



RAINBOW LODGE™

A FRESH START

**ANNUAL
REPORT
2024-25**



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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MISSION STATEMENT

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Our Vision

Men are supported to heal from their trauma and the impacts of the criminal justice system. They are empowered by a supportive environment that offers opportunities to build self-worth, connection to culture, meaning and personal accountability, as they return to community life.

We strive to support personal and societal transformation.

Our Purpose

Providing a fresh start for men leaving incarceration, through capacity building and cultural programs, so they can build and maintain healthy, happy, and fulfilling lives.

Our Values

Dignity: Valuing and honouring everyone's worth.

Learning: Remaining open to new knowledge and better ways of doing things.

Compassion: We understand the effects of trauma and the importance of healing.

Empowerment: Capacity building leads to better decision-making and growth through personal accountability and kindness.

Our Strategic Pillars

These four pillars provide guidance for our planning and decision making. They are key measures that we will use to evaluate our success.

Outcomes Focused Our programs are engaging and instruments for change.

Reliable We can be trusted to deliver on our commitments.

Collaborative We are inclusive; to strengthen the service system and we partner for success.

Sustainable We are an enduring, capable organisation with strong governance and sound financial practices.

“BREAKING FREE”

The Rainbow Lodge Story

Judge Alfred Rainbow – 1900–1963 The Inspiration

5 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.”

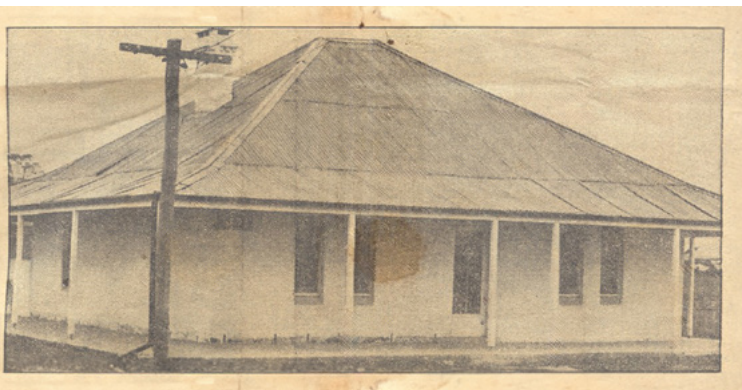
Following his early death in December 1963, a number of those who had been associated with the Judge in his professional capacity, or in one of his other interests, decided that such a man richly deserved a Memorial – a living Memorial which would perpetuate this noble work and service to mankind.

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 McClemens 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.

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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.”

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.

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.

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

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



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 an income \$1.6 Million this financial year from a mix government grants and philanthropic donations.

In 2024–25 we supported 265 clients across our residential program, day program, Healing the Warrior program, Healing through Culture program and Ngaramura Therapeutic Transport Program, with 92% of our clients identifying as First Nations people.

We have a diverse board of directors with a wide range experience, including an ex-federal Court judge who is a KC, people with lived experience, 3 First Nations members and two treatment specialists with 40 years collective experience in

working with men engaged in the criminal justice system.

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-centered, trauma informed, and culturally appropriate framework built around the individual needs of each client.

We have a completely professional workforce, comprising of a manager, 2 case workers, 4 support workers, a First Nations Elder, First Nations cultural peer worker, 3 First Nations Transport workers, Art Therapist and engage two Forensic psychologists and external group facilitators including a Music therapist.

Message from the President

Two years ago, we were looking at the statistics showing how many people left prison each year in NSW and noticed that more than half (over 10,000) are leaving directly to homelessness and social instability. We realised that this was a confronting bit of information most citizens would not know. Even more concerning, we knew that Rainbow Lodge, with its 10 beds, was the largest residential support program of a handful providing care to a potential population of 19,000 prison leavers each year.

Making changes

The Board accepted that there was a responsibility attached to that knowledge, especially as we were the ones who knew how to improve the situation. Rainbow Lodge could no longer sit quietly to one side of the bigger issues facing social reintegration of people leaving custody. We had to care for our residents as usual and, also get the message out there to be able to support many more people. We allowed ABC Four Corners program in to start just that.

Our projection into public awareness grew even more this year. We continue to have regular representations in the media: manager Claude Robinson was a guest on well-known podcasts and other staff and residents

being interviewed in film clips and news segments.

To advocate for those changes that will benefit prison leavers, their families (and the public in general), by reducing crime and reducing costs, we met with NSW Ministers in Corrections, Housing, Aboriginal Affairs and Domestic Violence (State) and the Federal Minister for Social Services, City of Sydney Councilors and other supportive politicians, including the NSW shadow Attorney General, to underline the need for solutions to the problems these prison leavers face, highlighting that these solutions are necessarily political but cannot be partisan, if improvement is to be sustained.

We sought more connection with other services supporting prison leavers like Glebe House and Guthrie House, Success Works, CRC, Justice Reform Initiative and the Justice and Equity Centre, to enhance this voice for change.

In May this year, we chose exciting new branding that would improve awareness of who we are and what we do, and we do a lot. 45 men have stayed at Rainbow over the last 12 months, and most have completed the program this year. This level of retention in the program is better than ever. We also had 12 regular day program attendees.

But that's not all. Those people leaving custody include a disproportionate number of First Nations Australians, so we offer the Healing the Warrior program to our Aboriginal men and to others in the community. We run

the Healing Through Culture program in John Morony CC and ran as a pilot at the MRRRC. Hopefully there will be other prisons involved next year and the funding to allow us to reach even more First Nations people.

Similarly, our Ngaramura Transport Program, has transported more First Nations men and women to community treatment and prosocial support, saving lives and taxpayer dollars.

By sponsoring a new sister organisation, Rainbow Lodge Cultural Healing Aboriginal Corporation, we hope to do even more for Aboriginal people impacted by the justice system next year.

Who does all the work?

Our Manager Claude Robinson is driving these projects and others in development. His extraordinary efforts are supported by our wonderful staff of caseworkers, support workers, cultural workers and volunteers who wholeheartedly do the day-to-day jobs that many would not. We have skilled program providers who make the Rainbow experience even better. And not least, the participants who chose to come here and stay here also work to support themselves and others.

