



Annual Report

Different Journeys

2021 - 2022



**different
journeys**
Empowering Autism

We Support Celebrations

We Provide Connections

We Create Communities

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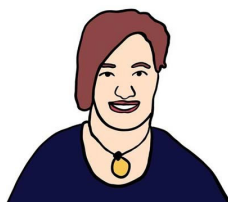
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BOARD



Nick Pritchard
Chair



Mel Spencer
Executive Officer/Co-Founder



Daniel Munter
Deputy Chair



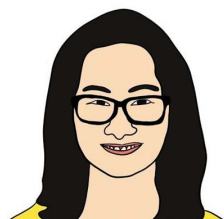
Merrin Ayton
Co-Founder



Jesse Baker
Secretary



Matthew Parker
Treasurer



Ru Ying Cai
Board Member

VISION

A future where the autistic community freely participate in public life facilitated by community awareness and understanding

MISSION

To create ways for the autism community to connect, empower and support each other and replace isolation, prejudice and ignorance with connections, hope and community

We support celebrations

We provide connections

We create and build communities

We empower people

We change people's lives

We exchange isolation and prejudice with connection and community

We listen. We engage and involve our community in the design and delivery of everything we do

What We Do & How We Succeed

Everything we do is in partnership. No one can do it alone.

We specialise in facilitating autistic teens, adults, and their families to come together and support each other in safe, supportive and affordable environments. We enable them to share the journey, connect and create positive peer support communities.

The World Health Organisation notes the need to make physical, social and attitudinal environments more accessible, inclusive and supportive for autistic people who are often subject to stigma, discrimination and human rights violations. We achieve this.



ADULT AUTISM PEER SUPPORT EVENTS

We deliver a range of large and small celebratory dinners where we address the isolation, anxiety and powerlessness our neurodiverse community experience. We create a place of belonging and fellowship. A place to speak out loudly and proudly and a place to gain support, information, and services.

TEEN AUTISM PEER SUPPORT EVENTS

Our large and small celebratory dinners recognise and meet the needs of autistic individuals and their families. Our teens actively lead these events and develop a broad array of social, technical, life and leadership skills.

Our events are designed to build connection and community. We create pathways to transition participants from enjoying peer-supported experiences to independently accessing broader community venues and activities. We enable young people to gain confidence and inclusively celebrate life.



CARERS

Different Journeys adopts a 100% strengths-based, individually tailored approach in our work with carers. Our stepped care approach means that we cater for carers based on what they need and when they need it.

Some carers simply require information about where to gain support from existing services. Others require significant time to be supported to gain insight into their own needs, followed by support in how to communicate these needs successfully and sustainably with service providers, including employment and training agencies.

What We Do & How We Succeed

It is important to note that there is a significant distinction between accessing support for the person you care for and accessing support for yourself as a carer and being given permission to seek that support. Navigating Education/Centrelink/NDIS/Employment and other support systems is complex enough without having to overcome the barriers of self-doubt, feelings of not being worthy of support or being too busy, exhausted, and overwhelmed to even start considering their own needs. Many carers simply need a helping hand from an understanding person.

We adjust our approach at every stage as required and increase or reduce the intensity of our presence as needed. It is about ensuring that carers can access the most appropriate services at any given time - including the ability to 'step up' and 'step down' to different levels of support. Our service design enables our carers to self-advocate and support others thereby multiplying the impact of our work. This ripple effect allows carers to share their experiences and inspire other carers.



INFORMATION AND EDUCATION EVENTS

We deliver a diverse array of information and education events for autistics and carers. These high-quality events are responsively designed to meet the topics of interest and importance to our community.

Our information and education events are often delivered in the evening over dinner, allowing participants to access formal and informal peer support, knowledge and build social connections. Topics are chosen in consultation with carers and carefully curated to avoid duplication and to provide information that is otherwise not readily available.

AUTISM BOWLS EVENTS

Unlike many other sports and physical activities that can be challenging for neurodiverse community members with poor motor skills, lawn bowls is a low-impact, therapeutic exercise that people with autism can access. It improves fitness, coordination, and confidence for participants of all ages. Our bowls events bring about greater community connection and peer support and help redress the crippling isolation so many of our autistic community and their carers live with.



