



The Rainbow Lodge Program

ANNUAL REPORT 2022

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Auditor's Report/Financial Statements are available on our website at www.rainbowlodge.info



Who we are

The Rainbow Lodge Program is a not-for-profit organisation established in 1964 overseen by the Board of the Judge Rainbow Memorial Fund Inc. We provide intensive supported accommodation, facilitated through a trauma-informed program for men as they re-enter the community after a period of incarceration. Our Patron is Lynn Rainbow AM, the daughter of Judge Alfred Rainbow, the inspiration for the Rainbow Lodge Program.

What we do

The men who undertake our Program have been assessed by Corrective Services NSW as having complex needs that have kept them in the cycle of disadvantage, offending and incarceration. To break this pattern, we provide intensive trauma-informed post-release care and reintegration programs. The Rainbow Lodge Program has two phases: residential and outreach-aftercare. During the residential phase, residents live in on-site accommodation for the entirety of the 12-week program. Only eight places are available at any one time, and these are in high demand. During the outreach phase, the men are supported for up to a further 24 months while living in the community. We engage with our clients with dignity, courtesy, and respect. We assist them in their journey to become proactive community members. We encourage personal growth and pro-social behavior. We are open, flexible, and transparent. We provide evidence-based programs, services, and advocacy. Our approach is trauma-informed, client-centered and utilises harm minimisation and reduction strategies. We assist our clients to manage the challenges of life after incarceration with pro-social behavioral tools. Rainbow Lodge uses a restorative approach to supporting our clients.

Our Residents

Our clients are assessed at high risk for recidivism, with complex and challenging needs. We offer intensive supported accommodation to men upon exit from incarceration, some of whom would otherwise be homeless. Nearly all have substance misuse as well mental health issues. Many have disabilities, physical impairments, and literacy issues. Most have limited connections to their families and the broader community. All have unresolved trauma. Many have spent most of their lives in juvenile detention and adult custodial facilities. First Nation men are disproportionately represented in gaols, and consequently we use inclusivity principles to accommodate them in our service. We also cater for residents from other cultural backgrounds.

Our Vision

A fresh start for men exiting a term of incarceration. Support for them to access opportunities to live a healthy, happy and fulfilling life.

Our Services

- A 12-week **intensive supported accommodation program** to provide safe & secure housing supported by 24/7 staffing
- **Case management** that is trauma informed and client centred including access to mental health, dental and medical assessments and support. We link residents to **counsellors and psychologists** tailored to individual client needs and aimed at capitalising on their strengths
- Support to access **affordable housing** options after leaving the residential phase of our Program. These include community and social housing, boarding houses, private rentals and other transitional supported accommodation options
- **Advocacy and referral** to relevant service providers and agencies to quickly address individual matters of concern
- A dynamic **evidence-based program** consisting of Art Therapy, AOD, Men's, Living Skills and Healthy Lifestyle groups, designed to assist in the development of pro-social skills and community integration
- **Life Skills training** to develop and enhance basic living skills, address personal attitudes that link to education, training and employment opportunities
- **Outreach/Aftercare support** following transition from the Rainbow Lodge Program, including ongoing case management for up to two years
- **Tenancy support** including continued advocacy, regular contact and access to a small, **flexible pool of funds** to aid with basic furniture and materials, transport/removals, food and consumables in times of crisis
- **Aboriginal cultural support**, community connection and access to specialist programs
- **Community** collaborations, relationships and partnerships. Especially close partnership with Community Corrections, Corrective Services NSW.

Our Funding

The majority of our funding is provided by the Department of Communities and Justice.

We actively seek other sources of financial support.



President's Report by Bill O'Brien

The Judge Rainbow Memorial Fund Inc (Rainbow Lodge) has continued to grow and flourish through the most difficult times. The financial year concluding in July this year, 2022, commenced in Covid lockdown. I am pleased to confirm that Rainbow Lodge remained open through the entire pandemic. Our manager and staff are to be congratulated for their amazing commitment to our residents during those challenging times.

Sadly, we lost our board member Leigh Jorey. He died far too early; he will be remembered for his commitment to our residents. Leigh was a quiet achiever who often volunteered to drive residents to appointments and in so doing would gently counsel as he drove. Leigh had a big heart; he was generous with his time and had a warm laugh. Vale Leigh Jorey.

In the past year Rainbow Lodge has undergone a comprehensive refurbishment and building programme. New blinds have been fitted throughout the house. All the rooms have been painted. A new kitchen including appliances has been installed. We now have a medication safe. We have refurbished the large outdoor pantry into a two bed bedroom. We have built a large carport to house our new mini-bus.

All the refurbishment and building work has been possible from extra funding from Department of Communities and Justice (DCJ). The grant was offered by DCJ due to the fact that Rainbow Lodge did not seek any wage support during Covid. We also received a grant for the conversion of the pantry into a bedroom arranged by the Honourable Tanya Plibersek, our local Federal Member of Parliament. Tanya Plibersek visited Rainbow Lodge before the Federal Election to establish what further assistance she could provide.

I am pleased to advise that the funding contracts have been negotiated with DCJ for the next three years with an option for a further two years.

Under the guardianship of our manager Claude Robinson our programmes have been expanded. Partnerships have been entered with service providers to assist our residents gain their driving licenses and pre-employment training. We look to expand our assistance to residents to obtain employment.

Our services have been expanded to include residential accommodation for residents on bail. Those residents have joined us from the District Court initiative known as the Walama list. The Walama list was set up to assist Indigenous men to break the cycle of crime and incarceration. Funding for the bail beds has been sought from several private benefactors. We look forward to receiving that funding to expand our services further to assist the residents in the Walama list. Rainbow Lodge Manager Claude Robinson has been at the forefront of the bail bed initiative.

