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# Biyani House Revesby Women's Shelter Incorporated

ABN 65 351 615 350

Financial Statements  
For the Period Ended 30 June 2022

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**Biyani House Revesby Women’s Shelter Incorporated**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Financial Period 30 June 2022**

	Notes	2022 \$
<b>Revenue</b>		
Revenue from contracts with customers	4	350,627
Other income	5	375,856
<b>Total revenue</b>		<u><b>726,483</b></u>
<b>Expenses</b>		
Administration		(37,066)
Depreciation		(7,049)
Employee benefits		(176,242)
Shelter expenses		(59,997)
<b>Total expenses</b>		<u><b>(280,354)</b></u>
<b>Net surplus for the period</b>		<u><b>446,129</b></u>
Income tax expense		-
<b>Surplus after income tax</b>		<u><b>446,129</b></u>
Other comprehensive income		-
<b>Total comprehensive income</b>		<u><b>446,129</b></u>

The accompanying notes form part of these financial statements.

**Biyani House Revesby Women's Shelter Incorporated**  
**Statement of Financial Position**  
**As at 30 June 2022**

	Notes	2022 \$
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	6	305,312
Trade and other receivables	7	650
Other assets	8	206
<b>Current assets</b>		<b><u>306,168</u></b>
<b>Non-current</b>		
Property, plant and equipment	9	167,730
<b>Non-current assets</b>		<b><u>167,730</u></b>
<b>Total assets</b>		<b><u><u>473,898</u></u></b>
<b>Liabilities</b>		
<b>Current</b>		
Trade and other payables	10	21,373
Provisions	11	6,396
<b>Current liabilities</b>		<b><u>27,769</u></b>
<b>Non-current</b>		
<b>Non-current liabilities</b>		<b><u>-</u></b>
<b>Total liabilities</b>		<b><u><u>27,769</u></u></b>
<b>Net assets</b>		<b><u><u>446,129</u></u></b>
<b>Equity</b>		
Accumulated funds		446,129
<b>Total equity</b>		<b><u><u>446,129</u></u></b>

The accompanying notes form part of these financial statements.

**Biyani House Revesby Women’s Shelter Incorporated**  
**Statement of Changes in Equity**  
**For the Financial Period 30 June 2022**

	<b>Accumulated Funds \$</b>	<b>Total Equity \$</b>
Balance at 28 April 2021	-	-
Surplus for the period	446,129	<b>446,129</b>
Other comprehensive income	-	-
Total comprehensive income	<u>446,129</u>	<u><b>446,129</b></u>
Balance at 30 June 2022	<u>446,129</u>	<u><b>446,129</b></u>

The accompanying notes form part of these financial statements.

**Biyani House Revesby Women’s Shelter Incorporated**  
**Statement of Cash Flows**  
**For the Financial Period 30 June 2022**

	Notes	2022 \$
<b>Cash flows from operating activities</b>		
Receipts from donors and fundraising		375,856
Receipts from related party grants		268,665
Receipts from government grants		110,000
Receipts from clients		7,025
Payments to suppliers and employees		<u>(281,455)</u>
<b>Net cash provided by operating activities</b>		<b><u>480,091</u></b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment		<u>(174,779)</u>
<b>Net cash used in investing activities</b>		<b><u>(174,779)</u></b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>		<u>-</u>
<b>Net change in cash and cash equivalents</b>		<b>305,312</b>
Cash and cash equivalents at beginning of financial period	6	<u>-</u>
<b>Cash and cash equivalents at end of financial period</b>	<b>6</b>	<b><u>305,312</u></b>

The accompanying notes form part of these financial statements.

**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period Ended 30 June 2022**

**1. General information**

The financial statements cover Biyani House Revesby Women's Shelter Incorporated, an entity incorporated and domiciled in Australia. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012* and the *NSW Charitable Fundraising Act 1991*.

These financial statements cover the period from date of incorporation, 28 April 2021, to 30 June 2022.

The principal activity of the entity is to provide short-term emergency accommodation and support in a safe environment that enables homeless women to rebuild self-esteem and achieve control and fulfilment of their lives.

The financial report was authorised for issue by the Board on 5 October 2022.

**2. Changes in accounting policies**

**New and revised standards that are effective for these financial statements**

A number of new and revised standards became effective for the first time to annual periods beginning on or after 1 July 2021, the key ones of which are summarised below:

*AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*

This Standard sets out a new, separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053. This Standard has been developed based on a new methodology and principles to be used in determining the Tier 2 disclosures that are necessary for meeting user needs, to replace the current Reduced Disclosure Requirements (RDR) framework. The adoption of this accounting standard has not had a material impact on the entity.

**Accounting standards issued but not yet effective and not been adopted early by the entity**

A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The Board is currently assessing the impact such standards will have on the entity.

**3. Summary of significant accounting policies**

**Financial reporting framework**

The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *NSW Charitable Fundraising Act 1991*.

**Statement of compliance**

The general purpose financial statements of the entity have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure and other authoritative pronouncements of the Australian Accounting Standards Board.