AUTISM FAMILY SWIM EVENTS

Our swim nights at local community pools enable neurodiverse families to participate in recreational activities they otherwise could not access. They are also vehicles for peer-support, connection and community.

What We Do & How We Succeed

COMMUNITY EDUCATION

Our specialist work to train venue management and staff to better understand and meet the needs of the autistic and neurodiverse youth is another key enabler of our success. This community capacity building work benefits commercial and community organisations. It pro-actively builds a more inclusive accessible and diverse community whilst helping revitalise local businesses and areas. Our collaborative strengths-based work to make services more accessible to our community is core to all we do.



LGBTQIA+

Research shows that neurodiverse people are significantly more likely to identify as LGBTQIA+. Autistic young adults social and communication differences can pose challenges for dating and relationships. If our autistic members are LGBTQIA+ these differences can exacerbate the challenges they experience in understanding, accepting, and expressing their sexuality and gender identity.

We engage LGBTQIA+ support staff at events to provide peer support to all participants and to contribute to the celebration of our diverse community. We also proudly run dedicated LGBTQIA+ events.

ADVOCACY

We have successfully and sustainably advocated for Autistics and their parents, and caregivers. We work with our community to actively listen to their needs and to determine the key issues impacting on Autism that our advocacy effort will target. Our advocacy work is strengths-based, positive and constructive. We broadly advocate for our autistic community with government, private, and community sector service planners and providers who deliver health, disability, education, and employment services.

We primarily focus on systemic advocacy. Where we can, we also provide informal, independent support to autistic individuals and their parents and caregivers when they feel they are not being heard. We informally support them to be taken seriously and help them make sure their rights are respected.



What We Do & How We Succeed

GROWTH

- We grew our neurodiverse team
- We established ourselves as a specialist carer service
- We established new locations – Oakleigh, Bendigo, Sandringham, Windy Hill, Ascot Vale, Heathcote

STRENGTHENED

- Refined our processes – implemented Salesforce to increase efficiency
- Diversified our suite of events – LGBTQIA+ specific, lawn bowls, autism family swim events
- Inclusion of queer autistic mentors at our events, ensuring they are supporting us with our policies and procedures

"Coming today was the only reason I brushed my teeth and left the house today"

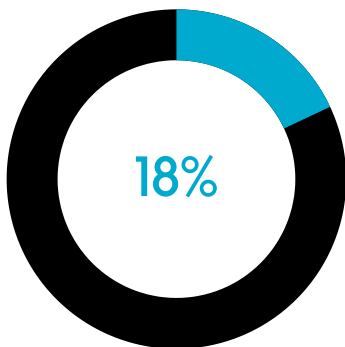


"I feel like I failed as a mum and then I get to talk to you all and realised that I am doing all the right things."

