations. Neighbourhood Houses Tasmania has an ongoing and growing role in assisting and supporting Houses to understand and respond appropriately to these increasing compliance demands.

As a peak body, Neighbourhood Houses Tasmania has an opportunity to consolidate data and intelligence from each House into a state-wide picture to inform service planning and provide a focus for advocacy and funding allocation - not just to Government. This information would be useful to capture community needs for Governments and other potential funders and decision makers.

'The Monday' and other communication initiatives increase the base from which Neighbourhood Houses Tasmania can provide additional high-quality information and resources for the Network. This includes facilitating and/or supporting the further development of communities of practice in specialist Network areas such as: chairs and stronger governance; manager development and support; community connectors; project officers; community

gardens; community/men's sheds; and other House activity areas such as literacy.

These potential challenges and opportunities are consistent with the direction that has been the focus this year – which is about a stronger focus on core functions of Neighbourhood Houses Tasmania as the peak body for Neighbourhood Houses.

The changes that have been made and/or set in motion this year provide the foundation for Neighbourhood Houses Tasmania to further develop as a peak body that meets the needs of the member organisations and is recognised and respected by the broader community sector and beyond.

Thank you!

The year has been characterised by change. This has created a unique environment for the Board, the Neighbourhood Houses Tasmania staff, and the acting Chief Executive Officer.

The Board have been amazing to work with and share this year of transition. I express my personal appreciation to Gary Barnes (Treasurer), Carol Bryant, Cate Clark (Secretary), Ben Cooper, Michael Hangan, Belinda Lewis, Melinda Reed, and Deb Smith (President) for your unity as Board, your good counsel, and the selfless way you have played your part. I have felt trusted and supported and thank you for the opportunity to be involved with the Network in this acting role.

Your courage to tackle the governance structure that will transform and renew the organisation is a remarkable legacy to leave for the future members and supporters of the Network.

Thank you also to Caroline Bentley for your support with finances, budgeting, and assistance to support the Board Treasurer and the Finance Committee.

Neighbourhood Houses are supported by elected members at all levels of Government. We thank you for your involvement and ongoing commitment for each individual House and the Network as a whole.

We have enjoyed a very effective relationship with Minister Nic Street and thank him and his Ministerial and Department staff for making this connection work so well. We really appreciate the Minister's high visibility in Houses and his genuine interest and connection with the Network. We also thank you Minister for your promotion of Neighbourhood Houses and in particular your strong support of the Community Connector Program.

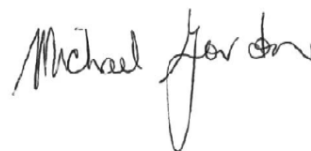
Around the end of the year there was change of Cabinet roles where Minister Jo Palmer was appointed to the Community Services and Development portfolio. We welcome Minister Palmer to the Neighbourhood House Network and look forward to working with her in the coming year.

I would also like to acknowledge the support and effort received from the

Neighbourhood Houses Tasmania staff - Erin Harvey, Shelby Virieux, Suze Schulz, and Tim Hankey. You are major assets of the Network and have provided a valuable contribution throughout the year. I am constantly surprised by the commitment, dedication, and capability of each of you. You have made my job a delight and I have loved coming to work every day. This is a tribute to the environment you create your qualities as people and your belief in Neighbourhood Houses.

Thank you to the member Houses for what you do. The extraordinary contribution you make in in your communities drives the Neighbourhood Houses Tasmania staff. You inspire us to work with you and build the stronger communities that enable people experiencing distress to tackle the challenges they face.

Best wishes for the Neighbourhood House Network in 2023 – 2024.



Michael Gordon | Chief Executive Officer
(Acting)

Neighbourhood Houses Tasmania



Figure 1 Mural by Natalia Bennett 2023

Audited Financial Report

NEIGHBOURHOOD HOUSES TASMANIA INC

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023



**Neighbourhood Houses
Tasmania**

NEIGHBOURHOOD HOUSES TASMANIA INC

COMMITTEE'S REPORT

The board members submit the financial report of Neighbourhood Houses Tasmania Inc for the financial year ended 30 June 2023.

