



ONE HUNDRED AND TWENTY-FOURTH ANNUAL REPORT OF PRISONERS' AID ASSOCIATION OF NSW (INC) '23-'24 23/24





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### If we...

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

### Ву...

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.

### **Acknowledgement of Country**

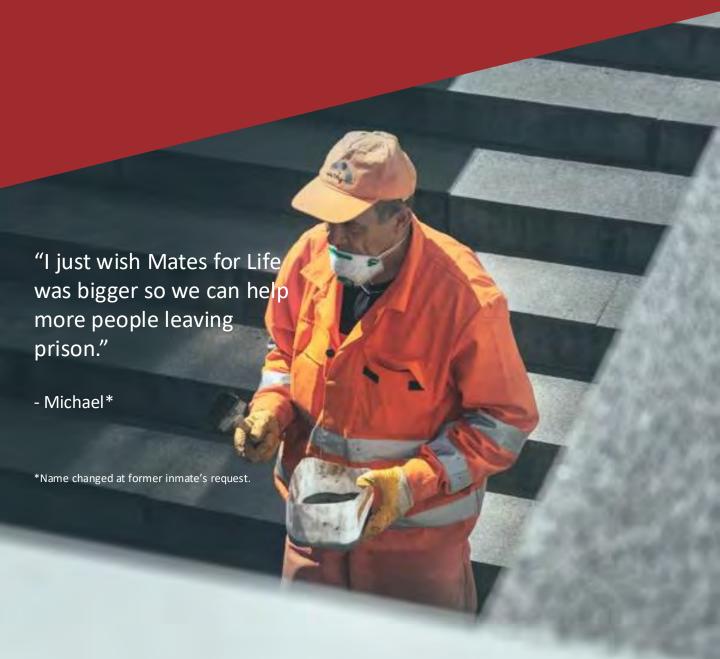
Prisoners' Aid Association of NSW (INC) acknowledges the Traditional Custodians of the lands where we work and live. We celebrate the diversity of aboriginal peoples and their ongoing cultures and connections to the lands and waters of NSW

We pay our respects to Elders past, present and emerging, and acknowledge the Aboriginal and Torres Strait Islander people who have contributed to the operations and services offered by PAA.





Our mission is to Educate, Encourage, Employ, and Engage people leaving incarceration to help them reintegrate into society and leave prison for good.



# What activities does Prisoners' Aid Association of NSW undertake?

Prisoners' Aid Association of NSW (INC) (PAA) enhances the lives of those who have been to prison. We apply our knowledge and experience to offer utilitarian services, programs, and opportunities. We are motivated to be sustainable and to have a positive impact in all that we do.

### PAA HAS 3 SOCIAL ARMS:



### **MATES STORAGE (MS)**

MS is the name that PAA has given to the Corrective Services NSW (CSNSW) Inmate Property Service (IPS). The IPS is a tendered 3-year contract awarded to PAA to collect, store and return up to one cubic metre of personal possessions of inmates in full-time imprisonment (either on remand or sentenced). Further information is contained in the section, Mates Storage.



### MATES FOR LIFE (M4L)

M4L is PAA's revamped community living skills reintegration course, for inmates leaving full-time custody and returning to community living. It is structured around 9 pillars of living and includes job readiness and work experience, with the goal being ongoing, meaningful employment with a real income. This course runs multiple times a year.



### MATES ON THE MOVE (MOTM)

MOTM is PAA's highly successful niche waste management social enterprise. It is our mainstay of funding and avenue to permanent employment. Founded on Transitional Employment we aim to Employ as many people as possible for as many hours as possible. An annual report of MOTM can be found later in this report.



### THE GOVERNING BOARD



TANYA MCCABE
CHAIR AND PRESEIDENT

Tanya McCabe is a seasoned executive and board director with over 20 years of experience leading organisations through growth, transformation, and complex change. With a background spanning technology, insurance, mining, health, professional services, and infrastructure, Tanya brings a wealth of strategic and operational expertise to her work. She is passionate about building inclusive, people-focused organisations and has a proven track record of driving positive outcomes for both teams and communities.

As Chair and President of the Prisoners Aid Association of NSW, Tanya is dedicated to supporting individuals as they transition from prison back into society. She leads with empathy and a practical approach, championing programs that foster rehabilitation, reduce recidivism, and help people rebuild their lives.

Tanya holds an MBA from the University of New South Wales and is a graduate of the Australian Institute of Company Directors. Known for her approachable style and genuine commitment to social impact, she continues to advocate for second chances and stronger communities through her work with Prisoners Aid.



LAUREN OSBICH BOARD SECRETARY

Lauren is a Company Secretary and Solicitor with Company Matters (part of Link Group), and is an admitted solicitor with over 15 years experience as a dedicated legal researcher and Governance, Risk and Compliance (GRC) specialist. She brings this experience, as well as an ability to bridge the gap between technology and practice, to organize the resources of the Board efficiently and effective.

