# Families Australia Annual Report 2019-20

With Hadward Trans

Promoting the interests of families



Australian families, in all their diversity, enjoy the greatest possible wellbeing.

To improve the wellbeing of all Australian families, especially those experiencing the greatest marginalisation and vulnerability.



Inclusive, practical, collaborative, ethical.

## Acknowledgements

We acknowledge the Traditional Owners of Country throughout Australia and their continuing connection to land, sea and community.

We pay our respects to them and their cultures, and to their Elders past, present and emerging.

We thank all our supporters, in particular, our Members and the Federal Government, for their ongoing support.

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Families Australia is responding strongly to both new and existing challenges facing families and children

...COVID-19 has added immeasurably to the pressures on children, adults, families and communities

...Looking to the future, we will continue to contribute to policy responses, especially for families and communities impacted by the pandemic  $\mathbf{P}$ 

Dr Brian Babington, Chief Executive Officer



Established in 2001, Families Australia is a national, peak, member-based, notfor-profit organisation that is committed to enhancing the wellbeing of all families, especially those who experience the greatest vulnerability.

We work to build a nation in which all families, irrespective of their form, enjoy the greatest possible wellbeing. We believe that this objective is advanced by better protecting and valuing children, by celebrating families and supporting the most vulnerable amongst them, and by making genuine and lasting improvements to the wellbeing of Aboriginal and Torres Strait Islander peoples.

We partner with government, service delivery organisations and researchers to suggest practical and innovative policy solutions to problems facing families, convene the National Coalition on Child Safety and Wellbeing in support of the National Framework for Protecting Australia's Children 2009-2020, and facilitate National Families Week which celebrates the vital role of families.



The past year has been extraordinary in anyone's books. Not long after many communities were commencing the long and painful recovery from devastating bushfires, Australia, along with the rest of the world was faced with the crippling health, social and economic impacts of the COVID-19 pandemic.

How long we will all need to manage the adjustments to life that the pandemic has forced upon us will remain unclear for some time to come. But what we already know is how it has changed our lives. The disruption for families and to the lives of children is what Families Australia is most deeply concerned about. We are also aware of the impacts COVID-19 has had on the hundreds of frontline child, youth and family services and organisations – many of whom are Families Australia Members. We acknowledge how this pandemic has resulted in increasing demand on our Members' services from families and children at a time their own resources are being stretched. Families Australia has been active in ensuring these experiences and impacts are being heard in public policy and political circles.

After helping to shepherd the National Framework for Protecting Australia's Children since 2009, the last 12 months has involved one of our most extensive consultations ever undertaken. Through the engagement of our Members and a host of other stakeholders across Australia we have put together a comprehensive report to the Federal Government on the future direction and governance of a successor framework for children and families. We have been encouraged by commitments made by Ministers from the Commonwealth and all jurisdictions about the importance of a continuing national focus on improving the safety and wellbeing of Australia's children and young people. Families Australia stands ready to progress this agenda and to build on the foundations laid by the first Framework which Families Australia had been so pivotal in getting established.

Families Australia, like our Members, has needed to make significant adjustments to adapting to a new working and operating environment since March 2020. I would like to thank all of our small but dynamic team for the flexibility and agility they have demonstrated to make the necessary adjustments – from recasting how National Families Week was run to maintaining our engagement with Members and key operatives in Government. Our team continues to be superbly led by Brian Babington and I thank him for his continuing leadership not only within Families Australia but also through his various sector roles and responsibilities.

Lastly I would like to acknowledge my fellow Board Members who dedicate their time, experience and broad based skills to the governance of Families Australia. We have welcomed some new Board Members this year to join an experienced group of Directors which has been an important part of our ongoing renewal as a Board. I would like to thank my predecessor in Prue Warrilow who had led the Board from 2010 and completed her term last year. Prue had been a selfless contributor and leader with a passion for ensuring the voices of children and young people were heard in an often crowded and contested policy environment.

Simon Schrapel AM Chair Families Australia

## **Meet our Board**



Simon Schrapel AM Chair Nominee of UnitingCare Australia



Dr Marilyn Casley Nominee of the School of Human Services and Social Work, Griffith University



**Tricia Murray AM** Nominee of the Child and Family Welfare Association of Australia



Melinda Crole Deputy Chair Nominee of YMCA Australia



**Fiona May** Nominee of Playgroup Australia



Dr Sue Packer AM Public Officer Nominee of NAPCAN



Emeritus Professor Morag McArthur Nominee of the Australian Foster Care Association



Kathleen Pinkerton Nominee of SNAICC – National Voice for our Children



Naomi Nicholson Secretary Nominee of the Australian Foster Care Association



Annette Michaux Co-opted Member



**Richard Weston** Nominee of SNAICC – National Voice for our Children

#### Families Australia secretariat:

- Dr Brian Babington, Chief Executive Officer
- Stella Conroy, Deputy Chief Executive Officer
- Jennifer Horsfield, Office Manager and Manager of National Families Week
- Margaret Fisher, Senior Policy Officer
- Elizabeth Hunter, Events and Communications Officer
- Fiona Langford, Accounts Manager
- Eileen O'Brien, Policy Officer

## Message from our CEO

This Report covers an extraordinary year in which individuals, families, communities and entire nations struggled to cope with the COVID-19 pandemic.

COVID-19 has added immeasurably to the pressures on children, young people, adults, families and communities, especially those who were already experiencing great hardship. As the year ends, the challenges for Australia and the world remain daunting. The longer-term social, economic and other impacts are far from clear, but they will be immense and painful.

Families Australia is responding strongly to both new and existing challenges facing families and children. We brought together hundreds of non-government and community voices from around Australia to support an ambitious and transformative national plan to succeed the National Framework for Protecting Australia's Children 2009-2020. That new plan must now also prioritise the needs of children, young people and families affected by the COVID-19 pandemic.

We encouraged Australians to support their families at a time of national crisis by innovatively transforming National Families Week into an online celebration which enabled the participation of 30,000 people via social media and television.

We supported a range of campaigns and initiatives to help the nation recover and rebuild after the pandemic. We deployed our social media channels and websites to convey evidence-based COVID-19 information to our Members and the general public. We continued to support important Aboriginal and Torres Strait Islander campaigns for greater justice, access and equity.

In terms of internal operations, staff wellbeing and safety were paramount concerns. We provided flexible and safe work conditions and placed top priority on communication, care and mutual support.

