



*One Hundred and Twenty First Annual Report of the
Prisoners' Aid Association of NSW (Inc)
2020-2021*

If we...

Give people in the criminal justice system support, advice and opportunities to improve their lives

By...

Providing property storage, informal support, work experience and job-readiness training

We can...

Support people to genuinely change their lives, leave the stigma of prison behind for good, and help to create a society where everyone is given a genuine second chance.





Prisoners' Aid Association offers support to prisoners and their families during and after imprisonment. We advocate for, and provide, services, which cater for their immediate practical needs.

We give opportunities for prisoners to improve and empower themselves so that they can maximize their individual potential and community participation



Our network of practical services and support enables freedom and inspires people to *right* their story.

BOARD:



Chair and President: Mr Tim Laporte

Having spent over a decade in executive leadership roles, and close to twice that on his own personal development journey, Tim brings life experience to his work as an advisor, coach, facilitator, change professional and co-founder for Leadership Partners.

An active scholar in the field of leadership development, Tim adopts a flexible approach and recognises the relevance of the emotional, practical and political aspects of executive performance. He has a track record in building highly productive senior teams and has done so for organisations such as the Commonwealth Bank of Australia, Westpac and NSW Health.

Tim brings his considerable executive and leadership experience to his position of Chairman and President of the Prisoners Aid Association of NSW Board.



Vice President: Ms Margaret Anderson

Margaret is currently undertaking a managerial position with the Tasmania Prison Service. She was formerly the Director of the Australian Classification Board which classifies films, computer games and certain publications for commercial and law enforcement applicants. She has executive level skills in leadership, operational strategy and innovation, forged within sensitive political and regulatory environments in New South Wales, the Northern Territory and Commonwealth strata of government.

Over the past fifteen years, Margaret has operated with high levels of autonomy to lead the development and implementation of local and cross-jurisdictional legislative reform, strategic direction and operational policy; and has created/facilitated programs and driven the delivery of services to change priorities. She has engaged with community groups, tertiary institutions and non-government organisations to forge collaborative partnership networks.

Margaret has qualifications in Arts, Laws and Management and brings a wealth of corrective services experience and knowledge from NSW, the NT and Tasmania, to her role as Vice President on the Prisoners' Aid Association of NSW Board.



Treasurer: Mr Frank Burke

Frank has over 25 years' experience in the finance and accounting field, specialising in operational and commercial support

in fast growth environments. During his time in finance leadership positions, he has worked extensively with medium to large sized businesses from a range of industries including medical devices, fashion retail, telecoms, hospitality. Frank has led key finance initiatives to support the strategic goals of organisations, working closely with the management team, providing insight and analysis for informed decision making ensuring effective financial control and risk management within dynamic organisational environments.



Board Secretary: Ms Lauren Osbich

Lauren is a Company Secretary and Solicitor with Company Matters (part of Link Group) and is an admitted solicitor with over 15 years of experience as a dedicated legal research and GRC specialist. She brings this experience, as well as an ability to bridge the gap between technology and practice to her work in organising the resources of the Prisoners

Aid Association of NSW Board. She is also a member of the Website subcommittee.

Lauren is passionate about giving back to the community through the not for profit sector as well as donating time to mentor and coach young lawyers in their professional development, with a primary focus on enabling all people in society to have the same chances at success that she has.

Lauren advocates strongly for the role of rehabilitation in the justice system and believes in the PAA promise that everyone deserves a 2nd chance.



Director: Mr Albert Eichholzer

Albert is an experienced executive leader, with a proven ability to grow profitable businesses and deliver improvements across commercial, government and not-for-profit organisations. He

has an extensive background in business development, program directorship and leadership, guiding teams to deliver strategic improvements and business results. Albert has strong commercial acumen, supported by management consulting experience and MBA and CPA qualifications. He is passionate about building networks and communities.

Albert is a respected leader in the property industry, having helped optimise the property management approach for some of the largest property occupiers in Australia and New Zealand. He was an inaugural board member of the CoreNet Global's first national Australia chapter and has developed and delivered presentations and training for CoreNet Global, the Property Council of Australia and the Facilities Management Associate of Australia.



Director: Ms Sue Hogan

As a senior executive, business coach and investor, for the last eight years, Sue has worked with early-stage startups, designing and running programs to help entrepreneurs scale their businesses.

With a strong social conscience, Sue also has charitable experience, having developed and run an early-intervention program for youth, which she grew nationally over six years. She had to learn and adapt quickly, whilst forging strong community relationships and corporate partnerships to deliver successful outcomes.

Sue has also run her own events and conferences business, having worked in this field for over 15 years.

It's this unique combination of

skills, experience and passion that Sue brings to the Prisoners' Aid Association of NSW Board and she's looking forward to contributing to the positive impact we can provide to both ex-inmates and inmates.



Director: Mr Daniel Bennett

Daniel is an HR professional specialising in strategy, talent and shared service delivery. Daniel's extensive HR domain expertise has been built whilst working in both the Public and Private sectors, within small and large organisations employing over 27,000 employees.

Whilst Daniel has spent much of his career in HR, he also holds significant Shared Services experience providing him with a unique perspective on business strategy, client engagement and operational effectiveness. It is this background that enables Daniel to provide well rounded and informed solutions to the Prisoners Aid Association of NSW.

