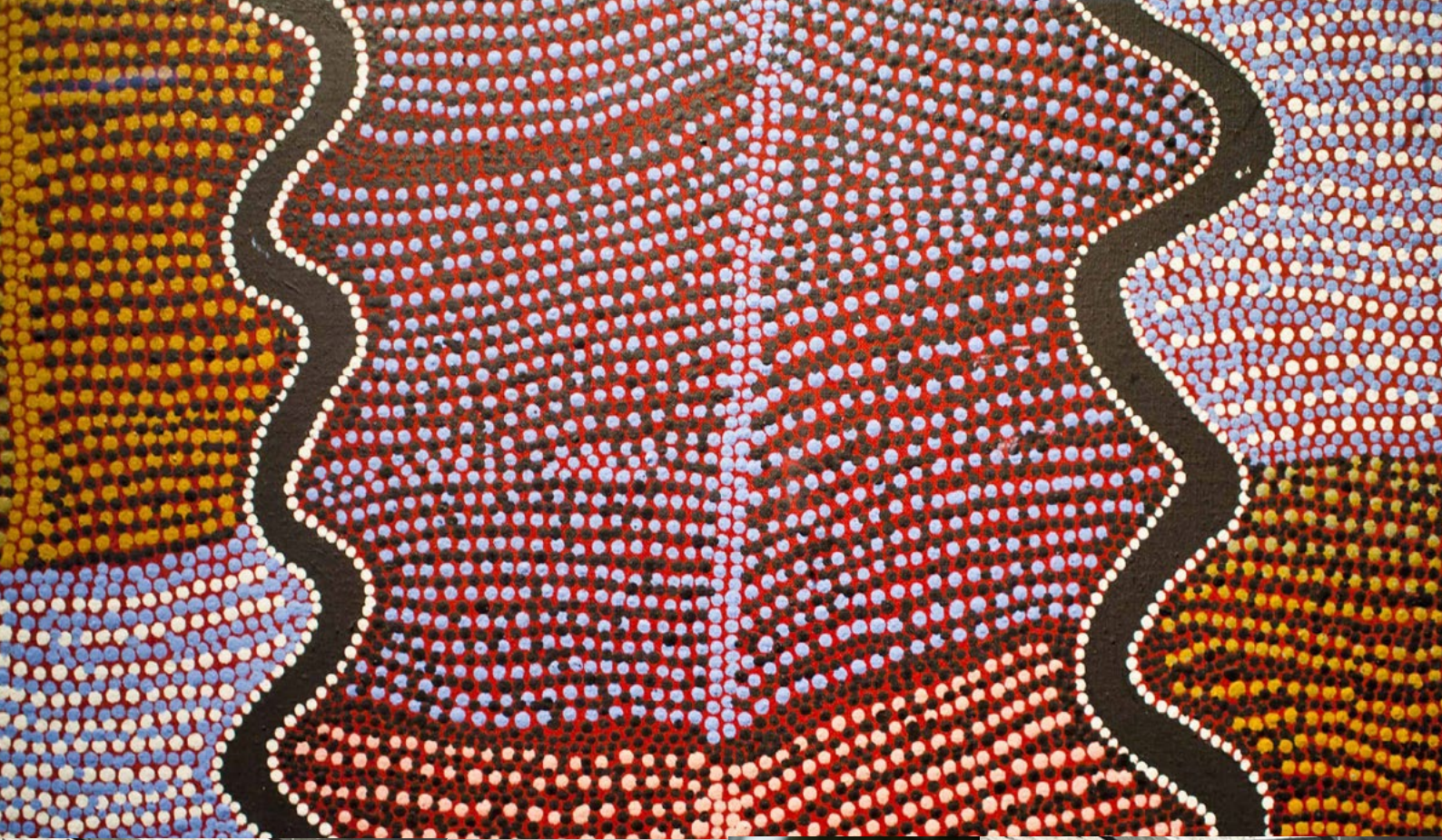


The Rainbow Lodge Program

GADIGAL COUNTRY
A Fresh Start

**ANNUAL
REPORT**
2022-23





Acknowledgement

Rainbow Lodge acknowledges the traditional custodians of the unceded land which our house stands, the **Gadigal** and **Bidjigal** people of the **Eora Nation**.

We would also like to pay our respects to our **First Nations** staff and partners.



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The Rainbow Lodge Story

Judge Alfred Rainbow – 1900-1963

The Inspiration

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Judge Alfred Ernest Rainbow Q.C., M.A., LL.B served as one of the Judges of the NSW Workers' Compensation Commission. As a school student he attended the Kings School Parramatta, later studied at Cambridge; was married in 1932; and appointed K.C. during the reign of George VI. He was appointed on 3 July 1946 to a bench of the then Workers Compensation Commission, then comprised of only three other judges. Former High Court Justice, Michael Kirby described his judicial reasoning as "direct, forcefully expressed and intellectually engaged." He was a great family man, a Lieutenant Colonel in the A.I.F. who saw service during World War II in New Guinea. He was an elite sportsman who played Rugby for NSW, and served the Australian Rugby Union as President, then as Vice President and given life membership of that body. Above all he was a great and practical humanitarian. His life was enriched by personal attributes including fearlessness, compassion and understanding, from which stemmed the dynamic leadership he gave in the Civil Rehabilitation field. He was aged 63 at the time of his death.

In May 1960 the Australian Prison After-Care Council was formed. Judge Rainbow was its inaugural president, a position he retained until his death in December 1963. That group soon morphed into the Australian Crime Prevention Council which is still active today. At the first Council meeting held in Adelaide in 1960, Judge Rainbow was saying such things as: "Many gaols are out-dated", and "Prisoners should be allowed out of gaol towards the end of their sentences to get accustomed to the outside world." In respect of that last comment, he noted: "Although this suggestion has been laughed out of court, the Victorian Government had recently amended its Prison Act along these lines."



Following his early death in December 1963, a number of those who had been associated with the Judge in his professional capacity, or in one of his other interests, decided that such a man richly deserved a Memorial - a living Memorial which would perpetuate this noble work and service to mankind.

And so, in June 1964, The Judge Rainbow Memorial Appeal Fund was formed with a committee pledged to the establishment of projects in prison after-care, which through their path-finding qualities, will perpetuate the memory of a man who, in the history of the Australian field of prison after-care, did more than any other person.

The Beginning

In August 1960, four years before the Judge Rainbow Memorial Appeal Fund was established, a five man delegation led by the Hon. Justice McClemons and including Frank Hayes, the then Chief Parole Officer of the then NSW Prisons Dept., attended the UN Congress on the Prevention of Crime and the Treatment of Offenders. Mr. Hayes continued his tour to study into what was then the new development of "half-way houses" in Britain, Los Angeles USA and Ulm in West Germany. He presented his report to Mr. John Maddison, the then Minister of Justice.

To assist in raising the funds necessary for the work to be done, the Committee published a pamphlet called "A Cause Which Counts - Steps to Freedom."