I wish to thank all our Members and supporters, in particular, the Australian Government Department of Social Services, for their support. I greatly appreciated the support, guidance and collegiality of the Board and wish, especially, to thank my Chair, Simon Schrapel. This year marked the conclusion of 15 years of Board service by our Chair, Prue Warrilow, and Anne McLeish OAM. It has been a pleasure and privilege to serve alongside both. I wish to thank my colleagues—Stella Conroy, Jennifer Horsfield, Elizabeth Hunter, Margaret Fisher, Fiona Langford and Eileen O'Brien—for their excellent work.

Looking to the future, we will continue to contribute strongly to policy responses, including for families and communities impacted by the pandemic. We will intensify our outreach to our Members to better appreciate the issues they face as they work to assist communities and families. And, like all households and organisations, we will need to be prudent in deploying our resources and seek savings and efficiencies wherever possible while remaining true to our mission.

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Dr Brian Babington

## Highlights



- We brought together hundreds of non-government and community representatives from around Australia to support an ambitious and transformative national plan to succeed the National Framework for Protecting Australia's Children 2009-2020 – a plan that must now also prioritise the needs of children, young people and families affected by the COVID-19 pandemic.
- We encouraged Australians to support their families at a time of national crisis due to COVID-19 by innovatively transforming National Families Week into an online celebration which enabled the participation of 30,000 people via social media and television.
- We gave greater emphasis to the voices of young people in settings such as the Child Aware gathering in March 2020.
- We supported a range of campaigns and initiatives to help the nation respond to and recover from the COVID-19 pandemic.
- We deployed our social media channels and websites to convey evidence-based COVID-19 information to our Members and the general public.
- We advanced Reconciliation by supporting Aboriginal and Torres Strait Islander leaders to advocate their perspectives on justice, access and equity, and by supporting key Aboriginal and Torres Strait Islander campaigns.
- We strengthened our governance and management capabilities with an intensified focus on transparency and risk management. Our legal, contractual and ethical responsibilities were fully met.



2019-20 was overshadowed by the COVID-19 pandemic and required Families Australia to adapt its policy advising and influencing work to reflect the new and emerging demands that were facing children, young people, families and communities. We responded by reconfiguring our existing work around the National Framework for Protecting Australia's Children 2009-2020 (the 'National Framework') and undertaking new work that related to the unfolding pandemic.

Major report on child and family safety and wellbeing



The National Framework is Australia's first-ever national plan to be endorsed by Federal, State and Territory Governments aimed at enhancing the safety and wellbeing of children. It comprises four three-year Action Plans and is due to conclude in 2020-21.



In early 2020, Families Australia completed an 18-month project commissioned by the Department of Social Services to consult with government, non-government and research representatives as well as carers, young people, parents and community groups around Australia about next steps for the National Framework. In all, around 800 people were consulted in 21 workshops. It was the most extensive consultation process undertaken in Families Australia's 19-year history.

Our synthesis report, entitled <u>Beyond 2020: Towards a successor plan for</u> <u>the National Framework for Protecting Australia's Children 2009-2020</u>, was published in May 2020 and was provided to Federal, State and Territory Governments to assist in the development of the successor to the National Framework. Forums held in every State and Territory



In the report, Families Australia recorded its deep concern about the unprecedented social and economic upheaval being caused by COVID-19 on the lives of Australia's children, young people, parents, families and communities, especially those who are experiencing the greatest vulnerability and disadvantage. It expressed the hope that the successor to the National Framework would align with and support efforts to drive recovery and build back even stronger and more resilient families and communities.

The report found a resounding consensus that the successor to the National Framework must drive real change by galvanising collective effort across governments, sectors and disciplines in actions that evidence tells us will prevent children, young people and families entering child protection systems.

Diverse range of participants



Our report found that future national policy on child safety and wellbeing should:

- be long-term, measurable, aspirational and achievable
- strengthen prevention and early support under a public health approach, focusing especially on families with the greatest level of multiple and complex needs, including Aboriginal and Torres Strait Islander cohorts
- prioritise the voices of children, young people and families, and work to enhance how the community values children and childhood
- intensify the focus on priority cohorts by strengthening efforts to address the overrepresentation of Aboriginal and Torres Strait Islander children by implementing Aboriginal-led solutions, making more effort to improve outcomes for young people transitioning from out-of-home care to independent adulthood, including those who become young parents, and better respond to the needs of carers, especially young people who are kinship carers
- · improve data, evaluation and reporting, and
- support the continued collaboration between the National Coalition on Child Safety and Wellbeing, the Federal Government, and State and Territory Governments.

We held discussions with the Federal Assistant Minister for Children and Families, the Hon. Michelle Landry MP, on ideas for the successor to the National Framework.

Convening the National Coalition on Child Safety and Wellbeing



Families Australia continued to coordinate the National Coalition on Child Safety and Wellbeing (the 'National Coalition'), a grouping of around 250 leading non-government organisations, researchers and individuals who are committed to progressing the National Framework.

As part of our coordination role, we co-chaired the National Forum for Protecting Australia's Children, the principal body that oversees the National Framework and which is composed of representatives of the National Coalition and senior Federal, State and Territory Government officials and statutory office-bearers, including the National Children's Commissioner.

We convened the annual meeting of the National Coalition in March 2020, and delivered numerous speeches on the National Framework to a diverse range of audiences, including the Australian Human Rights Commission and the SNAICC National Conference.







### Child Aware gathering



In March 2020, we held a Child Aware gathering in Melbourne with a focus on discussing progress under the National Framework and ways forward for national policy beyond 2020. The gathering was <u>opened</u> by the Hon. Michelle Landry MP and was attended by around 100 non-government, government and research sector representatives.

One of the highlights of the Child Aware gathering was the panel that represented the experiences of young people of Aboriginal and Torres Strait Islander background, siblings of children and young people with disability, young people of refugee and/or migrant background and those experiencing violence and drug use within the family and who had disengaged from education. The panel created their keynote title <u>Our Voice Matters – Young</u> <u>People are Here and Now</u>.

Other Child Aware keynote speakers included Richard Weston, CEO of SNAICC – National Voice for our Children, on <u>Safety and</u> <u>wellbeing for Aboriginal and Torres Strait Islander children:</u> <u>Understanding the scale of complex trauma and its impacts on</u> <u>children and families</u> and Marie Brown, Director, Child Wellbeing Unit, NZ Department of the Prime Minister and Cabinet on <u>Listening to children and young people: How their voices helped</u> <u>shape New Zealand's Child and Youth Wellbeing Strategy</u>.



Megan Mitchell, whose seven year tenure as the inaugural National Children's Commissioner concluded in March 2020, delivered the *Families Australia 2020 Oration* in which she highlighted national policy and advocacy challenges for children and young people.