STAFF:

Manager: Mr Craig Baird

Postal Address:

PO Box 6112

Silverwater BC NSW 1811

**Social Enterprise Operations
Manager – Mates on the Move:**
Ms Lois Dillon

Welfare Officer: Ms Jane Pappas

Public Officer: Mr Craig Baird

Office:

Shine for Kids Building

Silverwater Correctional Complex

Holker Street

Silverwater

Associations Incorporation

Registration Number:

Y1079 7-21

Office of Charities Registration

Number:

CFN15813

Telephone No: 0412 430 214
 0434 742 792

ABN 25756574465

**Our Mission is to provide second chances to people
leaving incarceration to help them reintegrate into
society and leave prison behind for good.**

PRESIDENTS:

From	To	Person
1901	1905	The Hon. Judge Hughes, M.L.C.
1905	1906	The Hon. B. R. Wise, K.C., M .L.C.
1906	1912	Hugh Dixson Esq.
1912	1916	The Hon. William Robson, M.L.C.
1916	1924	B. H. Chapman Esq.
1924	1928	Orwell Phillips Esq.
1928	1934	The Hon. J.C. Farleigh, M.L.C.
1934	1936	L. M. Phillips Esq.
1936	1940	The Hon. Mr. Justice Boyce
1940	1945	D. C. Bathgate Esq.
1945	1963	His Hon. Judge A. E. Rainbow Q.C.
1963	1967	The Hon. Mr. Justice J. M. H. McClemens
1967	1973	K. C. Marsden. J.P., M .A.I.W.
1973	1978	The Rt . Rev. R. O. Hulme-Moir, A.O., C. St.J., E.D, Th.L.
1978	1981	His Hon. Phillip L. Head, M.B.E., Q.C.
1981	1997	His Hon. John F. Lincoln, A.M., Hon. L.L.D., F.A.I.W.
1997	2008	Ms. Joan Ellard O.A.M., B.A
2008	2012	Mr. John Davoren B.A, Dip Soc. Work, MS (Soc. Admin.)
2012	2014	Mr Roger West AM
2014		Mr Tim Laporte

LIFE MEMBERS:

M. M . Pry

AUDITORS: ESV, Business Advice and Accounting, Level 13 68 York Street Sydney NSW 2000

**ONE HUNDRED AND TWENTY FIRST ANNUAL REPORT
OF THE PRISONERS' AID ASSOCIATION
OF NEW SOUTH WALES (INC.)
PRESENTED AT THE ANNUAL GENERAL MEETING,
LEVEL 8, 99 ELIZABETH STREET, SYDNEY,
16TH DECEMBER 2021 BY THE PRESIDENT**

Members and guests, welcome to the 121st Annual General Meeting of Prisoners' Aid.

2020-2021 was again a year defined by the challenges of COVID-19, with Mates on the Move, in particular, dealing with the impacts of the decline in recycling collections owing to corporate working from home initiatives.

As such, our goals as a Board became a combination of survival strategies and strategies of consolidation, in order to set up our three core businesses for the best chance of success once the COVID-19 effect had lessened.

Our relationship with core funder, Corrective Services NSW (CS) and PAA NSW continues to be strong and the IPS continues to measure increasing collections year on year. Despite the ongoing impact of COVID-19 management within NSW correctional centres, relationships with NSW Police and other collection points have been strong and I wish to thank Jane Pappas for her work throughout the years and bid her a fond farewell.

“Mates on the Move” (MoTM), our social enterprise, despite being initially strongly impacted by COVID-19, successfully navigated the impact through a combination of staff ingenuity and resourcefulness, and a pivot to include other kinds of waste and office removals. From staff initiatives in hourly management of time, to new initiatives like *Mates Coffee Cups*, office removal and delivery of furniture from buildings to be demolished, Lois Dillon, our Social Enterprise Operations Manager, has supported our two staff with lived experience, Matthew and Oscar, with grace and dignity throughout this tough time and they are all to be commended on their resilience and team spirit.

The success of our previous Mates on the Move team member, Bill, should also be mentioned as a featured worker with DT Transport, where he has maintained successful employment since moving on from Mates on the Move in the last financial year.

Lois Dillon also completed the Scaling Impact Accelerator Program during the year, which led to multiple opportunities with the Social Impact Hub, not least of which was Mates on the Move winning the *Best Pitch* at the Social Impact

Demo Day and being able to make new relationships with Tanarra Philanthropic and the Social Impact Hub and their key supporters.

Through the Social Impact Hub, the Board was able to focus on completing a Theory of Change, Outcomes Measurement and Board Strategy, which were focused on new funding and partnership initiatives for the coming year. I would like to thank the Social Impact Hub for supporting us with such spirit.

Through the hard work of the team, the Board and our partnership with Social Impact Hub, we now have a golden thread which reflects our work in this space:

If we give people in the criminal justice system support, advice and opportunities to improve their lives, by providing property storage, informal support, work experience and job-readiness training, we can support people to genuinely change their lives, leave the stigma of prison behind, and help to create a society where everyone is given a *genuine second chance*.

