



Operation Newstart Inc
50 Flemington St
Travancore
VICTORIA 3032
ABN 439 373 03 442



Operation Newstart Victoria & Inc Annual Report 2021

Operation Newstart celebrated its quarter century this year, at least from its conception in 1995¹. This in itself is a remarkable achievement against all odds one might say. When one looks at the original documents stating Operation Newstart's goals, the 8 teachers from the founding schools in the Frankston area at an early meeting wrote this:

Students come into Operation Newstart for the following reasons:

1. Low levels of self-esteem, lack of confidence and a demonstrated inability to make individual progress at school or in life in general
2. Highly likely not to continue their schooling or, in the cases where they have already left the educational system, a failure to move on to a successful pathway
3. A dysfunctional family situation, or in some cases homelessness
4. Inappropriate behaviour that puts other youths at risk
5. Poor inter-personal skills.

They went on to write: "Newstart is a real team effort and this ... is one of the fundamental reasons for its success." Those teachers and the senior representatives of the original partners – schools and the Victoria Police - were very foresightful individuals. No model today for an engagement program for youth could be built on better foundations, or on better principles. And the reference to the value of TEAMS is still the basis for our program's success and for its assured future.

¹ The first program with students commenced in term 1 1997.

Covid-19 continued to hamper program delivery this year, as it has done so for almost all of 2020, although as Operation Newstart Northern, Geelong and Western’s testimonials show, which I have included in this report, there was much to celebrate. Our five programs continue to offer a comprehensive suite of services to young people all of whom have the characteristics outlined by the founding schools all those years back.

Comparing numbers in 2020 with 2021, we note an increase of 52 graduates in 2021. While still below full capacity of 168, it shows that things were returning to normal this year and that programs, and schools are coping better with the impact of the pandemic, with lockdowns and with staff and student absences due to the virus.

Program	Student	Male	Female	Gender Diverse	CALD	Indig	Disabled	LGBTI
ONG	23	13	8	1	1	4	4	2
ONSE	18	12	6		10	1	1	0
ONN	30	18	12		8	3	2	0
ONW	25	16	9		8	2	1	0
ONC	28	20	8	1	2	2	0	6
Total	124	79	43	2	28	12	8	8
Percent	100	63.7	34.6	3.2	22.6	9.6	6.4	6.4

The list shows interesting variations when comparing with 2020’s list, but given the smallish samples, they may not be significant. The increase in the number of students from CALD backgrounds is a stand-out. Percentages of Indigenous, Disabled and LGBTI students are not insignificant and similar to previous years. We continue to be supported by a similar number of schools in 2021, and we thank them for their ongoing support for the program in their regions.

A major development through the year has been the work undertaken within the group by Ross Bevege, a retired Principal and lately a teacher at Rubicon school. This report is now known by the group as the Bevege Report. The study was commissioned by the principals of the host schools of the five programs – Susan Ogden (Dandenong HS), Judy Ring (Travancore School), Sam Luck (Collingwood Alternative School), Wayne Haworth (Hampton Park SC), Josh Baker (Oberon HS). Josh was on long service leave throughout the process and was unable to participate. The report provides a “Holistic picture of student learning within current Operation Newstart programs.” Ross visited each program, along with principals. Given the complex nature of the various funding and operating models, Ross’s report is remarkable for its thoroughness, and the insights it provides for all stakeholders. Unit 7 of the report is titled: “The Dream Phase” providing many recommendations that can be taken from the earlier appreciative enquiry.

One objective of the report is to improve the group’s sustainability. The principals met late in October with Laura Brennan, Director of Student Engagement with the Department of Education and Training. We await the Department’s response. Among the recommendations in the report is that the Department provides adequate funding for two full time members for each program, a request we’ve made in the past. We hope we are successful, as the funding of several programs remains problematic as I write this report.