#### Informing and influencing national children's policies



Families Australia contributed to children and family policy development activities in a range of other areas.

- We co-convened, with ARACY and others, the National Early Years Summit in March 2020. With over 450 participants, the Summit developed a high-level vision for the early years which will now need to be crafted into a more nuanced document over coming months to help invigorate a policy discussion about the early years. Families Australia played a strong role as a Summit partner, plenary speaker and table facilitator. We will continue to work closely with ARACY and the other Summit partners to develop the campaign.
- We actively participated in consultations run by the Department of Social Services on a proposed National Centre for the Prevention of Child Sexual Abuse (our submission is <u>here</u>).
- We supported several campaigns and initiatives of Member organisations and others. These included participation in the Australia Together Summit, the 'Every Child' and 'Family Matters' campaigns, the Valuing Children Initiative, the National Advisory Group for a Declaration on Playgroup, National Child Protection Week and NAIDOC Week.
- We participated in the Department of Social Services' Intercountry Adoption Workshop, the National Office of Child Safety's Child Safe Sectors Leadership Group, and contributed to the Australian Institute of Health and Welfare's Child and Youth Information Advisory Group.
- We advised the Department of Health's Youth Taskforce on developing a national youth framework. Our submission on establishing a national plan for the health of children and young people 2020 to 2030 is <u>here</u>.
- We participated in the Australian Bureau of Statistics' Multi-Agency Data Integration Project, the Australian Institute of Health and Welfare's Non-Government Welfare Insights Workshop, and the Health Justice Conference.
- We urged the Federal Government to support the (now successful) FARE campaign's call for a warning label to be placed on alcohol packaging that warns of the dangers of drinking particularly for the health of the unborn child.
- In August 2019, we co-convened with the Australian National University's Gender Institute a symposium entitled Paid Parental Leave: 10 years on and next steps for policy. View symposium presentations and reports <u>here</u>. We completed a discussion paper on Paid Parental Leave which was presented to the Department of Social Services.
- We shared our Annual Policy Survey with the Department of Social Services which highlighted the importance of improving the integration of service delivery across child and family portfolios, enhancing support for child/parent voice in decision making, and increasing resources that promote effective parenting strategies.

Families Australia has hosted National Families Week for each of the past 18 years on behalf of the Federal Government. National Families Week enables the participation of hundreds of thousands of Australians in hundreds of community-led events to celebrate the vital role played by families.

With social distancing restrictions due to COVID-19, Families Australia shifted National Families Week 2020 to an online format called *National Families Week@HOME* between 15 and 21 May 2020. Over 30,000 people posted Facebook and Instagram images of their celebrations of family and community at home. The theme for National Families Week was '*Stronger families, stronger communities*'.



30,355 people reached on Facebook 2,382 shares, likes and comments on posts 1,711 followers Organisations created their own content to post online Top Ten Tips social media tiles posted daily Champion videos and statements posted daily



Instagram used for the first time Organisations created their own content to post online Top Ten Tips social media tiles posted daily Champion videos and statements posted daily #nationalfamiliesweek #strongerfamilies #strongercommunities



The pandemic highlighted the importance of the theme of National Families Week – 'Stronger Families, Stronger Communities' and the role families play by working together to support each other and providing care for those in the broader community. It was a time to show kindness and help protect the health and wellbeing of everyone in the community.

> Appreciate your family and community – everyone matters!

> > RONGER



In 2019-20, Families Australia worked to advance Reconciliation between Aboriginal and Torres Strait Islander and non-Aboriginal and Torres Strait Islander peoples by supporting Aboriginal and Torres Strait Islander leaders to advocate their perspectives on justice, access and equity, and by supporting key Aboriginal and Torres Strait Islander initiatives and campaigns.

A particular highlight was the address by Dean Parkin at a Families Australia policy forum on *Finding a Voice through the Uluru Statement from the Heart*. Dean was closely involved in the Referendum Council process that resulted in the historic *Uluru Statement From The Heart* and continues to advocate for constitutional and structural reform for Aboriginal and Torres Strait Islander Peoples. His talk highlighted how the Uluru Statement may enhance the voice of Aboriginal and Torres Strait Islander Peoples and the effect this may have on improving outcomes. Families Australia's policy report is <u>here</u>. The video presentation is <u>here</u>.

We actively supported deep engagement in, and participation by, Aboriginal and Torres Strait Islander Member and stakeholder organisations in national policy development processes across all policy platforms and activities. These included the National Framework, the National Coalition on Child Safety and Wellbeing, the National Forum for Protecting Australia's Children, and Child Aware initiatives.

As noted elsewhere, Families Australia's Child Aware gathering in Melbourne in March 2020 placed special emphasis on promoting the interests of Aboriginal and Torres Strait Islander children, families and communities. Richard Weston, Chief Executive Officer of SNAICC – National Voice for our Children, delivered a keynote address and the Young People's Panel included Aboriginal and Torres Strait Islander perspectives.

We supported the call by the Family Matters campaign and SNAICC – National Voice for our Children for a national commissioner for Aboriginal and Torres Strait Islander children and young people.

Families Australia continued to share new resources and announcements concerning Aboriginal and Torres Strait Islander children, young people, families and communities through our fortnightly *National Family News* e-bulletin and social media platforms.



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We continued to strengthen links with our Members and key stakeholders. We provided information and advice to our Members through speeches, policy commentaries and publications, and supported policy-related initiatives aligned to Families Australia's work, especially in the area of child safety and wellbeing.

Our fortnightly e-bulletin *National Family News* provided Members and other stakeholders with the latest news about policy, practice and research. *National Family News* regularly reached more than 1,500 organisations and individuals across Australia and internationally, including government officials, service providers and academics. Feedback about the usefulness of this publication has been excellent.

We also issued five e-bulletins to members of the National Coalition about progress in implementing the National Framework. Our three websites - Families Australia, Child Aware and National Families Week - continued to attract strong visitor usage. Our Chief Executive Officer authored several social policy commentaries and delivered 17 speeches on topics that included child safety and wellbeing, the role of the community sector, and building stronger families.

We continued to respond to requests for information from our Members and members of the public, for example, about sources of assistance with family issues and connections with Federal Government Departments and agencies.

Our Annual Policy Survey identified issues requiring policy attention, such as the family law system, the income support system, and the impact on families arising from changes to labour market conditions.