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The First Rainbow Lodge

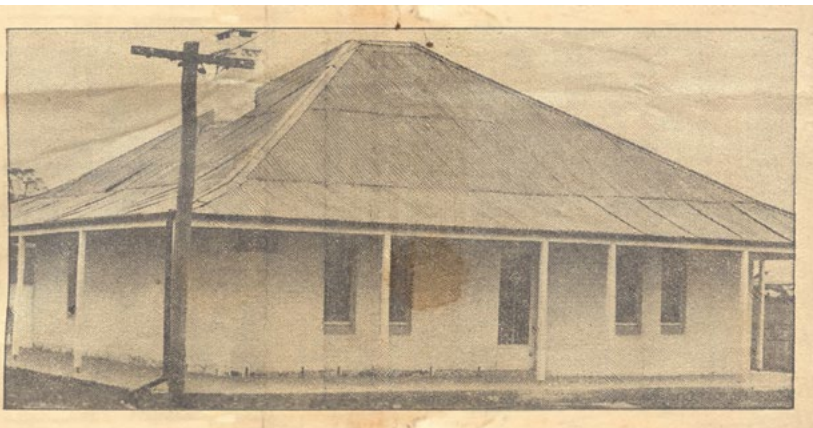
The early Committee included members of the Bankstown Civil Rehabilitation Committee, which had plans for the purchase and financing of a cottage at Bass Hill. At the time, it seemed most practicable that the Fund should concentrate on the raising of money with a view to giving substantial support to the Bankstown Group.

In 1964, a property was purchased at Bass Hill, Bankstown, at a cost of £5,500. An old colonial cottage, standing in an acre of land, lent itself for conversion into a suitable "half-way house" to be known as the Judge Rainbow Memorial Half-Way House. A further £4,000 was being spent on renovation, which included an annex for the supervisor, equipment, and furnishings. Several businessmen, including Mr. Jack Walsh, the President of the Bankstown CRC, guaranteed a loan of £8,000 towards the cost.

This house was to be administered by a Board of Management comprising representatives of the Judge Rainbow Memorial Appeal Fund, the Bankstown Civil Rehabilitation Committee, and two Government representatives from the Prison's Department. Mr. Frank Hayes was not only the Chief Parole Officer of the then Prisons Department, but he was also a major worker for the Fund.

It employed a House Manager, Mr. Philip Gaffney. The State Government contributed £1500 per year towards his salary and a public appeal was conducted to repay the loan.

The Committee's aim at that time was to open the half-way house for men and later one for women. Bass Hill proved to be unsatisfactory because it was too far away from the city and places of employment at that time. The "half-way house" then moved to premises at Dulwich Hill, where a former prisoner and his wife conducted it. For whatever reasons, having premises at Dulwich Hill proved unsatisfactory. They were closed in September 1970.



The Move to Wigram Road, Glebe

In the 1960s, the then government decided to build a freeway to the western suburbs which would pass through Glebe. Towards this end, the Department of Main Roads (the DMR) acquired many houses including 22 Wigram Road.

The Government deferred its freeway plan and 22 Wigram Road remained empty. Thanks to representations by the then Management Committee, aided by Frank Hayes, the DMR agreed to lease 22 Wigram Road to the Judge Rainbow Memorial Appeal Fund. Residents and Staff moved in about April 1971 and have occupied it ever since.

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By the mid-1980s the Government had abandoned its freeway plan and the DMR offered to sell 22 Wigram Road to the Rainbow Lodge Memorial Appeal Fund for \$200,000 – a bargain even at that time.

And so, the Committee set about raising the money. It raised close on \$50,000 but were a long way off the \$200,000. Again, the loss of a building to accommodate new released prisoners was facing the Committee, staff, and prospective residents. However, a committee member who knew a senior official in the Housing Commission was able to secure the Commission's assistance. The Commission saved us by buying the premises and leasing it to us for a "peppercorn" rental.

The Residential Experience in the Early Years

All the early residents at the Wigram Road premises were discharged male inmates. They were men usually having difficulty functioning in the community. Almost all lacked family and similar support; Rainbow Lodge acted as a substitute. It sought to provide the residents with supervision, guidance, encouragement and, where needed, actual protection from their own behaviours.

The aim of Rainbow Lodge was in providing the kind of environment and helping services as would enable each resident, in his own time, to develop sufficient strengths to function satisfactorily and to survive on his own in the community without the need to resort to crime. One resident stayed for two years, the longest, while the shortest was a stay of a few days. The average by 1977 was 3 to 4 months. There were "regular returnees" – former residents who had not necessarily returned to prison, but who had

found they were not yet ready to cope with living on their own.

In both 1976 and 1977 there were 41 admissions. The capacity of Rainbow Lodge in those days was limited to eleven or twelve residents at any one time. The daily average during this period was ten residents. The cost of operating Rainbow Lodge in 1977 was \$8.00 per resident, per day – assuming a full capacity of residents each day. Each resident was charged \$30 per week board, but at times short-term concessions were made to those "in necessitous circumstances".

The first Manager of Rainbow Lodge at Wigram Road Glebe was Mr George Jepson, a former prison chaplain who was described, not surprisingly, as having had considerable experience with prisons and prisoners and helping socially disadvantaged people. The Manager's salary was being paid by the Treasury through the Department on the basis he was a Section 44 employee (presumably of the Treasury). A relief manager worked two days weekly and covered for the Manager when he was ill or on recreation leave. Government support was limited to provision of the premises and salaries for the manager and relief manager.

All other costs of operating Rainbow Lodge have been met by the Judge Rainbow Memorial Appeal Fund, supplemented by board paid by the residents and subsidies from the Commonwealth Government under the Homeless Persons Assistance Act. Under this Act the rent and sustenance allowance of 75 cents per day, per person housed and fed are paid by the Commonwealth government.



Mr. Frank Hayes Chief Parole Officer of the Prisons Department.

Picture from Sun Newspaper 26 Nov. 1965

Ruby Rich – a “Halfway House” for Women

The goal of establishing a halfway house for women was not forgotten. In April 1973, a special meeting was held to establish the Women’s Committee of the Judge Rainbow Memorial Appeal Fund the object of which was “to work towards the establishment of a hostel for women who have come into conflict with the law”.

This Committee worked tirelessly holding functions to raise money, looking at premises and assessing their suitability, and canvassing for funds.

It took seven years of fundraising and searching for suitable premises before the Ruby Rich House could be opened at Ashfield. A reading of the minutes and correspondence during that period shows that when premises of suitable size were located, the cost of either purchase or rent was beyond our capacity and what was within our capacity was unsuitable.

Applications made to the Federal and State Governments for a capital grant to assist in the purchase of premises were unsuccessful.

Following a suggestion by Ruby Rich (then a member of the Women’s Committee) on 12 February 1974 a segment was included within the International Women’s Year program on the need for rehabilitation of women who have come into conflict with the law.

Finally, in April 1980, Ruby Rich House was opened at Ashfield for women. There, accommodation, and support services for female ex inmates were provided by the Judge Rainbow Memorial Appeal Fund. In addition, special accommodation and support services were provided to women inmates who were about to have a baby and for the first three months after the birth. Those women were released to our care under the then section 29 of the then Prisons Act.

Joan Mulligan, Lynn Rainbow, and Wendy Cooper were especially active in the supervision of this House.