Within the recommendations is that the programs provide a more unified approach to such things as reporting templates; documented processes for tracking of students post program; a common approach to curriculum documentation and instructional models - among other items of importance. It was fortunate, if one dares say so, that facilitators were gifted more time due to lockdowns to work on these and other recommendations. In fact, 2022 has started afresh with a compilation of documents that meet closely with the recommendations and the facilitators are to be thanked for the many hours they collectively put in towards completing the work.

Fundraising continues to be difficult, particularly for the youth worker positions within each program. We are grateful to the Office of Youth for the Engage funds (2015-2021) which provide three programs with \$30,000 annually. The Engage funding ended in 2021, and the programs were required to re-submit applications for continued funding. Despite their best efforts, only our Northern program was successful in this round of offers and has been awarded \$45,000 per annum until the end of 2024. Correspondence with the Minister was not successful in increasing the group's funding base in a round that was very competitive.

This provided challenges for funding into the next year. The Geelong program has done well again receiving great support from the Give Where You Live Foundation (\$30,000), and the Percy Baxter Foundation (\$31,500). These grants, along with a grant from a Foundation of \$6480 per term have given Operation Newstart Geelong a highly sustainable base upon which to manage their future.

Operation Newstart Northern has not only the Engage funding mentioned above, but thanks to Brendon's hard work, grants from the City of Yarra (\$11,000) and the City of Moreland (\$10,00 per annum for three years).

Operation Newstart Western has, for many years embedded the Newstart program into the school curriculum and is uniquely funded as a result. A Foundation has provided a helpful grant of \$6,480 per term for ten school terms, and we thank the Foundation which must remain anonymous for its generosity.

Operation Newstart South-Eastern has lost the funding from Engage, but as I write this, discussions are in place with a private benefactor. We are confident that the financial future of the program will be assured.

Operation Newstart Casey has also lost Engage funding. We have received a generous grant from the R.E.Ross Foundation (\$40,000) and discussions are underway with Casey's host school, Hampton Park Secondary College to determine the best way to support the program in 2022. It would be wonderful news should the Department of Education and Training see its way clear to allocate two teachers to each program (as requested).

Meeting the funding needs of each program highlights the diversity of models upon which programs are based.

Operation Newstart Victoria and Incorporated held four very productive meetings through the year and I am personally very grateful to the commitment of the members of the Board and Committee. I would like to single out the work of our Acting Chair (who has agreed to be our Chairperson in 2022). Dr Pam St Leger has been prepared on numerous occasions to be

interrupted with discussion points raised by me in the administration of the business of Operation Newstart. So too Ray Paul, our Treasurer, who is thorough and careful, and whose book work is so reliable. His long experience has been invaluable. Thanks also to Judy Ring, (Travancore School), Josh Baker (Oberon High School), Wayne Haworth (Hampton Park Secondary College), Andrew Simmons (CEO: SELLEN), Chris Collins (Teacher: Adolescent Health Unit, Box Hill Hospital), Mark Dewar (Dandenong High School), and two facilitators who are by rotation members, Shane Lefevre (ONW) and Brendon Delaney (ONN). Judy Ring will be retiring early in 2022 and I thank her for her many years committed to Operation Newstart.

It should be acknowledged that most members are also members of their program's Committees of Management. So much time is taken up with the affairs of Operation Newstart programs.

Our facilitation teams are first class. Lead facilitators Brendon Delaney (Operation Newstart Northern); Declan Denny (Operation Newstart South-Eastern); Nick Sack (Operation Newstart Geelong); Shane Le Fevre and Paul Stafford (Operation Newstart Western); Jimmy Seary (Operation Newstart Casey) all put in mighty efforts throughout a difficult year. They have all been a great support to me who rings them frequently for fragments needed for inclusion in grant applications and useful data that is needed to keep track of what's happening in programs. They have been supported by a great team of youth workers, university placements and many external organisations without whose help the programs could not operate effectively. We say farewell to Shane Le Fevre after several years of service to Operation Newstart Western and as facilitator representative in 2020 and 2021 to Operation Newstart Victoria. Shane built our website and has been a very helpful scribe at many meetings. We wish him well for his future at Blackwood School.