Following-up from the previous survey, we sought feedback about service delivery issues in rural and remote areas. The short-term and perceived inflexible nature of some government funding arrangements continued to be a persistent obstacle for agencies in providing effective support to children and families in rural and remote Australia. It was also clear from the survey findings that the community sector values and supports efforts towards developing evidence-informed and outcomes-based funding practice and models.

As in past years, the results of the Annual Policy Survey were provided to, and discussed with, the Department of Social Services to help inform future policy development.

At 30 June 2020, Families Australia had 733 Members, comprising three Founding Members, 22 General Members and 708 Associate Members.



Our Associate Members comprise a diverse range of organisations. Every State and Territory of Australia is represented by Associate Members as set out in the following graphic. Annex A contains further information about Families Australia's membership, including the list of Founding and General Members.



Families Australia's governance and management capabilities were further strengthened as we intensified our focus on transparency and risk management issues and reviewed our membership processes and strategy, as well as fully met our legal, contractual and ethical responsibilities.

#### **The Board**

The Board met five times during 2019-20. At each meeting the Board received and discussed financial and performance reports from the secretariat and was kept apprised of the Association's risk situation as well as compliance with legal and other requirements. The Board's Finance and Financial Audit Sub-committee met four times. The Corporate Governance Sub-committee met three times. The Reconciliation Working Group met once. The members of the Reconciliation Working Group and Sub-committees were as follows:

#### **Reconciliation Working Group**

Simon Schrapel AM (Convenor - from 21 October 2019) Prue Warrilow (Convenor - until 21 October 2019) Morag McArthur (from 2 March 2020) Richard Weston Kathleen Pinkerton (from 21 October 2019)

#### **Finance and Financial Audit Sub-committee**

Tricia Murray AM (Convenor) Melinda Crole Annette Michaux (from 2 March 2020)

#### Corporate Governance Sub-committee

Simon Schrapel AM (Convenor - from 21 October 2019) Prue Warrilow (Convenor - until 21 October 2019) Marilyn Casley (from 2 March 2020) Fiona May (from 2 March 2020) Tricia Murray AM (until 2 March 2020) Naomi Nicholson Richard Weston (until 2 March 2020)

During the year, the Board placed increased emphasis on Association risk management. It decided to review the risk register at each Board meeting as well as at every meeting of the Finance and Financial Audit Sub-Committee and Corporate Governance Sub-Committee. The Board agreed to a Whistleblower Policy which was subsequently promoted throughout the organisation and made available on the Families Australia website. It was also decided that a Board and senior staff Interest Register would be provided to, and noted, at each Board meeting.

#### Finances

Families Australia achieved a surplus of \$115,784 in terms of its 2019-20 finances due mainly to Federal Government COVID-related subsidies. An unqualified report was received from the external auditor, Hardwickes, on the 2019-20 financial statements. Please see the accompanying financial statements. All contractual obligations to the Department of Social Services, the Australian Charities and Not-for-Profits Commission, and other legal, financial and contractual requirements and responsibilities were fully met.

#### Our workplace

Families Australia continued to build a workplace that rewarded excellent performance and supported a family-friendly work environment for all staff. Especially in the context of challenges posed by COVID-19, we maintained a close watch on work health and safety for all staff and ensured that time was taken to acknowledge achievements as well as assess areas for improvement.

ABN: 21 830 960 225

## **Financial Statements**

For the Year Ended 30 June 2020

ABN: 21 830 960 225

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ABN: 21 830 960 225

## **Board's Report** For the Year Ended 30 June 2020

The Board Members present their report on Families Australia Incorporated for the financial year ended 30 June 2020.

#### 1. General information

#### **Board Members**

The names of the Board Members in office <b>Names</b>	e at any time during, or since the end of, the <b>Position</b>	e year are: Appointed/Resigned
Simon Schrapel AM	Chair (from 9 December 2019)	
Melinda Crole	Deputy Chair (from 9 December 2019)	
Tricia Murray AM	Deputy Chair (until 9 December 2019)	
Naomi Nicholson	Secretary	
Emeritus Professor Morag McArthur		
Annette Michaux		
Dr Sue Packer AM		
Richard Weston		
Dr Marilyn Casley		Appointed 21 October 2019
Fiona May		Appointed 21 October 2019
Kathleen Pinkerton		Appointed 21 October 2019
Prue Warrilow	Chair	Resigned 21 October 2019
Anne McLeish OAM		Resigned 21 October 2019

Board Members have been in office since the start of the financial year to the date of this report unless otherwise stated.

#### **Principal activities**

The principal activities of Families Australia Incorporated during the financial year were to represent the interests of families in Australia.

#### Short term objectives

The Association's strategic goals are to influence Commonwealth policies to improve:

- the safety and wellbeing of children;
- the situation of families at key transition points; and
- the wellbeing of Aboriginal and Torres Strait Islander families and communities, noting that Aboriginal and Torres Strait Islander people have a fundamental right to practice their culture and to make decisions about their future.

In doing so, Families Australia Incorporated focuses its policy attention on assisting families who experience vulnerability or marginalisation. Within that frame of reference, Families Australia Incorporated focuses most attention on the safety and wellbeing of children.

In all its work, Families Australia Incorporated advocates strongly on Aboriginal and Torres Strait Islander family issues. Families Australia Incorporated respects the rights of Aboriginal and Torres Strait Islander people to preserve and practice their culture and to make decisions about their future.

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## **Board's Report** For the Year Ended 30 June 2020

#### 1. General information

#### Long term objectives

Families Australia Incorporated objective is to work towards the recognition of, and support for, the social, economic, cultural, spiritual, and developmental needs of families, young people and children in Australian communities, in particular, by relieving the suffering, distress and helplessness of those who experience vulnerability and disadvantage, so as to enhance their physical, social and emotional wellbeing.

This objective will contribute to a united Australia that provides justice and equity for all, in particular, for those who experience vulnerability and disadvantage, and which recognises the fundamental importance of families and the heritage and culture of all Australians, including the original inhabitants, the Aboriginal and Torres Strait Islander peoples.

#### Strategy for achieving the objectives

To achieve these objectives, the Association has adopted the following strategies:

- leads national conversations about the importance and needs of the families, and
- works with governments and other stakeholders to identify and bring to fruition policy ideas that maximise family wellbeing, especially amongst families that experience the greatest degree of vulnerability or marginalisation.

#### Operating results and review of operations for the year

The surplus of the Association for the financial year amounted to \$ 115,784 (2019: \$ 37,504).

#### **Review of operations - COVID-19**

COVID-19 was declared a global pandemic by the World Health Organisation on 11 March 2020. The impact of the virus has seen an unprecedented global response by governments, regulators and numerous industry sectors.