Officers & Committee Members

The names of the committee members for the financial year are:

Debbie Smith - President (North)
Melinda Reed - Vice President & Public Office (South)
Gary Barnes - Treasurer (North)
Cate Clark - Secretary (South)
Michael Hagan (South)
Ben Cooper (South)
Carol Bryant (North-West)
Belinda Lewis (North)

Principal Activities

Neighbourhood Houses Tasmania Inc (NHT) is the peak body for 35 Neighbourhood Houses across Tasmania.

NHT and each individual House are independent entities. NHT is not the decision-making body for Houses, but exists to represent, support and enable Houses in Tasmania. Our goal is to help Houses do what they do best - use a community development approach to support local communities in ways that make a real difference in people's lives.

Significant Changes

No significant change in the nature of these activities occurred during the financial year.

Operating Result

The loss for the year amounted to \$70,325.

Signed in accordance with a resolution of the member of the committee:



Debbie Smith



Gary Barnes

Dated:

NEIGHBOURHOOD HOUSES TASMANIA INC

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
INCOME			
Dividends received		1,260	372
Interest received		3,298	318
Other revenue		32,031	23,684
Grants		834,590	856,573
Administration and Management Fees		45,324	42,580
Conference		42,258	35,968
Profit on sale of assets		-	11,000
		958,761	970,495
LESS EXPENDITURE			
Advertising		1,705	3,982
Bank charges		30	15
Building Expenses		10,203	7,910
Board Payments		6,765	17,154
Catering		24,024	5,702
Cleaning		5,461	11,398
Contract work		173,056	184,774
Conference		15,796	63,998
Depreciation		39,115	22,685
Donations		223	2,035
Electricity		3,588	5,796
Employees entitlement	5	18,207	(17,017)
Employee Costs	6	36,795	52,803
Events and Functions		75	-
Financial Advisor		1,364	1,364
Fringe benefits tax		1,603	5,025
Gifts		1,173	464
Grants		27,370	4,600
Insurance		13,035	11,048
Interest paid		72	-
IT		20,788	8,320
Legal costs		2,791	-
Membership		-	-
Meeting Expenses		2,852	22
Motor vehicle expenses		10,763	10,625
Office Expenses		4,686	13,676
Postage		1,326	1,434
Printing and stationery		10,443	1,536
Professional fees		4,350	10,211
Rates and taxes		3,557	3,632
Rent and Room Hire		28,244	26,500
Salaries and wages		444,262	428,975
Security costs		312	416

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached audit report.

NEIGHBOURHOOD HOUSES TASMANIA INC

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
Subscriptions		5,800	5,071
Superannuation contributions - employees		46,357	40,768
Telephone and Internet		6,447	3,469
Travelling expenses		40,180	14,755
Training Workshops		16,118	11,444
Volunteering Tasmania Membership		150	-
		1,029,086	964,590
NET OPERATING PROFIT (LOSS)		(70,325)	5,905
Retained Profits at the beginning of the financial year		527,398	521,493
TOTAL AVAILABLE FOR APPROPRIATION		457,073	527,398
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR		457,073	527,398

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached audit report.

NEIGHBOURHOOD HOUSES TASMANIA INC

**STATEMENT OF ASSETS & LIABILITIES
AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Good and services tax		-	5,153
Cash on hand	7	562,986	452,430
Trade receivables		559,312	1,979
Sundry Debtor - Bennetts		406	-
Australian Ethical Investment		103,279	91,676
Colonial First State Investment		87,634	72,224
Betashares FAIR Investment		37,757	34,371
Prepayments		14,118	13,005
		<u>1,365,492</u>	<u>670,838</u>
FIXED ASSETS			
Property, plant and equipment	8	646,421	685,536
		<u>646,421</u>	<u>685,536</u>
TOTAL ASSETS		<u>2,011,913</u>	<u>1,356,374</u>
CURRENT LIABILITIES			
Employee Benefits		28,735	14,250
Lease liability - Photocopier		2,119	2,119
Capital loan		-	3,393
Trade creditors		12,757	9,975
Superannuation Payable		13,263	9,393
Accrued Wages		19,143	13,087
Room rental bond		905	905
Other payable		3,150	3,000
Withholding taxes payable		9,513	6,976
Grant in Advance	9	610,127	-
Conference in Advance		347	-
Good and services tax		56,832	-
		<u>756,891</u>	<u>63,098</u>
NON-CURRENT LIABILITIES			
Non-current Employee Benefits		5,191	1,470
Lease liability - Photocopier		844	2,893
		<u>6,035</u>	<u>4,363</u>
TOTAL LIABILITIES		<u>762,926</u>	<u>67,461</u>
NET ASSETS		<u>1,248,987</u>	<u>1,288,913</u>
EQUITY			
Future Fund Reserves		791,914	761,515
Retained Profits		457,073	527,398
TOTAL EQUITY		<u>1,248,987</u>	<u>1,288,913</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached audit report.