And it is to our facilitators that I give the last words on this report:

OPERATION NEWSTART WESTERN

Operation Newstart Western had an amazing year in 2021!

We managed to run three programs over the course of a very challenging year for us all. In amongst lockdowns and last-minute changes to our plans, we saw each young person grow and develop themselves on our program. Highlights include our community project on youth mental health and activating student voice during remote learning, offering life changing once in a life-time experiences such as sleeping in tents, seeing shooting stars, cooking by the fireplace and climbing and abseiling. All in all, ONW is proud that all of our participants who managed to stay with program (all but 1 young person) managed to graduate and celebrate their successes in front of their home schools and families, public speaking about what they learned and their highlights from the program.

Paul Stafford and Will Morgan

OPERATION NEWSTART GEELONG

We are proud that our participants were given the best possible opportunity to grow and succeed during their Operation Newstart Geelong journeys, with our program the highlight of 2021 for many of our participants. The young people were incredibly grateful and excited to finally be reconnecting with people, sharing new experiences and exploring the Greater Geelong region after a challenging and isolating previous year.

Nick Sack and Philippa Weetman

OPERATION NEWSTART NORTHERN

A highlight for the year has been our community project where our young people build a bike and donate to a younger student in need of a bike to get to school. Our students teach them about bike safety and give them riding tips for the future. The gratitude the recipients give to our students promotes pride and self-worth as they see they have made a difference. Our students respond well to the challenge of being a role model and a teacher who needs to communicate effectively.

We have been gifted the services of some great youth workers and facilitators in the past. Jess, after three years on the program, returned to study to psychology and although sad to see her go, I knew it was a great progression for her. Sofia has stepped in her role and has been a great acquisition having a natural ability to work positively with young people.

Brendon Delaney and Sofia Rodrigues-Berry

OPERATION NEWSTART SOUTH-EASTERN

Four students used their Newstart resume to get a P/T job after their Graduation in 2020 and I had 5 past students contact me over the year asking me to be a referee as they were applying for jobs/work.

Declan Denny

Best wishes to all.

Signed:



Phil Wheatley OAM
Executive Director

1st April 2022..

OPERATION NEWSTART VICTORIA

ABN: 41 863 371 007

**Unaudited Financial Report For The Year Ended
31 December 2021**

OPERATION NEWSTART VICTORIA

ABN: 41 863 371 007

Financial Report For The Year Ended 31 December 2021

CONTENTS	Page
Committee's Report	1
Income and Expenditure Statement	3
Assets and Liabilities Statement	4
Notes to the Financial Statements	5
Statement by Members of the Committee	8
Compilation Report	9

OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
COMMITTEE'S REPORT

Your committee members submit the financial report of Operation Newstart Victoria for the financial year ended 31 December 2021.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Dr Pam St Leger (A/Chairman)
Phil Wheatley (Executive Officer/Executive Director)
Ray Paul (Treasurer)
Judy Ring (Principal: Travancore School)
Shane le Fevre (Facilitator Representative)
Christopher Collins (Teacher)
Andrew Simmons (South East Learning and Employment Network)
Josh Baker (A/Principal: Oberon High School)
Declan Denny (Facilitator Representative)
Mark Dewar (Associate Principal: Dandenong High School).
Wayne Haworth (Principal: Hampton Park SC)

Operation Newstart Members

South Eastern Western Casey Northern Geelong

Principal Activities

The principal activities of the association during the financial year was to:

- (a) provide education services to critically at risk students in the government operated secondary education sector who have, or are deemed by their behaviour to be likely to, come to the attention of the police; and

- (b) in conjunction with local police and teachers, design, coordinate and deliver programs which aim to educate and render assistance to critically at risk students in the government operated secondary education sector targeted towards the long term re-engagement of those students in education, training or employment, the development of appropriate academic, social and life skills, a capacity to work collaboratively and collegially and reintegration within the community.