Compared with the Board's expectations at the commencement of the year, Families Australia's financial results for FY20 were impacted by the pandemic in three main ways: the Association received Australian Government financial supplementation through the Australian Government's JobKeeper and cash boost supplementation; minor expenditure on National Families Week was deferred until FY21; and cost savings due to travel restrictions after March 2020 were recorded.

Families Australia Incorporated derives its income from Australian Government grants, membership subscriptions, and interest on cash. The onset of COVID-19 from March 2020 meant that National Families Week, which is usually held in May each year in the form of community-level events, was redesigned as an online activity with unexpended funds of \$22,000 being held over, with Australian Government agreement, until FY21. The Australian Government agreed that the unused funds will be used to redesign of the National Families Week website and develop curriculum materials about families for use in National Families Week 2021 and beyond.

Despite the onset of COVID-19, Families Australia Incorporated fully delivered its contractual obligations with the Australian Government in respect of all other funded activities. By mid-March 2020, Families Australia Incorporated had, apart from report-writing, completed a major national consultation project relating to the successor to the National Framework for Protecting Australia's Children 2009-2020. In respect of all other contracts, Families Australia Incorporated fulfilled its obligations by means of online meetings to replace face-to-face meetings that were ordinarily scheduled between March and June 2020 with little or no loss of efficiency.

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## Board's Report For the Year Ended 30 June 2020

2. Other items

#### Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Association during the year.

#### Events after the reporting date

COVID-19 Impact

Families Australia Incorporated continues to monitor developments in the COVID-19 pandemic and the measures being implemented on the economy to control and slow the outbreak. Given the dynamic nature of these circumstances and the significant increase in economic uncertainty, the related impact on Families Australia Incorporated operations, cash flows and financial condition cannot be reasonably estimated at this stage and will be reflected in Families Australia Incorporated 2021 financial statements.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

#### Sign off information - Associations

Signed in accordance with a resolution of the Members of the Board:

2 Chair: .....

Simon Schrapel AM

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Deputy Chair: Melinda Crole

Dated 2 November 2020



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#### Families Australia Incorporated

ABN: 21 830 960 225

## Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Families Australia Incorporated

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 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.

aedwicker Hardwickes

Hardwickes Chartered Accountants

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Bhaumik Bumia CA Partner

02 November 2020

Canberra



ABN: 21 830 960 225

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue	5	1,030,193	1,054,671
Administrative expenses		(58,757)	(85,226)
Conference and seminar costs		(13,614)	(135,833)
Depreciation - Plant and equipment	9(a)	(8,380)	(9,316)
Depreciation - Right of use asset	11	(32,962)	-
Employee benefits expense		(560,389)	(577,157)
Finance costs		(4,298)	-
Forums and symposium expenses		(49,635)	(2,835)
Meetings and travel expenses		(123,728)	(107,964)
Publication expenses		(62,646)	(53,921)
Rent expenses	-	-	(44,915)
Surplus before income tax	0(4)	115,784	37,504
Income tax expense	3(b)	-	-
Surplus for the year	-	115,784	37,504
Other comprehensive income for the year		-	
Total comprehensive income for the year	_	115,784	37,504

The Association has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

ABN: 21 830 960 225

## **Statement of Financial Position**

As At 30 June 2020

		2020	2019
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	935,339	383,640
Trade and other receivables	7	-	12,925
Other financial assets	8	10,774	507,178
Other assets	10 _	30,939	6,718
TOTAL CURRENT ASSETS	_	977,052	910,461
NON-CURRENT ASSETS			
Plant and equipment	9	41,798	28,905
Right-of-use assets	11 _	5,494	-
TOTAL NON-CURRENT ASSETS	_	47,292	28,905
TOTAL ASSETS		1,024,344	939,366
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	43,721	58,754
Lease liabilities	11	7,566	-
Employee benefits	14	167,257	146,933
Income in advance	13	72,222	100,085
TOTAL CURRENT LIABILITIES		290,766	305,772
NON-CURRENT LIABILITIES			
Employee benefits	14	336	5,414
TOTAL NON-CURRENT LIABILITIES		336	5,414
TOTAL LIABILITIES	_	291,102	311,186
NET ASSETS	_	733,242	628,180
	=		
EQUITY			
Retained earnings	_	733,242	628,180
TOTAL EQUITY	=	733,242	628,180

The Association has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

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## **Statement of Changes in Equity**

For the Year Ended 30 June 2020

2020

2019

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	628,180	628,180
Restatement due to adoption of AASB 16	(10,722)	(10,722)
Balance at 1 July 2019 restated	617,458	617,458
Surplus throughout the year	115,784	115,784
Balance at 30 June 2020	733,242	733,242

	Retained Earnings \$	Total \$
Balance at 1 July 2018	590,676	590,676
Surplus throughout the year	37,504	37,504
Balance at 30 June 2019	628,180	628,180

The Association has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

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## **Statement of Cash Flows**

For the Year Ended 30 June 2020

		2020	2019
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from funding grants and members		1,039,063	1,061,686
Payments to suppliers and employees		(946,642)	(989,195)
Interest received		15,366	18,291
Net cash provided by operating activities	20	107,787	90,782
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of plant and equipment <sup>1</sup>	9(a)	(6,582)	(547)
Proceeds from maturity of term deposits	_	496,404	(80,110)
Net cash provided by/(used in) investing activities	-	489,822	(80,657)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities	_	(45,910)	-
Net cash (used in) financing activities	_	(45,910)	-
Net increase in cash and cash equivalents held		551,699	10,125
Cash and cash equivalents at beginning of year		383,640	373,515
Cash and cash equivalents at end of financial year	6	935,339	
· · ·	° =	300,008	383,640

<sup>1.</sup> In January 2020, a hail storm damaged the Association's motor vehicle which resulted in it being written off. Under the terms of the insurance agreement the Association was entitled to a receive a replacement vehicle. The original motor vehicle was disposed of at a written down value of \$15,183 and the consideration received for the replacement motor vehicle was \$29,874.

The Association has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

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### Notes to the Financial Statements For the Year Ended 30 June 2020

The financial report covers Families Australia Incorporated as an individual entity. Families Australia Incorporated is a notfor-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Families Australia Incorporated is Australian dollars.

Comparative figures have been reclassified to conform to changes in presentation for the current financial year.

#### 1 Basis of Preparation

Families Australia Incorporated applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053 : Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied 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, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### 2 Change in Accounting Policy

#### **Revenue from Contracts with Customers - Adoption of AASB 15**

The Association has adopted AASB 15 *Revenue from Contracts* with Customers and AASB 1058 *Income of Not-for-Profit Entities* for the first time in the current year with a date of initial application of 1 July 2019.