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The Board has been passionate and involved in driving this change. Our Board is skilled, diverse and focused.

This year we saw the passing of Harvey Cooper, retired District Court Judge and long-term Rainbow Lodge

supporter. It is unlikely that we would all be here today if it were not for his contributions over a very long time.

The Board is always evolving. We want to pay tribute to outgoing Vice-President Pete Townsend who has served as both Manager and Board Member and has a long commitment to helping people recover from being in custody and from trauma and substance use. Parvin Walia also left the Board after a short contribution.

Thanks to the Paul Ramsay Foundation, NSW Department of Corrective Services, Department of Communities and Justice, Department of Aboriginal Affairs, Homes NSW Tanya Plibersek MP, and Kobi Shetty MP, John and Pippa Kearsley, Stewart Investors, the Silks of NSW, Commonwealth Bank staff and increasing numbers of generous individuals for their ongoing support.

Next year

We look forward to an upgraded Rainbow Lodge with the replacement of the outbuildings, to expanding our services (especially for supporting families experiencing violence), more funding for First Nations residents and cultural programs, and more employment opportunities for all the men.



Message from the Manager

61 Years of Service

This year Rainbow Lodge has supported 265 people over multiple programs, making it the busiest year in our long history. We had 67 men attend Rainbow Lodge residential and day program, 120 participate in our Healing through Culture and Healing the Warrior programs, both in custody and the community and we transported 78 First Nations clients from custody to treatment centres across the state. 58 men and 20 women, clocking up 60,000 km.

residential program. We are now receiving up to 5 referrals a day and had to close referrals until the new year as we just can't keep up with demand or have the resources to take the information down required to join a waitlist.

Our "Healing Through Culture" Aboriginal healing program commenced on 1st July 2024 at John Morony Correctional Centre. Thanks again to The Paul Ramsay Foundation for making this possible through funding a two-year trial and evaluation. It has seen 100 men go through the program and we have so far interviewed 51 for the evaluation, including men who have left custody for treatment after completing the program at JMC. It is now seen by NSW courts as a program to consider when sentencing people.

The year in review

We have employed a new First Nations Elder uncle John Duckett whose lived experience of the prison system and addictions has been invaluable to the men at Rainbow Lodge. Uncle John never says no to a request and has worked on transports across the state, taken the men on cultural camps, engaged them in touch football competitions and cricket, including taking two men on bail to Alice Springs to participate in the Wiimpatja Cup Aboriginal Cricket competition. His quiet but firm presence around Rainbow daily brings calmness to everyone. He

also featured in the Cercle cups promotional video, nothing is ever too much to support the men, staff and the organisation.

We met with many stakeholders over the year who have important roles in supporting Rainbow Lodge to accomplish our mission. They included the new NSW Commissioner of Corrections Garry McCahon, Federal Minister of Social Services The Hon. Tanya Plibersek, Minister for Housing & Homelessness the Hon. Rose Jackson, Minister for the Prevention of Domestic and Sexual Violence the Hon. Jodie Harrison, Shadow Attorney General Alister Henskens, Local member Kobi Shetty Greens MP, Deputy Lord Mayor City of Sydney Zann Maxwell, City of Sydney councillor Eyvonne Weldon, NSW Chief Magistrate Judge Allen, NSW Police Superintendent, Leichardt Area Command Alf Sergi, NSW Police Superintendent Burwood Area Command Christine McDonald, Say No to Violence CEO Phillip Ripper, DVNSW CEO Delia Donovan and WAGEC CEO Nicole Yade.

We continued our strong role in advocacy at Rainbow Lodge which saw staff, clients and our programs featured in numerous media stories across the year in TV, print and radio. We were in the Guardian for stories on our role in supporting men who use violence and control in family and domestic relationships and on the damage

92.1% of all our clients were First Nations people.

Growth

The funding of our Ngaramura Therapeutic Transport Program for the next two years by NSW Aboriginal Affairs has been a game changer. It has allowed us to transport more First Nations people on remand to treatment centres throughout NSW. We have now employed 3 First Nations transport staff. A special thanks must go out to the amazing staff who undertake the transport, as it requires them on many occasions to spend nights away from family and loved ones. We know from the evaluation that their lived experience and cultural knowledge have been invaluable to the clients we transport and has made this program successful.

Our "Bail Program" continues to grow with 37 referrals last year resulting in 7 placements in our



done via Firearm Prevention Orders in NSW. We also featured on SBS in relation to the greatest number of Aboriginal deaths in custody in any one year, with Ivan Clarke and Paul Bird interviewed. I was also featured on ABC Conversations in November with Sarah Kanowski, which was also replayed in April 2025. I spoke at Newington College to 200 year 10 boys about healthy male role models and what really is important when being a safe male for your loved ones and the community. I also, had the pleasure of doing three lectures at Macquarie University about the justice system and its impact on first nation Australians to students studying Criminology, this was facilitated by Dr Vincent Hurley.

A big thank you to the Board of Rainbow Lodge, who this year have supported me and my staff unwaveringly, sharing our vision and passion for creating new and exciting opportunities to grow and expand. To the staff at Rainbow,

I thank you on behalf of myself and the board. It's not easy doing the work we ask of you day in day out. We "take the men no one else wants" and that comes with a cost we all pay. I know we are all proud of what we support the men who come to us to achieve, there are many losses, but the wins are life changing!!!

Rainbow Lodge participated in the lived experience workshops and consultancy being carried out by UK based company Lived Expert for NSW Corrections. It culminated in a 1-day workshop with 25 people with lived experience and 25 staff from NSW Corrective Services, including 2 Governors and 2 Deputy Commissioners. It was an enlightening experience all round.

We also attended NAIDOC celebrations at JMC and Hunter Correctional Center and ran a



cultural immersion day at Long Bay for 25 Parole officers facilitated by Raymond Weatherall, Uncle John and Trent, our peer worker.

I did presentations to 25 SAPO staff at Long Bay CC and also at Goulburn CC.

A big thank you and good luck to case workers Lucy Cook, Danielle Allen, support worker Harry Byrne and Cultural worker Raymond "Bubbly" Weatherall who left us this year for new challenges. Lucy and Harry were at Rainbow for 3 years and Dani and Raymond for just over 2 years. They all worked beyond their job descriptions, with passion and professionalism and will be missed.