In 1989, due mainly to changes in Government policy and staffing issues, the number of women requiring our assistance was so low that we felt that the continued operation of Ruby Rich House was not cost effective particularly as Guthrie House was able to take over the very few women who then needed our service. Accordingly, Ruby Rich House was closed and the parts of our equipment relating to women and babies were given to Guthrie House.



Phillip Gaffney, manager of the Half-way House — and the door is open.

A New Direction

In 1987, we were incorporated as The Judge Rainbow Memorial Fund Inc. (dropping the word “Appeal” from our name) under the Associations Incorporation Act.

In 1989/90, we experimented with the opening of a three-quarter-way-house but had to close it due to lack of funds. Apart from this, since 1989 we have operated just the one half-way house, namely Rainbow Lodge at Glebe for men only.

On 28 November 1996, the Dept. of Corrective Services advised us that our past system should be scrapped. It decreed that we should henceforth employ three Welfare Officers plus a coordinator. These four employees should be rostered so that one person would be on duty at any time resulting in 24 hours a day coverage.

Furthermore, they were not to be regarded as “live-in workers” in accordance with the relevant Award but were to be paid full shift and penalty allowances.

Since November 2011, the Committee of Management has had an infusion of new blood and new ideas. The staff has substantially changed. The Staff and Committee of Management have adopted a new strategic and business plan after several weeks of consultation with experts in the area of homelessness, governance of voluntary organisations and rehabilitation. There is improvement in the standard of service being delivered to residents with more emphasis on pre-emptive rather than reactionary support.

We will celebrate 60 years in 2024 since the establishment of the Judge Rainbow Memorial Appeal Fund and the establishment of the first Rainbow Lodge residential centre at Bankstown. For decades, the Rainbow Lodge centres ran on a shoestring budget. Funding now is primarily Government based, secure for three-year periods and won after competitive tender. The two principal Government funders are the Department of Communities & Justice-Corrective Services and Homelessness departments.



The profile of residents has changed over the years. In years past, residents opted to come to Rainbow Lodge. Since circa 2014, there has been input by Corrective Services in the selection of those coming to Rainbow Lodge. Almost overwhelmingly, those selected are longer-term inmates who have served sentences more than three years. Many are recidivist offenders with a greater than average likelihood of re-offending within two years. Nearly all qualify as “dual diagnosis” persons; that is, they have mental health issues and significant drug misuse. Many lack formal education, often institutionalised from spending childhood years and then adult years in institutions; economically disadvantaged; socially isolated, and lacking living and social skills.

Rainbow Lodge Today

Today Rainbow Lodge has 8 beds assigned to our Transitional Supported Accommodation program (TSA) and 2 beds set aside for our innovative First Nations Walama List program run in conjunction with the District Court of NSW Walama List.

Rainbow Lodge incorporates all the best practice models of treatment when working with men who have experienced trauma in their lives. We utilise a person centred, trauma informed, and culturally appropriate framework built around the individual needs of each client.

We now work with on average about 55 men a year, with 67.1% of our clients First Nations men.

We have a diverse board of directors with a wide range experience, including a judge, magistrate, solicitor, people with lived experience, First Nations business owner, forensic psychologist, social worker and two treatment specialists with 40 years collective experience in working with men engaged in the criminal justice system.

We have diversified our funding streams to include philanthropic funds from The Paul Ramsay Foundation, which supports our First Nations Walama List program that is run in partnership with First Nations organisations Wiimpatja Consulting and Gamarada Universal Indigenous Resources.

We have a completely professional workforce, comprising of a manager, 3 case workers, 4 support workers, a First Nations Elder, First Nations cultural peer worker and engage a forensic psychologist and group facilitator.

Message from the President Bill O'Brien

The Judge Rainbow Memorial Fund has had a busy and productive year.

Manager Claude Robinson has spearheaded the establishment of sophisticated programmes for our residents that join us directly from prison and for those clients who join us from the Walama Court. I commend Claude's Annual Report and thank him for his service this past year.

Our board has remained active in the overall management of the Judge Rainbow Memorial Fund. The diversification of the board members commenced by our immediate past president and life member Judge John Nicholson SC (retired) has successfully continued.

I am pleased to confirm the recent appointment to the board of Annabel Mayo. Annabel has been responsible for setting up programmes for inmates both in the New South Wales Prisons and the Canberra prison. Her addition to our board is most welcome.

Anna Robilliard retired from the board this year after over 10 years' service. Anna was a fixture at the house every Tuesday where she met new residents and assisted them to settle into the Judge Rainbow community. I think Anna on behalf of the board for her work with the board and the

residents and wish her well in her retirement to the country.

I also thank the Honourable Justice Elizabeth Fullerton SC (retired) for her time on the Judge Rainbow Memorial Fund Board.

The Board has been busy overseeing the accreditation of the Judge Rainbow Memorial Fund to the Australian Service Excellence Standards (ASES). The accreditation process has almost been completed. Once accreditation has been achieved The Judge Rainbow Fund will have overhauled its governance, producing clearly documented procedures for the Organisation and making our process of providing our service more transparent.

I again thank the Paul Ramsay Foundation for the financial support it has given The Judge Rainbow Fund. The Cultural programs that have been developed by The Judge Rainbow Fund management, with the Paul Ramsay Foundation's assistance, are the most advanced in the State of New South Wales.

I would also like to acknowledge the late Justice Linda Ashford, former Board member, who in her final act of commitment to the men of Rainbow Lodge, bequeathed \$100,000 for the support of men exiting a term of incarceration.

Finally I thank our staff who work continuously for the good of the Judge Rainbow community and without whose help the Fund would not exist.

Message from the Manager

Claude Robinson

Growth

This year has seen Rainbow Lodge expand our programs; after nearly 60 years of service in the Transitional Supported Accommodation (TSA) space we have diversified our suite of programs and services.

With the generous support of The Paul Ramsay Foundation, Rainbow Lodge has been able to implement First Nations focused programs and support. Since the start of this initiative, we have witnessed the impact on our First Nations men, giving them a greater connection to community and culture to support their healing. Rainbow Lodge believes this level of support should be normal and a part of on-going government program funding.

We started our First Nations 'Walama List program' in conjunction with the District Court of NSW Walama List trial and our 'Bail day program'.

The funding has allowed our workforce to increase substantially, with the hiring of a new caseworker, First Nations peer worker, First Nations Elder and the engagement of First Nations owned and operated organisations Wiimpatja Consulting, to deliver their 'Healing the Warrior' Aboriginal Men's program and Gamarada Universal Indigenous Resources (G.U.I.R) to run their successful 'Healing Circle' life training program.

As a direct result of implementing our cultural programs and employing First Nations specialist staff, Rainbow Lodge has seen our level of First Nations clients increase from 39% in 2021-22 to 67.1% in 2022-23. We believe that it will increase again in 2023-24 to close to 80%, considering NSW has the highest rate of First Nations

incarceration in the world. We are proud of the work we are doing to decrease their overrepresentation in the criminal justice system.