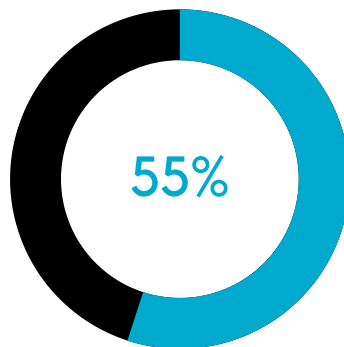
22 Employees



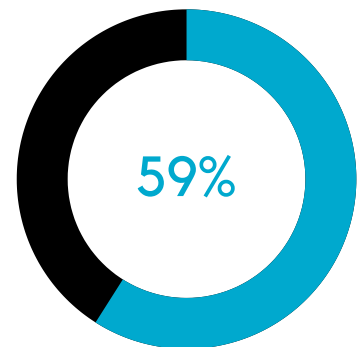
LGBTQIA+



Autistic



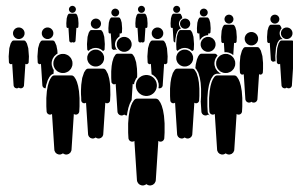
Carer



117 Events



Catering to over 5000 people



Teen Peer Support

Family Camps

Adult Peer Support

Carers Social

Plus Many More

Partnerships and Supporters

Supporters and Partnerships

- ***Ability Rehab***
- ***Access Abilities Australia***
- ***Beyond the Book***
- ***Chirnside Park Country Club***
- ***Consulting by Design***
- ***Greensborough RSL***
- ***I Can Network***
- ***Interchange Outer East***
- ***MyAbility***
- ***Westfield Knox***
- ***Mullum Road Clinics***
- ***Investor Relations Strategy***
- ***Knox Council***
- ***Nilumbik Council***
- ***Maroondah Council***
- ***Multi Marketing Solutions***
- ***Belgravia Leisure***
- ***Blue Fit***
- ***Department Families, Fairness and Housing***
- ***Carers Victoria***
- ***Amaze***
- ***The Bendigo Club***
- ***Heathcote Health***
- ***Heathcote Community House***
- ***Lifely***
- ***Diamond Creek Bowling Club***
- ***Frostbricks***
- ***Stephanie Crawford and Associates***
- ***Swinburne University***
- ***Box Hill TAFE (Lilydale Campus)***
- ***Boronia Rotary***

Thank you to Kincrome and Sodastream for their continued support in donating lucky door prizes at our peer support events

Committees and Boards That We Represented

- ***Lilydale Suburban Revitalisation Board***
- ***Boronia Suburban Revitalisation Board***
- ***Autism Advisory Board***
- ***Carer Employment Steering Committee***
- ***Lilydale Level Crossing Committee***
- ***Carers Advisory Board***

Chair's Report

It has been an extraordinary year for Different Journeys and our community.

Despite the challenges COVID created for our programs and people, it has been wonderful to have our events and support programs back in full swing and again be seeing the smiles on the faces of our members and event attendees.

Our Different Journeys' mission is to create ways for the autism community to connect, empower and support each other; replacing isolation, prejudice, and ignorance with connections, hope and community.

Our programs of dinners, bowls events, family swim nights, family camps, information events, and various carer support programs and more, are all geared towards having our autistic community freely participate in public life and building community awareness and understanding.

We receive wonderful feedback from participants in our programs, and their families, and this inspires us and drives us to do more.

During the year we expanded our programs; extending further into carer education and support, and geographically, with programs being added in new suburban regions, including our first foray into regional Victoria with our association with Heathcote Health and Bendigo Autism Asperger's Group (BAAG).



Whilst our focus is always on delivering the most effective programs and events for our participants, we do this from an important platform of compliance, good governance, financial stability, and well-defined strategies.

We have embraced the new Child Safety Standard changes and continue to adapt to the needs of our community including embracing and supporting the LGBTQIA+ community who are an important part of what we do and continue to guide us on program and policy improvement.

Providing a safe and comfortable environment for all members of our community is at the heart of what we do.

Our Different Journeys board has a diverse set of skills and experiences that guides and supports our work. We continue to strengthen our organisation with an eye to building a stronger and more capable Different Journeys for the future, but always being focused on maintaining the quality of today's events and programs.

Chair's Report

Our executive team, capably led by Mel Spencer, is full of passion, energy, and belief. They have managed our organisation through a turbulent time and continue to do an outstanding job. Our large pool of volunteers is invaluable, and we sincerely thank them for their wonderful contributions at our events and for helping keep our organisation running.

Thank you to our various partners who are wide and varied. They include venue partners, financial supporters, and other autism organisations who we collaborate with and share similar goals. Thank you sincerely for your belief and support of what we do.

To our Different Journeys' community, we do it for you. Your stories, your smiles, your laughter, your newly found confidence. All these things are what inspire us and motivate us to do better. Thank you.

Next year will no doubt be another big one. We look forward to continuing to enhance our activities and programs and to supporting our community to live their best lives.



Nick Pritchard
Board Chair



Executive Officer Report

Welcome to our 2022 Annual Report. It is a time to reflect on how much Different Journeys has grown and diversified whilst still keeping to our vision of finding ways for our autistic community to connect, celebrate and create communities.

I would like to thank our autistic community for believing in us, and for showing up, and for letting us let us know what our community need so we could create more opportunities to meet our shared needs. Without you none of what we have jointly achieved would have been possible.

Our success in increasing our funding and of continuing to deliver services has been a highlight of the past 12 months. Coming out of COVID lockdowns has been tough. We are really proud to have expanded the range of support services we provide. This has included supporting our unpaid carers within the autism community, one to one support to connect them into services and help them navigate the complex fragmented service system.



Carers innately trust carers; those people who have walked a path similar to their own. Through our one-on-one carer peer support program we walk alongside carers to enable them to navigate a complicated support system, empower them to take up opportunities and engage with other carer families in similar situations.