Future

This year was spent trying to get our building upgrade started, which proved to be a more frustrating task than I could have imagined. I am very aware now why we have a housing crisis in this county, as the restrictions and bureaucracy to get building permits are restrictive and costly beyond belief. We currently have a building proposal before the City of Sydney council for DA approval. We are hoping to start the actual construction in the new year to be ready to open for the 2026–27 FY. It is funded by Homes NSW and the City of Sydney, and it will increase our bed capacity from 8 to 13.

We are coming to the end of the year with a little disappointment, as our family and domestic Violence program “Safer Men-Safer Families” lingers in government waiting on the political will to approve its funding and implementation. We know that FDV is a huge problem in the community, 96% of the men who come through Rainbow Lodge grew up in families where FDV was prevalent, 90% of them go onto commit FDV related offences. We also know that what we are currently doing is not enough to bring intergenerational change to this issue.

We believe our program offers a new solution that benefits everyone effected by FDV, especially children. We spent the last year meeting with Ministers, I have personally met with 12 stakeholders, including Victim survivors, Police, magistrates, FDV peak bodies and service



providers. The support has been overwhelming with no one disagreeing with the need for this innovative program. We will partner with WAGEC FDV service who will support the women and children. Yes, it helps the men as well as the women and children, because, if we as a community think we can punish the men into behavior change, we are mistaken.

At Rainbow Lodge we believe the solution to FDV is by supporting men to change, through trauma informed men’s programs, parenting programs and culturally targeted programs. We need to re-think men’s behaviour change programs, as we feel they fail the community, the victim-survivors and the men. The idea that someone will change by pointing out and focusing on the impact that their behaviour has on the victim is naive and dangerous. Studies out of the Uk support our approach, where an Oxford study

found when we changed the focus from the women to the children, the success of the program increased by 50%. We believe if you take this a step further by acknowledging their trauma and then giving these men skills to deal with conflict and disagreement, they will see a personal benefit in changing, that will flow onto all those affected.



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Transitional Supported Accommodation /Bail Program

This year has been another busy year, with an increase in TSA referrals received from 84 last year to 103 this year, plus another 37–bail placement referrals. Rainbow Lodge is currently funded for 32 places per year under our TSA contract, referrals outstripped capacity by a factor of nearly 4.5:1.

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 “no one else wants”.

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We have built our program around addressing these issues with AOD and Living Skills groups, Art and Music Therapy groups and access to a psychologist as the foundation of our daily support. This is supplemented by our cultural programs to support the 80% of our TSA men who identify as First Nations.

Rainbow Lodge was able to accept 45 men from custody with an average stay of 9 weeks; 21 men completed the program with 12 being housed in transitional or permanent housing.

Another 12 men attended our day program, which supports them to be bailed into the community but with support.

45% of all clients who completed a TSA service came through Rainbow Lodge, across the state TSA services

averaged 48% task completion, Rainbow Lodge had a task completion rate of 94%.

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 started a new partnership with Cercle cups social enterprise, a sustainable coffee cup system that aims to employ justice impacted people.

This year we introduced 12 step self-help meetings 4 times a week and a lived experience speaker dinner each Tuesday night at Rainbow Lodge. We have several of our Aboriginal men playing cricket with Redfern All Blacks which has been a great positive.

We continue to have a turn away rate of over 75% of our referrals due to not having enough bed capacity. We are hoping that to lessen that with our new building funded by Homes NSW and City of Sydney which will lift our capacity to 13 beds.





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Ngaramura Therapeutic Transport Program

Ngaramura ('See the Way' in Gadigal language) is a therapeutic transport service that is available to any First Nations inmates in custody in New South Wales. The service transports First Nations people from custody to an appropriate residential drug and alcohol rehabilitation centre or (in some cases) to their family. Importantly, Ngaramura clients would otherwise not be able to access treatment as courts are often reluctant to grant bail if there is no reliable transport available.

The program has been funded for two years by NSW Aboriginal Affairs with philanthropic support from Stewart Investors. We completed 78 successful transports consisting of 58 males and 20 females in the last 12 months, saving the community approximately 13 million dollars in direct savings and many more millions in the indirect benefits of diverting people from the justice and child protection systems. Ngaramura has shown that strengthening Aboriginal Culture leads to positive outcomes for clients and their families and contributes to Closing the Gap outcomes. These outcomes further demonstrate the effectiveness and efficiency of funding Ngaramura in the future.

This year we also expanded our reach to support First Nations people impacted by changes to how bail is delivered in the Lismore/Ballina /Byron Bay area. We are partnering with NSW Corrective Services and DCJ Aboriginal Services Unit to provide Cab Charge vouchers to people granted bail but without the means or access to public transport to safely get to their court ordered address. This new initiative shows what is possible when we can be responsive to the specific needs of the community. Thanks to CSNSW Assistant Superintendent Glenn Baily and ASU staff Neena Carroll and Jason Bourne for bringing this to our attention and working to make it happen. 12 people have accessed the service since its inception in September.

It is widely acknowledged that First Nations' people are over-represented in the prison population. Data from the National Indigenous Australians Agency (NIAA 2024) indicates that the imprisonment rate for First Nations adults was 14 times that of non-Indigenous adults. Similarly, Australian Bureau of Statistics (ABS 2024) data reveals that Aboriginal people comprise about 38% of prisoners, while making up only 3.8% of the population. Therefore, Rainbow Lodge created a for-purpose program, Ngaramura, to help reduce incarceration rates for First Nations Australians.

During the journey, peer workers – First Nations people with lived experience of incarceration and treatment – engage the client in a process of storytelling. As part of this, the client learns more about Country and Culture as the peer worker describes the flora, fauna, landscape, and songlines. For many clients, this may be the first time they have had a focused opportunity to connect with their heritage.

We are very proud to announce that our Ngaramura Therapeutic Transport Program was a Bronze Award recipient in the 2025 Australian Crime and Violence prevention Awards. We traveled to Parliament House Canberra to receive the award.