It is a sad reality that people in custody are refused bail because they do not have a place to stay if granted bail. Our initiative will help in bridging a gap that exists and will hopefully act as a model for others to follow.

In addition to the refurbishment outlined above our computer system has been upgraded. Our security system has also been overhauled fitting more cameras and a better monitoring system.

Rainbow Lodge has now completed its Australian Service Excellence Standards (ASES) accreditation well ahead of the 2025 deadline.

I look forward to working with our enthusiastic board over the next 12 months. I am excited to announce that Mr Troy Rugless has agreed to join the board. Troy is of Indigenous heritage from the Wiradjuri people.

Manager's Report by Claude Robinson

The last year has been a challenge for the whole community with the Covid-19 Delta variant exploding and the consequent lockdowns during 2021-22. Rainbow Lodge felt the effects of this at many levels with most staff becoming infected with Covid-19 during this period and five residents also contracting Covid-19 at different times.

This presented multiple challenges for Rainbow Lodge in continuing to operate our service in a way that offered appropriate support to our residents and outreach clients, while maintaining a safe environment for all involved.

A big thank you to our amazing case workers Nicole and Natalija who had to work under difficult conditions, including working from home when trying to do a job that requires rapport and relationship building with their clients. It also required only phone contact with our outreach clients, which was difficult and presented many issues for the men involved.

Rainbow Lodge was supported in its response to the Covid-19 pandemic by the NSW Government, through the Department of Communities and Justice which allocated emergency Covid-19 funding through the Social Sector Support Fund (SSSF). This allowed Rainbow Lodge to continue to operate and upgrade our facilities so we could operate our service within the NSW Health Covid-19 guidelines.

A special mention must be given to the support staff who continued to work in a really challenging environment. This included looking after residents who were sick with Covid-19 while working extra shifts to cover staff absent due to Covid-19, all while trying to maintain the daily program and goals of the clients.

The second half of the year we focused on building up our suite of programs to support the men at Rainbow. We welcomed Annabel Mayo who commenced running AOD and Living Skills groups. Annabel came to Rainbow with two decades experience working with men engaged in the criminal justice system and is real asset for our clients.

Psychologist Audrey Yeong also started working as our part-time in-house therapist, which has made an amazing difference to our program. Given the difficulty in gaining access to affordable counselling for our men, we thank The Group Psychology Practice for supporting Rainbow Lodge and providing excellent professional staff.

Our men's group went through several changes before we had the opportunity to team Psychologist Cooper up with our First Nations Elder Ken Canning. Again, thanks to The Group Psychology Practice for supporting this initiative by providing subsidised services with Cooper.

Art group continues to be run by our talented artist and support worker Andrea, who has worked with Rainbow for close to a decade now. The work she has supported our men to do over the years has been truly amazing, especially when re-connecting our First Nations men back to their culture through art.

Rainbow Lodge was happy to be able to increase our employment of Elder Ken Canning. Ken is from the Kunja Clan of the Bidjara peoples of the Southwest Queensland. His language name is Burruga Gutya. Ken is a published Poet and Playwright; he started writing over 40 years ago from a prison cell in the old Boggo Road Gaol in Brisbane, learning how to read and write from a fellow inmate. He worked for many years in Aboriginal Education and was a founder and former Academic advisor at the Jumbunna Indigenous House of Learning. Ken supports the Aboriginal men at Rainbow through his work with our Art group, Men's group, Writing group for residents on a Friday morning and 1-on-1 yarning.

We also welcomed new support staff Harry, Wade and Sam, a proud Gadigal woman of the Eora Nation. They have done an amazing job, starting work in such difficult circumstance as the Covid-19 pandemic. We thank them for their service to our men.

Rainbow Lodge successfully tendered for our Transition Supported Accommodation (TSA) program with The Department of Communities and Justice. We secured a new three-year contract with two one-year extension options. This is the first time in nearly a decade we have been able to secure a long term funding agreement and secures our future.

We pay our respects to resident Peter Rummery who sadly passed away on March 7th, 2022. I would like to thank our staff for their amazing professionalism in such difficult circumstances. It is never easy to see one so young, so full of potential, no longer with us. May he RIP.

A big thank you to our amazing social work student Lucy, who's maturity and poise is way beyond her years. Many things have just been made easier by her presence and quiet determination. Nothing phased her, no task was too much. You have much to offer your chosen vocation.

Rainbow Lodge would like to thank all the women at the Glebe Society for the great work they do supporting our men with food, Christmas gifts for their children, vouchers for clothing and material to help set up their new homes. Special thanks to Dianne & Sue who always provide the most amazing food every fortnight for our community lunch and Christmas day lunch.

It takes a strong community to support the work Rainbow Lodge offers, we thank you all!



Daily Program

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
8-9.15am	Breakfast, Showers	Breakfast, Showers	Breakfast, Showers	Breakfast, Showers	Breakfast, Showers	Breakfast, Showers	Breakfast, Showers
8.30-9am	Dosing and Medications	Dosing and Medications	Dosing and Medications	Dosing and Medications	Dosing and Medications	Dosing and Medications	Dosing and Medications
9.30am	Morning Group	Morning Group	Morning Group	Morning Group	Morning Group	Psychologist	OUTING
10.00am	House Chores	House Chores	House Chores	House Chores	House Chores	House Chores	House Chores
10.30am	AOD GROUP	LIVING SKILLS	Cultural Activity	MEN'S GROUP	WRITING GROUP	Free Time	Free Time
12.00pm	Case Planning	Case Planning	Case Planning	Case Planning	Case Planning	Lunch Break	Lunch Break
1.30pm	ART GROUP	GYM			GYM	Free Time	Free Time
5-7.30pm	Meal Prep & Dinner, Clean-up	Meal Prep & Dinner, Clean-up	Meal Prep & Dinner, Clean-up	Meal Prep & Dinner, Clean-up	Meal Prep & Dinner, Clean-up	Meal Prep & Dinner, Clean-up	Meal Prep & Dinner, Clean-up
6-8.00pm	Psychologist			Psychologist			
7.30pm	Free Time	Free Time	Lived Experience Speaker	Free Time	Free Time	Free Time	Free Time
11.00pm	CURFEW	CURFEW	CURFEW	CURFEW	CURFEW	CURFEW	CURFEW