Lauren is passionate about giving back to the community through the not-for-profit sector, with a primary focus on enabling all people in society to have the same changes 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 second chance.



FRANK BURKE
TREASURER AND CHAIR, AUDIT
AND RISK COMMITTEE

Frank has over 25' years experience in the finance and accounting field, specializing in operation 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 and 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 organizational environments.



SUE HOGAN DIRECTOR

Sue's passion for the not-forprofit sector began when she developed and ran an earlyintervention program for youth, which she successfully scaled nationally over six years. An AICD graduate, she is also a Director of The Orbispace Initiative, an NFP empowering young Australian women with entrepreneurial skills.

With over a decade of experience working with startups, Sue has designed and led programs to help entrepreneurs build and grow their businesses and continues to support them as an active angel investor. Prior to this, she ran her own events and conferences business for over 15 years.

Sue's extensive experience, combined with her deep commitment to PAA's mission, ensures she brings a unique perspective and drive to positively impact the people we serve.



TINA MCPHEE DIRECTOR

Tina is a criminologist with lived experience. She teaches and studies at UNSW and serves as a lived experience advocacy coordinator at the Justice Reform Initiative.

Since her release from prison in 2018, Tina has passionately advocated for ending the collateral consequences of conviction. Her doctoral thesis is an auto-ethnographical exploration of the damaging effects these consequences have on the re-entry journey.

Tina's activism and storytelling are driven by the solidarity of carceral citizenship and the push to replace harmful system labels with person-centred language when referring to individuals who are or have been incarcerated.

# ORGANISATIONAL PERSONNEL AND CONTACT DETAILS

### CEO:

Leesa Potter (December 2023- May 2024) Paul Gabrielides (July 2024)

**Director of Client Services**Elaine Stern

**Operations Manager** Lois Dillon

Registered Head Office Suite 1, Unit 10, 7-29 Bridge Road, Stanmore, NSW, 2048

Postal address PO Box 19, Westgate, NSW, 2048

Email info@prisonersaidnsw.org

**Telephone** 02 9666 5927

Registration Details
ABN: 25 756 574 465
NSW Fair Trading
Incorporated Associations
Register Number: Y1079721

Registered since: 27/09/1990

Australian Charities and Not-For-Profits Commision: PAA registration profile: https://www.acnc.gov.au/cha rity/charities/b9db99a1-39afe811-a963-000d3ad244fd/profile

### **PRESIDENTS**

From	То	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 Dixon 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. Justice Boyce
1940	1945	D.C.Bathgate Esq.
1945	1963	His Hon. Judge A.E.Rainbow Q.C.
1963	1967	The Hon. 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. LL.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 A.M.
2014	2023	Mr Tim Laporte
2023		Ms Tanya McCabe

### **LIFE MEMBERS**

M.M. Pry

### **PAA's Auditors**

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



### **AGM**



ONE HUNDREED AND TWENTY-FOURTH ANNUAL REPORT OF PRISONERS' AID ASSOCIATION OF NEW SOUTH WALES (INC.) CHAIR AND PRESIDENT REPORT
Presented at the Annual General Meeting
Unit 10, 7-29 Bridge Rd Stanmore
11 December 2024, by the President

Reflecting on 2024, I am pleased to present the Annual Report for the Prisoners' Aid Association of NSW. This year has been one of significant transition, challenges, and achievements for our organisation.

### Organisational Milestones:

This year marked significant transitions in our organisation. After nearly 10 years of dedicated service on the Board, Tim Laporte has stepped down as Chair. We are immensely grateful for Tim's unwavering commitment and leadership during his tenure. I am honoured to be elected as the new Chair, and I look forward to building upon Tim's strong foundation.

We also welcomed Paul Gabrielides as our new CEO in July 2024. Paul has made an immediate and significant positive impact, improved operational efficiency and set the foundation for sustainable growth. Importantly, Paul has maintained our focus on our core purpose of providing practical help to incarcerated people, people leaving prison, and their families.

We bid farewell to Albert Eichholzer, who has served on our Board for four years. Albert's contributions and insights have been invaluable to our organisation. We extend our heartfelt thanks to Albert for his commitment to our mission and ongoing support.

We have made substantial progress in our mission to provide second chances to people leaving incarceration. Our social enterprise, Mates on the Move, has refined its service offering and increased the number of employment opportunities for people with lived experience.

The generous \$1 million grant from the Paul Ramsay Foundation, now in its second year, has enabled our organisation to invest in core technology systems and process improvements. This foundational activity has enabled us to provide more engaging and capability-building employment for people with lived experience.

### Program Developments:

Mates for Life, our community reintegration program, has been successfully relaunched with an updated curriculum. We've seen encouraging results in helping participants develop crucial life—and work-ready skills. Throughout the year, we've had numerous approaches for expansion opportunities and will continue to explore these as we refine the program and its impact in 2025.