In addition, the Board has not been idle with a number of strategic projects finally being able to be addressed owing to the downturn in business as usual work.

In particular, thanks should be given to Sue Hogan for championing two initiatives which are of great excitement to the organisation:

1. Revamped Marketing and Website strategy

Through focus groups and detailed analysis, the organisation has undergone a branding and marketing exercise through the better part of this year with new websites on the way and a consistent portrayal of the brand across all our many portals to the public and other stakeholders.

2. A New *Mates for Life* Program

With help from our Vice President, Margaret Anderson, Sue has established a brand new curriculum and program for the *Mates for Life Program* – our new job readiness and life skills program, aiming to fill the missing link between lived experiences and leaving prison behind for good. The Board is excited by the progress that has been made and looks forward to a mid-2022 start date for our second pilot phase.

Additional strategic goals have also been addressed by the Board, including:

- Research initiatives addressing the evidentiary underpinnings of our programs – championed by Lauren Osbich
- Developing strategic partnerships and long-term contract opportunities – championed by Albert Eichholzer
- Development of an organisation wide digital backbone and database with help from NSW Government Social Sector Transformation Funding and the Board Observership Program, run by Westpac and Minter Ellison.

Despite no additional talent being added to the Board over the last financial year, we welcome the advice and opportunities provided by the Board Observers, Amelia Boyd Jones (from Minter Ellison) and Fran Cocksworth (from Westpac) both with specialties in database and IT management and design, to help in our ongoing strategic goal of a unified digital backbone for the organisation. This is seen as a future key strategic advantage for PAA to be able to manage complex flows of information, become smarter in the deployment of resources, and provide scalability and flexibility to our 3 core businesses.

I want to extend my sincere thanks to our two managers, Craig Baird and Lois Dillon, for their outstanding work during this time of change. In addition, I want to extend my thanks to the paid workers and volunteers supporting PAA NSW, MoTM and our new *Mates for Life Program*.

I also wish to extend my gratitude to our two patrons, The Hon. John Dowd AO QC and The Hon. Michael Kirby AC GMC who have continued to support us through this difficult year.

I also want to thank my board colleagues, Margaret Anderson, Frank Buke, Lauren Osbich, Albert Eichholzer, Sue Hogan and Daniel Bennett. As a Board, they have been a great source of support and advice to Lois and Craig during this time and have showed great commitment to the emotional wellbeing of the human capital of our organisation. As a group of very committed and talented individuals, they have managed personal challenges, new babies, working from home, lockdown conditions, job changes and relocation, and remain extremely hardworking and committed to our organisation's vision and purpose.

Finally, the generous support of donors is also essential and, in particular, we would like to thank the Social Impact Hub, Westpac, Minter Ellison, EY (Ernst & Young Global Limited), the Sisters of Charity and Tanarra Philanthropic for their generous donations and in-kind support.

Tim Laporte
President and Chairman

Our Generous Donors and Supporters for FY2020-2021



MinterEllison.



Sisters of Charity
of Australia



TANARRA
PHILANTHROPIC
ADVISORS



KEY MANAGEMENT STAFF:



Manager, Prisoners' Aid Association NSW

Craig has worked in the Community Welfare sector for over 35 years.

After initially starting his career in the disability sector, Craig joined Prisoners' Aid Association NSW in 1991 as a welfare worker visiting western Sydney correctional centres. He became Manager of Prisoners Aid in 1993.

Craig recognises the value of small, community-based welfare organisations and the difference they can make to peoples' lives through their ability to quickly adapt to meet individual needs. He strives to cultivate a collegiate workplace, where decision making processes are shared and direct service workers are empowered to provide the best services possible. He believes if people released from prison can feel valued, empowered and part of the community, that this is the first and most crucial step to reducing their propensity to re-offend.



Social Enterprise Operations Manager, Mates on the Move

Lois started her career in sales and has an entrepreneurial spirit for business. In 2011, Lois changed career paths to study and work in social welfare. After working in domestic violence and the disability sector, Lois found her calling within the justice sector.

Originally starting her career as a welfare worker visiting correctional facilities, Lois was able to put her drive for business and social welfare together by taking over the management of *Mates on the Move*.

Having a passion for the core mission of creating second chances for people leaving prison, Lois has showed flexibility by training in waste management to create a social enterprise which fulfills social procurement and environmental outcomes while also staying true to the mission and vision of Prisoners' Aid Association of NSW. Lois endeavours to create a constructive and inclusive workplace full of opportunity.

Manager's Report

The end of another COVID-19 affected year! With offices closed, welfare staff have been working from home and having limited face-to-face contact with each other for most of 20/21. This along with the need for travel permits, ongoing infection control measures, and the subsequent drop off in recycling collections for *Mates on the Move* has posed its challenges, but all staff have responded well.

The Board has provided great support and governance as we adapted to cope with the effects of COVID-19, but also looked to secure the future of the Association by growing *Mates on the Move*, post lockdown, accessing funding to get a re-engineered *Mates for Life Program* back up and running, and planning the *Mates for Life* content. Thank you to Tim, Margaret, Lauren, Frank, Albert, Sue and Daniel for your contribution.

