

VICTORIAN PUBLIC  
TENANTS ASSOCIATION

# Annual Report

2022-2023

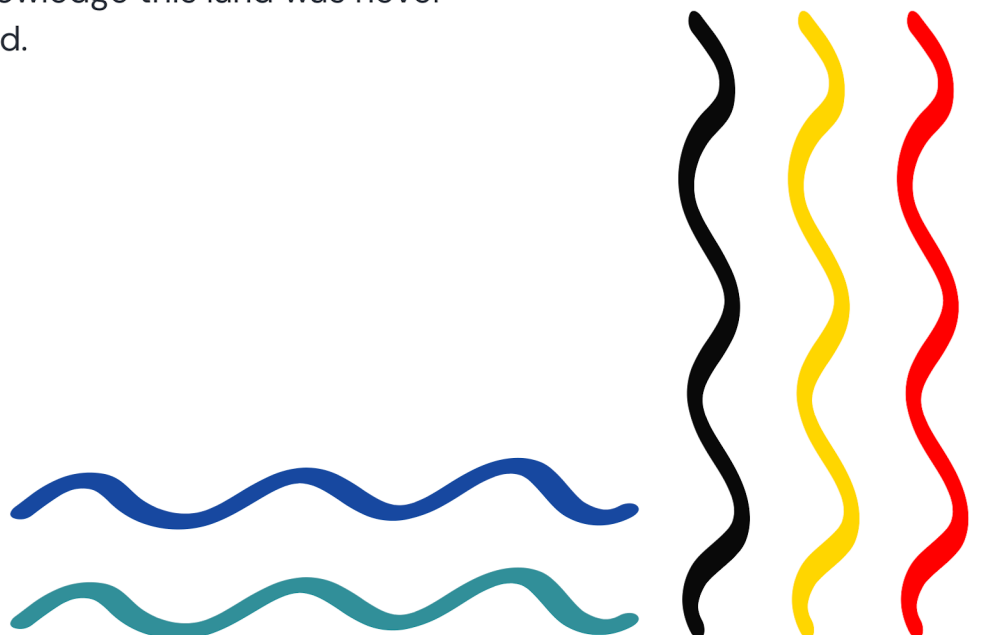


# Acknowledgment of Country

We acknowledge the Traditional Owners of Country throughout Victoria, and recognise their continuing connection to land, waters, sky and community.

We pay our respects to Elders past, present, and those who will become Elders in the future, as well as all Aboriginal and Torres Strait islander peoples.

We thank you for caring for the land that we now share with you over tens of thousands of years. We acknowledge this land was never ceded.



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# Vision Values Purpose



## Vision

Safe, secure and accessible public housing for every Victorian that needs it.

## Values

**Integrity** – treating all tenants with dignity and respect.

**Quality** – striving to do our best and improve the way we do things.

**Collaboration** – working together to achieve results.

**Responsibility** – committing to achieve the best possible outcomes for tenants.

**Client focus** – working towards improving the living environment for tenants.

## Purpose

To provide benevolent relief and social welfare support, including counselling, advice, referral and advocacy for public housing tenants and those on the waiting list.





# Year in Review

## ALMOST DOUBLE

Our team managed 1,291 cases, up from 666 the year prior.



## STOCK ISSUES

For the first time, we helped with many more stock related issues than maintenance (42% compared to 32%).



## FEWER STAFF

Despite being busier than ever, our funding for staff has dropped.



## MAINTENANCE

Maintenance delays are still a big issue, especially following lockdowns.



## HELP BEYOND PUBLIC HOUSING

14.7% of callers were on the waitlist and not living in social housing of any kind.  
6.1% of callers were living in community housing.



# A note from the Chair

Housing is now a hot topic in Australia with the increasing lack of affordable housing hitting crisis point and debates by politicians, media and community on the solution. We must not forget that people's lives are at the heart of these debates.

The Federal and Victorian State Governments pledging historic amounts of money to increase affordable and social housing is commendable and heartening. The VPTA continues to advocate tirelessly for an increase in supply of quality public housing in these promised social housing new builds.