Mates Storage continues to provide essential services, with a steady increase in collections throughout the year. Our partnerships with NSW Police and other collection points remain strong.

### Partnerships and Collaborations:

Our longstanding relationship with Corrective Services NSW continues to be a cornerstone of our work. We've also fostered new partnerships in the waste management industry, expanding the reach and impact of Mates on the Move.

### Governance and Leadership:

The Board has implemented several governance improvements this year, enhancing our organisational efficiency and transparency. We've also welcomed new talent to our leadership team, bringing fresh perspectives and expertise to our operations.

### Looking Ahead:

As we move into 2025, we remain committed to our vision of supporting individuals with lived experience. We will continue to innovate, adapt, adjust and expand our services to meet the evolving needs of those we serve.

I want to express my gratitude to our dedicated staff, volunteers, board members, and supporters. Your commitment and passion make our work possible. Together, we are making a real difference in the lives of those seeking to rebuild following their experience.

Tanya McCabe

President and Chair Prisoners' Aid Association of NSW

### THANK YOU TO OUR PARTNERS



























"Looking ahead, our focus remains on innovation, sustainability, and operational efficiency."



### NOTE FROM THE CEO

BY PAUL GABRIELIDES
Interim CEO 2024
For Margaret Anderson
and Leesa Potter

On behalf of the organisation, I would like to take this opportunity to acknowledge the efforts of my two predecessors, Margaret Anderson and Leesa Potter whose contributions were instrumental in guiding the organisation through periods of transition. Their efforts set the tone for how we deliver services to the people we serve — particularly those recently released from incarceration.

"Throughout the year, the two leaders — both of whom came from strong social work backgrounds — worked alongside the newly appointed Chair, Tanya McCabe, and the Board to explore the organisation's broader potential for societal impact. They applied their values-driven leadership to steer the organisation through a period of important reflection and growth. Despite their commitment, health challenges and capacity constraints ultimately limited their ability to fully realise this vision. Nevertheless, their contribution was foundational in clarifying our purpose and setting the stage for future development."

Still, it was equally evident that the passion and dedication of our Board, staff, and corporate partners provided a solid foundation for recovery and growth. In the final two quarters of 2024, the Board worked tirelessly to stabilise operations, implement key structural changes, and lay the groundwork for a more sustainable future. This collective effort marked a turning point, ensuring the organisation could build on its legacy while embracing a more strategic and resilient path forward.

As the Interim CEO I want to express my gratitude to our staff, volunteers, board members, and corporate partners. Your commitment and resilience have been the driving force behind the survival of the organisation. While our adventures ahead will require continued effort and agility, I am confident that together, we can build a brighter future for the Prisoners Aid Association of NSW and the community we serve.

Paul Gabrielides

Interim CEO



Daniel was a course participant in an earlier Mates for Life course and features in a short film documentary, where he had the following to say:

"[Mates for Life] changed my life. I was living on the street when I started [at] Mates on the Move (MOTM)... I'd been in and out of gaol, and the last six months or so is the first time since I was a child, that I haven't been alone. Actually, [MOTM is about] someone having 'a go for you' and having someone care about you really.

Everybody in the course is a criminal...but...you quickly find out that it's better not to be a criminal, and you start trying to change things and you've got the support there and everyone's trying to do it together. And, pretty much all the people I went through the program with, have either got jobs, or at least they're not back in gaol; it's pretty amazing."

### **MATES FOR LIFE**

Preparing for life after prison can be daunting, and having a criminal record creates substantial barriers and collateral consequences. That's why we've created Mates for Life – shifting the focus from reincarceration to successful re-entry into communities through a holistic approach.

#### BARRIERS TO REDUCING RECIDIVISM:

- Lack of employment opportunities.
- Limited access to financial resources.
- · Lack of safe, secure and stable housing.
- Limited contact with family or connection to community.
- Limited knowledge of social support and health services.

### **MATES FOR LIFE REDUCES BARRIERS:**

The program is based on the hypothesis that providing former prisoners with the right life skills, resources and support with financial readiness and employment preparedness issues, in an out-of-prison and non-judicial setting, will reduce the likelihood of reoffending.

#### MATES FOR LIFE WILL:

- Increase confidence and promote personal growth and self-sufficiency
- Provide the necessary skills, connections, and practical and personal knowledge to thrive on • the outside
- Focus on successful community reintegration, job readiness and work experience, and
- Provide practical and personal knowledge, skills and the connections needed to take change of lives positively, find work and overcome barriers.

### AIMS AND BENEFITS FOR PARTICIPANTS:

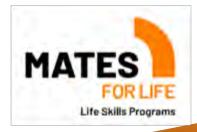
- Develop up-to-date and work ready skills
- Interaction with others, using accepted adult education principles and accounting for barriers to learning
- Non-biased and inclusive content with a practical focus – learning, doing, practicing, and demonstrating competence and trustworthiness
- Build the tools, resources, and confidence to continue learning during and after the program, and
- Integrate work experience with strategic partners, building to secure employment.