Inmate Property Service (IPS)

The Inmate Property Service was largely unaffected by the lockdowns, however, there was a small drop off in referrals, and referral pathways were at times interrupted by COVID-19 management practices within correctional centres. We have maintained our strong relationship with NSW Police who remain a major point of collection for referrals. Jane Pappas has been a tower of strength through it all, managing referrals, maintaining our client data-base and dealing with most things IPS-related. Special thanks are also due to Lois Dillon who assisted with collections, whilst *Mates on the Move* work diminished owing to the lockdowns.

Over the period 1 July 2020 – 30 June 2021, 339 referrals to the Inmate Property Service were received and 328 collections occurred. 618 people were assisted with storage of their possessions during the period, whilst on 148 occasions, possessions were either on-forwarded to the person at the correctional centre where they were held, or to an authorised third party.

We continue to have a strong relationship with Corrective Services NSW. Tova Archie has been of great assistance and whilst she has recently moved to a new role, Sophie Zhu, her replacement, has been a pleasure to work with. The current service agreement for the IPS comes to an end on 30 June 2022. Corrective Services has advised that it is likely that a tender process, “by invitation”, will commence in January / February 2022 with Prisoners’ Aid being the provider to be invited to tender. Our understanding is that, if we are successful, a new agreement will commence on 1 July 2022 and conclude on 30 June 2025.

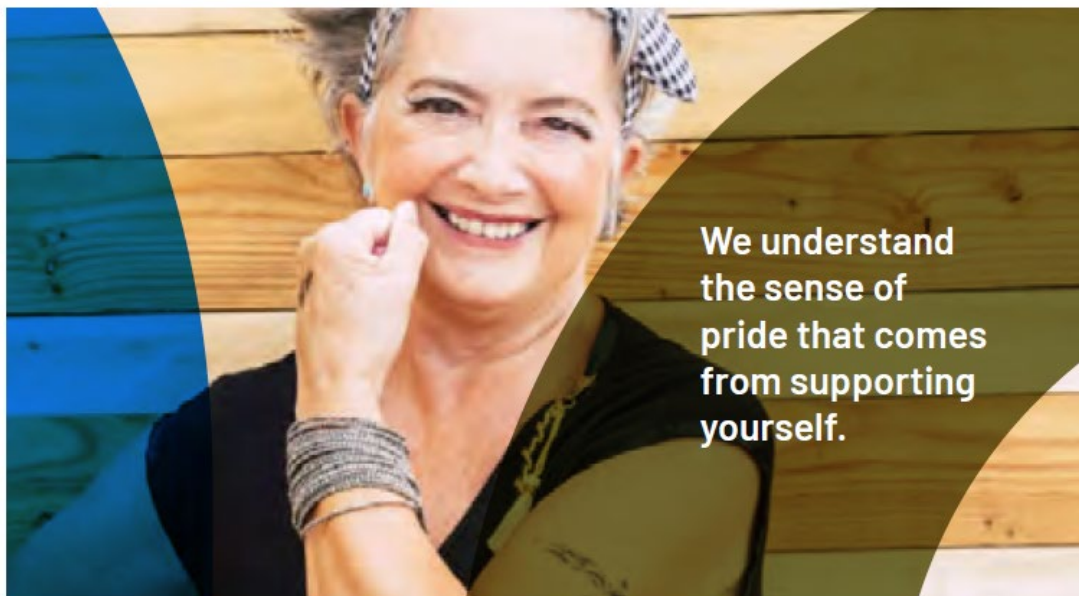
We would also like to thank Shine for Kids who continue to provide us with office space to work from at no cost and St George Community Housing who provide

storage space, also at no cost. The generosity of these two organisations is greatly appreciated.

Mates on the Move (MOTM)

The lockdown had a devastating impact on recycling collections. Whilst I will leave Lois Dillon to provide the detail in her report, it is important to acknowledge her efforts and performance through a particularly tough time for our fledgling social enterprise. Lois is to be congratulated for navigating MOTM through these difficult times and providing great support to Matthew and Oscar who suffered the greatest, both financially and emotionally, throughout the lockdowns. Matthew and Oscar are to be congratulated for great strength and resilience through these difficult times.

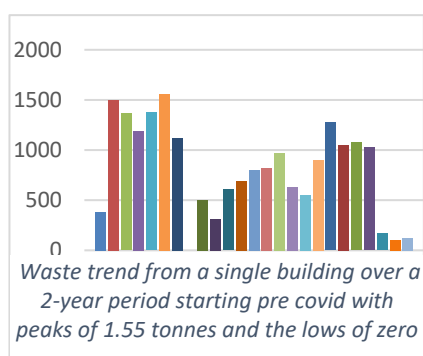
Craig Baird
Manager



Mates on the Move Annual Report 2020-2021

In another COVID-19 impacted year, *Mates on the Move* revenue remained on par with the previous 2 years, at \$190,067. Our focus for the year was to increase our waste revenue. This was achieved by increasing the number of buildings serviced on a regular basis, which also created consistency of work for the team. **Waste revenue** reached **\$157,334** which is a **43% increase** on the previous year. The number of buildings serviced for Processed Engineered Fuel (PEF) waste (in our case, coffee cups and paper towel waste which is turned into PEF) and polystyrene, **increased from 18 to 49 buildings** and this figure is still growing.