The year in review

We have upgraded our facilities by installing solar panels that will reduce our electricity bill and greenhouse gas emissions by 60%. We would like to thank John and Pippa Kearsley for their generosity, which funded this purchase. We have also purchased a second vehicle, installed air conditioning, renovated our kitchen and expanded our CCTV and fencing. Habitat for Humanity have generously painted all of our bedrooms, fencing, put flooring in our Walama room and upgraded our garden. We estimate they have supplied close to \$100,000 worth of volunteer work over the year. This included Habitat for Humanity organising two days over NAIDOC week renovating our Yarning Circle Garden area. Our Elder Uncle Ken did an acknowledgement to country and a short history lesson for the volunteers on day one, with Gamarada running a Healing Circle on day two, which included our First Nations men and volunteers from Tonkin Zulaikha Greer Architects sharing stories. It was very powerful, and a perfect example of reconciliation in action. Our First Nations men completed a 5 x 2 metre mural, which included the artwork of four different men and brings our backyard space alive with colour and culture.

We have seen the busiest year in the history of Rainbow Lodge with 74 clients receiving a mix of

case management, accommodation and transport services, and another 20 First Nations men from other services accessing our 'Healing the Warrior' program. Rainbow Lodge received 127 TSA referrals for the 32 funded TSA places available, and were able to accept 44. We supported 24 Walama List clients with access to accommodation, case management, cultural programs, day programs and transport. Another 6 clients attended our 'Bail day program', who were First Nations men granted bail from the Supreme Court of NSW or District Court of NSW.

Our daily program was further consolidated this year, which included AOD groups and Living Skills groups, complemented by cultural outings each week, Men's Group and Writing group. All residential clients have access to our forensic psychologist. Our First Nations men also enjoyed weekend cultural activities that included Clap Stick and Boomerang making, outings to cultural events including Black Diggers, Yabun, smoking ceremonies and cultural sites.

Rainbow Lodge is committed to educating our staff in the area of First Nations culture. To support this, Rainbow staff completed the Wiimpatja Consulting and Training, "Working with and Understanding First Nations People" cultural program. G.U.I.R, who run our Gamarada Healing Circle, are in the process of facilitating a 'cultural audit' to support our work with First Nations clients, so the organisation can be culturally trauma informed and best practice based. In 2023-24 we are working towards completing a Reconciliation Action Plan.

This year we have undergone our ASES assessment, which included updating all our policies and procedures, operational plan, financial controls, and we are currently finalising our 2024-26 strategic plan. We underwent a 3-day on-site audit and are looking to be 100% compliant by 1st December 2023. We need to thank Homelessness NSW for supporting us with a \$16,000 grant to engage Highwire

Group consultants to support us through the process and especially Kylee Bowring, who has been amazing.

Future

The future for Rainbow Lodge is looking exciting, as we actively work towards securing a second property and on-going funding from government to make sure we can meet the ever-increasing demand for our services. The second property and funding will allow Rainbow Lodge to continue with our cultural programs beyond their current philanthropic funding cycle of April 2025.

Rainbow Lodge has also partnered with Wiimpatja Consulting and G.U.I.R to create our 'Healing Through Culture' program for First Nations men in custody. The aim of the program is to deliver a culturally focused trauma-based program to First Nations male inmates in NSW Correctional Centres. The goal is to use a therapeutic environment to help identify the men's traumas, the resulting behavioural responses, and the impact those behaviours have on themselves, their family, and the community. Through this process, we hope to support the men to start the healing process, which will enable them to take responsibility for their lives, leading to more positive life choices and a reduction in recidivism.

We are currently negotiating with Corrective Services NSW to run this on a two-year trial, supported by The Paul Ramsay Foundation.

Rainbow Lodge is currently in the best position of its nearly 60-year history, and we look forward to continuing our work for another 60 years. Rainbow Lodge would like to thank all the amazing staff, organisations, and partners we work with every day to make this possible. A special thanks to the Glebe community who has supported Rainbow Lodge as part of their community since 1971, without local community support we could not accomplish anything.

Strategic Priorities 2023

Sound governance and operational management

- Australian Service Excellence Standards Accreditation
- Continuous improvement program
 - Upgrade website
- Board induction program

Stable and sustainable funding

- Sustainable financial management plan
- Plans to go 60% solar

Strengthening relationships with the service system

- First Nations Service Collaboration model
- Stakeholder evaluation and reporting framework

Cultural and evidence based programs for men leaving incarceration

- Rainbow Walama List program
- Client evaluation and reporting framework
- First Nations Service Collaboration model
- First Nations Cultural Audit

Investing in staff

- Staff appraisal and training program
- Staff health check survey

Our Mission

A fresh start for men leaving incarceration.
Support to access opportunities to live a healthy,
happy and fulfilling life.

CLIENT VOICES

James

James is a 46-year-old First Nations man who entered the Rainbow Lodge program on 07/02/2023 after having served a five-year sentence. James has an extensive criminal history dating back to his adolescence, with over 20 years of incarceration, with charges relating to stealing, recklessly driving motor vehicles, assault, property damage and robbery. James has an extensive history of trauma and abuse, particularly from his time in juvenile detention and boy's homes, and James has diagnoses of paranoid schizophrenia, substance use disorder, anxiety, depression, and post-traumatic stress disorder, all of which have led to multiple hospitalisations and periods of incarceration. James also suffers with ongoing physical injuries from previous arrests that limit his mobility and further limit his ability to engage in employment and live independently in the community.

During his time at the Rainbow Lodge, James completed drug and alcohol education groups, living skills groups, cultural programs including Wiimpatja's "Healing the Warrior" Aboriginal men's program four times and engaged weekly with a psychologist, focusing on his trauma. James was further supported by his NDIS team to manage his physical and mental health. James also achieved his goals of successfully applying for the Disability Support Pension,

receiving his driver's licence, and purchasing a car. James had the ongoing support of his family, particularly his mother and sister, who he would visit each weekend. James was supported through his case management team to have his HNSW application submitted, backdated, and placed on the priority register. James was also nominated for transitional housing, which he was successful in, moving into his own unit on 17/08/2023. At the time James commented that he was thrilled to finally have his own space to call home, as had never had this before.

Significantly, during his time at the Rainbow Lodge, James was granted partial custody of his vulnerable 13- year-old grandson by DCJ. James has supported his grandson to attend school consistently, disengage from anti-social friendships, and has been a positive and reliable support and role model. James has said that this responsibility gives him a reason to wake up in the morning and to keep himself on track, as he knows that the role, he is playing in his grandson's life is irreplaceable. James and his grandson are currently enjoying living independently in the community. James remains engaged with the Rainbow Lodge and acts as a source of inspiration to current and incoming residents, for the opportunities that are available to them also. When asked how his house is going, James always replies "Deadly".

Transitional Supported Accommodation Program

This year has been our busiest ever, with 127 TSA referrals received. Rainbow Lodge is currently funded for 32 places per year under our TSA contract, referrals outstripped capacity by a factor of 4:1. To give this some context Rainbow Lodge received more referrals than the other 6 TSA providers combined.

The men we work with are considered at a high risk of re-offending, homeless and 100% of them present with AOD, Mental Health and Trauma. We pride ourselves on working with men other services deem “too difficult or complex”.

We have built our program around addressing these issues with AOD and Living Skills groups and access to a forensic psychologist as the foundation of our daily support. This is supplemented by our cultural programs to support the 50% of our TSA men who identify as First Nations.