### **CURRICULUM / PROGRAM DETAILS:**

- Detailed lesson plans, content, activities and facilitator notes for each module have been completed this year.
- Each cohort will have no more than 10
   participants who will spend 2 days a week with
   us for 5 weeks, plus one week of practical
   work experience with MOTM or one of our
   other job partners.
- Topics include: goal setting, community living, job readiness, relationships, technology and health (financial, physical and mental).

### **OUTCOMES SO FAR:**

- From February to November 2024, we had 40 people engaged with Mates for Life
- 48% of attendees completed the program; there was dramatic drop-in completion rates due to the September cohort having complex mental health and addiction issues. All the participants were linked to mental health services and drug and alcohol services.
- 11 participants were employed by MOTM and 8 people transitioned to external employment.
- In late 2024 we wrote a Guideline for Employers of newly released prisoners. This guide has been developed with the intention of helping employers through the process of employment and providing guidance so they can support their new employees.

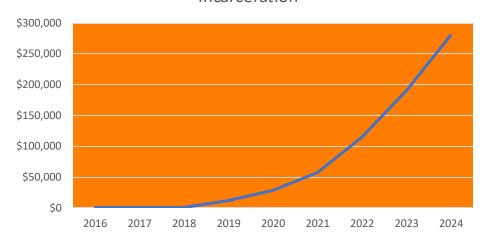


Mates for Life will step you through the key life skills you need to create the future you want.

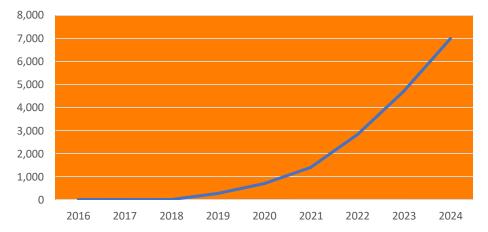


## Social Impact

Annual Wages paid to People released from Incarceration



Annual number of Hours of Employment provided to people released from Incarceration





### **Mates Storage**

Imagine, if you can, just for a moment, your life for whatever reason diverts from what you had planned, and you're asked to reduce all you own, all that is precious to you, all that is useful to you, so that it all fits into **one cubic metre.** What would you ask to be collected and stored – and what would you forego?

### Welcome to Mates Storage.

When a person is placed in full-time custody (either on remand, or sentenced), if they have no family or formal support in the community they may, if they're lucky get referred to our service. With the persons permission Mates Storage staff liaise with Exhibit Officers in the police stations and housing officers to arrange collection of belongings. These items are then stored, without charge to the person, and returned once they are released.

The kinds of items which are important to some people and are collected and stored include: personal identity documents (e.g. driver's licence, birth certificate and passport), legal and court documents, clothing, photographs and scrapbooks, jewellery, and culturally significant items.

Mates Storage covers the all-important Inmate Property Service (IPS) which is operated under contract, on behalf of Corrective Services NSW (CSNSW), as managed by the Department of Communities and Justice (DCJ). PAA has undertaken this property function for so many years, under various iterations, that our provision of this service has almost taken on the status of methodology across Australia. The challenge for many states however is funding and geographical reach.





Under the contract with CSNSW, the service is limited in operation to within 100km of the Sydney CBD. This means that the service extends as far south as Kiama, as far west as Lithgow and as far north as Tuggerah. However, PAA selffund additional support for inmates, and individuals being discharged form corrections in Newcastle, and, while this is limited, we will continue to provide support until further funding becomes available.

In late 2022, we drafted the first Fact Sheet for Inmates about Mates Storage. It is now in its 9th iteration and is included overleaf. It has been widely distributed to: the Services and Programs Officers (SAPOS) in the correctional centres and some suburban Community Corrections Offices; Exhibit Officers located in NSW Police Stations with whom we interact, and some AFP Agents; staff at Villawood Immigration Detention Centre; a wide array of criminal lawyers and paralegals working in the criminal law division of the Legal Aid Commission of NSW and some private criminal lawyers; and Community Housing organisation and DCJ housing officers.

Mates Storage relies on our relationships with the SAPOs in the correctional centres in the return and collection of inmate property, by acting as a bridge between Mates Storage and people leaving prison.

### SOME KEY STATISTICAL DATA FOR MATES STORAGE 2023-2024

Action	No.
Referrals processed and assessed (not all result in a collection)	260
Occasions where items were on- forwarded to a third party (at the inmate's request, while still in custody)	25
Inmates whose property was collected only in this year and stored (Note: There are other inmates whose property was collected in previous years and is still stored but not counted here.)	260
Average number of individual inmates whose property was stored during the year (Note: Collections may have taken place anytime since February 2016.)	560
Number of individuals whose property was stored throughout the year 2023-2024	260
Items returned to released inmates (the collection could have taken place in another year)	250

#### ACKNOWLEDGEMENTS AND THANKS

The IPS is an incredibly important part of the criminal justice process. We know it is greatly appreciated by the number of people who use it each year and express their sincere thanks when we return belongings to them at the end of a period of incarceration. So often, they will express sentiments such as, "This is all I have; thank you so much."