**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period Ended 30 June 2022**

**Basis of preparation**

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

**Revenue from contracts with customers**

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Other revenue

For any revenue streams that are not defined as contracts with customers, then the revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

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

**Operating expenses**

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

**Income tax**

No provision for income tax has been raised as the entity is exempt from income tax as a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

**Cash and cash equivalents**

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

**Property, plant and equipment**

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount recognised either in profit or loss.

Depreciation

The depreciable amount of all fixed assets is depreciated over the asset's useful life to the entity commencing from the time the asset is held ready for use.

**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period Ended 30 June 2022**

The useful lives used for each class of depreciable assets are:

<b>Class of fixed asset</b>	<b>Useful life</b>
Leasehold improvements	20 years
Furniture & fittings	10 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

**Impairment of assets**

At the end of each reporting period the entity determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or CGU.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

**Financial instruments**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument.

**Financial assets**

Contract assets and receivables

A contract asset is recognised when the entity's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on the entity's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Contract assets and receivables are subject to impairment assessment.

Initial recognition and measurement

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, fair value through other comprehensive income (OCI), or fair value through profit or loss.



**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period Ended 30 June 2022**

Financial assets at amortised cost

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

**Financial liabilities**

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, at amortised cost unless or at fair value through profit or loss.

All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs.

Financial liabilities at amortised cost

After initial recognition, financial liabilities at amortised cost are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the entity prior to the end of the Financial Period and which are unpaid. Due to the 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.

**Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**Significant judgement in applying accounting policies**

When preparing the financial statements, the Board undertake a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period Ended 30 June 2022**

Impairment

In assessing impairment, the Board estimates the recoverable amount of each asset or cash-generating units, based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

**Biyani House Revesby Women’s Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period 30 June 2022**

**2022**  
**\$**

**4. Revenue from contracts with customers**

Revenue recognised over time

Government grants - Commonwealth of Australia – Department of Infrastructure, Transport, Regional Development and Communication	100,000
Non-government grants - Women's Community Shelters Limited	244,241
Client contributions	6,386
	<u>350,627</u>

**How the entity recognises revenue**

Grants

If conditions are attached to a grant, revenue is recognised when the entity satisfies those conditions.

Client contributions

Fees charged for care or services provided to clients are recognised when the service is provided.

**5. Other income**

Donations	355,010
Fundraising	20,846
	<u>375,856</u>

**6. Cash and cash equivalents**

Cash at bank	305,312
	<u>305,312</u>

**7. Trade and other receivables**

**Current**

Net GST receivable	650
	<u>650</u>

**8. Other assets**

**Current**

Prepayments	206
	<u>206</u>

**9. Property, plant and equipment**

Leasehold improvements at cost	158,504
Leasehold improvements accumulated depreciation	(6,080)
	<u>152,424</u>

**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period 30 June 2022**

	<b>2022</b>
	<b>\$</b>
<b>9. Property, plant and equipment (continued)</b>	
Furniture and fittings at cost	16,275
Furniture and fittings accumulated depreciation	(969)
	<u>15,306</u>
<b>Total property, plant and equipment</b>	<b><u>167,730</u></b>

	<b>Leasehold</b>	<b>Furniture &amp;</b>	<b>Total</b>
	<b>Improvements</b>	<b>Fittings</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Net carrying amount 1 July 2021	-	-	-
Additions	158,504	16,275	<b>174,779</b>
Disposals	-	-	-
Depreciation	(6,080)	(969)	<b>(7,049)</b>
Net carrying amount 30 June 2022	<u>152,424</u>	<u>15,306</u>	<b><u>167,730</u></b>

	<b>2022</b>
	<b>\$</b>
<b>10. Trade and other payables</b>	
<b>Current</b>	
Trade payables	7,615
Accrued expenses	13,758
	<u>21,373</u>

<b>11. Provisions</b>	
<b>Current</b>	
Provision for employee benefits	6,396
	<u>6,396</u>

<b>12. Remuneration of auditors</b>	
<u>SDJA</u>	
Audit of financial report	5,000
Assistance with financial report preparation	1,500
Other services	-
	<u>6,500</u>

**13. Commitments**

The entity had no material unrecognised contractual commitments as at 30 June 2022.

**Biyani House Revesby Women's Shelter Incorporated**  
**Notes to the Financial Statements**  
**For the Financial Period 30 June 2022**

**14. Related parties**

The entity's related parties include its key management personnel and related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties.

The entity receives grants from Women's Community Shelters Limited primarily for the purpose of shelter set up and operating costs. Women's Community Shelters Limited has a representative on the Biyani House Revesby Women's Shelter Incorporated.

	<b>2022</b>
	<b>\$</b>
<u>Related party transactions</u>	
Grants - Women's Community Shelters Limited	<u><u>244,241</u></u>

**15. NSW Charitable Fundraising Act 1991**

As a registered charity under the *NSW Charitable Fundraising Act 1991* (the Act), the entity is required to disclose income and expenses from fundraising appeals. Donations and fundraising in this note follow the definition in the Act. As such, there may be some differences in the classification of items compared to the statement of profit or loss and other comprehensive income.