Our Achievements

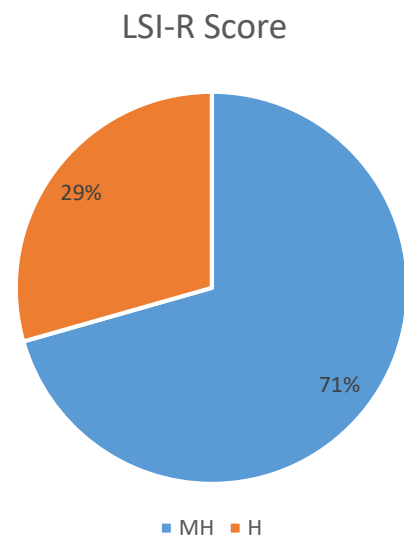
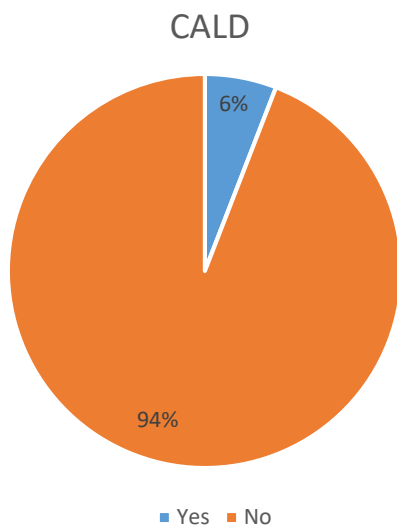
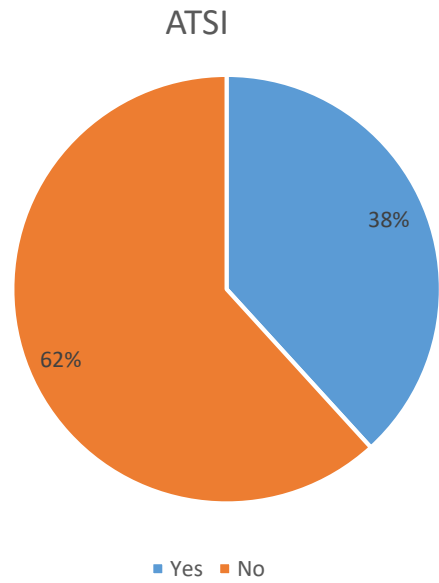
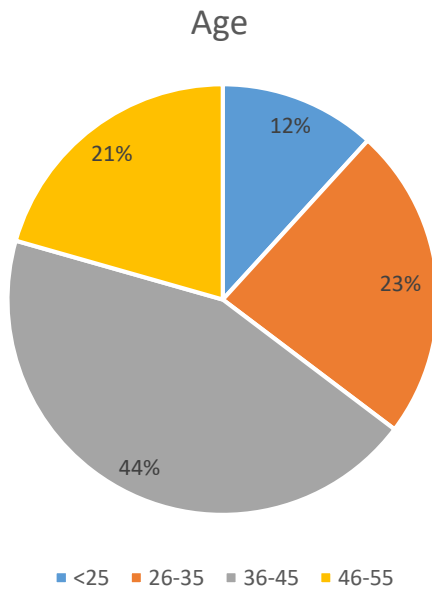
- We provided temporary supportive accommodation to 34 men in our residential program after their exit from prison
- We provided support to 20 men through our Outreach Program assisting their transition into the community on departure from our residential program
- We kept Rainbow Lodge open and staffed 24 hours a day, 365 days a year
- We were nominated on 8 leases for tenant support in our partnerships with St George Community Housing and Metro Community Housing
- We assisted 4 clients into permanent NSW Housing accommodation
- We delivered a range of trauma informed strengths-based case-management and activities. These included:
 - Helping get photo ID, bank cards, licenses, Medicare cards etc.
 - Assistance with client claims as a result of the Royal Inquiry into Institutional Child Abuse
 - Counselling and therapeutic groups
 - NDIS and DSP applications
 - Assistance to access medical, mental health and dental services
 - Referrals to other support and advocacy services
 - Helping clients reconnect with family and children
- We provided social support and recreational activities
- We provided Aboriginal cultural support through our Aboriginal staff and links to Aboriginal services and the community
- Moving clients in & out of their accommodation post their residential phase at RL
- Developing a quantitative and qualitative research project into effective rehabilitation strategies in partnership with the National Drug & Alcohol Centre, University of NSW
- Celebrated Christmas with presents for client's children from donations by judges, magistrates, Glebe Society, Uniting Harris Community Centre and the Salvation Army
- Our Rainbow Lodge PhD Research Project has commenced