Our collections of inmates' belongings are made possible by our very flexible and hard-working driver – a big thank you to him! A few other critical groups of people also put in tremendous effort.

Firstly, the SAPOs in the State-run correctional centres and the equivalent staff in the privately operated centres are responsible for filling in the IPS Form with the inmate, following up with Mates Storage, and giving the inmate their inventory and confirmation letter. PAA greatly appreciates their work effort, and we say to them, "Thank you very much!"

Secondly, the Exhibit Officers in NSW Police Stations are a special breed of person committed to reuniting property with people.

They go to great lengths to search for missing items and readily engage their internal networks. They assist by helping us cart items to our vehicles. They kindly hold on to items until we can come and collect them, all of which is greatly appreciated by PAA, and we say to them, "Thank you very much!"

Finally, I would like to acknowledge the consistent and cheerful partnership building, guidance, and ready engagement of Partnerships staff in DCJ. They have provided genuine support and direction as Mates Storage has gone about collecting, storing, on-forwarding, and returning inmates' personal belongings. Your patience, understanding, and assistance are invaluable and very much appreciated. We look forward to working with you to effect future improvements and refinements to the IPS.





"My motivation is family, it's always been that way. Sadly other things have led me to make decisions that I now regret. But now that I'm out, I'm trying hard to make up for time lost and get my life back on track."

– Tom\*

(Name changed at the former inmate's request.



### Reflecting Forward: Building a Resilient Future

This past year has been one of critical reflection, growth, and learning for our organisation. As a social enterprise, we have always been deeply committed to our mission of supporting individuals recently released from incarceration. However, while our social purpose remained our driving force, it became clear that the enterprise component of our model had not received the same level of strategic focus. This imbalance placed considerable strain on our financial sustainability — a challenge further intensified by external market pressures.

Recognising the urgency of the situation, our Board and leadership took decisive steps in the latter part of the year to stabilise operations, reassess our strategy, and begin rebuilding a more balanced and resilient organisation.

We remain firmly committed to our mission — now with a renewed understanding that financial sustainability is not separate from our purpose, but essential to achieving it.

Our social enterprise, **Mates on the Move**, stayed true to its dual mission: partnering with corporate clients to divert waste from landfill, and creating meaningful employment opportunities for individuals recently released from incarceration.

In 2024, we proudly diverted over **220 tonnes of waste** from landfill and supported **18 individuals** facing significant barriers to workforce re-entry.



Yet, despite these achievements, financial sustainability remained elusive. The gap between our social outcomes and commercial performance highlighted the need to adopt a more commercially driven approach — one that ensures our long-term mission can thrive.

As a registered charity, we also encountered persistent challenges in securing public donations and government support, despite the strength of our mission.

A grant from the **Paul Ramsay Foundation** in the previous year enabled us to reflect deeply and begin laying the groundwork for a strategy that supports our social outcomes through a more profitable and resilient enterprise model.

In 2024, we relied heavily on the profitability of Mates on the Move to fund our core social service initiative — the **Mates for Life** program. This dependence highlighted the critical need to diversify our income streams and reduce the pressure on a single source of revenue.

Looking ahead, we are focused on **strengthening financial resilience** through a more sustainable mix of enterprise revenue, philanthropic partnerships, and targeted fundraising.

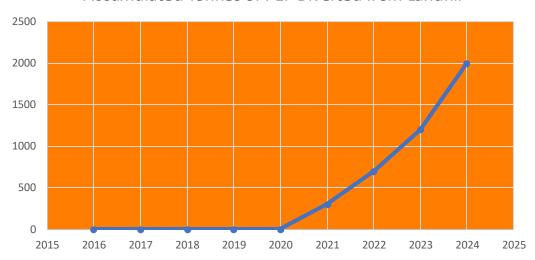
We invite our supporters, funders, and community partners to walk with us in building a more **inclusive**, **scalable**, **and enduring impact** — one that ensures people transitioning from incarceration are given the opportunity to thrive.

### Reflecting Forward: Building a Resilient Future

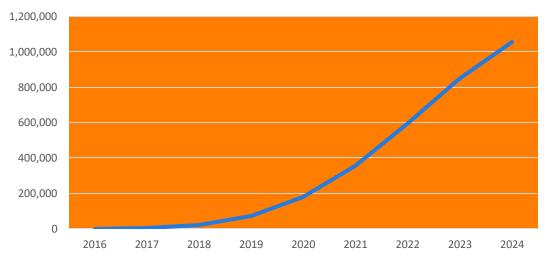


## **Environmental Impact**

### Accumulated Tonnes of PEF Diverted from Landfill



### Accumulated Tonnage of PEF Diverted from Landfill



Prisoners' Aid Association of New South Wales Inc ABN 25 756 574 465

### **Financial Statements**

For the year ended 30 June 2024

### Prisoners' Aid Association of New South Wales Inc Officers' report 30 June 2024

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2024.