The Association has applied AASB 15 and AASB 1058 using the cumulative effect method which means the comparative information has not been restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related interpretations. All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019.

The key changes to the Association's accounting policies and the impact on these financial statements from applying AASB 15 and AASB 1058 are described below.

#### Transfer of control to a customer - over time or at a point in time

AASB 15 has specific criteria regarding whether control is transferred over time or at a point in time. The Association has reviewed its contracts and concluded that the criteria for recognition over time is not met in some circumstances. In such cases, revenue and related production costs will be recognised at the delivery of each separate performance obligation instead of over the contract using a single margin.

In certain circumstances, AASB 15 considers work in progress to be controlled by the customer, in which case it would be inappropriate for the Association to recognise work in progress as an asset. As a result, the Association will use a method which will reflect the over time transfer of control when sold assets have no alternative use to the final customer.

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## Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 2 Change in Accounting Policy

#### **Revenue from Contracts with Customers - Adoption of AASB 15**

#### Transfer of control to a customer - over time or at a point in time

#### Income of Not-for-Profit Entities - Adoption of AASB 1058

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The new income recognition requirements shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

Where there is an 'enforceable' contract with a customer with 'sufficiently specific performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

#### Impact of adoption of AASB 15 and AASB 1058

The Association has assessed the impact of adopting the new revenue standards and it was determined that the adoption of these new standards had no significant impact on the Association's current revenue streams.

#### Leases - Adoption of AASB 16

The Association has adopted AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method from 1 July 2019 and therefore the comparative information for the year ended 30 June 2019 has not been restated and has been prepared in accordance with AASB 117 *Leases* and associated Accounting Interpretations.

#### Impact of adoption of AASB 16

The impact of adopting AASB 16 is described below:

#### Association as a lessee

Under AASB 117, the Association assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the Association or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low value assets).

The Association has elected to use the exception to lease accounting for short-term leases and leases of low value assets, and the lease expense relating to these leases are recognised in the statement of profit or loss on a straight line basis.

#### Practical expedients used on transition

AASB 16 includes a number of practical expedients which can be used on transition, the Association has used the following expedients:

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## Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 2 Change in Accounting Policy

#### Leases - Adoption of AASB 16

#### Impact of adoption of AASB 16

- contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16;
- lease liabilities have been discounted using the Association's incremental borrowing rate at 1 July 2019;
- right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments;
- a single discount rate was applied to all leases with similar characteristics;
- the right-of-use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right-of-use asset;
- excluded leases with an expiry date prior to 30 June 2020 from the statement of financial position and lease expenses for these leases have been recorded on a straight-line basis over the remaining term;
- used hindsight when determining the lease term if the contract contains options to extend or terminate the lease;
- for leases which were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and the lease liability at 1 July 2019 are the same value as the leased asset and liability on 30 June 2019.

#### Financial statement impact of adoption of AASB 16

The Association has recognised right-of-use assets of \$35,456 and lease liabilities of \$49,178 at 1 July 2019, for leases previously classified as operating leases.

The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 14.00%.

#### 3 Summary of Significant Accounting Policies

#### (a) Revenue and other income

#### For comparative year

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 Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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## Notes to the Financial Statements

#### For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (a) Revenue and other income

#### Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

#### Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Families Australia Incorporated receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

#### Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

#### Revenue from contracts with customers

#### For current year

The core principle of AASB 15 is that 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 Association 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

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## Notes to the Financial Statements

#### For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (a) Revenue and other income

#### Revenue from contracts with customers

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

#### **Operating grants**

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15,

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9. AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

#### Gain on disposal of non-current assets

When a non-current asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

#### Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

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## Notes to the Financial Statements

#### For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (b) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

#### (c) 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 payables are stated inclusive of GST. 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.

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.

#### (d) Plant and equipment

Each class of plant and equipment is carried at cost, where applicable, any accumulated depreciation and impairment.

#### Plant and equipment

Plant and equipment are measured using the cost model.

#### Depreciation

Office equipment is depreciated on a straight-line basis over the assets useful life, while motor vehicles and computer equipment are depreciated at diminishing value, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Motor Vehicles	22.5%
Office Equipment	10 - 20%
Computer Equipment	25 - 33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

#### (e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

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## Notes to the Financial Statements

#### For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (e) Financial instruments

#### **Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss FVTPL
- fair value through other comprehensive income equity instrument (FVOCI equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

#### Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

#### Equity instruments

The Association has no investments in listed or unlisted entities.

#### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

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## Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (e) Financial instruments

#### **Financial assets**

The Association has no investments that fall under this category.

#### Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

• financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

#### Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.
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# Notes to the Financial Statements

## For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (e) Financial instruments

#### **Financial assets**

#### Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

#### **Financial liabilities**

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables and lease liabilities.

#### (f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### (g) Leases

#### For comparative year

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

#### For current year

At inception of a contract, the Association assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

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# Notes to the Financial Statements

## For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (g) Leases

#### Right-of-use asset

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

#### Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### (h) Employee benefits

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 benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

#### (i) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2020, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association or refer to Note 2 for details of the changes due to standards adopted.

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# Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 3 Summary of Significant Accounting Policies

#### (j) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date for entity	Requirements	Impact
AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material	1 July 2020	The amendments refine the definition of material in AASB 101 to clarify the definition of material and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendment also includes some supporting requirements in AASB 101 in the definition to give it more prominence and clarifies the explanation accompanying the definition of material.	Unlikely to be any impact on the reported financial position, performance or cash flows in the financial statements.
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For- Profit and Not-for-Profit Tier 2 Entities	1 July 2021	This Standard is a stand-alone disclosure standard to be applied by all entities reporting under Tier 2 of the Differential Reporting Framework in AASB 1053 which replaces the current Reduced Disclosure Requirements (RDR) framework.	Minor impact expected as changes to the disclosures in Tier 2 financial reports prepared by for-profits and not-for-profit entities – the level of change and impact on disclosures will vary depending on the current disclosures included in an entity's financial statements.
AASB 2020-1 Amendments to Australian Accounting Standards – Classifications of Liabilities as Current or Non- Current	1 July 2022	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non- current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	Minor impact expected but entities should consider the appropriate classification of liabilities as current or non-current.