Significant Changes

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

Operating Result

The deficit for the 2021 financial year amounted to (\$10,519).

COVID-19 Impact

Members of Operation Newstart Victoria and Operation Newstart Inc were required to run modified programs during terms 2 and 3, 2020. Students continued to be engaged in alternative programs designed by the members throughout lockdown periods. This had little impact on operating costs. All staff members continued to be employed by their host schools throughout the periods of disruption.

**OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
COMMITTEE'S REPORT**

Signed in accordance with a resolution of the members of the committee.

Dr Pam St Leger (A/Chairman)

Ray Paul (Treasurer)

Dated this 4th day of April 2022

OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021	2020
		\$	\$
INCOME			
Interest received		63	101
Affiliation fees		20,000	20,000
Grants & donations		108,140	61,500
Donations & Gifts		5,000	122,162
		<u>133,203</u>	<u>203,762</u>
EXPENDITURE			
Financial statements preparation		500	500
Consultants fees		36,450	29,700
Grants and donations expended		100,076	164,042
Operating expenses		6,622	4,061
Depreciation		74	4,079
		<u>143,722</u>	<u>202,382</u>
Current year deficit		<u>(10,519)</u>	<u>1,380</u>
Net current year deficit		<u>(10,519)</u>	<u>1,380</u>
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		71,114	69,734
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u>60,595</u>	<u>71,114</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of ROCG Accountants.

OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
ASSETS AND LIABILITIES STATEMENT AS AT 31 DECEMBER 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	186,276	179,181
GST Paid	2	8,460	3,131
TOTAL CURRENT ASSETS		194,736	182,312
NON-CURRENT ASSETS			
Motor vehicles and furniture & fixtures	3	-	74
TOTAL NON-CURRENT ASSETS		-	74
TOTAL ASSETS		194,736	182,386
LIABILITIES			
CURRENT LIABILITIES			
GST collected		-	66
Accrued revenue		134,141	111,205
TOTAL CURRENT LIABILITIES		134,141	111,271
TOTAL LIABILITIES		134,141	111,271
NET ASSETS		60,595	71,114
MEMBERS' FUNDS			
Retained surplus		60,595	71,114
TOTAL MEMBERS' FUNDS		60,595	71,114

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of ROCG Accountants.

OPERATION NEWSTART VICTORIA

ABN: 41 863 371 007

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1 Summary of Significant Accounting Policies

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*. The committee has determined that the unincorporated association is not a reporting entity. The committee acknowledges that the financial statements are not required to be audited under the provisions of the *Australian Charities and Not-for-Profits Commission Act 2012*.

Statement of Compliance

The financial report has been prepared in accordance with Australian Charities and Not-for-Profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of Preparation

The financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

(a) Income Tax

No provision for income tax has been made as the entity's exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(b) Motor Vehicles and Furniture & Equipment

Motor vehicles are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated on a straight-line basis over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

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

Class of Fixed Asset	Depreciation Rate
Leasehold improvement	25%
Office equipment	20%

(c) Cash and Cash Equivalents

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

(d) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

(e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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.

OPERATION NEWSTART VICTORIA

ABN: 41 863 371 007

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the association recognises income in profit or loss when or as it satisfies its obligations under the contract.

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.

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

(f) Economic Dependence

Operation Newstart Victoria is dependent on donations and grants for the majority of its revenue used to operate the business. At the date of this report the Executive Committee has no reason to believe the donors of donations and grants will not continue to support Operation Newstart Victoria.

(g) 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 (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 assets and liabilities statement.