#### 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 (resigned from Chair August 2024) Margaret Anderson (resigned February 2024) Tanya McCabe (appointed Chair August 2024) 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:

Albert Eichholzer (resigned June 2024)

Sue Hogan

Tina McPhee (appointed December 2023)

### **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 (Mates Storage) under our Inmate Property Services contract with the Department of Communities and Justice, we provide work readiness training and work experience through our Mates on the Move social enterprise and provide life skills, education and training through our Mates for Life education program.

### Principal activities

During the financial year the Association conducted 3 principal activities:

Inmate Property Services (Mates Storage) - 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.

Mates for Life - life skills, education and training education program

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.

On behalf of the officers

Tanya McCabe President 30 November 2024 Sydney

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### PRISONERS' AID ASSOCIATION OF NEW SOUTH WALES INC

ABN: 25 756 574 465

### **AUDITOR'S INDEPENDENCE DECLARATION**

### FOR THE YEAR ENDED 30 JUNE 2024

We declare that, to the best of our knowledge and belief, during the year ended 30 June 2024 there have been no contraventions of:

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

National Audits Group Pty Ltd Authorised Audit Company

Danielle Nye Director

Dated 2 December 2024

Wagga Wagga

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### Prisoners' Aid Association of New South Wales Inc Statement of Profit or Loss and Other Comprehensive Income For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue and Other Income	4	1,271,345	884,133
Less: Expenses			
Recycling costs		75,333	99,640
Employment costs		803,452	510,163
Consulting		134,189	102,131
Vehicle costs	5	101,580	77,980
Other overheads	5	97,986	110,248
Occupancy costs	5	84,404	-
Surplus / (Deficit) before income tax expense		(25,599)	(16,028)
Income tax expense	2(b)	-	-
Surplus / (Deficit) after income tax expense for the year		(25,599)	(16,028)
Other comprehensive income for the year, net of tax		<u>-</u>	_
Total comprehensive income/(loss) for the year		(25,599)	(16,028)

The above statement should be read in conjunction with the accompanying notes to the financial statements.

### Prisoners' Aid Association of New South Wales Inc Statement of Financial Position As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current Assets			
Cash at bank		213,616	120,652
Trade receivables	6	193,128	533,978
Other assets	7	16,747	
Total current assets		423,492	654,629
Non-current Assets	-		
Shares in IAG		3,893	3,893
Property, plant and equipment		23,765	
Right of use asset	8	243,776	
Other assets	7	50,417	-
Total non-current assets			6,518
Total assets	-	745,343	661,147
Liabilities	-		
Current liabilities			
Trade and other payables	8	207,243	76,793
Employee benefits	9	50,862	35,912 450,000
Contract liabilities	10	165,000	450,000
Lease liability	11 -	112,681 	-
Total current liabilities		535,786	562,705
Non-current Liabilities			
Lease liability	11	136,716	
Total non-current liabilities		136,716	
Total Liabilities		672,502	
Net Assets		72,841	98,442
Equity	=		=======
Equity  Potained carnings		70 044	00 440
Retained earnings Total Equity		72,841 <b>72,841</b>	98,442 <b>98,442</b>
rotar Equity		7 Z,04 I ====================================	

The above statement should be read in conjunction with the accompanying notes to the financial statements.

### Prisoners' Aid Association of New South Wales Inc Statement of Changes in Equity For the year ended 30 June 2024

	Retained Earnings \$	Total equity \$
Balance at 1 July 2022	114,468	114,468
Deficit after income tax expense for the year	(16,028)	(16,028)
Total comprehensive income for the year	98,440	98,440
Balance at 30 June 2023	98,440	98,440
	Retained Earnings \$	Total equity
Balance at 1 July 2023	Earnings	
Balance at 1 July 2023  Deficit after income tax expense for the year	<b>Earnings</b> \$ 98,440	\$
	Earnings \$ 98,440 (25,599)	<b>\$</b> 98,440

The above statement should be read in conjunction with the accompanying notes to the financial statements.

### Prisoners' Aid Association of New South Wales Inc Statement of Cash Flows For the year ended 30 June 2024

2024	2023
\$	\$
480,681	410,933
298,794	279,811
526,506	144,681
(1,195,780)	(1,026,880)
4,466	1,258
114,667	(190,197)
(21,702)	-
(21,702)	-
92.965	(190,197)
120,652	310,848
213,616	120,652
	\$ 480,681 298,794 526,506 (1,195,780) 4,466 114,667 (21,702)  92,965 120,652

The financial statements cover Prisoners' Aid Association of New South Wales Inc as an individual entity. Prisoners' Aid Association of New South Wales Inc is a not-for-profit Association incorporated in New South Wales and is registered with the Australian Charities and Not-for-Profits Commission.