“Healing through Culture”

Aboriginal men in custody program

Our “Healing through Culture” program has completed its first 12 months at the John Morony Correctional Centre, Windsor NSW, facilitated by our First Nations partner Wiimpatja Consulting and Gamarada, with the evaluation being done by First Nations organisation Origin Communications Australia. It is being funded by The Paul Ramsay Foundation.

The goal is to deliver a culturally focused trauma-based program to First Nations male inmates in NSW Correctional Centres. The goal being that they are introduced through a therapeutic environment to ways of identifying their trauma, its resulting behavioral responses, and the impact those behaviors 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.

The program consists of Wiimpatja’s “Healing the Warrior” Aboriginal men’s program which provides a four-day workshop (Monday – Thursday) each month. Each workshop will consist of four-day sessions (8am – 1:30pm). The workshops will support First Nations men on remand to attain an appreciation of trauma at a personal, family and community level. It will assist the men on remand to attain awareness of personal experiences of trauma and how that trauma has affected their attitude, behavior, and lifestyle choices.

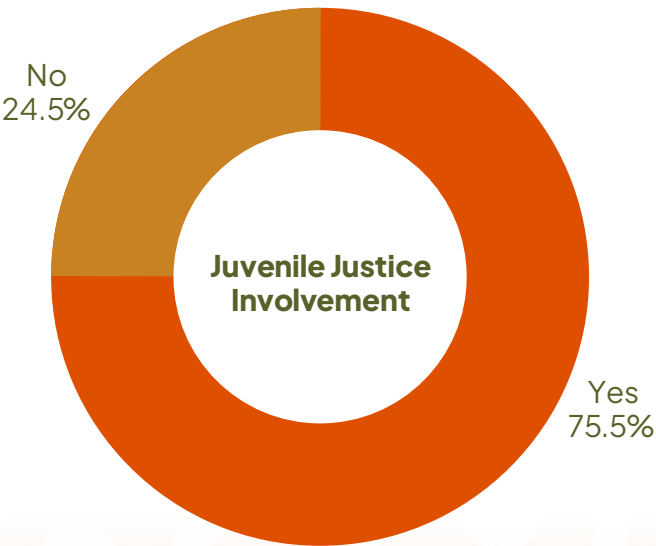
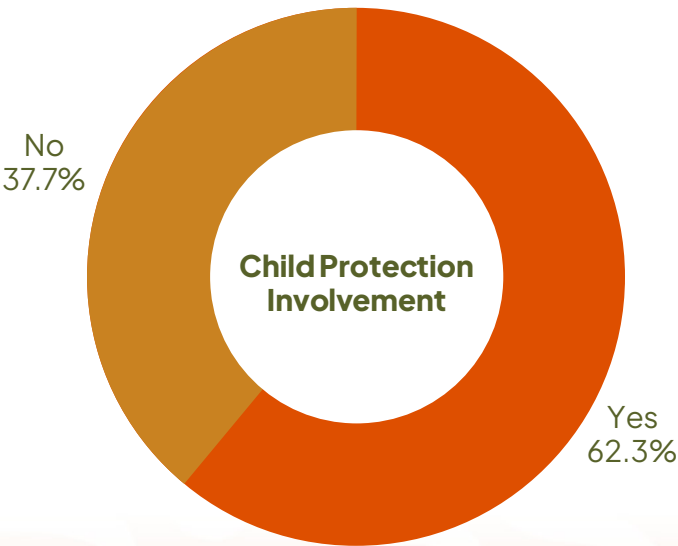
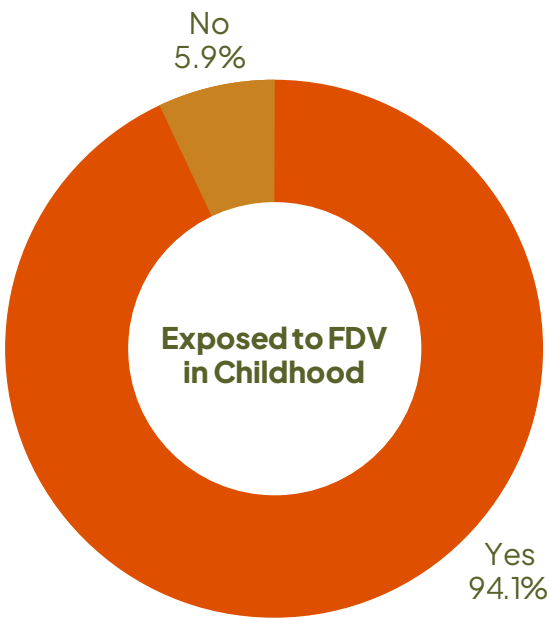
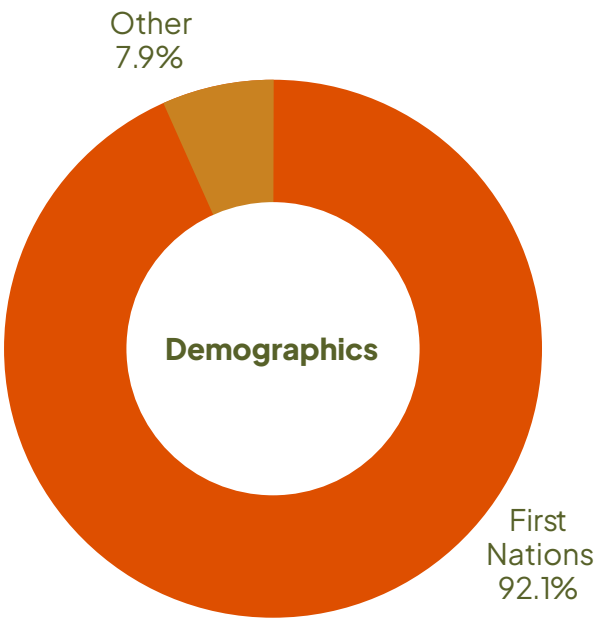
It is supported by Healing Circles run each Tuesday run by Gamarada on either side of the “Healing the Warrior” program to support the continuations of the conversations around trauma and the pathways to start the healing process.

The program began on 1st July 2024 and will run until 30th June 2026. We would like to thank Louise Lynch, Luke Grant, Andrew McClintock, Peter Thiris and his team of SAPO’s from Corrective Services NSW.