NEIGHBOURHOOD HOUSES TASMANIA INC
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings \$	Future Fund Reserves \$	Total \$
Balance at 1 July 2021	521,493	761,516	1,283,009
Comprehensive income			
Profit (loss) for the year	5,905	-	5,905
Total comprehensive income for the year attributable to the member of the company	5,905	-	5,905
Balance at 30 June 2022	527,398	761,516	1,288,913
Balance at 1 July 2022	527,398	761,516	1,288,913
Comprehensive income			
Profit for the year	- 70,325	30,399	- 34,022
Total comprehensive income for the year attributable to the member of the company	- 70,325	30,399	- 39,926
Balance at 30 June 2023	457,073	761,516	1,248,987

These statements should be read in conjunction with the attached audit report.

NEIGHBOURHOOD HOUSES TASMANIA INC

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
Cash flows from operating activities		
Grants received	834,590	856,573
Other operating receipts	110,078	100,433
Net GST refund / (Payment)	66,986	55,666
Interest received	3,298	72
Payments to suppliers and employees	<u>(905,656)</u>	<u>(1,142,991)</u>
Net cash provided by operating activities	<u>109,296</u>	<u>(130,247)</u>
Cash flows from investing activities		
Dividends received	1,260	372
Sale of assets	-	11,000
Net cash provided by investing activities	<u>1,260</u>	<u>11,372</u>
	-	-
Net increase in cash held	<u>110,556</u>	<u>(118,875)</u>
Cash and cash equivalents at beginning of financial year	<u>452,430</u>	<u>571,305</u>
Cash and cash equivalents at end of financial year	<u><u>562,986</u></u>	<u><u>452,430</u></u>

These statements should be read in conjunction with the attached audit report.

NEIGHBOURHOOD HOUSES TASMANIA INC

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

	2023	2022
	\$	\$
1 Statement of Significant Accounting Policies		
The financial statements are a special purpose report prepared for use by the board and the members. The board has determined that the association is not a reporting entity.		
The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.		
2 Basis of Preparation		
The financial statements are prepared on an accruals basis. Neighbourhood Houses Tasmania Inc is a not-for-profit entity for financial reporting purposes. The assumption is that the association will continue to operate as a going concern in future years. Amounts are reported in Australian Dollars and rounded to the nearest whole dollar. The continued existence of the association in its present form, undertaking its current activities, is dependent on Government policy and on continuing funding by the Tasmanian Governments for the association's administration and activities.		
Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives. The overall financial statements format has been adjusted to produce a more meaningful report and minor differences may result from this.		
In the application of Australian Accounting Standards, the Group is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.		
<i>Judgements and Assumptions</i>		
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.		
Judgements made by the association that have significant effects on the financial report are disclosed in the relevant notes. The association has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.		
3 New or Amended Accounting Standards		
There have been minimal changes to the accounting standards in the 2023 financial year and it has been determined that none of the amendments apply.		
4 Significant Accounting Policies		
Revenue Recognition		
Revenue from the sale of goods is recognised upon the delivery of goods to customers.		
Revenue from the rendering of services is recognised upon the delivery of the services to customers.		
Revenue from commissions is recognised upon delivery of services to customers.		
Revenue from interest is recognised using the effective interest rate method.		
Revenue from dividends is recognised when the entity has a right to receive the dividend.		
Revenue from donations is recognised at the time the pledge is made.		

NEIGHBOURHOOD HOUSES TASMANIA INC

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

2023

\$

2022

\$

4 Significant Accounting Policies (cont.)

Revenue from grants is recognised in the profit and loss when the incorporated association satisfies the performance obligations state within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Expense Recognition

Expenses are recognised in the Statement of Profit or Loss when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Property, Plant & Equipment

Property, plant & equipment is initially recorded at the cost of acquisition of fair value, less, if applicable any accumulated depreciation and impairment losses. Plant & equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant & equipment is reviewed annually by the committee to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increased in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreased against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit and loss.