The functional and presentation currency of Prisoners Aid Association of New South Wales Inc is Australian dollars (\$AUD) and all amounts have been rounded to the nearest dollar.

### 1. Basis of preparation

In the responsible persons' 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. The responsible persons 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.

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

The financial statements have been prepared on an accrual basis and are based on historical costs.

 $Comparatives \, are \, consistent \, with \, prior \, years, \, unless \, otherwise \, stated \, elsewhere \, in \, the \, financial \, statements. \, and \, the \, financial \, statements \, and \, the \, financia$ 

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.

The association has adopted the amendments to AASB 101 Presentation of Financial Statements which require only the disclosure of material accounting policy information rather than significant accounting policies, and therefore, policy information which does not satisfy one of the following requirements has been removed from the financial statements:

- -Relates to change in accounting policy;
- -Policy has been developed in the absence of an explicit accounting standard requirement;
- -Documents an accounting policy choice;
- -Relates to an area of significant judgement or estimation; and
- -Relates to a complex transaction and is required to explain treatment of the user.

#### 2. Summary of Material 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.

### a. Revenue recognition

The incorporated association recognises revenue as follows:

#### Services

Revenue from rendering services is recognised upon the 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.

#### Grants

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognized when control of each performance obligation is satisfied. Grant income which is yet to have its performance obligations satisfied is recognised as a contract liability in the statement of financial position.

Grant income arising from non-enforceable contracts or those without sufficiently specific performance obligations is recognised on receipt unless it related to capital grants which meet certain criteria.

#### Other revenue

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

#### b. 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.

### c. Financial Instruments

#### Financial assets

Trade debtors are classified as financial assets measured at amortised cost. They are initially recognised at fair value and subsequently measured using the effective interest method, less any provision for expected credit losses (ECL).

The ECL model is used to assess impairment, considering historical loss rates, current conditions, and forward-looking information. Expected credit losses are recognised in profit or loss when identified.

#### Financial liabilities

Trade creditors and accruals are classified as financial liabilities measured at amortised cost. They are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method.

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 not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

### d. 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.

#### e. Leases

At inception of a contract, the Incorporated 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.

The incorporated association as a lessee

The Incorporated association has leases over a range of assets, including premises comprising office, warehouse and storage space. Information relating to the leases in place and associated balances and transactions are provided below.

Terms and conditions of leases

The incorporated association is party to a lease over Suite 1, Unit 10, 5-29 Bridge Road, Stanmore. Lease term is three years and is typically paid monthly in advance. The incorporated association is unable to utilise the exceptions to lease accounting and have therefore, recognised right-of-use assets and lease liabilities in this regard.

### f. Economic Dependence

The Funding Agreement with the Department of Justice Corrective Services (NSW) will expire on 30 June 2025.

### 3. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires the responsible persons' 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.

Grant income - AASB 1058 and AASB 15 application

Judgement is required to determine whether grant income falls under AASB 1058 Income of Not-for-Profit Entities or AASB 15 Revenue from Contracts with Customers. This depends on whether the grant includes enforceable performance obligations with sufficiently specific criteria.

Grant income - revenue recognition for performance obligations

Responsible persons apply judgement to assess when performance obligations are satisfied. Revenue is recognised either over time or at a point in time, depending on whether control of the promised goods or services transfers progressively or at completion.

Leases - right-of-use asset and lease liability accounting

Judgements are made to determine whether an arrangement contains a lease under AASB 16. Estimates include the lease term, incorporating options for extension or termination, and the incremental borrowing rate used to measure the lease liability and right-of-use asset.

Property, plant, and equipment – useful life and depreciation

The responsible persons review the useful lives and residual values of property, plant, and equipment annually. Changes in usage, obsolescence, or market conditions may require revisions, impacting depreciation rates and carrying amounts.

Trade debtors - expected credit losses

The expected credit loss (ECL) model requires responsible persons to estimate the recoverability of trade receivables. This involves judgements on forward-looking factors such as economic conditions, historical loss rates, and customer payment patterns.

Provisions – office relocation and property maintenance

Judgement is required to estimate future costs for office relocation and property maintenance. This includes assessing the timing and amount of expected expenses, such as lease exit costs, relocation costs, or required repairs.