Waste volumes have been turbulent. As can be seen from the graph, PEF waste has not come back to pre-COVID-19 volumes within the last 2 years. The uncertainty created by government management of COVID-19 and numerous lockdowns has caused waste collections from office buildings to be erratic. However, it has been encouraging to see in such challenging times, the increase in buildings using our services.



This year, we continued services with our longest valued customer, Mirvac, and our newly acquired esteemed customers, Bingo Industries and Cleanaway, who were both influential in expanding our services. Bingo Industries added the entire Investa group to the portfolio of buildings we service, as well as adding Liberty Place and many Charter Hall and AMP buildings. Cleanaway added Channel 7 (52 Martin Place) and Crown Resorts, along with continuing to keep us servicing Barangaroo for polystyrene.

SydneyWaste joined the project along with many new customers seeking to divert waste away from landfill. We also added Doyle Bros as an end-user for the disposal of waste. Doyle Bros kindly gave *Mates on the Move* unique access to their PEF Materials Recovery Centre, also known as Refuse Derived Fuel (RDF). Having this access and support from the Doyle Bros allowed *Mates on the Move* to always deliver waste, even when our loyal supporter, ResourceCo, need to complete maintenance at their Materials Recovery Centre.

In the next financial year, we are already seeing a growth in the portfolio of buildings we service, including adding most of the Sydney Metro project and light rail and we hope to see the full potential of the portfolio by seeing waste volumes return to pre-COVID-19 levels.

By creating continuity of work, it allows *Mates on the Move* to fulfil our social mission of providing employment to people leaving prison. We achieved this by retaining and supporting our small but growing team of staff during COVID-19.



MY MOTIVATION IS FAMILY,
IT'S ALWAYS BEEN THAT WAY.
THAT HAS LEAD ME TO DO
THINGS I REGRET, BUT NOW
THAT I'M OUT, I'M TRYING
HARD TO MAKEUP FOR TIME
LOST AND GET MY LIFE BACK
ON TRACK.

Tom*

The opportunity of training and upskilling has been paramount for the whole team. I completed the Social Impact Hub Scaling Impact Accelerator course, that helps social enterprises grow their businesses and prepare for future impact investment. Thank you to the team at the Social Impact Hub for sharing your wisdom, dedication and connections. As an organisation, we have benefitted immensely. *Mates on the Move* scored the winning pitch at the Social Impact Demo Day and received a generous donation from Tanarra, who has also offered pro bono support. I would also like to thank Westpac Foundation for their donation and pro bono support.

I would like to thank my colleagues at *Mates on the Move*, especially Oscar and Matthew, who have been key workers and my colleagues, Craig and Jane, at Prisoners' Aid for their support. I also wish Jane well for 2022; she will be greatly missed at Prisoners' Aid. Thank you to the Board at Prisoners' Aid Association of NSW for excellent governance and practical support. Thank you to my industry colleagues, Kim Host (Mirvac), David Playle, Sharon Cashion, Tim Granger (Bingo Industries), Sarah Smith, Lewis Rowland-Coman (Foresight Environmental), Robert Dimeo, Jon Shaw, Julia Habib (Cleanaway), for their support and knowledge sharing.

Lois Dillon

Social Enterprise Operation Manager, *Mates on the Move*

WASTE DATA 2021



Waste to Date



445,005 kilos

PEF (Paper Towels & Coffee Cups)



13,513 kilos

Polystyrene



8,324 kilos

Glass/CDS Waste

This Financial Year



113,342 kilos

PEF Waste



8,794 kilos

Polystyrene



6,660 kilos

Glass/CDS Waste

Partner Organisations



Social Impact

\$377,000

PAID IN WAGES
EQUATING TO

13,588

PAID HOURS TO WORKERS
WHO HAVE BEEN RELEASED
FROM PRISON

Visit Us: www.matesonthemove.org

Matt's Story



I had only been released from prison for about 6 months before Covid-19 changed the world. When we went into lockdown, I didn't know if I would be able to keep my new job at Mates on the Move or how I was going to survive in the outside world. The waste in the city dropped as people started to work from home, but as waste decreased, the number of buildings we serviced started to rise. It was exciting that buildings wanted to use our services; it gave us hope. During this time, I had the opportunity to learn new skills such as site assessments, SWMS [Safe Work Method Statement] and I did my NABERS [National Australian Built Environment Rating System] training. I can't express how much it means to me to keep my job during Covid-19, thank you to everyone using our services and supporting us

Matt, 43, Sydney NSW

Treasurers Report for the FY21 Year

Financial Performance

The Financial Year to June 2021 has seen Prisoners' Aid Association of NSW Inc (**PAA**) deliver a net deficit for the twelve months of (\$3,075). This compared to a net surplus of \$58,602 for the prior year. Just like the second half of the FY20 year, the first half of FY21 was overshadowed by the impact of the Covid-19 pandemic which significantly impacted revenue in our Mates on the Move business. The government assistance programs of Jobkeeper and Cash Boost helped offset the impact of this reduced revenue and ensured we were able to keep our team fully employed through the pandemic.