I would like to thank the VPTA operational staff led by CEO, Katelyn Butterss, for their tireless work advocating for and supporting public housing renters, those on the waiting list and the community housing renters who turn to the VPTA. The staff continue to punch above their weight with increasing demand to help some of the most marginalised in our community in a professional, respectful and timely manner. They are making a difference to people's lives.

I am pleased to congratulate the VPTA team on the launch of the VPTA's Reconciliation Action Plan in June this year. This is the beginning of the organisation's long term reconciliation with Aboriginal and Torres Straight Island people through education, awareness and change.

Victor de Beer retired from the Board in August 2022. The board were sorry to farewell Victor but are very grateful for the many years of his time and his significant and valuable input to the board, including in the role of Secretary and I thank him for this.

We welcomed Raoul Wainwright to the board in March this year. Raoul is a former operational staff member of the VPTA, he brings lived experience, legal expertise and is passionate about Public Housing in Victoria being a viable and sustainable housing option for those who need it.

Finally, I thank all the other board members for their commitment, professionalism and time directing a robust and influential VPTA into the future. It is a pleasure to work with them.

**Anne Donegan**  
Chairperson

# CEO's Report

2022–23 has been a year like no other at the VPTA.

We helped more people than ever before and were thrilled to welcome two Aboriginal and/or Torres Strait Islander Tenant Advocates to our small but dynamic team, as well as a new Community Engagement Officer.

Overall, the team on the phones assisted in more than 1,200 issues, close to double the number in the year before.

We reached a full-time equivalent staffing level of 8.2 during the year, but our capacity is drastically reducing as we look towards 2023–24, dropping to around 7. This change is due to a combination of factors:

- Funding for the Aboriginal and/or Torres Strait Islander Tenant Advocacy pilot program was not extended,
- Reduction in the availability of existing staff,
- Additional financial pressure due to continued inadequate funding indexation which prevents the organization from backfilling roles as they become vacant.

Despite these challenges, the VPTA team remains committed to working with public housing renters and applicants to resolve housing and wait list issues, and to improve public housing in Victoria for current and future renters.

To support this work, the VPTA team have undertaken accredited Mental Health First Aid training, trauma-informed practice training, and we have introduced an Employee Assistance Program to assist staff wellbeing.