Resident Profiles

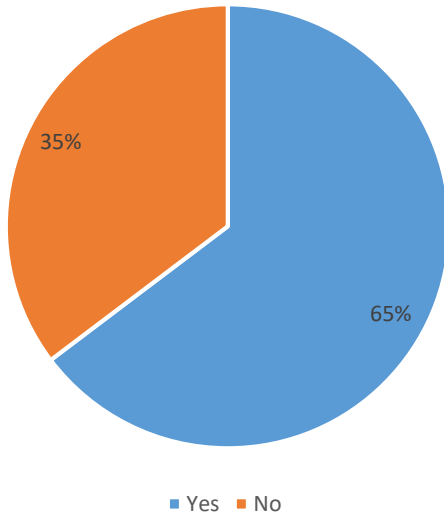
Sample size – 34 residential clients

Demographics

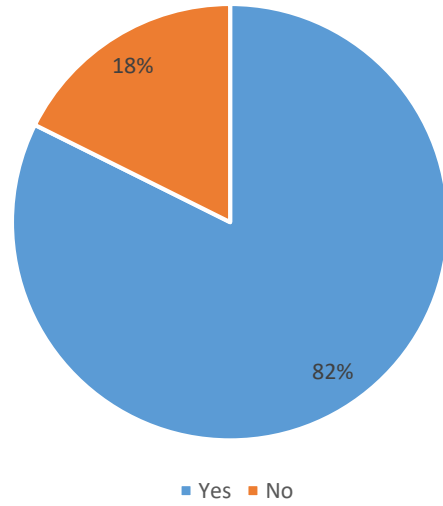


Childhood Experiences

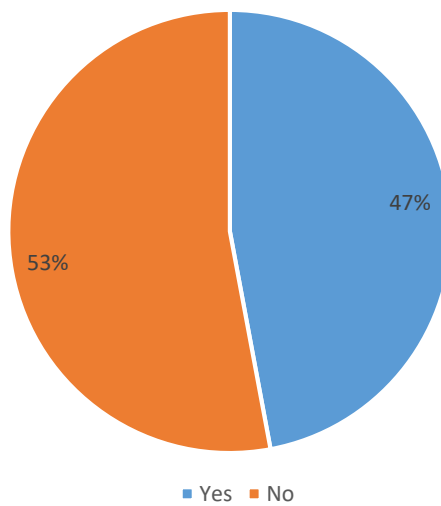
Juvenile Justice Involvement



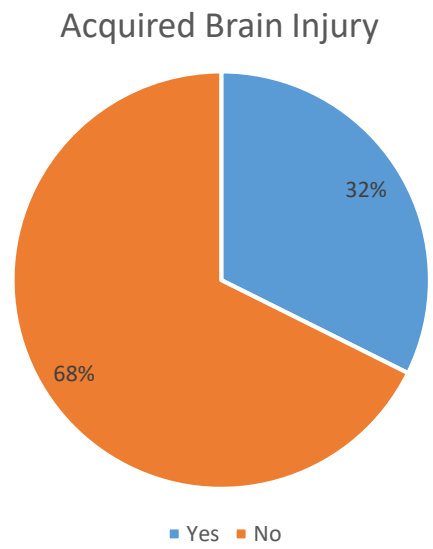
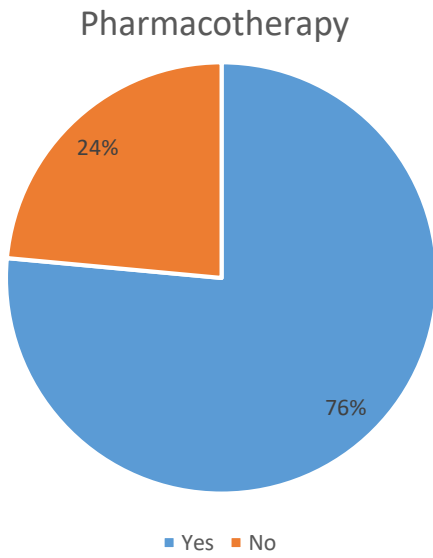
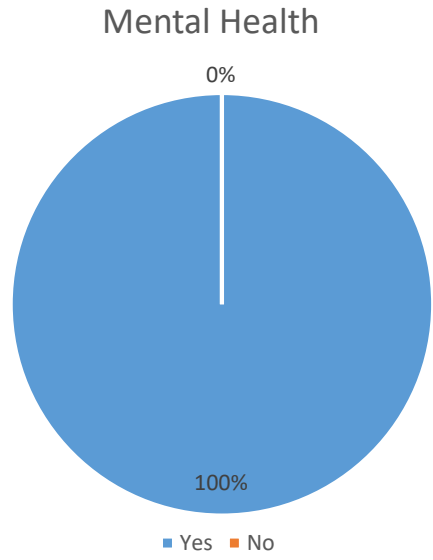
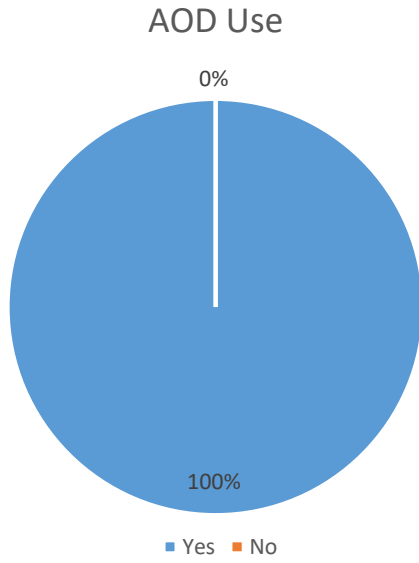
Exposed to DV