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# Notes to the Financial Statements

# For the Year Ended 30 June 2020

#### 4 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

#### Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

#### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

#### Key judgments - COVID-19

The COVID-19 outbreak has impacted the way of life in Australia. This has affected the ability of the Association to continue operations as usual and has impacted on its operating results. In accordance with national guidelines, the Association has implemented remote working arrangements in response to government requirements and to ensure the wellbeing and safety of all employees and visitors.

The Association has determined that there are no going concern risks arising from the impact of the COVID-19 outbreak. The Board Members have determined that the Association remains in a healthy cash position and retained stable funding, donations and fees for the 2021 financial year.

#### 5 Revenue and Other Income

2020	2019
\$	\$
794,030	576,418
71,773	55,236
59,807	-
45,000	-
20,000	388,060
15,202	6,038
12,726	18,291
11,655	10,628
1,030,193	1,054,671
	1,030,193

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# Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 6 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash on hand	45	58
Bank balances	428,740	383,582
Short-term deposits	506,554	-
	935,339	383,640
Trade and other receivables	2020	2019
	\$	\$
CURRENT		
Trade receivables	-	7,523
GST receivable	-	2,154
Other receivables		3,248
Total current trade and other receivables		12,925

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

### 8 Other Financial Assets

	2020	2019
	\$	\$
CURRENT		
Term deposit	10,774	507,178
	10,774	507,178

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# Notes to the Financial Statements

For the Year Ended 30 June 2020

## 9 Plant and equipment

	2020 \$	2019 \$
Motor vehicles At cost Accumulated depreciation	29,874 (1,676)	26,128 (8,424)
Total motor vehicles	28,198	17,704
Office equipment At cost Accumulated depreciation	22,343 (12,577)	25,122 (16,427)
Total office equipment Computer equipment At cost Accumulated depreciation	<u>9,766</u> 12,538 (8,704)	8,695 10,985 (8,479)
Total computer equipment	3,834	2,506
Total plant and equipment	41,798	28,905

## (a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year:

	Motor Vehicles	Office Equipment	Computer Equipment	Total
	\$	\$	\$	\$
Year ended 30 June 2020				
Balance at the beginning of year	17,704	8,695	2,506	28,905
Additions	29,874	3,400	3,182	36,456
Disposals	(15,183)	-	-	(15,183)
Depreciation expense	(4,197)	(2,329)	(1,854)	(8,380)
Balance at the end of the year	28,198	9,766	3,834	41,798

#### 10 Other Assets

	2020	2019
	\$	\$
CURRENT		
Prepayments	2,928	3,567
Accrued income	28,011	3,151
		6,718

ABN: 21 830 960 225

# Notes to the Financial Statements

# For the Year Ended 30 June 2020

#### 11 Leases

The Association has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

#### **Right-of-use assets**

	Buildings	Total	
	\$	\$	
Year ended 30 June 2020			
Balance at beginning of year	38,456	38,456	
Depreciation charge	(32,962)	(32,962)	
Balance at end of year	5,494	5,494	

#### Lease terms

The current building leases expires on the 31 August 2020 which had an option to extend for two years. Management has assessed the situation and decided to undertake a new office lease for the same office space at a term of three years.

There is \$7,566 remaining in future lease payments shown in lease liabilities.

#### 12 Trade and Other Payables

		2020	2019
	Note	\$	\$
CURRENT			
Trade payables	15	1,883	34,394
Accrued expenses	15	22,360	17,469
GST payable		2,248	-
Other payables		17,230	6,891
		43,721	58,754

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

#### 13 Other Financial Liabilities

	2020	2019
	\$	\$
CURRENT		
Grants received in advance	72,222	100,085
Total	72,222	100,085

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# Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 14 Employee Benefits

	2020 \$	2019 \$
CURRENT		
Provision for long service leave	94,578	91,361
Provision for annual leave	72,679	55,572
	167,257	146,933
	2020 \$	2019 \$
NON-CURRENT		
Provision for long service leave	336	5,414
	336	5,414

#### 15 Financial Risk Management

The Association is exposed to a variety of financial risks through its use of financial instruments.

The Association's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The most significant financial risks to which the Association is exposed to are described below:

#### Specific risks

- Liquidity risk
- Credit risk
- Market risk interest rate risk

#### Financial instruments used

The principal categories of financial instrument used by the Association are:

- Trade receivables
- Cash at bank
- Trade and other payables
- Lease liabilities

ABN: 21 830 960 225

# Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 15 Financial Risk Management

•	2020		2019
	Note	\$	\$
Financial assets			
Held at amortised cost			
Cash and cash equivalents	6	935,339	383,640
Trade and other receivables	7	-	10,771
Term deposits	8	10,774	507,178
Total financial assets	_	946,113	901,589
Financial liabilities			
Financial liabilities at fair value			
Trade and other payables (excluding GST and other payables)	12	24,243	51,863
Total financial liabilities	_	24,243	51,863

#### Objectives, policies and processes

Those charged with governance have overall responsibility for the establishment of Families Australia Incorporated's financial risk management framework. This includes the development of policies covering specific areas such as interest rate risk, liquidity risk and credit risk.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and Families Australia Incorporated's activities.

The day-to-day risk management is carried out by Families Australia Incorporated's finance function under policies and objectives which have been approved by those charged with governance. The Management has been delegated the authority for designing and implementing processes which follow the objectives and policies. This includes monitoring the levels of exposure to interest rate risk and assessment of market forecasts for interest rate.

Those charged with governance receive quarterly reports which provide details of the effectiveness of the processes and policies in place.

Mitigation strategies for specific risks faced are described below:

#### Liquidity risk

Liquidity risk arises from the Association's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Association will encounter difficulty in meeting its financial obligations as they fall due.

The Association's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Association maintains cash and marketable securities to meet its liquidity requirements for up to 30day periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities and the ability to sell long-term financial assets.

The Association manages its liquidity needs by carefully monitoring scheduled debt servicing payments for long-term financial liabilities as well as cash-outflows due in day-to-day business.

ABN: 21 830 960 225

# Notes to the Financial Statements

## For the Year Ended 30 June 2020

#### 15 Financial Risk Management

#### Liquidity risk

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on the basis of a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day period are identified monthly.

At the reporting date, these reports indicate that the Association expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

#### Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Association.

Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions, as well as credit exposure to customers, including outstanding receivables and committed transactions.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

#### Trade receivables

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable.

The Association has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The risk management committee has established a credit policy under which each new customer is analysed individually for creditworthiness before the Association's standard payment and delivery terms and conditions are offered. The Association review includes external ratings, if they are available, financial statements, credit agency information and industry information. Credit limits are established for each customer and the utilisation of credit limits by customers is regularly monitored by line management. Customers who subsequently fail to meet their credit terms are required to make purchases on a prepayment basis until creditworthiness can be re-established.