Note 2 Accounts Receivable and Other Debtors

	2021	2020
	\$	\$
GST Paid	2,552	3,131
GST Receivable	5,908	-
	<u>8,460</u>	<u>3,131</u>

Note 3 Motor Vehicles and Furniture & Fixtures

	2021	2020
	\$	\$
Motor vehicle	38,000	38,000
(Accumulated depreciation)	(38,000)	(38,000)
	<u>-</u>	<u>-</u>
Furniture and Fixtures	544	544
(Accumulated depreciation)	(544)	(470)
	<u>-</u>	<u>74</u>

Note 4 Related Party Transactions

Operation Newstart Victoria has also had a relationship with member organisations through the payments of grants by the entity on a commercial basis.

Operation Newstart Victoria shares a common Board, Executive Committee and Members with Operation Newstart Incorporated.

OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 5 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank - Cheque Account	-	29,804
Cash at bank - Cash Manager	186,276	149,377
Total cash on hand	<u>186,276</u>	<u>179,181</u>

Note 6 Accumulated Funds

	2021	2020
	\$	\$
Retained Surplus at the Beginning of the Financial Year	71,114	69,733
Net (deficit)/surplus from Operations	(10,519)	1,380
Retained Surplus at the End of the Financial Year	<u>60,595</u>	<u>71,114</u>

In the event of dissolution of Operation Newstart Victoria, its property, funds, and other assets shall be transferred to whatever organisations operated exclusively for charitable, educational, and/or scientific purposes as Operation Newstart Victoria may determine, provided such organisation or organisations qualify as tax-exempt under Relevant Legislation of the Commonwealth and State of Victoria.

Note 7 Entity Details

The registered office of the Entity is:

OPERATION NEWSTART VICTORIA
50 Flemington Street
FLEMINGTON VIC 3031

These notes should be read in conjunction with the attached compilation report of ROCG Accountants.

OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
PERFORMANCE OF INCORPORATED ASSOCIATION

We Dr. Pam St. Ledger and Ray Paul, being members of the committee of Operation Newstart Victoria, certify that:-

The statements attached to this certificate give a true and fair view of the financial position and performance of Operation Newstart Victoria during and at the end of the financial year of the association ending on 31 December 2021.

Signed:

Dated: 04 April 2022

Signed:

Dated: 04 April 2022

OPERATION NEWSTART VICTORIA
ABN: 41 863 371 007
COMPILATION REPORT TO
OPERATION NEWSTART VICTORIA

We have compiled the accompanying special purpose financial statements of Operation Newstart Victoria, which comprise the assets and liabilities statement as at 31 December 2021, the income and expenditure statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements. The special purpose financial statements are only suitable for the purpose set out in Note 1 to the financial statements and may not be suitable for any other purpose.

The Responsibility of the Committee

The committee of Operation Newstart Victoria is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by the committee to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Address Level 3, 369 Royal Parade, Parkville

Name of Firm

ROCG Accountants

Date 01 April 2022

Peter Gillis



OPERATION NEWSTART INCORPORATED

ABN: 43 937 303 442

**Unaudited Financial Report For The Year Ended
31 December 2021**

OPERATION NEWSTART INCORPORATED

ABN: 43 937 303 442

Financial Report For The Year Ended 31 December 2021

CONTENTS	Page
Committee's Report	1
Income and Expenditure Statement	2
Assets and Liabilities Statement	3
Notes to the Financial Statements	4
Statement by Members of the Committee	6
Compilation Report	7

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
COMMITTEE'S REPORT

Your committee members submit the financial report of Operation Newstart Incorporated for the financial year ended 31 December 2021.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Dr Pam St Leger (A/Chairman)
Phil Wheatley (Executive Officer/Executive Director)
Ray Paul (Treasurer)
Judy Ring (Principal: Travancore School)
Shane le Fevre (Facilitator Representative)
Christopher Collins (Teacher)
Andrew Simmons (South East Learning and Employment Network)
Josh Baker (A/Principal: Oberon High School)
Declan Denny (Facilitator Representative)
Mark Dewar (Associate Principal: Dandenong High School).
Wayne Haworth (Principal: Hampton Park SC)

Principal Activities

The principal activities of the Association during the financial year were to provide social facilities to members of the Association.