The Healing the Warrior component of the program has also completed a program pilot at MRRC Silverwater, which was captured by the Daily Mail as part of their extensive program at the centre. We would like to thank the Governor Patrick Aboud and MOSP Peta Dean for making this possible. A big shout out to John & Pippa K who contributed financially to make this pilot happen.



Client Snapshot



KEY FACTS

265
Clients
Supported

60,000km
Travelled for
Ngaramura
Transports

57.1%
Pharmacotherapy

94.1%
Exposed to DV in
Childhood

100%
History of AOD
dependence

92.1%
First Nations
clients

75.5%
Juvenile Justice
involvement

48.7%
Out of Home Care

100%
Stated or diagnosed
with Mental Health
& Trauma

A Day at Rainbow

8:30am	Dosing & Medication
9:30am	Morning Group
10am	House Chores
10:30am	ADO Group
12pm	1 on 1 Yarn with Uncle John
1:30pm	Healing Circle
2:30pm	Case Planning
5–7:30pm	Meal prep, dinner, chores
6–8pm	12–Step Meeting
11pm	Curfew

Client Voices

Brett

Brett is a 37-year-old man who commenced our 3-month residential program after being released on parole.

Brett was born in Auburn but spent most of his early years in Cabramatta, New South Wales. Brett's parents split up when he was two years old, leaving Brett's mother to care for Brett and his oldest brother on her own.

Tragedy struck Brett at the age of seven, when he found his mother collapsed, needing to call an ambulance. When first responders arrived, Brett was informed that his mother had passed away from a suspected drug overdose. The trauma of this sad event would impact Brett's life for decades. He was then placed into the care of his aunt who lived in Blacktown.

When Brett was 12, he was introduced to drugs and alcohol by his oldest brother, who he looked up to. After the loss of his cousin, Brett began to use cannabis and amphetamines regularly, selling drugs to financially support himself. At 16, Brett was introduced to methamphetamine, and his life "spiraled." He became addicted to methamphetamine, causing him to withdraw from his friends, family and other supports.

At 21, Brett was incarcerated for the first time. He spent the following years in and out of prison, using drugs, gambling and committing crimes to cope with grief and trauma. Prison became the only constant in Brett's life. It was the only place where he felt safe, knowing that he would have a roof over his head, three meals a day and access to healthcare and regular exercise.

During his last time in custody, Brett met a former resident of Rainbow Lodge who told him about the program and shared that he felt like he had wasted a really great opportunity to turn his life around. This conversation sparked something in Brett, and for the first time, he felt like he'd had enough of drugs and crime and was beginning to imagine a future outside of prison.

Three months before he was expected to be released, he mentioned to the SAPO that he was ready to turn his life around and that he wanted to give the Rainbow Lodge program a try. He applied for and was one of the lucky ones who was accepted.

In his time at Rainbow Lodge, Brett has participated in drug and alcohol educational groups, living skills groups and local 12 step recovery meetings. He also



engages with our onsite psychologist on a weekly basis and meets regularly with staff for intensive case management.

Having completed the program in August 2025, Brett has taken on a mentoring role, guiding new residents and reminding them to make the most of the opportunity they have been given. The program has built up Brett's confidence, allowing him to take ownership of his recovery and become a reliable and supportive person like his brother has been to him throughout his life.

Brett has never had a place to call his own but with the assistance of Rainbow Lodge, he has lodged his application with Homes NSW and been nominated for transitional accommodation through our partnership with St George Community Housing and Metro Housing. He continues to reside at Rainbow Lodge.

Brett has also taken responsibility for Rainbow Lodge's newest member, Alfie the black Labrador. This has seen Brett attending puppy training, walking and bathing Alfie.

Once housed, Brett intends to drop in regularly and maintain his commitment to the program and his recovery. Employment and training are a key focus for Brett and Rainbow Lodge as he transitions into the community and the rest of his life.

FUNDERS

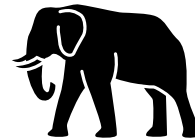


Communities
& Justice



Aboriginal
Affairs NSW

SUPPORTERS



Stewart Investors



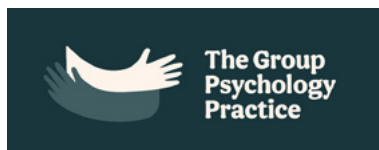
SUBARU

Sydney City

John & Pippa Kearsley
Justice Linda Ashford
Silks of NSW

Paul Cooper, Christine Adamson & Kate Perumal, McFarlane Family, Maureen O'Malley,

PARTNERS



OUR BOARD

Annabel – President

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.

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.

Chris Duckett – Vice President

Chris is a proud Widjabul Wia-bal, Dunghutti, Yuin man and Elder who sits on the Koori Youth Court and Walama List. Chris has qualifications in horticulture and is currently teaching at Tafe NSW. Chris brings vast lived experience with him and exceptional cultural knowledge.

Ilan Finberg – Treasurer

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.

Maree Lockyer – Secretary

Maree is a victim survivor of violent crime, who made the choice to work inside prisons in NSW to re-gain her power over such a devastating circumstance. Maree worked in the successful Ngara Nuara program at Long Bay and in the works release program. Maree is passionate about supporting men to gain meaningful employment as a path to re- integration back into the community. Like many of the men who come to Rainbow Lodge, Maree is in the process of discovering her First Nations ancestry, long hidden in her family.

Karen Arthur

Karen is a proud Gamilaroi women with lived experience of addiction and over 25 years in recovery. Karen has a history in business administration, bookkeeping and accounting. Karen is also an ambassador for the Women’s Resilience Centre.

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

The Honourable Steven Rares

Steven is a former Federal court Judge and Kings Council. He was also a Supreme Court Justice of the ACT.

Steven is a fulltime arbitrator and mediator, internationally recognised for his expertise in maritime disputes with officers in London, Singapore and Sydney. Steven practiced as a barrister for 25 years prior to becoming a Judge.



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 17 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 9 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. Claude is an NSW finalist in the 2025 Australian of the Year-Local Hero Category.

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.

24

Lois Dillon

Lois is passionate about using employment to support people engaged in the justice system to re-integrated back into their communities. Lois uses her vast knowledge of social enterprises to support the employment of marginalised people. Lois was integral to the success of 'mates on the Move' as prisoners Aid NSW and is now the Social Enterprise and Employment Liaison Manager at Success Works partners.