We have also expanded our services to include Bendigo, Heathcote, Oakleigh, Sandringham, Chirnside Park, Diamond Creek, Essendon and Ascot Vale. This has enabled many more people to experience the 'Different Journeys Experience'.

Executive Officer Report

I am delighted to report that we have been able to offer more sessional employment to our neurodivergent and carer community. Within our LGBTQIA+ space we have created more awareness and opportunities for our autistic community and for our partners who work with us to deliver our core events. This is evidenced by three of our venues now offering gender neutral bathrooms and inclusive practices at our events.

Despite the ongoing impacts of COVID-19 we have successfully continued to deliver a full suite of events and services in Maroondah and Greensborough through our Engage Grant funding. Young people are telling and showing us that our celebratory dinners have given them a place to find their tribe, to have fun, and to be accepted. They tell us that they have learned new life, communication, organisational and technical skills. Some tell us that the dinners have helped them engage in broader community connections and pursue work and volunteering opportunities. The overwhelming benefit appears to be that of connection, celebration, inclusion and hope, and the opportunity to begin redressing the experiences and impacts of isolation and trauma.



Our partnership work to serve our autistic and carers community has resulted in:

- Job creation and local skill development
- Partnerships with local businesses to redress isolation, build communities, and empower people
- Increased local connection and community building by transitioning participants from enjoying supported local experiences to independently accessing venues
- Whole families gathering to confidently use local community facilities and businesses and celebrate life with other families in local environments.



Executive Officer Report

Our Different Journeys' wraparound and individualised supports has resulted in our community becoming:

- More comfortable to take up opportunities
- More able to access our and other providers' services and supports
- More confident to sustainably and successfully engage or re-engage in training/employment
- Job ready and/or employed on a part-time basis or engaged in voluntary/meaningful work
- More financially secure
- Mentally and physically healthier
- More engaged in their own or child/children's education
- More engaged in their community
- Better recognised, acknowledged and respected



"I will be using my life experiences, my knowledge and my extensive network of others who have also been on this journey of knowing what services and supports they can ask for and how to ask for them."

Executive Officer Report

Next Year

SERVICES

We will maintain our current services and are working to open new services in new areas. We will continue to:

- Deliver teen and adult peer support community inclusion events
- Provide parent and caregiver support including young carers
- Drive autism advocacy and awareness-raising efforts
- Run family swim nights
- Provide lawn bowls events
- Expand our relationship with Bendigo Autism Aspergers Group who we have aligned forces with thanks to the support of Amaze
- Offer carer 1:1 Peer support across all of Victoria
- Pursue funding to serve the enormous unmet demand for autistic and carer services
- Open up opportunities for employment and/or education
- Build our neurodivergent/carer workforce
- Build new and diversified partnerships
- Draw on the voluntary work of our Board and supporters allowing us to succeed in what we do



COMPLIANCE

As we have grown there are increased demands on us to meet compliance requirements. This is critical to ensure that our community are protected. However, this work is typically not funded or is underfunded. We have used our community resources, our own fundraising and volunteer support to invest in systems to make our compliance and reporting more efficient. In the next year we hope to secure ongoing resourcing for this important work.

ADVOCACY

We know that our community is different to many other disability communities. Our community experience significant challenges with understanding the complicated and fragmented service system. It can be overwhelming to use the correct wording to access supports and to being open to receiving and finding appropriate supports.

Executive Officer Report

We will expand our strong, constructive partnership-driven advocacy presence to government and community services. We will do this to ensure that the stories you are telling us are heard. We will continue to honour your experiences and make sure that your successes and challenges are able to be heard by others who have the authority and decision-making capacity to make the service system better.

OUR PARTNERS

Different Journeys does not operate alone. Our whole ethos is about building connections and opportunities. To do this we partner with other organisations who share our values and want to support and grow our community. We are grateful to the ongoing support of our partners who are listed on page 8 of this report.



OUR PEOPLE

Behind the scenes there is a great and growing Different Journeys' team. We work hard, often in unseen ways to create opportunities and connections for our community. This includes our volunteers, staff, supporters and our Board. Our voluntary skills-based Board is highly credentialed and has provided great leadership over the past 12 months. They support me to be able to do what I do and share the vision Merrin and I created. Their patience and never-ending belief needs to be acknowledged.