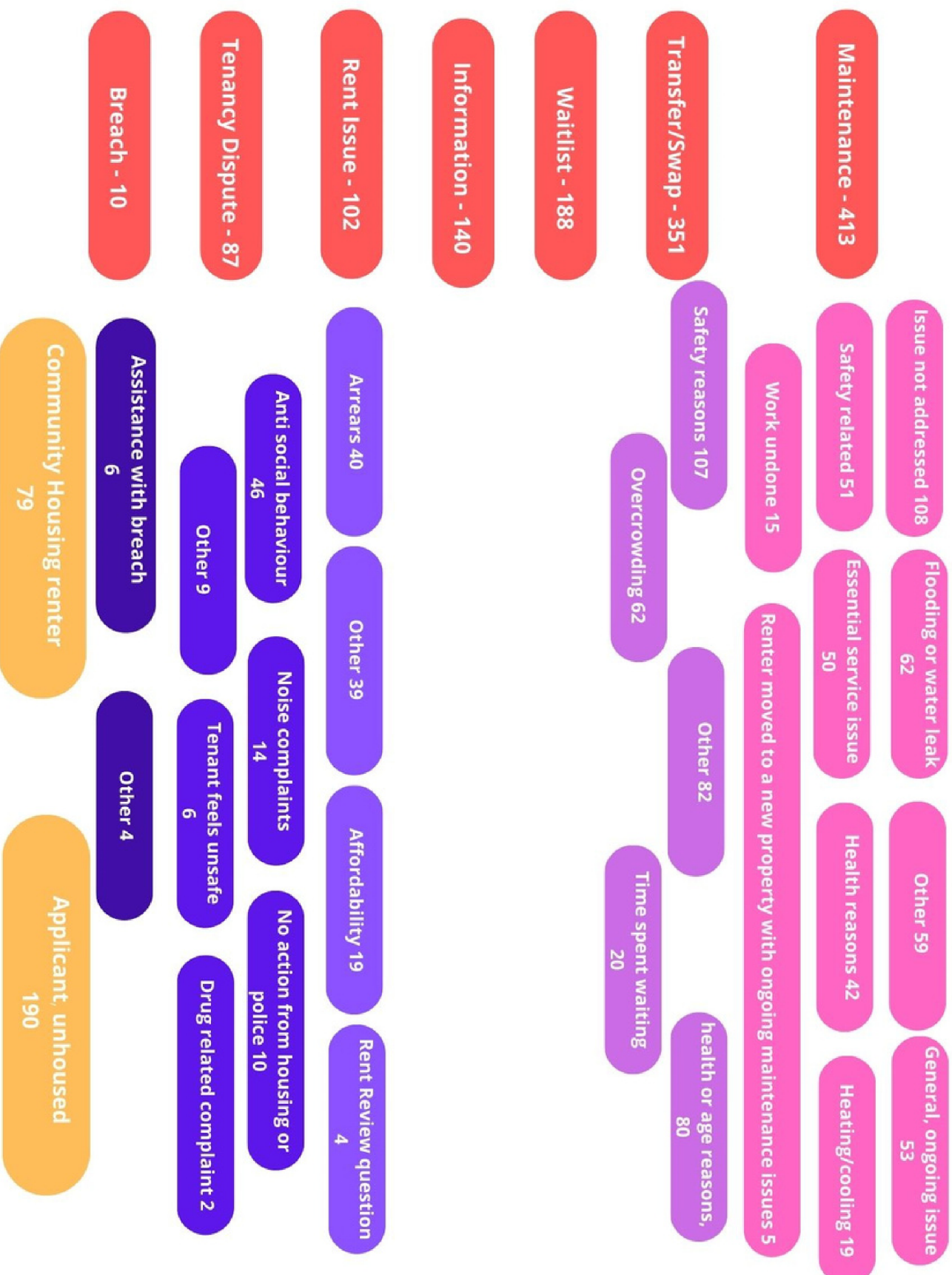
We were incredibly proud to publish our first Reconciliation Action Plan ('RAP') in early 2023. The RAP is not the first step our team has taken towards working with greater cultural sensitivity and knowledge, but it does represent the VPTA's commitment to playing our part in broader work towards reconciliation with Aboriginal and/or Torres Strait Islander Communities.

November 2022 also saw the Victorian Labor Government re-elected for a third time, and a commitment to install air conditioning in all high-rise public housing buildings by 2027 – work on this is already underway.

I thank our team for their incredibly hard work over the last year, and look forward to continuing that work into the future.

**Katelyn Butterss**  
Chief Executive Officer

# 1,291 cases





# Advocacy and Communications Report

As Victoria transitions away from pandemic policy settings and many Covid-19 initiatives end, international events such as the war in Ukraine have continued to impact on our local economy. There is less funding available overall to support Victorian communities.

This makes the job of securing improvements in public housing policy and stock growth difficult where initiatives imply a financial cost to Government.

Through both our pre-Election and Victorian budget advocacy, the VPTA has strongly advocated for:

- Amendment of Victoria's human rights legislation to include housing as a human right,
- Installation of solar panels on some existing public housing properties,
- Long term planning to grow public housing into the future, as well as immediate options to respond to the growing waiting list, and
- Key improvements to maintenance processes to end poor contractor behavior and improve maintenance for renters.