The Judge Rainbow Memorial Fund Incorporated

ABN 63 542 340 727

Financial Report - 30 June 2025

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**LBW & Partners**

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George P Rochios

Mark W Willock

The Judge Rainbow Memorial Fund Incorporated
ABN 63 542 340 727

Auditor's Independence Declaration to the Committee of Management of The Judge Rainbow Memorial Fund Incorporated

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been:

- (i) no contraventions of the auditor independence requirements as set out in Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Rupaninga Dharmasiri
Partner

LBW & Partners
Chartered Accountants
Level 3, 845 Pacific Highway
CHATSWOOD NSW 2067

Date: 16 October 2025

The Judge Rainbow Memorial Fund Incorporated
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2025



	Note	2025 \$	2024 \$
Total revenue	3	1,778,732	1,600,228
Interest income		43,647	4,166
Total revenue		<u>1,822,379</u>	<u>1,604,394</u>
Expenses			
Accounting and audit		(44,430)	(45,682)
Advertising and promotion		(18,240)	(6,877)
Client support		(523,531)	(373,577)
Depreciation		(38,771)	(21,172)
Employee benefits		(845,681)	(839,614)
Insurance		(87,586)	(65,918)
Repairs and maintenance		(50,687)	(114,489)
Travel expenses		(36,428)	(9,399)
Utilities & office costs		(29,503)	(21,871)
Other expenses		(22,475)	(17,169)
Total expenses		<u>(1,697,332)</u>	<u>(1,515,768)</u>
Surplus before income tax expense		125,047	88,626
Income tax expense		-	-
Surplus after income tax expense for the year		125,047	88,626
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		<u><u>125,047</u></u>	<u><u>88,626</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

The Judge Rainbow Memorial Fund Incorporated
Statement of financial position
As at 30 June 2025



	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	4	583,657	430,741
Other financial assets	5	532,945	1,011,283
Prepayments		47,222	43,074
Total current assets		<u>1,163,824</u>	<u>1,485,098</u>
Non-current assets			
Property, plant and equipment	6	94,279	76,595
Total non-current assets		<u>94,279</u>	<u>76,595</u>
Total assets		<u>1,258,103</u>	<u>1,561,693</u>
Liabilities			
Current liabilities			
Trade and other payables	7	85,198	66,600
Contract liabilities	8	490,256	946,622
Employee benefits	9	42,338	33,207
Total current liabilities		<u>617,792</u>	<u>1,046,429</u>
Total liabilities		<u>617,792</u>	<u>1,046,429</u>
Net assets		<u>640,311</u>	<u>515,264</u>
Equity			
Retained surpluses		<u>640,311</u>	<u>515,264</u>
Total equity		<u>640,311</u>	<u>515,264</u>

The above statement of financial position should be read in conjunction with the accompanying notes

The Judge Rainbow Memorial Fund Incorporated
Statement of changes in equity
For the year ended 30 June 2025



	Retained surpluses \$	Total equity \$
Balance at 1 July 2023	426,638	426,638
Surplus after income tax expense for the year	88,626	88,626
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	88,626	88,626
Balance at 30 June 2024	<u>515,264</u>	<u>515,264</u>
	Retained surpluses \$	Total equity \$
Balance at 1 July 2024	515,264	515,264
Surplus after income tax expense for the year	125,047	125,047
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	125,047	125,047
Balance at 30 June 2025	<u>640,311</u>	<u>640,311</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

The Judge Rainbow Memorial Fund Incorporated
Statement of cash flows
For the year ended 30 June 2025



	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipt of government grants (inclusive of GST)		1,217,726	1,047,705
Other receipts (inclusive of GST)		198,827	1,115,152
Payments to suppliers and employees (inclusive of GST)		(1,746,874)	(1,605,716)
Net cash from/(used in) operating activities	12	(330,321)	557,141
Cash flows from investing activities			
Payments for property, plant and equipment		(16,763)	(38,879)
Investment in term deposits		-	(900,000)
Proceeds from disposal of investments		500,000	-
Proceeds from disposal of property, plant and equipment		-	14,696
Net cash from/(used in) investing activities		483,237	(924,183)
Net increase/(decrease) in cash and cash equivalents		152,916	(367,042)
Cash and cash equivalents at the beginning of the financial year		430,741	797,783
Cash and cash equivalents at the end of the financial year	4	<u>583,657</u>	<u>430,741</u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. General information

The financial statements cover The Judge Rainbow Memorial Fund Incorporated (the association) as an individual entity. The financial statements are presented in Australian dollars, which is the association's functional and presentation currency.

The association is a not-for-profit incorporated association, incorporated and domiciled in Australia and it is registered as a charity with the Australian Charities and Not-for-profits Commission. Its registered office and principal place of business is:

22 Wigram Road
GLEBE NSW 2037

The association's principal activity is to operate a residential support program for men to transition back into the community following a period of incarceration, with a focus on healing from trauma.

The financial statements were authorised for issue on 17 October 2025.

Note 2. Material accounting policy information

The accounting policies that are material to the association are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the association.

Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation. These reclassifications have been made for consistency and comparability and have no impact on the previously reported net result or net assets.

Basis of preparation

In the committee of managements' opinion, the association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012*, *Charitable Fundraising Act 1991 (NSW)* and associated regulations. The committee of managements have determined that the accounting policies adopted are appropriate to meet the needs of the members of the association.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 124 'Related Party Disclosures', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Note 2. Material accounting policy information (continued)

Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal to related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year have been described in relevant notes.

Income tax

As the association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the association for the annual reporting period ended 30 June 2025. The association's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the association, are set out below.