For my amazing staff – thank you for continuing your positive, enthusiastic and passionate work. I am lucky I have people who believed in me, even when I didn't.



Executive Officer Report

A REFLECTION

I would like to share the following feedback from a member of our community with you.

“We all need someone to believe in us, support us with understanding and not judgement. When someone sees skills in you that you don't see in yourself and supports you to see that too – it's a beautiful revelation and the first step to looking at new horizons. Instead of 'I can't', it becomes 'well perhaps I could consider'”

Autism is for life. We need support with many facets of our life over the journey. It should be a better journey. A Different Journey. It should incorporate both the autistic individual and their family.

Thank you to all who contributed to our successes over the last 12 months and who have laid the path for our growing success into the future.

Mel Spencer



Financial Snapshot

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 JUNE 2022

	2022 \$
INCOME	
Grants/Funding Agreements	400,208
Donations Received	3,701
Interest	135
Other	76,654
Total Income	480,698
EXPENDITURE	
Accounting and Bookkeeping	15,727
Advertising and Promotion	3,992
Bank Charges	653
Board Expenses	772
Cost of Sales	81,260
Depreciation Expense	931
Professional Fees	96,972
Salaries and Wages	239,975
Superannuation	24,631
Other Costs	46,872
Total Expenditure	511,785
Current period surplus/(deficit) before income tax	(31,087)
Income tax expense	-
Net current period surplus/(deficit) after income tax	(31,087)
Other Comprehensive Income	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO MEMBERS	(31,087)



STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2022

	2022 \$
CASH FLOW FROM OPERATING ACTIVITIES	
Trading receipts	470,274
Payments to suppliers and employees	(244,136)
Interest received	135
Net cash generated by operating activities	<u>226,273</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payment for Property, Plant and Equipment	(2,234)
Net Cash (used in) Investing Activities	<u>(2,234)</u>
Net Increase (decrease) in Cash Held	224,039
Cash and Cash Equivalents at beginning of Financial Period	262,328
Cash and Cash Equivalents at end of Financial Period	<u>486,367</u>
Reconciliation of Cash Flow from Operations with surplus after Income Tax	
Surplus/(deficit) after Income Tax	(31,078)
Non-cash Flows	-
Depreciation and Amortisation	931
(Profit)/loss on sale of Property, Plant and Equipment	-
Changes in Operating Assets and Liabilities	-
(Increase)/decrease in Trade and other Receivables and Prepayments	(10,289)
Increase/(decrease) in Trade and Other Payables	248,624
Increase/(decrease) in Provisions	18,094
	<u>226,273</u>

DIFFERENT JOURNEYS INCORPORATED

**SPECIAL PURPOSE
FINANCIAL REPORT
2022**

DIFFERENT JOURNEYS INCORPORATED

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COMMITTEE'S REPORT

The committee members submit the financial report of Different Journeys Incorporated for the financial period ended 30 June 2022.

Committee Members

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

- Nick Pritchard (Chair – 20/10/2021)
- Mel Spencer
- Merrin Ayton
- Jesse Baker (Secretary)
- Daniel Munter (Deputy Chair)
- Matt Parker (Treasurer - appointed 15/9/2021)
- Ru Ying Cai
- Judi Venten
- Jodi Runje (Chair – resigned 11/10/2021)
- Kean Spencer (Deputy Chair – resigned 12/2/2022)
- Kevin O'Shaughnessy (Treasurer – resigned 27/7/2021)

Principal Activities

The Association was incorporated on 22 September 2020. The principal activities of the Association during the financial period were to provide support activities to the Autistic community.

Significant Changes

No significant changes in the nature of these activities occurred during the period.

Operating Result

The deficit after providing for income tax for the 2022 financial period amounted to \$31,087 (2021: surplus of \$26,407).