4. Revenue and Other Income		
	2024	2023
	\$	\$
Revenue - Services		
Inmate Property Service (Corrective Services N.S.W)	294,580	
Mates on the Move	556,415 	459,290
		749,177
Other Income Donations	11 506	15 100
Grants	400,000	15,198 116,392
Interest / Dividends / Other	8,844	
	420,351	134,956
	1,271,345	884,133
5. Expenses	2024 \$	2023 \$
Depreciation	•	Ψ
Motor Vehicles	-	526
Office Equipment	562	839
Total depreciation	562	1,365 
Amortisation Expense		
Amortisation of Right of Use Asset	81,259	-
Superannuation expense		
Superannuation expense		47,061

6. Current Assets - Trade Receivables		
	2024	2023
	\$	\$
Trade receivables	152,798	506,456
Accrued income	39,863	28,220
Other receivables	468	(698)
	193,128 ====================================	533,978
7. Other Assets		
	2024 \$	2023 \$
Current	•	•
Prepayments	16,747	-
	=======	=======
Non-current Rental bond	50,417	_
Nethal bolid		=======
8. Right-of-use Asset		
	2024	2023
Non-Current	\$	\$
Right of use Asset	325,035	_
Acc Depreciation - Right of use Asset	(81,259)	_
<b>3</b>		
	243,776 ========	-
9. Current Liabilities - Trade and other payables	2024	2022
	2024 \$	2023 \$
	Ψ	Ψ
Trade payables	64,875	25,927
Accrued liabilities	142,368	50,866
	207,243	76,793
10 Command Lightliting Franksyss hangfite	=======================================	=======
10.Current Liabilities – Employee benefits	2024	2023
	\$	\$
Annual leave	33,102	24,100
Long service leave	17,760	11,812
	50,862	35,912

### 11. Current Liabilities - Contract liabilities

11.Current Liabilities – Contract Habilities	2024 \$	2023 \$
Unearned revenue - non-government	165,000 =====	450,000 =====
12.Lease Liabilities	2024	2023
Current	\$	\$
Lease liabilities	112,861	-
		=======
Non-Current		
Lease liabilities	136,716	-
	=======	=======

For further information on lease liabilities, refer to Note 2 Summary of Material Accounting Policies.

### 13. Related Party Transactions

No related party transactions have occurred during the year that require disclosure.

Prisoners' Aid Association of New South Wales Inc

Responsible Persons' Declaration

For the year ended 30 June 2024

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.

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

• the attached financial statements satisfy the financial reporting requirements as prescribed by the Australian

Charities and Not-for-Profits Commission Act 2012, and the Australian Charities and Not-for-Profits

Commission Regulation 2022;

the financial statements notes comply with the Australian 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 2024 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.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2022 (Cth).

Responsible Person: .....

Tanya McCabe

Responsible Person: ......

Frank Burke

Dated 30 November 2024



### PRISONERS' AID ASSOCIATION OF NEW SOUTH WALES INC

ABN: 25 756 574 465

### INDEPENDENT AUDITOR'S REPORT

#### FOR THE YEAR ENDED 30 JUNE 2024

### Report on the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Prisoners' Aid Association of New South Wales Inc (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of material accounting policies and other explanatory information, and the Responsible Persons' declaration.

In our opinion, the accompanying financial statements present fairly, in all material respects, including:

- giving a true and fair view of the Association's financial position as at 30 June 2024 and of its (i) performance for the year then ended; and
- (ii) complying with the Australian Charities and Not-for-profits Commission Act 2012, Australian Charities and Not-for-profits Commission Regulations 2022 and the relevant Australian Accounting Standards as outlined within Note 1 and Note 2 to the financial statements.

### **Basis for Opinion**

We have 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 Statements 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 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 statements 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 Preparation**

We draw attention to Note 1 of the financial statements, which describes the basis of preparation. The financial statements have been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012, and the Australian Charities and Not-for-profits Commission Regulations 2022. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.

#### Other Matter

The financial statements of Association for the year ended 30 June 2023 were audited by another auditor who expressed an unmodified opinion on 14 February 2024.

### Responsibilities of Responsible Persons'

The responsible persons are responsible for the preparation and fair presentation of the financial statements in accordance with the Australian Charities and Not-for-profits Commission Act 2012, Australian Charities and Not-forprofits Commission Regulations 2022 and the relevant Australian Accounting Standards, and for such internal control as the responsible persons determines to be necessary to enable the preparation of the financial statements to be free from material misstatement, whether due to fraud or error.

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### PRISONERS' AID ASSOCIATION OF NEW SOUTH WALES INC

ABN: 25 756 574 465

### INDEPENDENT AUDITOR'S REPORT

### FOR THE YEAR ENDED 30 JUNE 2024

#### Responsibilities of Responsible Persons' (Continued)

In preparing the financial statements, the responsible persons 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 preparation unless the responsible persons either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so. The responsible persons are also responsible for overseeing the Association's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 statements.

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 statements, 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 responsible persons.
- Conclude on the appropriateness of the responsible persons' use of the going concern basis of preparation 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the responsible persons 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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Authorised Audit Company No: 325055

### PRISONERS' AID ASSOCIATION OF NEW SOUTH WALES INC

ABN: 25 756 574 465

### INDEPENDENT AUDITOR'S REPORT

### FOR THE YEAR ENDED 30 JUNE 2024

### Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

We also provide the responsible persons with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

National Audits Group Pty Ltd **Authorised Audit Company** 

Danielle Nye Director

Dated 2 December 2024

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