Rainbow Lodge was able to accept 44 men from custody with an average stay of 9 weeks; 18 men completed the program with 13 being housed in transitional or permanent housing.

One of the challenges we have identified this year is securing transitional housing in an area that supports the men’s recovery. We saw a number of our men who completed the program and were housed in the Eastern Suburbs of Sydney, around the Mascot, Botany and

Maroubra areas, struggled to maintain their housing and positive life choices. They identified that it geographically separated them from Rainbow Lodge and their supports, leaving them isolated and vulnerable.

Employment, training, and pathways to employment has been identified as another area that we feel we need to improve, if the men are to enjoy sustained recovery. The men who have been successful were able to gain employment in a supported environment. We have been lucky to have a close working relationship with Lois from Prisoners Aid NSW’s “Mates on the Move” social enterprise, who have employed 4 Rainbow Lodge men this year.

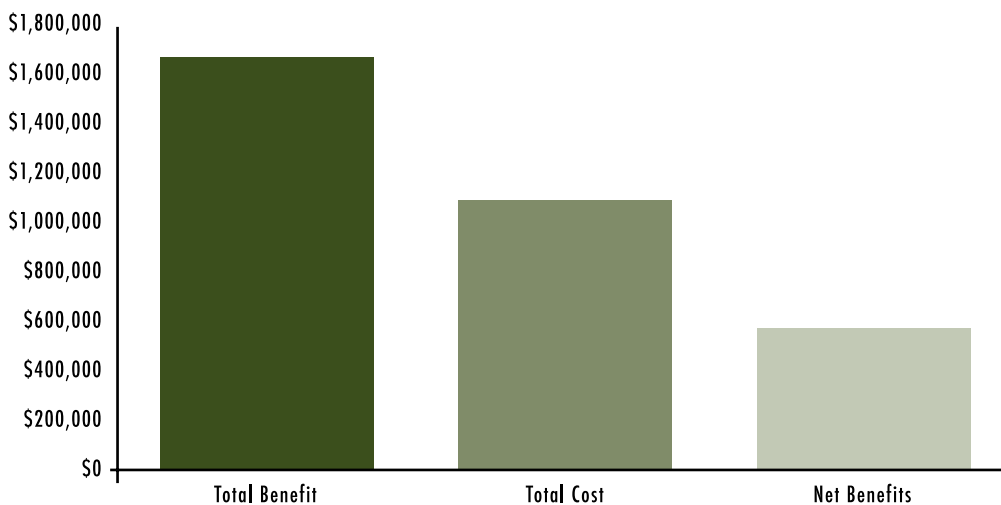
We look forward to strengthening this relationship as “Mates on the Move” looks to expand its services in employment and training. Rainbow Lodge sees this relationship as pivotal to our shared goals going forward. We are also looking to strengthen our relationship with Multiplex who are in the process of setting up training and employment opportunities for First Nations men at their Sydney Fish Markets site.

We were successful in receiving a grant from the Australian Social Values Bank who provided us with access to their Social Impact Valuation Calculator, to further support the impact of the work we are doing. The calculator returned a saving to the community of \$569,125 for the financial year 2022-23.

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The total cost of the program is **\$1,088,640**. This has been adjusted to account for opportunity cost and optimism bias.

Key results:



The net benefits of the program are **\$569,125**. This represents a benefit cost ration of **1.52**. The net benefit per participant is **\$13,235**.

The values used in these calculations, provided by the Australian Social Value Bank, are owned by Alliance Social Enterprises. They have been produced by Simerica-Jacobs, using best practice methodology for policy evaluation. These values are used under licence #[D8MpX5] expiry date: [03/08/2024].

Walama List Program

'Walama' is a word from the Dharug language meaning 'come back' or return. In the context of the Walama List, it is a coming back to identity, community, culture, and a healthy, crime-free life.

This year saw the start of our First Nations Walama List Program, which runs in conjunction with the Walama List trial in the District Court of NSW. This program has been made possible through the generosity of The Paul Ramsay Foundation. Thank you to Erin and Stephanie for believing in our vision and providing the support to bring it to life.

Rainbow Lodge felt compelled to be a part of this innovative program as we were aware of the work former Rainbow Board Member and Walama advocate, Justice Dina Yehia, had done to spearhead its creation.

We started working with the Walama court and clients in September 2022. It was a rocky start to say the least, as we had men coming straight from remand into our service with a whole set of new complexities, with bail conditions akin to house arrest. We did not yet have all our cultural staff and programs in place, but our staff were amazing, and we battled through.

Once our funding was secured, we were able to hire a First Nations peer worker, with lived experience of incarceration and a great knowledge of and connection to his culture. We were able to increase our Elder Ken Canning's hours so he

could support our First Nations men during groups and with 1-on-1 yarning.

Our Walama program really came to life when our First Nations partners, Wimpatja and Gamarada started running their respective programs 'Healing the Warrior' Aboriginal Men's program, and 'Healing Circle' life-training program.

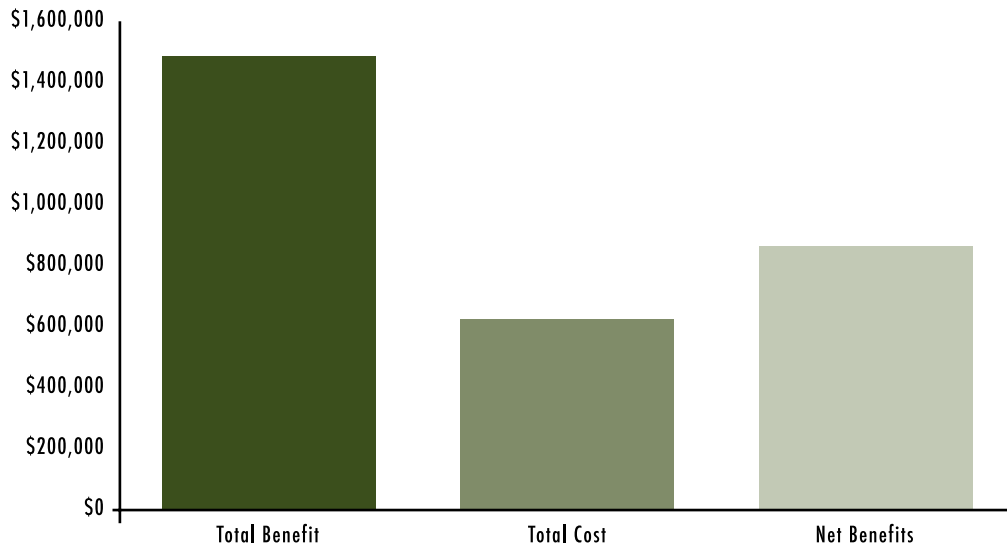
Through beginning these programs and providing the men daily access to cultural staff and activities we have seen a huge turn around in the outcomes of the program. We have worked with 24 men including transporting 7 First Nations men from custody to treatment centres around the state, who otherwise would have had to remain in custody.

The Walama program has not just impacted the Walama participants but all our First Nations men, and others from the community who have had access to the 'Healing the Warrior' program and other cultural components of the program. We look forward to strengthening the program as we learn from and adapt to the men we work with.