Inmate Property Service:

Our renegotiated contract with Corrective Services has seen a lift in our chargeable rates of c7% to allow for the increase in cost base over the three years of the prior tender. The increased rates were offset by a slight decline in activity due to the impact of Covid-19 on our referral volumes leading to Revenue for FY21 of \$247,576 (FY20: \$233,802). Costs associated with this contract increased primarily in the area of Employment costs due to reduced annual leave taken (Covid-19 related); a change in allocation of resources and costs to other areas of the organisation; and standard award rate and superannuation increases, which was offset by the benefit for the Jobkeeper and Cash Boost government assistance programs. This led to a surplus of \$62,607 for FY21 (FY20 \$65,544). Our contract with Corrective Services has been extended until June 2022.

Mates On the Move:

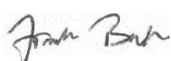
Revenue in the first half of FY21 was significantly depressed by the ongoing impact of Covid-19 related restrictions on recycling volumes. This was offset by a strong second half with quarter four delivering the highest quarterly revenue to date due to growth in our customer base along with increased building numbers across existing customers. Costs increased as we committed to a full time truck hire along with building capacity in our workforce. The impact of this additional investment in the second half was somewhat offset by the benefit from the Jobkeeper and Cash Boost government assistance programs leading to a deficit of (\$37,121) for FY21, in line with prior year.

Mates for Life:

The uncertainty created by the impact of Covid-19 on our IPS and MOTM activities led to us pausing our education activities for FY21. Course related income dropped to \$3,689 (FY20: \$87,351). Course and Capacity building expenditure came in at \$32,121 (FY20: \$55,533) leading to a net deficit of in FY21 of (\$28,482) compared to a surplus of \$31,798 in FY20.

Outlook:

With the return of referral volumes and recycling volumes in recent weeks, we are well positioned to capitalise on our increased recycling customer base to drive Mates on the Move to a profitable position. This will allow us to refocus our energy and redeploy our resources to restarting our education and life skills activities, enabling us to expand our impact on those who we support.



Frank Burke

Treasurer

16/12/2021

Prisoners' Aid Association of New South Wales Inc

ABN 25756574465

Special Purpose Financial Statements

Year End 30 June 2021

Prisoners' Aid Association of New South Wales Inc
Officers' report
30 June 2021

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2021.

Officers

The following persons were officers of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Tim Laporte
Margaret Anderson
Lauren Osbich
Frank Burke

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Bronwyn Carman (resigned July 2020)
Albert Eichholzer
Daniel Bennett (appointed November 2020)
Sue Hogan (appointed November 2020)

Objectives

The objective of the incorporated association is to provide quality services to both people held in NSW correctional centres and those returning to the community.

Provision of quality services will result in enhancing the opportunities for people returning to the community to not re-offend.

Strategy for achieving the objectives

The incorporated association currently provides property services under contract to Corrective Services NSW. We receive valuable support from the Westpac Foundation and Wests Leagues in providing training and work experience opportunities. We aim to increase the level of private and public sector support to ensure the viability of our Mates on the Move project.

Principal activities

During the financial year the Association conducted 2 principal activities:

Inmate Property Services – collection, storage and return of property for inmates held in New South Wales correctional centres.

Mates on the Move – A social enterprise providing people returning to the community with training, qualifications and work experience.

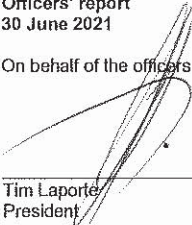
The fundraising activities of the incorporated association are critical to sustainability of our services.

Performance measures

The incorporated association measures its performance in terms of services provided to its client group and its ability to sustain and scale these services with the support of fundraising activities.

Prisoners' Aid Association of New South Wales Inc
Officers' report
30 June 2021

On behalf of the officers



Tim Laporte
President

16 December 2021
Sydney

Prisoners' Aid Association of New South Wales Inc

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30 June 2021

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General information

The financial statements cover the Prisoners Aid Association of New South Wales (Inc) as an individual entity. The financial statements are presented in Australian dollars, which is the Prisoners Aid Association of New South Wales (Inc) functional and presentation currency.

The Prisoners Aid Association of New South Wales (Inc) is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

Silverwater Correctional Complex
Holker St
Silverwater 2118

Principal place of business

Silverwater Correctional Complex
Holker St
Silverwater 2118

A description of the nature of the incorporated association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue on 16 December 2021.

Prisoners' Aid Association of New South Wales Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue			
Service revenue	3	437,643	421,554
Government assistance (Job keeper and Cashflow boost)		122,070	52,821
Other income	3	4,374	87,055
Expenses			
Cost of goods sold	4	(557,694)	(445,025)
Other expenses	4	(9,468)	(57,803)
		<hr/>	<hr/>
Surplus / (Deficit) before income tax expense		(3,075)	58,602
Income tax expense		<hr/> -	<hr/> -
Surplus / (Deficit) after income tax expense for the year		(3,075)	58,602
Other comprehensive income for the year, net of tax		<hr/> -	<hr/> -
Total comprehensive income for the year		<hr/> <hr/> (3,075)	<hr/> <hr/> 58,602