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



Dated this 26th day of October 2022

DIFFERENT JOURNEYS INCORPORATED**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2022**

	2022 \$	2021 \$
INCOME		
Sales	-	250
Grants/Funding Agreements	400,208	131,708
Donations received	3,701	1,883
Interest	135	21
Other	76,654	7,632
Total Income	480,698	141,494
EXPENDITURE		
Accounting fees	15,727	9,720
Advertising and promotion	3,992	4,734
Administration expenses		4,573
Bank charges	653	251
Board Fees	772	1,404
Cost of sales	81,260	27,058
Depreciation expense	931	40
Professional Fees	96,972	18,461
Program expense	-	7,713
Salary Packaging Cost	52,772	-
Salaries and wages	187,203	32,431
Superannuation	24,631	4,375
Other costs	46,872	4,327
Total Expenditure	511,785	115,087
Current period surplus/(deficit) before income tax	(31,087)	26,407
Income tax expense	-	-
Net current period surplus/(deficit) after income tax	(31,087)	26,407
Other Comprehensive Income	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO MEMBERS	(31,087)	26,407

The accompanying notes form part of these financial statements.

DIFFERENT JOURNEYS INCORPORATED**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash on hand and at bank	4	486,367	262,328
Accounts receivable and other receivables	2	10,831	542
TOTAL CURRENT ASSETS		497,198	262,870
NON-CURRENT ASSETS			
Property, plant and equipment	3	2,371	1,068
TOTAL NON-CURRENT ASSETS		2,371	1,068
TOTAL ASSETS		499,569	263,938
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	5	484,698	236,074
Employee provisions	6	19,551	1,457
TOTAL CURRENT LIABILITIES		504,249	237,531
TOTAL LIABILITIES		502,249	237,531
NET ASSETS/(LIABILITIES)		(4,680)	26,407
MEMBERS' FUNDS			
Retained surplus/(deficit)		(4,680)	26,407
TOTAL MEMBERS' FUNDS		(4,680)	26,407

The accompanying notes form part of these financial statements

DIFFERENT JOURNEYS INCORPORATED**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2022**

	Retained Surplus \$	Total \$
Balance at Incorporation	-	-
Total comprehensive income for the period attributable to members of the entity	26,407	26,407
Balance at 30 June 2021	26,407	26,407
Total comprehensive income for the period attributable to members of the entity	(31,087)	(31,087)
Balance at 30 June 2022	(4,680)	(4,680)

The accompanying notes form part of these financial statements

DIFFERENT JOURNEYS INCORPORATED**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Trading receipts	470,274	369,989
Payments to suppliers and employees	(244,136)	(106,574)
Interest received	135	21
Interest costs	-	-
Net cash generated by operating activities	<u>226,273</u>	<u>263,436</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment and other assets	(2,234)	(1,108)
Net cash (used in) investing activities	<u>(2,234)</u>	<u>(1,108)</u>
Net increase (decrease) in cash held	224,039	262,328
Cash and cash equivalents at beginning of financial period	262,328	-
Cash and cash equivalents at end of financial period	<u>486,367</u>	<u>262,328</u>
Reconciliation of cash flow from operations with surplus after income tax		
Surplus/(deficit) after income tax	(31,087)	26,407
Non-cash flows		
Depreciation and amortisation	931	40
(Profit)/loss on sale of property, plant and equipment	-	-
Changes in operating assets and liabilities		
(Increase)/decrease in trade and other receivables and prepayments	(10,289)	(542)
Increase/(decrease) in trade and other payables	248,624	236,074
Increase/(decrease) in provisions	18,094	1,457
	<u>226,273</u>	<u>236,436</u>

The accompanying notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022**

Note 1: Summary of Significant Accounting Policies

The committee have prepared the financial statements on the basis that the association is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-Profits Commission Act 2012* and associated requirements. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements that are mandatory under the Australian Accounting Standards applicable to entities reporting under the Australian Accounting Standards Board and the *Australian Charities and Not-for-Profits Commission Act 2012* and the significant accounting policies disclosed below, which the committee have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes.

The following significant accounting policies have been adopted in the preparation of these financial statements.

a. Income Tax

The Association is believed to be exempt from income tax.

b. Property, Plant and Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all Property, Plant and Equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the statement of profit or loss and other comprehensive income.

d. Employee Provisions

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

e. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. Cash on Hand and at Bank

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022**

Note 1: Summary of Significant Accounting Policies (cont'd)

g. Accounts Receivables and Other Debtors

Accounts receivables and other debtors include amounts due receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

h. Revenue and Other Income

The Association has applied AASB 15: Revenue from Contracts with Customers (AASB 15).