Significant Changes

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

Operating Result

The surplus for the 2021 financial year amounted to \$0.

Signed in accordance with a resolution of the members of the committee.

Dr Pam St Leger (A/Chairman)

Ray Paul (Treasurer)

Dated this 4th day of April 2022

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021	2020
		\$	\$
INCOME			
Grants		100,000	97,000
Donations & gifts		32,500	27,000
		132,500	124,000
EXPENDITURE			
Consultants fees		17,550	24,300
Grants and donations expended		113,625	98,350
Operating expenses		825	850
Financial statements preparation		500	500
		132,500	124,000
Current year surplus before income tax		-	-
Net current year surplus		-	-
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		-	-
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		-	-

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of ROCG Accountants.

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
ASSETS AND LIABILITIES STATEMENT AS AT 31 DECEMBER 2021

	Note	2021	2020
		\$	\$
ASSETS			
CURRENT ASSETS			
TOTAL CURRENT ASSETS		-	-
NON-CURRENT ASSETS			
TOTAL NON-CURRENT ASSETS		-	-
TOTAL ASSETS		-	-
LIABILITIES			
CURRENT LIABILITIES			
TOTAL CURRENT LIABILITIES		-	-
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSETS		-	-
MEMBERS' FUNDS			
TOTAL MEMBERS' FUNDS		-	-

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of ROCG Accountants.

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1 Summary of Significant Accounting Policies

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-Profits Act 2012* and the *Association Incorporations Reform Act 2012 (Victoria)*. The committee has determined that the association is not a reporting entity. The committee acknowledges that the financial statements are not required to be audited under the provisions of either aforementioned Acts.

Statement of Compliance

The financial report has been prepared in accordance with Australian Charities and Not-for-Profits Act 2012 and the Association Incorporations Reform Act 2012 (Victoria), the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies*, Changes in Accounting Estimates and Errors and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of Preparation

The financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

(a) Income Tax

No provision for income tax has been as the entity's exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the association recognises income in profit or loss when or as it satisfies its obligations under the contract.

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

(c) Economic Dependence

Operation Newstart Incorporated is dependent on donations and grants for the majority of its revenue used to operate the business. At the date of this report the Executive Committee has no reason to believe the donors of donations and grants will not continue to support Operation Newstart Incorporated.

(d) Related Parties

Operation Newstart Incorporated shares a common Board, Executive Committee and Members with Operation Newstart Victoria.

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 2 Entity Details

The registered office of the entity is:

OPERATION NEWSTART INCORPORATED
50 Flemington Street
FLEMINGTON VIC 3031

These notes should be read in conjunction with the attached compilation report of ROCG Accountants.

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
PERFORMANCE OF INCORPORATED ASSOCIATION

We Dr Pam St. Ledger and Ray Paul, being members of the committee of Operation Newstart Incorporated, certify that:-

The statements attached to this certificate give a true and fair view of the financial position and performance of Operation Newstart Incorporated during and at the end of the financial year of the association ending on 31 December 2021.

Signed:

Dated: 04 April 2022

Signed:

Dated: 04 April 2022

OPERATION NEWSTART INCORPORATED
ABN: 43 937 303 442
COMPILATION REPORT TO
OPERATION NEWSTART INCORPORATED

We have compiled the accompanying special purpose financial statements of Operation Newstart Incorporated, which comprise the assets and liabilities statement as at 31 December 2021, the income and expenditure statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements. The special purpose financial statements are only suitable for the purpose set out in Note 1 to the financial statements and may not be suitable for any other purpose.

The Responsibility of the Committee

The committee of Operation Newstart Incorporated is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by the committee to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Address Level 3, 369 Royal Parade, Parkville VIC 3052 Name of Firm ROCG Accountants

Date 01 April 2022

Peter Gillis