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

Prisoners' Aid Association of New South Wales Inc
Statement of financial position
As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	5	363,413	239,985
Trade and other receivables	6	71,661	67,636
Other Assets		3,036	3,036
Total current assets		<u>438,110</u>	<u>310,657</u>
Non-current assets			
Investments IAG		5,072	5,672
Property, plant and equipment		6,498	4,385
Total non-current assets		<u>11,570</u>	<u>10,057</u>
Total assets		<u>449,680</u>	<u>320,714</u>
Liabilities			
Current liabilities			
Trade and other payables	7	49,634	21,170
Employee benefits		146,743	120,166
Other		87,000	10,000
Total current liabilities		<u>283,377</u>	<u>151,336</u>
Non-current liabilities			
Employee benefits		-	-
Total non-current liabilities		<u>-</u>	<u>-</u>
Total liabilities		<u>283,377</u>	<u>151,336</u>
Net assets		<u>166,303</u>	<u>169,378</u>
Equity			
Retained Earnings		166,303	169,378
Total equity		<u>166,303</u>	<u>169,378</u>

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

Prisoners' Aid Association of New South Wales Inc
Statement of changes in equity
For the year ended 30 June 2021

	Retained Earnings \$	Total equity \$
Balance at 1 July 2019	110,776	110,776
Surplus / (Deficit) after income tax expense for the year	58,602	58,602
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	58,602	58,602
Balance at 30 June 2020	<u>169,378</u>	<u>169,378</u>
	Retained Earnings \$	Total equity \$
Balance at 1 July 2020	169,378	169,378
Surplus / (Deficit) after income tax expense for the year	(3,075)	(3,075)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	(3,075)	(3,075)
Balance at 30 June 2021	<u>166,303</u>	<u>166,303</u>

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

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

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

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

Basis of preparation

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

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Associations Incorporation Act 2009, the Charitable Fundraising Act 1991 and associated regulations. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Prisoners' Aid Association of New South Wales Inc.

Historical cost convention

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

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

Services

Revenue from rendering services is recognised upon performance of the service at which point the invoices are raised to customers.

Any service revenue which relates to future services is taken up as a liability in the Statement of Financial Position and recognised as revenue at a future date.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received, and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

Income tax

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

Note 1. Significant accounting policies (continued)

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

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

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

Motor vehicles	5-7 years
Office equipment	3-5 years

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

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

Trade and other payables

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

Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Note 1. Significant accounting policies (continued)

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2021. The incorporated association have assessed that this will not have a significant impact to the association.

Economic Dependence

We noted that the Funding Agreement with the Department of Justice Corrective Services (NSW) will expire on 30 June 2021. Management has secured a further extension to 30 June 2022.

Note 2. Critical accounting judgements, estimates and assumptions

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

Prisoners' Aid Association of New South Wales Inc
Notes to the financial statements
30 June 2021

Note 3. Revenue

	2021	2020
	\$	\$
<i>Revenue - Services</i>		
Inmate Property Service (Corrective Services N.S.W)	247,576	233,802
Mates on the Move	190,067	187,752
	<u>437,643</u>	<u>421,554</u>
<i>Other Income</i>		
Bequests	-	-
Donations	1,080	59,578
Grants	2,569	25,000
Interest / Dividends / Other	725	2,477
	<u>4,374</u>	<u>87,055</u>
Revenue	<u><u>442,017</u></u>	<u><u>508,609</u></u>

Note 4. Expenses

	2021	2020
	\$	\$
<i>Cost of Goods Sold – Services</i>		
Inmate Property Service (Corrective Services N.S.W)	243,272	195,958
Mates on the Move	314,422	249,067
	<u>557,694</u>	<u>445,025</u>
<i>Other Expenses</i>		
Capacity Building and Fundraising Expenses	8,868	55,553
Reduction in value of Investments	600	2,250
	<u>9,468</u>	<u>57,803</u>
<i>Surplus/ (Deficit) before income tax includes the following specific expenses:</i>		
<i>Depreciation</i>		
Motor vehicles	1,074	1,535
Office equipment	285	396
Total depreciation	<u>1,359</u>	<u>1,931</u>
<i>Superannuation expense</i>		
Defined contribution superannuation expense	<u>32,546</u>	<u>28,706</u>

Prisoners' Aid Association of New South Wales Inc
Notes to the financial statements
30 June 2021

Note 5. Current assets - cash and cash equivalents

	2021 \$	2020 \$
Cash on hand	-	118
Cash at bank	363,413	239,867
	<u>363,413</u>	<u>239,985</u>

Note 6. Current assets - trade and other receivables

	2021 \$	2020 \$
Other receivables	71,662	67,636
	<u>71,662</u>	<u>67,636</u>

Note 7. Current liabilities - trade and other payables

	2021 \$	2020 \$
Trade payables	49,626	21,106
Other payables	-	64
	<u>49,626</u>	<u>21,170</u>

Note 8. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2021 and 30 June 2020.

Note 9. Commitments

The incorporated association had no commitments for expenditure as at 30 June 2021 and 30 June 2020.