We were successful in receiving a grant from the Australian Social Values Bank who provided us with access to their Social Impact Valuation Calculator, to further support the impact of the work we are doing. The calculator returned a saving to the community of \$856,876 from the Walama List Program for the financial year 2022-23.

The total cost of the program is **\$622,080**. This has been adjusted to account for opportunity cost and optimism bias.

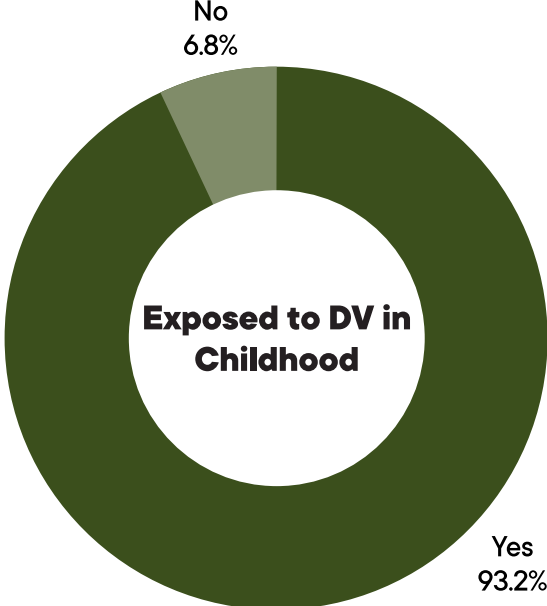
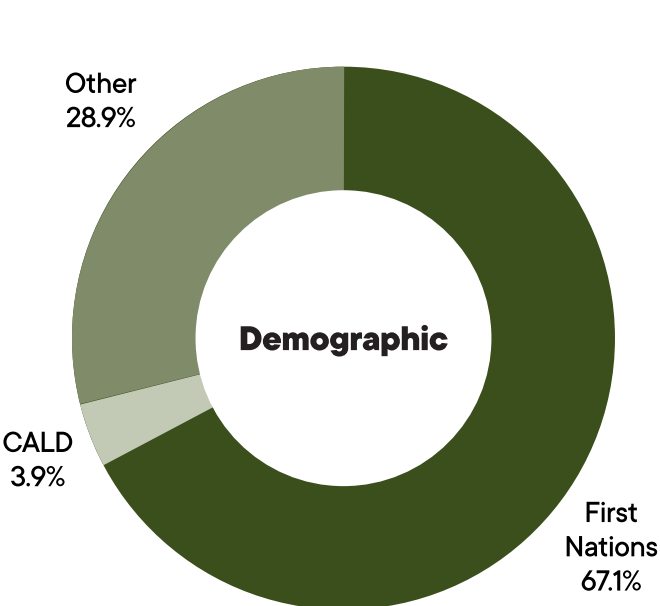
Key results:



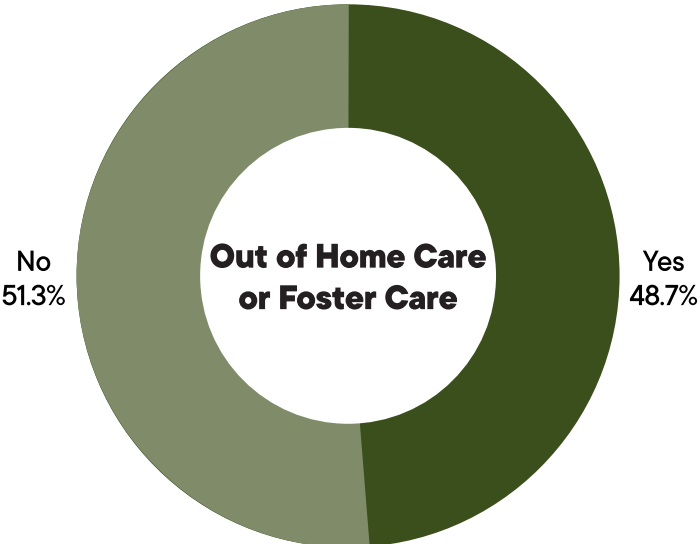
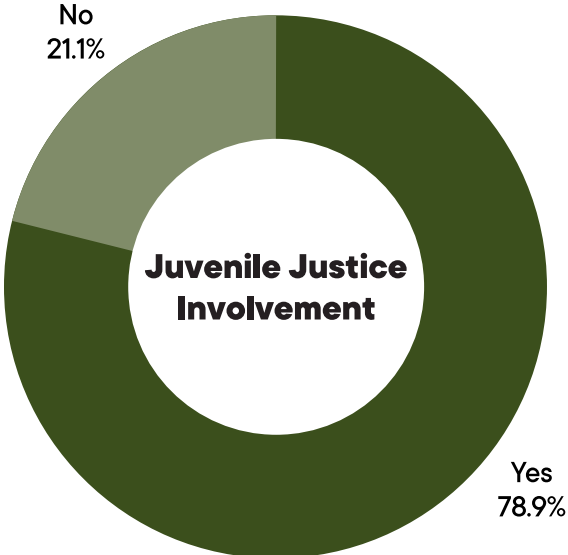
The net benefits of the program are **\$856,876**. This represents a benefit cost ration of **2.38**. The net benefit per participant is **\$38, 949**.

The values used in these calculations, provided by the Australian Social Value Bank, are owned by Alliance Social Enterprises. They have been produced by Simetrica-Jacobs, using best practice methodology for policy evaluation. These values are used under licence #[D8MpX5] expiry date: [03/08/2024].

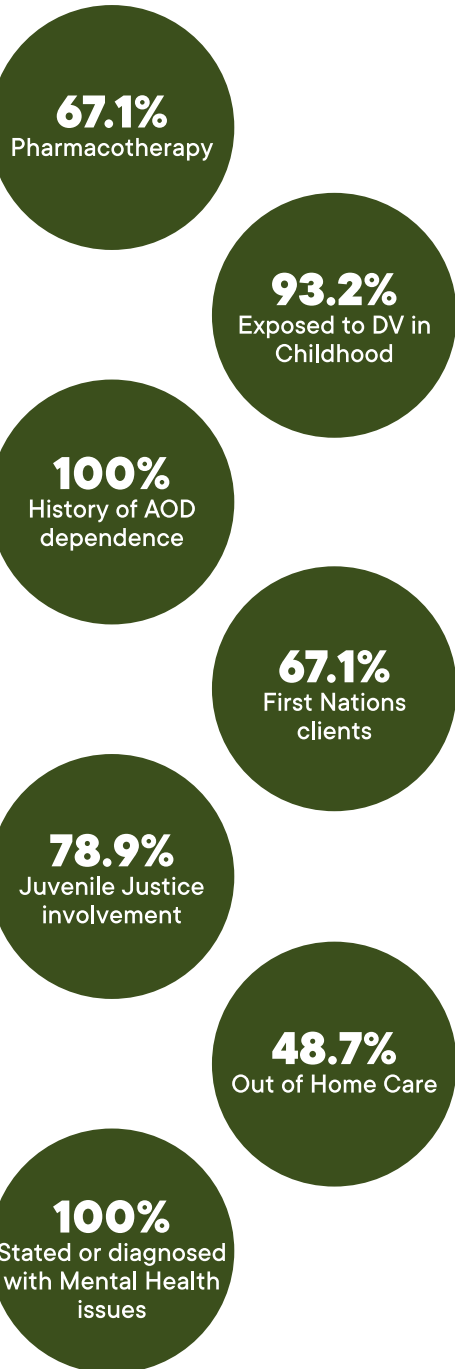
Client Snapshot



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KEY FACTS



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A Day at Rainbow

8:30am	Dosing & Medication
9:30am	Morning Group
10am	House Chores
10:30am	AOD Group
12pm	1 on 1 Yarn with Uncle Ken
1:30pm	Healing Circle
2:30pm	Case Planning
5-7:30pm	Meal prep, dinner, chores
6-8pm	Psychologist
11pm	Curfew

CLIENT VOICES

Luke

Luke arrived to Rainbow Lodge direct from custody on 24th January this year. He is a 47-year old male who arrived after having served a six-year sentence. Luke has an extensive criminal history with charges including the possession and supply of a commercial quantity of drugs, as well as possession of a prohibited weapon, and manufacturing and fraud charges.