AASB 18 Presentation and Disclosure in Financial Statements

This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The association will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

Note 3. Revenue

	2025	2024
	\$	\$
<i>Revenue from contracts with customers</i>		
Government grants	946,723	973,200
House boarding fees	48,845	49,676
Grants - Trusts and foundations	615,475	509,483
	<u>1,611,043</u>	<u>1,532,359</u>
<i>Other revenue</i>		
Donations	154,580	66,178
Sundry revenue	13,109	1,691
	<u>167,689</u>	<u>67,869</u>
Total revenue	<u><u>1,778,732</u></u>	<u><u>1,600,228</u></u>

Note 3. Revenue (continued)

Disaggregation of revenue from contracts with customers

The disaggregation of revenue from contracts with customers is as follows:

	2025 \$	2024 \$
<i>Timing of revenue recognition</i>		
Services transferred at a point in time	48,845	49,676
Services transferred over time	1,562,198	1,482,683
	<u>1,611,043</u>	<u>1,532,359</u>

Government grants and other assistance

State government

	2025 \$	2024 \$
Department of Communities and Justice - New South Wales	87,275	78,471
Department of Corrective Services - New South Wales	821,867	792,161
Land and Housing Corporation - New South Wales	-	102,568
Premier's Department, Aboriginal Affairs New South Wales	50,000	-
	<u>959,142</u>	<u>973,200</u>

Accounting policy for revenue recognition

The association recognises revenue as follows:

Grant income

Grant income is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, depending on the nature and terms of the grant agreement.

Where grant funding arises from an agreement that is enforceable and contains sufficiently specific performance obligations, the revenue is recognised as the association satisfies each performance obligation and control of the related services is transferred. In most cases, the transfer of control occurs over time, consistent with the nature of the services provided. In such circumstances, revenue is recognised using an input method, typically based on costs incurred or time expended, as this best reflects the progress toward satisfying the performance obligations.

For grant arrangements that are either not enforceable or do not contain sufficiently specific performance obligations, the grant income falls within the scope of AASB 1058. Under AASB 1058, income is generally recognised upon receipt of the grant funds. However, where the grant is provided to fund the acquisition or construction of a non-financial asset to be controlled by the association, the income is deferred and recognised as the asset is acquired or constructed, in accordance with the requirements of AASB 1058.

House boarding fees

Residents participating in the program are charged a daily house boarding fee, as determined by the New South Wales Department of Communities and Justice. This fee contributes to the cost of accommodation and associated support services provided by the association. House boarding fee income is recognised as revenue on a daily basis, in line with the delivery of accommodation and support services to residents. Revenue is recognised when the service is provided, and the association has an enforceable right to payment.

Donations

General donations are provided to the association by its supporters to meet its objectives and generally do not carry any specific performance obligations therefore these are taken to revenue at the time of receipt. In case any of the donations carry any specific performance obligations binding on the association through an enforceable contract then related amounts are recognised as 'contract liabilities' in the statement of financial position and taken to revenue upon fulfilment of the related performance obligations.

Note 3. Revenue (continued)

Interest

Interest revenue is recognised as interest accrues using the effective interest method.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Critical judgements and estimates applied in recognition of grant income:

Accounting treatment:

Management exercises significant judgement in determining the appropriate accounting treatment for each grant in accordance with AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*.

A key area of judgement involves assessing whether a grant agreement includes sufficiently specific performance obligations. This determination is critical in deciding whether revenue is recognised over time as performance obligations are satisfied (under AASB 15), or upon receipt of funding (under AASB 1058).

This assessment requires a detailed evaluation of the terms and conditions of each grant, including:

Discussions with relevant employees involved in program delivery;
Review of proposal and application documents prepared during the grant submission process;
Consideration of the nature and enforceability of performance obligations outlined in the funding agreement.

The outcome of this judgement directly affects the timing of revenue recognition. If a different conclusion were reached regarding the existence of sufficiently specific performance obligations, the pattern and timing of revenue recognition in these financial statements could differ materially.

Allocation of costs:

The allocation of overhead costs to various funding sources is a key area requiring the use of estimates and judgements. The association receives funding from government grants and other sources, some of which are for specific activities while others contribute to general operations. Direct costs are allocated to funding sources based on actual association with each activity or program. Overhead costs are allocated to each funding source based on management's assessment of the level of usage of each expenditure item by each source. This allocation process involves significant judgement and estimation, including but not limited to:

- Proportion of employee time spent on different programs;
- Relative size of each funding source in comparison to total funding; and
- Nature and purpose of each program or funding source.

These estimates are reviewed periodically and updated as necessary to reflect the most accurate representation of the usage of resources across programs and funding sources.

Note 4. Current assets - cash and cash equivalents

	2025 \$	2024 \$
Cash on hand	112	675
Cash at bank	583,545	430,066
	<u>583,657</u>	<u>430,741</u>

Accounting policy for cash and cash equivalents

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

Note 5. Current assets - Other financial assets

	2025 \$	2024 \$
Term deposits	532,945	1,011,283

Accounting policy for other financial assets

Other financial assets includes term deposits with original maturities of more than three months.

Note 6. Non-current assets - property, plant and equipment

	2025 \$	2024 \$
Plant and equipment - at cost	27,246	22,387
Less: Accumulated depreciation	(12,757)	(8,095)
	14,489	14,292
Fixtures and fittings - at cost	30,226	18,322
Less: Accumulated depreciation	(18,699)	(3,609)
	11,527	14,713
Motor vehicles - at cost	108,717	69,025
Less: Accumulated depreciation	(40,454)	(21,435)
	68,263	47,590
	94,279	76,595

Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Plant and equipment \$	Fixtures and fittings \$	Motor vehicles \$	Total \$
Balance at 1 July 2023	15,361	4,280	53,549	73,190
Additions	3,371	13,537	21,971	38,879
Disposals	-	-	(14,304)	(14,304)
Depreciation expense	(4,440)	(3,104)	(13,626)	(21,170)
Balance at 30 June 2024	14,292	14,713	47,590	76,595
Additions	4,859	11,904	39,692	56,455
Depreciation expense	(4,662)	(15,090)	(19,019)	(38,771)
Balance at 30 June 2025	14,489	11,527	68,263	94,279

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Plant and equipment	10% - 25%
Fixtures and equipment	10% - 100%
Motor vehicles	12.5%

Note 6. Non-current assets - property, plant and equipment (continued)

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 7. Current liabilities - trade and other payables

	2025 \$	2024 \$
Trade payables	-	3,554
Accrued expenses	29,435	19,758
Other payables	55,763	43,288
	<u>85,198</u>	<u>66,600</u>

Accounting policy for trade and other payables

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

Note 8. Current liabilities - Contract liabilities

	2025 \$	2024 \$
Contract liabilities - unspent grants	<u>490,256</u>	<u>946,622</u>

Accounting policy for contract liabilities

Contract liabilities represent the association's obligation to transfer services to a customer in respect of grant funding received in advance of the associated performance obligations being satisfied. These balances arise in relation to grant income accounted for under AASB 15 *Revenue from Contracts with Customers*, as disclosed in the grant income accounting policy.