**a) Details of aggregated gross income and total expenses from fundraising appeals**

	<b>2022</b>
	<b>\$</b>
<b>Income from fundraising</b>	
Donations and fundraising	375,856
<b>Expenses from fundraising</b>	
Fundraising costs	-
<b>Net surplus from fundraising activities</b>	<u><u>375,856</u></u>

**b) Nature of fundraising appeals and application of net surplus**

Fundraising appeals primarily consisted of donations and fundraising from the community. The net surplus generated from fundraising activities was applied to the charitable purposes of the organisation.

**16. Contingent liabilities**

There are no contingent liabilities as at 30 June 2022.

**17. Subsequent events**

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation of these accounts.

**Biyani House Revesby Women's Shelter Incorporated**  
**Responsible Persons' Declaration**  
**For the Financial Period Ended 30 June 2022**

The Responsible Persons declare that in the Responsible Persons' opinion:

- a) the financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
  - i) giving a true and fair view of the registered entity's financial position as at 30 June 2022 and of its performance for the period ended on that date; and
  - ii) complying with Australian Accounting Standards – Simplified Disclosure and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
- b) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

*Lisa Annabel*

Lisa Annabel  
Chair  
5 October 2022  
Sydney, New South Wales



Anamika Chelliah  
Treasurer  
5 October 2022  
Sydney, New South Wales

**Biyani House Revesby Women's Shelter Incorporated**  
**Responsible Entities' Declaration under the *NSW Charitable Fundraising Act 1991***  
**For the Financial Period Ended 30 June 2022**

The Responsible Persons declare that in the Responsible Persons' opinion:

- a) the statement of profit or loss and other comprehensive income and associated notes gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals for the financial period ended 30 June 2022;
- b) the statement of financial position and associated notes gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals conducted by the organisation as at 30 June 2022;
- c) the provisions of the *NSW Charitable Fundraising Act 1991* and Regulations and the conditions attached to the authority have been complied with during the financial period ended 30 June 2022; and
- d) the internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals during the financial period ended 30 June 2022.

*Lisa Annabel*

Lisa Annabel  
Chair  
5 October 2022  
Sydney, New South Wales



Anamika Chelliah  
Treasurer  
5 October 2022  
Sydney, New South Wales



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**Biyani House Revesby Women's Shelter Incorporated**  
**Auditor's Independence Declaration to the Board of Biyani House Revesby Women's Shelter Incorporated**  
**For the Financial Period Ended 30 June 2022**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Biyani House Revesby Women's Shelter Incorporated for the period ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads "SDJA".

**SDJA**

A handwritten signature in black ink that reads "Simon Joyce".

**Simon Joyce**

Director

5 October 2022

Sydney, New South Wales



**Biyani House Revesby Women’s Shelter Incorporated**  
**Independent Auditor’s Report to the Members of Biyani House Revesby Women’s Shelter Incorporated**  
**For the Financial Period Ended 30 June 2022**

**Opinion**

We have audited the financial report of Biyani House Revesby Women’s Shelter Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons’ declaration.

In our opinion, the financial report of Biyani House Revesby Women’s Shelter Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the registered entity’s financial position as at 30 June 2022 and of its financial performance for the period then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosure and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s 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.

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

**Responsibilities of Responsible Persons for the Financial Report**

The responsible persons of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible persons determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible persons are responsible for assessing the registered entity’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 responsible persons either intend to liquidate the registered entity or to cease operations or have no realistic alternative but to do so.

**Biyani House Revesby Women's Shelter Incorporated  
Independent Auditor's Report to the Members of Biyani House Revesby Women's Shelter  
Incorporated  
For the Financial Period Ended 30 June 2022**

The responsible persons are responsible for overseeing the registered entity's financial reporting process.

**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.

A further description of our responsibilities for audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**Report of the requirements of the *NSW Charitable Fundraising Act 1991***

We have audited the financial report as required by Section 24(2) of the *NSW Charitable Fundraising Act 1991*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulations 2015*.

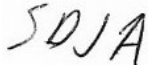
Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instance of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit report expressed in this report has been formed on the above basis.

**Biyani House Revesby Women's Shelter Incorporated**  
**Independent Auditor's Report to the Members of Biyani House Revesby Women's Shelter**  
**Incorporated**  
**For the Financial Period Ended 30 June 2022**

***Opinion***

In our opinion:

- a) the financial report of Biyani House Revesby Women's Shelter Incorporated has been properly drawn up and associated records have been properly kept during the financial period ended 30 June 2022, in all material respects, in accordance with:
  - i) sections 20(1), 22(1-2), 24(1-3) of the *NSW Charitable Fundraising Act 1991*; and
  - ii) sections 10(6) and 11 of the *NSW Charitable Fundraising Regulations 2015*.
- b) the money received as a result of fundraising appeals conducted by the entity during the financial period ended 30 June 2022 has been properly accounted for and applied, in all material respects, in accordance with the above-mentioned Act and Regulations.



**SDJA**



**Simon Joyce**

Director

5 October 2022

Sydney, New South Wales