Those charged with governance receive monthly reports summarising the turnover, trade receivables balance and aging profile of each of the customers individually.

The Association's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base.

Management considers that all the financial assets that are not impaired for each of the reporting dates under review are of good credit quality, including those that are past due.

The Association has no significant concentration of credit risk with respect to any single counterparty or group of counterparties.

#### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

ABN: 21 830 960 225

# Notes to the Financial Statements

# For the Year Ended 30 June 2020

## 16 Key Management Personnel Remuneration

The totals of remuneration paid to the key management personnel of Families Australia Incorporated during the year are as follows:

	2020	2019
	\$	\$
Short-term employee benefits	297,186	298,966
Long-term benefits	32,690	32,886
	329,876	331,852
Auditors' Remuneration		
	2020	2019
	\$	\$
Remuneration of the auditor, for:		
- auditing or reviewing the financial statements	8,000	10,250
Total	8,000	10,250

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#### 18 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2020 (30 June 2019:None).

#### 19 Related Parties

#### Transactions with related parties

No related party transactions were entered into during the year ended 30 June 2020.

ABN: 21 830 960 225

# Notes to the Financial Statements

For the Year Ended 30 June 2020

#### 20 Cash Flow Information

## (a) Reconciliation of result for the year to cashflows from operating activities

	2020
	\$
Surplus for the year	115,784
Cash flows excluded from profit attributable to operating activities	
- Finance costs on leases	4,298
Non-cash flows in profit:	
- Depreciation	41,342
- Insurance recovery proceeds	(14,691)
Changes in assets and liabilities:	
- (increase)/decrease in trade and other receivables	(11,935)
- (increase)/decrease in prepayments	639
<ul> <li>increase/(decrease) in income in advance</li> </ul>	(27,863)
<ul> <li>increase/(decrease) in trade and other payables</li> </ul>	(15,033)
- increase/(decrease) in employee benefits	15,246
Cashflows from operations	107,787

## 21 Events after the end of the Reporting Period

The COVID-19 outbreak has impacted the way of life in Australia. This has affected the ability of the Association to continue operations as usual and has impacted on its operating results. In accordance with national guidelines, the Association has implemented remote working arrangements in response to government requirements and to ensure the wellbeing and safety of all employees and visitors.

The Association has determined that there are no going concern risks arising from the impact of the COVID-19 outbreak. The Board Members have determined that the Association remains in a healthy cash position and retained stable funding, donations and fees for the 2021 financial year.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

#### 22 Statutory Information

The registered office and principal place of business of the Association is: Families Australia Incorporated Suite 2, Level 4 24 Brisbane Avenue Barton ACT 2600

ABN: 21 830 960 225

# **Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the Association is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

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

Chair .. Simon Schrapel AM

4le **Deputy Chair** 

Melinda Crole

Dated 2 November 2020



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# Families Australia Incorporated

# Independent Audit Report to the members of Families Australia Incorporated

#### **Report on the Audit of the Financial Report**

#### Opinion

We have audited the financial report of Families Australia Incorporated, which comprises the statement of financial position as at 30 June 2020, 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 statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of Families Australia Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards Reduced Disclosure Requirements 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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibilities of Board Members for the Financial Report**

The Board Members of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the Association 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, the Board Members 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 Board Members either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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.





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# Families Australia Incorporated

# Independent Audit Report to the members of Families Australia Incorporated

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 Association.
- Conclude on the appropriateness of the Association's 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 those charged with governance 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.

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Hardwickes Chartered Accountants

Bhaumik Bumia CA Partner

Canberra

02 November 2020



# **Annex A: Members**

At 30 June 2020 Families Australia had 733 Members, comprising three Founding Members, 22 General Members, and 708 Associate Members.

# **Founding Members**

Australian Foster Care Association Child and Family Welfare Association of Australia SNAICC – National Voice for our Children

# **General Members**

Aboriginal and Torres Strait Islander Healing Foundation Alliance for Forgotten Australians Anglicare Australia Australian Community Children's Services Australian Council on Children and the Media Australian Federation of Disability Organisations **Barnardos Blue Knot Foundation CREATE** Foundation **Daniel Morcombe Foundation** Grandparents Australia Inc. **Key Assets MYAN** Australia NAPCAN Playgroup Australia **Relationships Australia National** School of Human Services and Social Work, Griffith University The Alannah and Madeline Foundation The Australian Centre for Social Innovation The Benevolent Society UnitingCare Australia YMCA Australia

# **Annex B: Photographic acknowledgements**

Page 3: Dr Brian Babington, Beyond 2020 consultation, Darwin, November 2019

- Page 4: The Hon. Michelle Landry MP, Child Aware gathering, Melbourne, March 2020 Flyer from Hill Community Aid's *National Families Week@HOME* event, Sydney, May 2020 Attendees, Child Aware gathering, Melbourne, March 2020
- Page 8: Young People's Panel Mehak Sheikh, Hamani Tanginoa, The Hon. Michelle Landry MP, Cassandra Stanford, Paris McMahon and William Byers, Child Aware gathering, Melbourne, March 2020
- Page 9: Attendee at the Child Aware gathering, Melbourne, March 2020
- Page 10: Attendees at the Child Aware gathering, Melbourne, March 2020 Professor Daryl Higgins, Annual Coalition meeting, Melbourne, March 2020 Maree Brown, Child Aware gathering, Melbourne, March 2020 Professor Leah Bromfield, Annual Coalition meeting, Melbourne, March 2020

Page 11: Aunty Sue Blacklock AM, Melbourne, March 2020
Young People's Panel - Paris McMahon, Cassandra Stanford, Hamani Tanginoa, Mehak Sheikh, Richard Weston, Child Aware gathering, Melbourne, March 2020
Megan Mitchell, Dr Marilyn Casley, Melinda Crole, Annual Coalition meeting, Melbourne, March 2020
Attendees at the Child Aware gathering, Melbourne, March 2020
Fiona May, The Hon. Michelle Landry MP, Professor Ross Homel AO, Simon Schrapel AM, Anne Hollonds, Annual Coalition meeting, Melbourne, March 2020

Page 13: National Families Week@HOME participant social media

Page 14: Richard Weston, Child Aware gathering, Melbourne, March 2020 Flyer from Parkerville's *National Families Week@HOME* event, Perth, May 2020 Dean Parkin, Policy forum, Canberra, October 2019

Page 15: Attendees at the Beyond 2020 consultation, Melbourne, February 2020

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## Websites

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