Luke was neglected as a child, and at the age of nine, was forced to make drug deliveries for his mother, who was substance dependent. By eleven, Luke's mother had also introduced him to cannabis and alcohol. Luke has an extensive history of trauma and from the age of seven was physically and emotionally abused by his mother's partner. Luke was abused so severely that from the age of twelve he was forced to sleep in an abandoned bird aviary in his mother's backyard, in attempts to escape the violence. It was at this time that Luke was forced to leave home altogether, where he lived on the streets and his substance use escalated, as did his involvement in criminal activities. At this time, Luke reports drinking one litre of alcohol a day, and using daily hallucinogens. By fifteen years of age, he was injecting methamphetamine daily.

While Luke found employment as a young adult, working in security and hospitality, ongoing drug use saw him lose this employment, resulting in him committing higher levels of crime in order to support his habit. Following his release from custody, he entered the Rainbow Lodge Program, which he completed. While at Rainbow Lodge, he attended daily groups and received regular counselling with a Psychologist. Luke was further supported with his caseworker nominating him for transitional housing in the community, as well as applying for long-term housing through HNSW. After receiving news that he was successful in gaining a house within the community, Luke was then successful in receiving long-term housing, which led to him moving into his "forever home".

In addition, with the support of Rainbow Lodge, Luke has been able to gain employment with Mates on the Move, where he continues to thrive. Luke has started to study his Cert IV in Community Services at TAFE and does other work through St John's Church, where he undertakes various jobs, like painting the homes of elderly residents. Luke continues to reside independently, has also re-connected with his sister, and remains drug free and happy.

FUNDERS



Communities
& Justice

SUPPORTERS



John & Pippa Kearsley
Justice Linda Ashford

Paul Cooper, Christine Adamson & Kate Perumal

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PARTNERS



CITY OF
SYDNEY

PARTNERS



20



Pymont Cares Inc.
Recycling furniture and whitegoods to those who need them most in the inner city



YWCA
Australia



THREAD TOGETHER



OUR BOARD



Pete Townsend - Vice President

Pete has over 40 years' experience working in the community services sector and holds degrees in theology and nursing qualifications. Pete spent twenty years in the AOD and nursing sectors, and another 20 of these years working with men engaged in the criminal justice system as a senior manager, program writer and trainer with Corrective Services NSW and Corrections ACT. Pete was instrumental in the success of the Ngara Nura program at Long Bay during his time as manager and the Solaris therapeutic community in the ACT at Alexander Maconochie Centre prison. Pete was a previous manager of The Rainbow Lodge and has been a Board member for two years.

Judge Sophie Beckett

Judge Sophie Beckett is a highly regarded Judge who was appointed to the District Court in 2019 following an extensive career practising law since 1991. Judge Beckett was appointed to the Bar in 2007. She has a passion for fairness in sentencing for First Nations people before the Court and as such played a key role in developing the Bugmy Bar Book in 2019. Judge Beckett has been a Board member for close to four years.

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William O'Brien - President

William is a Criminal Law Specialist. He established and currently works in the criminal defence law firm, William O'Brien and Ross Hudson Solicitors. Whilst working in the Criminal Justice sector, William has acted for clients from every socio-economic group. Part of his practice has been devoted to the defence of indigenous men, women, and children. He has served on the Children's Court Legal Aid roster and works regularly on the Legal Aid duty lawyer back-up scheme, as well as having a place on the various serious crime panels in the Legal Aid Commission. He is aware of the devastation caused by the abuse of mind-altering substances and the addiction that inevitably follows. He is aware of the need provide a means for people to recover from their addictions. He has been associated with the Judge Rainbow Memorial Fund mostly as a Board member for over 20 years.

Magistrate Jenny Atkinson

Jenny Atkinson has been on the Rainbow Lodge Board for over 7 years. As a Magistrate, Jenny has dealt with a number of high profile and complex cases since her appointment in 2010.

Troy Rugless - Treasurer

Troy is a Wiradjuri man who founded PSG Holdings in 2011. Troy currently resides as PSG Holding's Director, CEO, Business Development Manager, Company Cultural Leader and Indigenous Business Mentor. Troy ensures that PSG Holdings thrives based on a culture of respect, humility, ingenuity and hard work. Troy is a former professional rugby league footballer who played in the 1990s and 2000s and has coached in the 2000s and 2010s. Troy joined the Rainbow Lodge board in 2022.

Gareth Hamill

Gareth (Scruff) Hamill is a qualified refrigeration and air-conditioning mechanic, who owns and runs a local air conditioning business. Scruff is also an avid participant in vintage motorcycle racing. Scruff has been on the Rainbow Lodge Board for the last six years and is regularly seen around the Lodge doing handiwork.

Trinka Kent - Secretary

For the past three years, Trinka has brought lived experience of addiction and incarceration to the Rainbow Lodge Board. Trinka worked as a case-manager at Rainbow Lodge for a number of years and as such has a wealth of knowledge of the Rainbow Lodge program and clientele. Trinka holds a degree in social work and is currently employed with the NSW Health MERIT and Drug court programs.

Ilan Finberg

Ilan brings lived experience of addiction and homelessness to the Rainbow Lodge board. Ilan is a qualified builder by trade and operates his own company. Ilan is a strong advocate for social justice and improving outcomes for people engaged in the criminal justice system through issues with substance abuse and mental health. Ilan has been on the Rainbow Lodge Board since 2022.

Annabel Mayo

From 1996-2011 Annabel worked in the NSW prison system and especially in Ngara Nura, the AOD therapeutic community at Long Bay Correctional Complex, Sydney. Annabel then worked in the ACT at Alexander Maconochie Centre prison in the Solaris therapeutic community and taught AOD and mental health to students at the Canberra Institute of Technology. Annabel later worked as a counsellor at the Stimulant Treatment Program at St Vincent's Hospital until the end of 2017. Annabel has a wide range of experience in training and staff clinical supervision across several community sector domains over 40 years. Annabel currently provides two weekly groups to Rainbow Lodge clients on topics relating to understanding and overcoming substance dependence and on building life skills for surviving well outside custody. Annabel holds a degree in Psychology. Annabel joined the Rainbow Lodge Board in 2023.