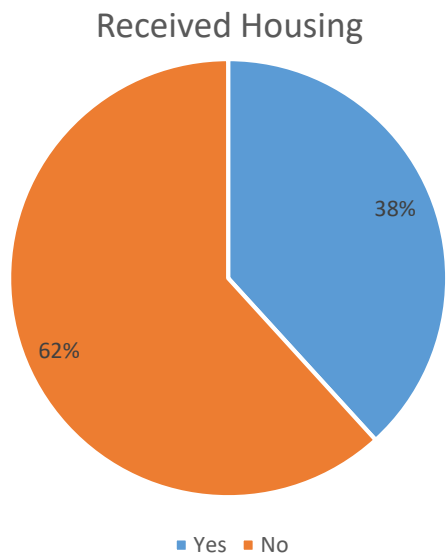
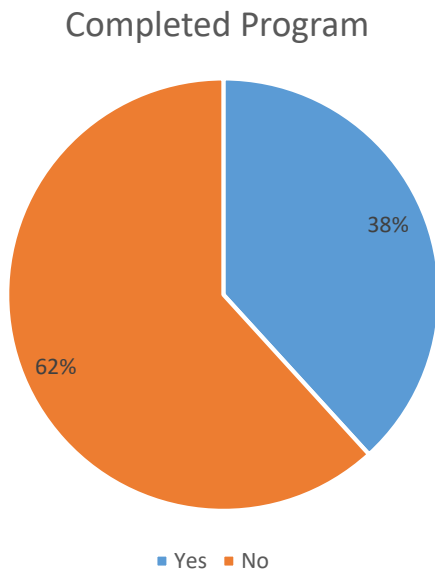
Involvement in Foster Care



Presentations



Outcomes



My Journey

Rob is a 50-year-old proud First Nations man of the Dunghutti clan who came to Rainbow Lodge on August 23rd, 2022. Rob has a long history of drug addiction stemming from childhood trauma and as such has spent many years in custody for drug related offences, most recently completing a 4-year term of incarceration. Rob would have exited prison into homelessness without the support of Rainbow Lodge, due to having limited external support from his family.

Rob faces a number of complex medical issues, having limited mobility due to an infection which he developed while in custody, and also experiencing heart failure. Rob has been diagnosed with anxiety and depression, as well as Complex Post Traumatic Stress Disorder, related to his years of incarceration. Rob presented to us with basic reading, writing, and comprehension skills, and whilst here at Rainbow Lodge he had the opportunity to improve these skills through the use of a tutor. Ultimately, Rob experiences an adverse number of compounding disadvantages that have so far meant that he has been unable to exit the cycle of drug use, crime, and incarceration.

Had Rainbow Lodge not accepted Rob, he would have faced an uncertain future without access to safe, affordable accommodation and the specialised case management Rainbow Lodge provides.

In his time at Rainbow Lodge Rob has built significant clean time and has made great strides to address his re-offending. Rob has engaged consistently and openly with staff, including our onsite Psychologist. He has also regularly engaged with his parole officer, which is something Rob has previously struggled to maintain.

Rob has committed to every aspect of our program and has worked hard to achieve goals outlined with his Caseworker. Rob has an extremely high standard of living skills and is a very clean, house-proud man. His sense of humour and positivity have had a great impact on other clients, bringing light-heartedness and joy to meetings and groups.

Rob has recently received transitional housing with St George Community Housing and is excited to take the next step to independence and living a life free of addiction and crime. Rob hasn't had his own home for over 25 years and moving into his new unit has caused him some anxiety. Rob has been open with staff about his fears regarding this adjustment but is confident that with a staggered transition and the outreach support Rainbow Lodge provides he will continue to feel safe and supported during this next step. Rob believes this time he can make it work.



Funding Partners

Department of Communities and Justice
NSW Stronger Communities Grants

Ex-Offender Management Partners

NSW Corrective Services – Leichhardt Community Corrections, City Corrections
Justice Health and Forensic Mental Health Network – The Connections Project

Accommodation Partners

Homelessness NSW; Homelessness Sector Development; Mission Australia; Metro Community Housing; St George Community Housing; Link Housing; Port Jackson Community Housing Project; Wentworth Housing; Wesley Mission; The Salvation Army; St Vincent de Paul; National Regulatory System Community Housing; Newtown Neighbourhood Centre Boarding House Project; Boarding House owners; YMCA

Therapeutic and Programmatic Partners

Guthrie House; Glebe House; Independent Community Living Australia, Flourish; Newtown Neighbourhood Centre; Disability Services Australia; The Settlement; Redfern Men's Shed; Aftercare; NEAMI; Bower Centre; Wentworth Forensic Clinic; Community Restorative Centre; Wesley Mission; City of Sydney Victoria Park Pool & Gym

Culturally Specific Partners

Camperdown Aboriginal Mental Health; Walama/Bayala Team – Community Corrections, Community Corrections Leichhardt; Gamarada Program; Aboriginal Mental Health Service; Aboriginal Legal Service; DAMEK; Deadly Connections

Educational, Employment and Research Partners

Mates on the Move; Randwick and Ultimo TAFE; Ozanum Learning Centre; University of NSW School of Law; University of NSW National Drug and Alcohol Centre

Alcohol and Other Drug Services Partners

Hospitals and Institutes; Narcotics Anonymous; Alcoholics Anonymous; Crystal Meth Anonymous; Smart Recovery Groups; NADA – Network of Alcohol and Other Drug Agencies; RTOD
Camperdown Mental Health; CRC AOD Program; RPA Drug Health; St Vincents AOD CCC; Glebe House

Medical and Mental Health Service Partners

Exodus Dental Service; Sydney Dental Hospital; Justice Health; St Vincent's Hospital; RPA Hospital; Glebe Medical Centre; Glebe Family Medical Practice; Leichhardt Medical Centre; Redfern Community Health; Schizophrenia Fellowship; Justice Health & Forensic Mental Health Network; Cancer Council

Charity Partnerships

St Vincent de Paul; OZ Harvest; Food Bank Australia; Salvation Army; Red Cross; Goods 360; St Johns Anglican Church GAPP Project; Inner Sydney; The Glebe Society; Uniting Harris Community Centre; Mustard Seed Uniting Ultimo

Administrative Partnerships

Accounting For Good

HOPE

Bevan is a proud First Nations man of the Wiradjuri clan and has been a long time Rainbow client, entering the residential phase of the program in 2018. Bevan has continued to be a part of our outreach program since this time, and it is the longest period he has remained in the community during his adult life.