Note 10. Events after the reporting period

The effect of COVID-19 is ongoing, and it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The assistance of the government during the period has seen an increase in cash flow and income for the Company. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Prisoners' Aid Association of New South Wales Inc
Officers' declaration
30 June 2021

In the officers' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Associations Incorporation Act 2009, the Charitable Fundraising Act 1991 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers,



Tim Laporte
President

16 December 2021
Sydney



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF PRISONERS' AID ASSOCIATION OF NSW INC

Opinion

We have audited the financial report, being a special purpose financial report of Prisoners' Aid Association of New South Wales Inc (the 'Association'), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity for the year ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

In our opinion, the accompanying financial report is in accordance with the Associations Incorporations Act 2009 (NSW), including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the Associations Incorporations Act 2009 (NSW) and Division 60 of the Australian Charities and Not-for-Profits Commission Regulations 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 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.

Emphasis of matter – basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Associations Incorporations Act 2009 (NSW) and the Australian Charities and Not-for-profits Commission Act 2012 and the Association's rules of association. As a result, the financial report may not be suitable for another purpose.

Responsibilities of the directors for the financial report

The directors of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporations Act 2009 (NSW) and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.


INDEPENDENT AUDIT REPORT TO THE MEMBERS OF PRISONERS AID ASSOCIATION OF NSW INC

Auditor's responsibilities for the audit of the financial report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf This description forms part of our auditor's report

Dated at Sydney on the 16th day of December 2021



ESV Business advice and accounting



Tim Valtwies

Partner



DISCLAIMER OF ADDITIONAL FINANCIAL INFORMATION

The additional financial data presented on the following page is in accordance with the books and records of Prisoners' Aid Association of New South Wales Inc (the "Association") which have been subjected to auditing procedures applied in the audit of the Association for the year ended 30 June 2021. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data, and we give no warranty of accuracy or reliability in respect of the data provided. The data is presented solely for the purpose of satisfying the information needs of grant authorities and it not to be used for any other purpose or to be distributed to any other party. Neither the firm nor any member of employee of the firm undertakes responsibility in any way whatsoever to any person other than the aforementioned company in respect of such data, including any errors or omissions therein, however caused.

Dated at Sydney on the 16th day of December 2021

A handwritten signature in black ink, appearing to read 'ESV'.

ESV Business advice and accounting

Prisoners' Aid Association of New South Wales Inc
Supplementary Information

Mates on the Move

	<u>20/21</u>	<u>19/20</u>
Course Income		
Donations / Grants	3,649	84,578
Government Assistance (Cashflow boost)	-	2,773
Total Course Income	3,649	87,351
Course and Capacity Building Expenditure		
Support staff wages	23,263	24,511
Functions	-	7,725
Other	8,868	23,317
Total Course Expenditure	32,131	55,553
Course Surplus / (Deficit)	(28,482)	31,798
Social Enterprise Income		
Fee for service	190,067	187,752
Grants and Donations	88	1,675
Government Assistance (Jobkeeper and Cashflow boost)	67,801	23,149
Total Social Enterprise Income	257,957	212,576
Social Enterprise Expenditure		
Salary and Wages	173,775	169,170
Superannuation	17,709	15,969
Workers Compensation	4,287	2,180
Employee Provisions	8,989	7,447
Other Employment Expenses	471	482
Training	2,036	572
Truck Hire	30,241	20,401
Removalist Supplies	149	1,190
Recycling Costs	23,042	3,578
Bad Debts	1,659	795
Motor Vehicles	10,665	12,395
Audit and Accounting	5,775	4,693
Computer Software and Hosting	3,143	3,584
Telephone and Internet	2,134	1,501
Insurance	2,854	2,526
Printing, Postage and Stationary	6,023	916
Office Supplies	790	1,334
Equipment Depreciation	142	198
General Expenses	230	(568)
Bank Charges	320	338
Total Social Enterprise Expenditure	292,050	249,067
Social Enterprise Surplus / Deficit	(37,121)	(36,491)
Mates on the Move Overall Surplus / (Deficit)	(65,603)	(4,693)

Prisoners' Aid Association of New South Wales Inc
Supplementary Information

Inmate Property Services

	<u>20/21</u>	<u>19/20</u>
Income		
Inmate Property Service (CSNSW)	247,576	233,802
Government Assistance (Jobkeeper and Cashflow boost)	54,144	26,445
Interest	447	454
Donations and Subscriptions	14	703
Dividends	69	98
Total Property Services Income	302,251	261,502
Operational Expenses		
Salary and Wages	157,569	135,879
Superannuation	14,838	12,737
Workers Compensation	4,287	2,180
Employee Provisions	21,860	4,749
Other Employment Expenses	471	512
Training	2,036	412
Motor Vehicles	14,170	16,155
Audit and Accounting	5,775	4,693
Computer Software and Hosting	4,353	7,302
Telephone and Internet	2,134	1,501
Insurance	2,854	2,526
Electricity	-	45
Relocation Costs	1,067	1,006
Cleaning	78	-
Property Maintenance	85	95
Printing, Postage and Stationary	5,998	942
Office Supplies	762	1,303
Equipment Depreciation	142	198
General Expenses	200	3,018
Bank Charges	320	338
Subscriptions	645	369
Total Property Services Expenditure	239,644	195,958
Property Services Surplus / (Deficit)	62,607	65,544