Lynn Rainbow AM - Patron

Lynn Rainbow is a former theatre and television actor and voice-artist who became widely recognisable in the early 1970s. Lynn received the Order of Australia AM in the Queen's Birthday Honours in 2016, for her service to culture and the arts. Lynn is the daughter of Judge Alfred Rainbow and has always been involved in The Rainbow Lodge, from her participation in the setting up of the Ruby Rich house in April 1980, to remaining the patron of The Rainbow Lodge today.



Claude Robinson - Manager

Claude has 15 years' experience in the community services sector, working in youth justice and homelessness, also mental health and adult justice and homelessness. He has been in senior management over the last 8 years at several NGOs in the community sector. He was on the board of Rainbow Lodge for six years before becoming the manager of Rainbow Lodge Program two years ago.

Claude has lived experience of substance misuse and engagement in the criminal justice systems in NSW and Victoria. Claude is a passionate advocate for reform in the criminal justice and prison systems, especially as it relates to First Nations people, people with substance misuse and mental health issues.

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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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 2023, 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 2023 and the financial position of the Fund as at that date.

William O'Brien
President of Board



Peter Townsend
Board Member



Signed at Sydney this the 25th day of September 2023

**THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
INCOME		
NSW DCJ Grant	75,061	67,491
Department of Corrective Services operating grant	782,670	644,240
SSSF grant	-	195,674
Commonwealth Stronger Communities grant	-	15,000
IT grant	-	15,066
House boarding fees	48,244	37,006
Interest	2,354	274
Sundry income/Donations	23,555	2,500
Bequest	100,000	-
Trusts & Foundations	240,667	-
Sale of fixed assets	(2,452)	1,238
TOTAL INCOME	<u>1,270,099</u>	<u>978,489</u>

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023 (Continued)

	2023	2022
	\$	\$
EXPENDITURES		
Accounting fees	35,732	33,972
Advertising & promotion	650	552
Assets purchased <\$5,000	136	3,666
Audit fees	3,504	3,504
Bad debts	-	695
Bank charges	175	93
Cleaning & pest control	2,096	3,540
Client support consumables – food	32,149	23,926
Client support consumables – other	5,010	4,223
Client support services – activities programs	6,243	5,888
Client support services – counselling	57,192	32,700
Client support services – brokerage	21,054	5,228
Client support services – transport	2,895	-
Client support services – cultural programs	63,725	-
Computer expenses	9,198	8,409
Consultancy fees	6,100	3,115
Depreciation – Motor Vehicle	9,533	4,395
Depreciation – Plant & Equipment	-	2,752
Depreciation – Fixtures & Fittings	-	233
Employment support and supervision costs	1,464	2,968
Instant asset write off	-	28,732
Insurance	11,502	8,654
Insurance - workers compensation	23,021	23,985
Interest	-	247
General expenses	5,945	1,979
Motor Vehicle Expenses	11,922	4,995
Postage, freight & courier	166	148
Stationery and computer consumables	7,957	3,138
Provision for annual leave	2,219	14,827
Provision for long service leave	(1,778)	(11,158)
Replacements, repairs and maintenance	16,670	94,348
Security	6,266	1,068
Staff welfare, seminars and training material	1,839	509
Staff training and development	5,205	-
Subscriptions and membership fees paid	680	3,428
Superannuation	70,315	50,851
Telephone	2,267	3,353
Travelling & accommodation	-	315
Salaries & wages	678,089	535,095
Utilities	<u>10,225</u>	<u>7,229</u>
TOTAL EXPENDITURES	<u>1,109,366</u>	<u>911,602</u>

**THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED INCOME
STATEMENT FOR THE YEAR ENDED 30 JUNE 2023 (Continued)**

	2023	2022
	\$	\$
SURPLUS/(DEFICIT) OF INCOME TO EXPENDITURE FOR THE YEAR	160,733	66,887
ACCUMULATED FUNDS - BEGINNING OF YEAR	265,905	199,018
ACCUMULATED FUNDS - YEAR END	<hr style="width: 100%;"/> 426,638 =====	<hr style="width: 100%;"/> 265,905 =====

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
BALANCE SHEET AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ACCUMULATED FUNDS		426,638	265,905
		<u>=====</u>	<u>=====</u>
REPRESENTED BY:			
Current Assets			
Cash at bank	3	904,900	295,146
Sundry debtors	4	23,142	10,469
Fixed Assets	5	73,190	56,039
Total Assets		<u>1,001,232</u>	<u>361,654</u>
Current liabilities			
Sundry creditors	6	22,251	10,383
Accruals	7	41,745	25,569
Employee entitlements	1(d)	29,807	32,588
Goods & Services Tax		15,414	10,287
Grants Received in Advance	7	462,654	12,421
Current liabilities		<u>571,871</u>	<u>91,248</u>
Non-current liabilities			
Employee Entitlements	1(e)	2,723	4,501
Non-current liabilities		<u>2,723</u>	<u>4,501</u>
Total liabilities		574,594	95,749
NET ASSETS		<u>426,638</u>	<u>265,905</u>
		<u>=====</u>	<u>=====</u>

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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 2023 (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	2023	2022
	\$	\$
Westpac main cheque account	720,665	33,372
Westpac cheque account	66,036	145,734
Westpac debit card	3,758	3,739
Westpac Reserve	7,206	7,205
Petty cash	343	449
Westpac Term Deposit	104,865	104,647
PayPal	2,027	-
	<u>904,900</u>	<u>295,146</u>
	=====	=====

4. SUNDRY DEBTORS

	\$	\$
Accounts receivable	-	-
Prepayments	20,890	10,352
Other Debtors	2,252	117
	<u>23,142</u>	<u>10,469</u>
	=====	=====

THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (Cont'd)

5. FIXED ASSETS

	\$	\$
Motor vehicles - at cost	62,950	51,553
Motor vehicles – Depreciation Accumulated	(9,401)	(4,311)
	<u>53,549</u>	<u>47,242</u>
Plant & equipment – at cost	19,016	8,263
Plant & equipment – Depreciation Accumulated	(3,655)	(1,641)
	<u>15,361</u>	<u>6,622</u>
Fixtures & Fittings	4,785	2,298
Fixtures & Fittings – Depreciation Accumulated	(505)	(123)
	<u>4,280</u>	<u>2,175</u>
	<u>73,190</u>	<u>56,039</u>
	=====	=====
6. SUNDRY CREDITORS	\$	\$
Employee PAYG withholding tax	15,851	7,650
Trade creditors	6,400	2,733
	<u>22,251</u>	<u>10,383</u>
	=====	=====
7. SUNDRY CREDITORS and ACCRUALS	\$	\$
Wages and superannuation accrual	37,530	21,314
Audit fees	3,500	3,500
Key Deposit	715	755
	<u>41,745</u>	<u>25,569</u>
	=====	=====
Grants received in advance:		
- Corrective Services	6,320	12,421
- Ramsay Foundation	<u>456,334</u>	<u>12,421</u>
	<u>462,654</u>	<u>12,421</u>
	=====	=====

**THE JUDGE RAINBOW MEMORIAL FUND INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (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 2024 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 2023, 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 25th day of September, 2023

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 2023, 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 2023, 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, 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise 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 25th day of September, 2023

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