Bevan has been re-connecting to his Aboriginal culture during this period and the art group run as part of the Rainbow Lodge program has played a significant role in facilitating this journey.

Rainbow Lodge has supported Bevan to obtain stable long term housing, which has allowed him to build a support network around himself. Establishing these important foundations have enabled him to continue in his recovery from a lifetime of trauma and the resulting addiction and incarcerations. Bevan has reconnected with his children and grandchildren. They now play an important part in his new life and bring him immense joy.

Bevan's long time connection to The Big Issue has been an important anchor and upon release in 2018 he again used this positive vocation to start his journey. Bevan has become a fixture around Pitt Street Mall where he uses his endearing personality to garner customers and form relationships with the workers who frequent the mall.

Bevan is featured in the upcoming 2023 Big Issue calendar, where he is pictured in the month of July. Bevan has also been interviewed for TV and magazine articles about the positive impact The Big Issue has had on his life since leaving custody.

Bevan is a great example of the need for services to be funded to enable them to continue to offer ongoing support to clients, at varying levels of complexity. As Bevan says, "I know and trust Rainbow Lodge. It's a safe place I can always rely on."



Board of Management

Name	Position	Role in the Community
Bill O'Brien	President	Solicitor
Anna Robilliard	Vice-President	Forensic Psychologist
Peter Townsend	Vice-President	Retired manager
Jenny Atkinson	Secretary	Magistrate
Trinka Kent	Member	Merit Counsellor
Elizabeth Fullerton	Member	Supreme Court Judge
Sophia Beckett	Member	District Court Judge
Gareth Hamil	Member	Businessman, Electrician

Life Members

Judge Harvey Cooper AM (retired), Ms. Wendy Cooper, Judge Linda Ashford (retired),
 Judge Joe Moore (retired), Judge John Nicholson (retired)

We pay our respects and honour the contribution of Leigh Jorey to the Rainbow Lodge Board and Program.

Leigh sadly passed away on 7th September 2022.



OUR FUTURE



Walama List Bail Program

Rainbow Lodge received funding to build two beds to accommodate First Nations men who are eligible for their matter to be dealt with under the new Walama List in the NSW District Court. This innovative approach to dealing with First Nations offenders uses a community lead, holistic approach with an emphasis on cultural support and direction to find alternatives to incarceration and support long-term rehabilitation for the offender.

It includes court-based case management meetings, that include the Judge, Elders and/or community members, DPP lawyer, defence lawyer, Community Corrections, and any supporting NGO's, all working together to support the client to meet their individual case management goals.

The Rainbow Lodge Program looks to offer up to 12 weeks of accommodation and support with 24/7 staffing to First Nations men identified as appropriate for this alternative to incarceration. The men will have access and support from our Elder Uncle Ken. It will have a focus on First Nations led solutions and we are looking to partner with Aboriginal Led organisations Wiimpatja Training & Consultants and Gamarada.

We also offer intensive case management, access to a forensic psychologist, in-house groups including AOD, Living Skills, Men's Group, Art Therapy, and physical exercise. We will prioritise linking the men into First Nations run services to meet the cultural aspect of the program.

We will work with the client and all interested parties to support the client to work towards their identified case management goals which may include completing the Rainbow Lodge program, entering detox, entering long term rehabilitation, employment, or further education.

We are currently running this program unfunded because we believe it's too important an initiative not to support. At the time of printing we are in negotiations with a private foundation to fund the program through to February 2025 and hope to be able to make an announcement in early December.

Rainbow Lodge would like to thank the Honourable Member for Sydney Tanya Plibersek who supported our Commonwealth "Stronger Communities" program grant application, Glebe community member John who donated money to purchase furniture and outfit the room and Habitat for Humanity for flooring and painting, without who's generosity and support this important space would have not been possible.

A special thanks to client Paul Taylor for his amazing Mural.

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

A.B.N. 63 542 340 727

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**THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
STATEMENT BY THE COMMITTEE OF MANAGEMENT**

On behalf of the Judge Rainbow Memorial Fund Incorporated Committee of Management, we, the undersigned are of the opinion that the financial statements for the year ended 30 June 2022, set out on pages 3 to 12 comprising the income statement, balance sheet and notes to the financial statements, are properly drawn up so as to present a true and fair and not misleading view of the surplus of income over expenditure for the year ended 30 June 2022 and the financial position of the Fund as at that date.