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

Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debts has been created.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the entity that remain unpaid at 30 June 2023. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

Cash and Cash Equivalents

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

Goods and Services Tax

Transactions are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

NEIGHBOURHOOD HOUSES TASMANIA INC

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

2023
\$

2022
\$

Current and non-current classification

Assets & liabilities are presented in the financial statements based on current and non-current classification.

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

Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

NEIGHBOURHOOD HOUSES TASMANIA INC

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

	2023 \$	2022 \$
5 Employees entitlement:		
Long service leave	3,721	(6,627)
Annual Leave	14,486	(10,390)
	<u>18,207</u>	<u>(17,017)</u>
6 Employee Costs:		
Recruitment expenses	<u>36,795</u>	<u>52,803</u>
7 Cash on hand:		
Main Account	228,995	88,482
NHT Debit Card	3,581	871
Employee Entitlements Account	42,352	41,927
NHT Cash Reserve	267,180	301,508
Distributions Account	20,878	19,617
Petty Cash	-	25
	<u>562,986</u>	<u>452,430</u>
8 Property, plant and equipment:		
Land and Buildings	654,360	654,360
Less accumulated depreciation	98,334	81,975
	<u>556,026</u>	<u>572,385</u>
Car Park	34,360	34,360
Less Accumulated Depreciation	3,333	2,474
	<u>31,027</u>	<u>31,886</u>
Motor vehicles	68,497	68,497
Less accumulated depreciation	17,877	1,004
	<u>50,620</u>	<u>67,493</u>
Office furniture and equipment	45,759	45,759
Less accumulated depreciation	39,066	36,752
	<u>6,693</u>	<u>9,007</u>
Photocopier	10,839	10,839
Less accumulated depreciation	8,784	6,074
	<u>2,055</u>	<u>4,765</u>
Total property, plant and equipment	<u>646,421</u>	<u>685,536</u>
9 Grant in Advance:		
CCA	110,733	-
DPAC (Gov-B)	100,000	-
DPAC - EWF	32,576	-
DPAC - Core	366,818	-
	<u>610,127</u>	<u>-</u>

NEIGHBOURHOOD HOUSES TASMANIA INC

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

	2023	2022
	\$	\$

11 Commitments

Neighbourhood Houses Tasmanian Inc had no commitments for expenditure as at 30 June 2023.

12 Economic dependency

Neighbourhood Houses Tasmania Inc is reliant on the ongoing support of grant providers to continue as a going concern.

NEIGHBOURHOOD HOUSES TASMANIA INC

AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2023

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Neighbourhood Houses Tasmania Inc (the association), which comprises the committee's report, the statement of assets and liabilities as at 30 June 2023, the income and expenditure statement for the year ended 30 June 2023, statement of changes in equity, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The board of Neighbourhood Houses Tasmania Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of Tasmania and is appropriate to meet the needs of the members. The board's responsibility also includes such internal controls as the committee determines in necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagement and plan and perform the audit to obtain reasonable assurance whether the financial reports is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the association's internal control. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Neighbourhood Houses Tasmania Inc as at 30 June 2023 and (of) its financial performance for the year then ended in accordance with the accounting policies describes in Note 1 to the financial statements, and the requirements of the Tasmanian Act.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1-4 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Neighbourhood Houses Tasmania Inc to meet the requirements of the Tasmanian Act. As a result, the financial report may not be suitable for another purpose.

ALA Partners
41 York Street
Launceston, TAS, 7250



Dated: 7th November 2023

NEIGHBOURHOOD HOUSES TASMANIA INC

ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
PERFORMANCE OF INCORPORATED ASSOCIATION
FOR THE YEAR ENDED 30 JUNE 2023

We, Debbie Smith & Gary Barnes, being members of the board of Neighbourhood Houses Tasmania Inc, certify that:

The statements attached to this certificate give a true and fair view of the financial position and performance of Neighbourhood Houses Tasmania Inc during and at the end of the financial year of the association ending on 30 June 2023.

President:



Dated:

8th November 2023

Treasurer:



Dated:

8th November 2023