Where the Association has a contract with a customer, the Association recognises revenue when or as it transfers control of goods or services to the customer. The Association accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Grants are recognised on an accruals basis upon confirmation of grant entitlement. Grants received that relate to periods which straddle balance dates have been treated as grants received in advance and appear as other current liabilities in the statement of financial position.

Other Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue has been satisfied.

All revenue is recognised at the point of sale/service recognition, and is sourced in Australia.

There are no unsatisfied performance obligations.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to financial assets.

All revenue is stated net of the amount of goods and service tax (GST) except where the amount of GST incurred is not recoverable from the Australian Taxation Office.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022**

Note 1: Summary of Significant Accounting Policies (cont'd)

i. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivables or payables. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

j. Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

k. Leases

The Association assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Association as a lessee

The Association applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low value assets. The Association recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Association recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Association at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Lease liabilities

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Association and payments of penalties for terminating the lease, if the lease term reflects the Association exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Association uses the implicit the interest rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of

DIFFERENT JOURNEYS INCORPORATED

lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

i. New Accounting Standards for Application in Future Period

There are no new Accounting Standards issued by the AASB that are not yet mandatory applicable to the Association, that are expected to have a significant impact on the Association when adopted in future periods.

m. Comparative Information

No comparative information has been provided due to 2022 being the first year of operations.

DIFFERENT JOURNEYS INCORPORATED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022****Note 2: Accounts Receivables and other Debtors**

	2022 \$	2021 \$
Accounts Receivable	10,831	542
	10,831	542

Note 3: Property, Plant and Equipment

	2022 \$	2021 \$
Office Equipment – cost	3,342	1,108
Less accumulated depreciation	(971)	(40)
	2,371	1,068
	2,371	1,068

DIFFERENT JOURNEYS INCORPORATED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022****Note 4: Cash on hand**

	2022 \$	2021 \$
Cash at bank	486,367	262,328
Total cash on hand	486,367	262,328

Note 5: Accounts payable and other payables

	2022 \$	2021 \$
Trade creditors	33,493	1,420
Superannuation	8,304	1,852
PAYG	6,760	3,742
Income In Advance	436,141	229,060
	484,698	236,074

Note 6: Employee Provisions

	2022 \$	2021 \$
Annual leave	19,551	1,457

DIFFERENT JOURNEYS INCORPORATED

Annual Statement of Committee

We, Mel Spencer & Nick Pritchard, being members of the committee of Different Journeys Incorporated certify that:-

The statements attached to this certificate give a true and fair view of the financial position and performance of Different Journeys Incorporated during and at the end of the financial period of the Association ending on 30 June 2022.



Signed



Signed

Dated: 26th October 2022

**INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF DIFFERENT JOURNEYS INCORPORATED**

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Different Journeys Incorporated ("the Association"), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the period then ended and notes to the financial statements, including a summary of significant accounting policies, and the committee members declaration.

In our opinion, the financial report of the Association is in accordance with the Corporations Act 2001 and the Australian Charities and Not for Profit Commission Act 2012 including:

- a. giving a true and fair view of the Association'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 the Corporations Act 2001 and the Australian Charities and Not for Profit Commission Act 2012.

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 independence requirements of the and 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 confirm that the independence declaration required by the Corporations Act 2001 and the Australian Charities and Not for Profit Commission Act 2012 which has been given to the committee members of the Association, would be in the same terms if given to the committee members as at the time of this auditor's report.

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

Emphasis of Matter- Basis of Accounting

We draw attention to note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association in meeting its requirements under the *Associations Incorporation Reform Act 2012* and the Australian Auditing Standards. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the association and should not be distributed to or used by parties other than the association. Our opinion is not modified in respect to this matter.

Responsibilities of the Committee for the Financial Report

The Committee of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and the Australian Charities and Not for Profit Commission Act 2012 and for such internal control as the Committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee are responsible for assessing the ability of the Association 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 members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF DIFFERENT JOURNEYS INCORPORATED (cont'd)**

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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 auditing 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 the Committee use of the going concern basis of accounting and, based on the audit evidence obtained, determined whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Associations ability 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Association to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Association audit. We remain solely responsible for our audit opinion.

We communicate with the committee 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.

Stannards Accountants and Advisors

Michael Shulman
Partner

Date 26th October 2022