William O'Brien
President of Board



Anna Robilliard
Board Member

Signed at Sydney this 10th day of November 2022

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
DEPARTMENT OF FAMILY & COMMUNITY SERVICES INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
INCOME		
NSW DCJ Grant	67,491	63,617
Interest received	-	-
	<u>67,491</u>	<u>63,617</u>
EXPENDITURES		
Accounting fees	2,966	2,860
Advertising and promotion	297	61
Assets purchased <\$5,000	-	753
Audit fees	306	305
Bank charge	3	-
Cleaning & pest control	560	196
Client support consumables – food	3,428	2,398
Client support consumables – other	408	1,000
Client support services – activities programs	557	500
Client support services – counselling	289	1,162
Client support services – brokerage	-	69
Computer expenses	50	-
Consultancy fees	2,125	-
Depreciation	153	87
Employment support & supervision costs	554	115
General expenses	22	4
Insurance- General	755	647
Interest	22	-
Workers compensation insurance	2,094	1,845
Motor Vehicle Expenses	634	330
Postage, freight & courier	131	52
Provision for annual leave	1,294	(2,319)
Provision for long service leave	(974)	(125)
Replacements, repairs and maintenance	160	165
Stationery and computer consumables	228	92
Superannuation	4,408	4,666
Staff welfare, seminars and training material	193	81
Subscriptions and membership fees paid	299	69
Security	645	43
Telephone	102	367
Travelling & accommodation	19	21
Utilities	430	698
Salaries & wages	<u>46,368</u>	<u>51,606</u>
TOTAL EXPENDITURES	<u>68,526</u>	<u>67,748</u>
NET SURPLUS/(DEFICIT) ON DEPARTMENT OF COMUNITIES & JUSTICE GRANT	<u>(1,035)</u>	<u>(4,131)</u>

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
INCOME		
NSW DCJ surplus/(deficit)	(1,035)	(4,131)
Department of Corrective Services operating grant	644,240	644,240
SSSF grant	195,674	-
Commonwealth Stronger Communities grant	15,000	-
IT grant	15,066	11,934
House boarding fees	37,006	38,588
Interest	274	718
Sundry income/Donations	2,500	80,165
Sale of fixed assets	1,238	-
TOTAL INCOME	<u>909,963</u>	<u>771,514</u>

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2022 (Continued)

	2022	2021
	\$	\$
EXPENDITURES		
Accounting fees	31,006	30,012
Advertising & promotion	255	642
Assets purchased <\$5,000	3,666	7,900
Audit fees	3,198	3,195
Bad debts	695	-
Bank charges	90	104
Cleaning & pest control	2,980	2,060
Client support consumables – food	20,498	25,073
Client support consumables – other	3,815	8,560
Client support services – activities programs	5,331	5,092
Client support services – counselling	32,411	12,195
Client support services – brokerage	5,228	572
Computer expenses	8,359	1,494
Consultancy fees	990	-
Depreciation – Motor Vehicle	4,395	520
Depreciation – Plant & Equipment	2,599	405
Depreciation – Fixtures & Fittings	233	-
Employment support and supervision costs	2,414	1,211
Instant asset write off	28,732	-
Insurance	7,899	6,791
Insurance - workers compensation	21,891	19,359
Interest	225	-
General expenses	1,957	49
Motor Vehicle Expenses	4,361	3,460
Postage, freight & courier	17	550
Stationery and computer consumables	2,910	966
Provision for annual leave	13,533	(24,340)
Provision for long service leave	(10,184)	(1,308)
Replacements, repairs and maintenance	94,188	1,735
Security	423	449
Staff welfare, seminars and training material	316	852
Subscriptions and membership fees paid	3,129	724
Superannuation	46,443	48,965
Telephone	3,251	2,084
Travelling & accommodation	296	217
Salaries & wages	488,727	541,569
Utilities	6,799	7,323
TOTAL EXPENDITURES	<u>843,076</u>	<u>708,480</u>

**THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED INCOME
STATEMENT FOR THE YEAR ENDED 30 JUNE 2022 (Continued)**

	2022	2021
	\$	\$
SURPLUS/(DEFICIT) OF INCOME TO EXPENDITURE FOR THE YEAR	66,887	63,034
ACCUMULATED FUNDS - BEGINNING OF YEAR	199,018	135,984
ACCUMULATED FUNDS - YEAR END	----- 265,905 =====	----- 199,018 =====

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
BALANCE SHEET AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
ACCUMULATED FUNDS		265,905	199,018
		=====	=====
REPRESENTED BY:			
Current Assets			
Cash at bank	3	295,146	274,484
Sundry debtors	4	10,469	12,488
Fixed Assets	5	56,039	18,515
Total Assets		<u>361,654</u>	<u>305,487</u>
Current liabilities			
Sundry creditors	6	10,383	27,862
Accruals	7	25,569	26,514
Employee entitlements	1(d)	32,588	12,762
Goods & Services Tax		10,287	15,605
Grants Received in Advance	7	12,421	8,066
Current liabilities		<u>91,248</u>	<u>90,809</u>
Non-current liabilities			
Employee Entitlements	1(e)	4,501	15,660
Non-current liabilities		<u>4,501</u>	<u>15,660</u>
Total liabilities		95,749	106,469
NET ASSETS		<u>265,905</u>	<u>199,018</u>
		=====	=====

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. BASES OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- (a) The Fund is required under the Associations Incorporation Act 2009 to furnish a statement at the Annual General Meeting which is not misleading and which gives a true and fair view of:
- (i) income and expenditure of the Fund during the financial year;
 - (ii) assets and liabilities of the Fund at the end of the financial year; and
 - (iii) mortgages, charges and other securities affecting any property of the Fund at the end of the financial year.
- (b) In the opinion of the Committee of Management, the Fund is not a reporting entity because there are no users dependent on general purpose financial reports. This is a special purpose financial report that has been prepared for the purposes of complying with the requirements of the Fund's Constitution, the Associations Incorporation Act 2009 to prepare and distribute a financial report to the members and must not be used for any other purpose. The Committee of Management has determined that the accounting policies adopted are appropriate to meet the needs of the members.
- (c) The financial statements are prepared in accordance with the historical cost convention and under the accrual basis of accounting. The financial statements are also prepared on a going-concern basis. The accounting policies adopted are consistent with those of the previous year.
- (d) Liabilities for employee entitlements to annual leave and wages and salaries are recognised, and are measured as the amount unpaid at balance date at current pay rates, plus an allowance for applicable on-costs, in respect of employees' services up to that date.