A contract liability is recognised when the association receives consideration (or when it has an unconditional right to consideration) from a grantor before it has transferred the services promised in the funding agreement. This typically occurs where grant funding is received in advance of the delivery of program services or other specified outcomes.

Unspent grant balances at year end are recorded as contract liabilities in the statement of financial position and are recognised as revenue as and when the associated performance obligations are satisfied, typically over time as services are delivered.

Amounts from government sources included in unspent grants:

	2025 \$	2024 \$
State government - New South Wales		
Corrective Services	3,110	-
Premier's Department, Aboriginal Affairs New South Wales	150,000	-
	<u>153,110</u>	<u>-</u>

Note 9. Current liabilities - employee benefits

	2025 \$	2024 \$
Annual leave	<u>42,338</u>	<u>33,207</u>

Note 9. Current liabilities - employee benefits (continued)

Accounting policy for employee benefits

Short-term employee benefits

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

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Note 10. Leasing arrangement

The association occupies premises located at 22 Wigram Road Glebe. The original peppercorn lease agreement relating to this property has expired, and no formal lease is currently in place with no rent being paid.

During the year, the association commenced development works on the property to improve the facilities, with completion expected by the end of the calendar year. It is anticipated that a new formal lease agreement on a peppercorn rental basis will be established upon completion of these construction works.

Given the nominal nature of the lease payments and the absence of an enforceable agreement at the reporting date, no right-of-use asset or lease liability has been recognised in these financial statements in accordance with AASB 16 Leases.

Note 11. Information furnished under the Charitable Fundraising Act 1991

Fundraising activities conducted by the association includes online donation appeals through its website. Fundraising income includes income earned from donations and grants.

	2025
	\$
<i>Net surplus from fundraising activities:</i>	
General donations and grants	80,380
Less: Cost of fundraising	-
	<u>80,380</u>
<i>Application of funds for charitable purpose:</i>	
Direct program expenses	(31,482)
Administrative expenses	(31,252)
	<u>(62,734)</u>
Surplus from fundraising	<u><u>17,646</u></u>

The surplus from fundraising is applied to the general activities of the association.

Note 12. Reconciliation of surplus after income tax to net cash from/(used in) operating activities

	2025 \$	2024 \$
Surplus after income tax expense for the year	125,047	88,626
Adjustments for:		
Depreciation and amortisation	38,771	21,170
Net gain on disposal of property, plant and equipment	-	(392)
Accrued interest	1,794	(4,166)
Reinvested interest on term deposits	(23,456)	-
Donation contribution towards purchase of property, plant & equipment	(39,692)	-
Change in operating assets and liabilities:		
Increase in prepayments	(4,148)	(19,932)
Increase/(decrease) in trade and other payables	18,598	(12,810)
Increase/(decrease) in contract liabilities	(456,366)	483,968
Increase in employee benefits	9,131	677
Net cash from/(used in) operating activities	<u>(330,321)</u>	<u>557,141</u>

Note 13. Economic dependency

The association is dependent on the ongoing receipt of financial assistance from the New South Wales state government to continue delivering its charitable programs.

At the time of this report, the association's committee members have no reason to believe that the state government will discontinue its support of the association.

Note 14. Related party transactions

Transactions with related parties

The following transactions occurred with related parties:

	2025 \$	2024 \$
Payment for goods and services:		
Payment for services from Director related entity	49,846	109,276
Payment for services from Director	18,800	20,200

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

Note 15. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by LBW & Partners, the auditor of the association:

	2025 \$	2024 \$
<i>Audit services - LBW & Partners (2024: Mitchell & Partners)</i>		
Audit of the financial statements	6,500	3,800

Note 16. Contingent liabilities

The association did not have any contingent liabilities as at 30 June 2025 (30 June 2024: None).

Note 17. Commitments

The association did not have any commitments as at 30 June 2025 (30 June 2024: None).

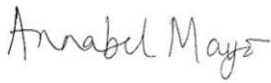
Note 18. Events after the reporting period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

In the committee of managements' opinion:

- the association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 2 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 2 to the financial statements;
- the attached financial statements and notes give a true and fair view of the association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

On behalf of the committee of managements



Annabel Mayo
President

17 October 2025



Peter Townsend
Vice President

**LBW & Partners**

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The Judge Rainbow Memorial Fund Incorporated

ABN 63 542 340 727

Independent Auditor's Report to the Members of The Judge Rainbow Memorial Fund Incorporated**Opinion**

We have audited the accompanying financial report of The Judge Rainbow Memorial Fund Incorporated (the association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, and the committee of managements' declaration.

In our opinion, the accompanying financial report of the association is in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the association's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 2, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for 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 association in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including independence standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matters

- We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.
- The financial report of the association for the year ended 30 June 2024 was audited by another auditor who expressed an unmodified opinion on the financial report dated 1st October 2024.

Responsibilities of the Committee of Management for the Financial Report

The committee of management of the association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the *ACNC Act* and the needs of the members. The committee of management' responsibility also includes such internal control as they determine is necessary to enable the preparation of a 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 of management are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee of management either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.



The Judge Rainbow Memorial Fund Incorporated
ABN 63 542 340 727

Independent Auditor's Report to the Members of The Judge Rainbow Memorial Fund Incorporated

Auditor's Responsibilities for the Audit of the Financial Report

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

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 control.
- 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 purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.
- Conclude on the appropriateness of the committee of management 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 association'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 association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the council members 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.

Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the committee of management of the association, would be in the same terms if given to the committee of management as at the time of this auditor's report.

Rupaninga Dharmasiri
Partner
LBW & Partners
Chartered Accountants
Level 3, 845 Pacific Highway
CHATSWOOD NSW 2067

Date: 17 October 2025