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022 (Cont'd)

1. BASES OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- (e) Liabilities for employee entitlements to long service leave are provided on a pro-rata accrual basis for eligible employees with more than 5 years' service.

2. TAXATION

The Association is registered as a charity under the Australian Charities and Not-for-profits Act and is exempt from income tax under the Income Tax Assessment Act 1997.

3. CASH AT BANK	2022	2021
	\$	\$
Westpac main cheque account	33,372	46,837
Westpac cheque account	145,734	110,926
Westpac debit card	3,739	4,981
Westpac Reserve	7,205	7,205
Petty cash	449	106
Westpac Term Deposit	104,647	104,429
	<u>295,146</u>	<u>274,484</u>
	=====	=====
4. SUNDRY DEBTORS		
	\$	\$
Accounts receivable	-	733
Prepayments	10,352	11,653
Other Debtors	117	62
	<u>10,469</u>	<u>12,488</u>
	=====	=====

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022 (Cont'd)

5.	FIXED ASSETS		
		\$	\$
	Motor vehicles - at cost	51,553	4,500
	Motor vehicles – Depreciation Accumulated	(4,311)	(1,154)
		<u>47,242</u>	<u>3,346</u>
	Plant & equipment – at cost	8,263	15,619
	Plant & equipment – Depreciation Accumulated	(1,641)	(450)
		<u>6,622</u>	<u>15,169</u>
	Fixtures & Fittings	2,298	-
	Fixtures & Fittings – Depreciation Accumulated	(123)	-
		<u>2,175</u>	-
		56,039	18,515
		=====	=====
6.	SUNDRY CREDITORS	\$	\$
	Employee PAYG withholding tax	7,650	16,652
	Trade creditors	2,733	11,210
		<u>10,383</u>	<u>27,862</u>
		=====	=====
7.	SUNDRY CREDITORS and ACCRUALS	\$	\$
	Wages and superannuation accrual	21,314	22,299
	Audit fees – 2021 accounts	3,500	3,500
	Key Deposit	755	715
		<u>25,569</u>	<u>26,514</u>
		=====	=====
	Grants received in advance:		
	- Corrective Services	12,421	8,066
		<u>12,421</u>	<u>8,066</u>
		=====	=====

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022 (Cont'd)

8. CONTINGENT LIABILITIES

There are no contingent liabilities that have been incurred by the Association at year end

9. GOING CONCERN ASSUMPTION

The financial statements have been prepared on a going concern basis on the assumption that the level of funding from both the DCS and DCJ will be of sufficient amount so as to enable the Fund to meet its debts as and when they fall due. The surplus's recorded in recent years have also improved the fund's capacity to cover any losses that may be incurred in the next few years.

The Committee of Management believes that the Fund currently has sufficient existing funds, as well as continued funding from both the Department of Corrective Services and the Department of Communities & Justice, to operate as a going concern for the financial year ending 30 June 2023 and beyond.

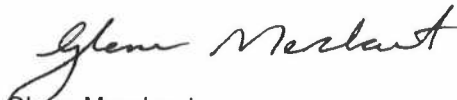
AUDITORS' INDEPENDENCE DECLARATION
UNDER AUSTRALIAN CHARITIES AND NOT FOR PROFITS COMMISSION ACT 2012
SECTION 60-40
TO THE COMMITTEE OF
JUDGE RAINBOW MEMORIAL FUND INC.

As lead auditor for the audit of Judge Rainbow Memorial Fund Inc. (A.B.N. 63 542 340 727) for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Judge Rainbow Memorial Fund Inc. and any entities it controlled during the period.

MITCHELL & PARTNERS
Chartered Accountants



Glenn Merchant
Partner

Sydney, NSW

Dated this 10th day of November, 2022

ABN: 62 606 570 742

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
JUDGE RAINBOW MEMORIAL FUND INC
A.B.N. 63 542 340 727

Report on the Financial Statements

Opinion

We have audited the financial report of Judge Rainbow Memorial Fund Inc (the entity) which comprises the balance sheet as at 30 June 2022, income statement and income and expenditure statement, for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the committee.

In our opinion, the accompanying financial report of Judge Rainbow Memorial Fund Inc is in accordance with the *Associations Incorporation Act 2009*, including:

- giving a true and fair view of the entity's financial position as at 30 June 2022, and of its performance for the year ended then ended; and
- complying with Australian Accounting Standards and the *Associations Incorporation Act 2009*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 of the financial report which describes the basis of accounting. The financial report has been prepared to assist Judge Rainbow Memorial Fund Inc in its financial reporting obligations and may not be suitable for another purpose

Key Audit Matter - Going Concern

As disclosed in note 9 to the financial statements (Going concern assumption) the fund is reliant on receiving sufficient funding from the Department of Corrective Services and the Department of Communities and Justice in order to be able to meet its obligations each and every year. In the event that insufficient grants are provided in any year, then there would be significant uncertainty that the entity will continue as a going concern, and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board 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.

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We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the committee members of Judge Rainbow Memorial Fund Inc., would be in the same terms if given to the Committee as at the time of this auditor's report.

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

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

The committee members are responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 30 June, 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report to this regard.

The Responsibility of the Committee for the Financial Statements

The committee members of Judge Rainbow memorial Fund Inc are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the *Associations Incorporation Act 2009*, and for such internal control as the committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the entity or to cease operations, or have no realistic alternatives but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the committee members with a statement that we have complied with relevant ethical requirements requiring independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

MITCHELL & PARTNERS
Chartered Accountants



Glenn Merchant CA
Partner

Sydney, NSW
Dated this 10th day of November, 2022

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