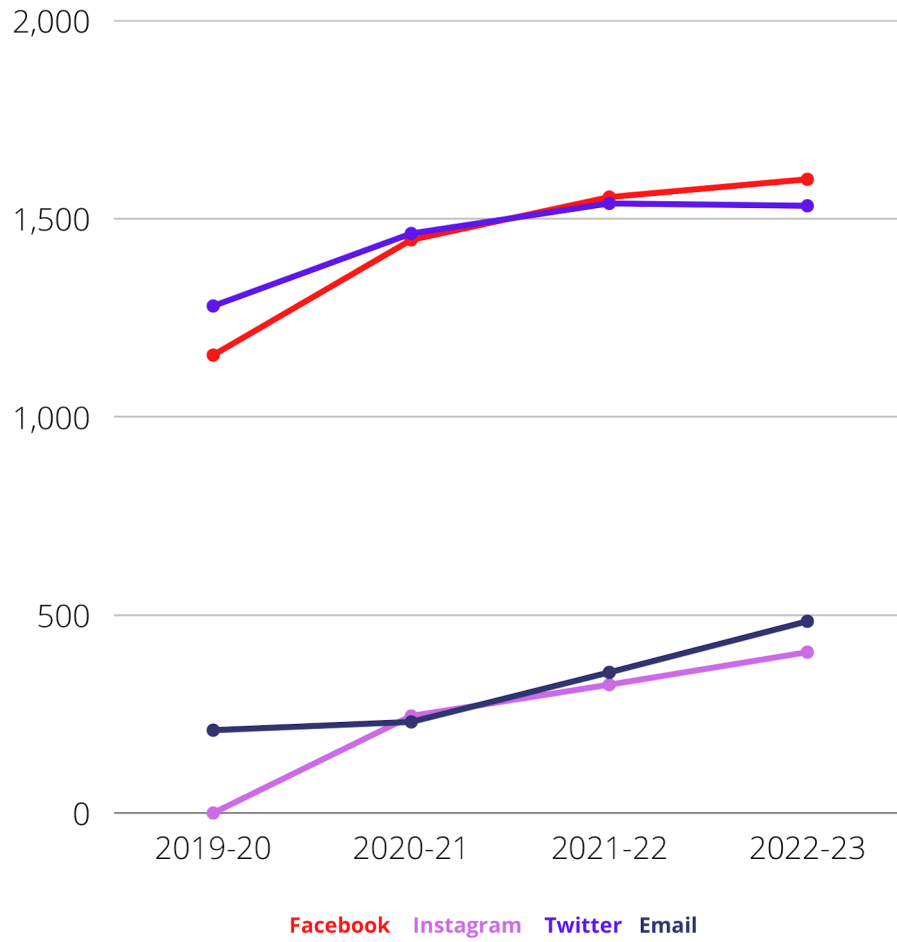
In addition to producing a detailed Election Platform, the VPTA participated in public investigations or inquiries into:

- Rooming House minimum standards
- Productivity Commission's evaluation of the National Housing and Homelessness Agreement,
- Australia's preparedness to host Commonwealth and Olympic Games events (from an housing affordability perspective).

These advocacy positions have been re-reinforced by a growing media presence of the VPTA, with the organisation participating in more than 17 news articles, television segments and radio interviews. This has been matched by a steady increase in online followers across social media channels and our monthly email bulletin, as shown in the graph over the page.



### VPTA social media presence over time



# Community Engagement Report

This year the VPTAs Community Engagement team conducted regular outreach at locations across metropolitan Melbourne and outer suburbs including South Melbourne, Ascot Vale and Frankston.

The team also travelled to regional Victoria and met with housing staff and organisations in several locations including Gippsland, Warrnambool, Wangaratta, Wodonga, Ballarat, and Mildura. The Community Engagement team provided renter feedback to housing offices via meetings with housing managers, and Housing Assistance and Advice Team ('HAAT') and Tenancy and Property teams.

The Community Engagement team continued to deliver information sessions to renters and community organisations about the VPTA, how to navigate the public housing system and a deep dive on a range of housing topics.

The team maintained existing relationships with renters and Tenant Groups and connected with new renters through activities hosted by the VPTA, local services and area networks.

During the year the VPTA met with over 100 organisations from metropolitan Melbourne and regional Victoria. Meetings were a combination of face to face and online, and included meetings with housing staff, safety forums, information sessions for renters and services, service drop ins, Community Consultative Committees, community events and service fairs.

One highlight was welcoming Nyree to the team as she brought a fresh approach to community engagement and an extensive knowledge base of Department's policies and procedures.

The team prioritised their engagements in the South and Eastern suburbs and generated a large number of referrals to the VPTAs Tenant Advocate team through a combination of meetings with services and outreach at locations central to public housing renters and applicants.

Another one of the year's highlights was working with the Victorian Council of Social Services ('VCOSS') to deliver a Voices of Victoria Listening Tour event in March.

The Tour focused on communities' experience during the 'social recovery' phase of the pandemic.

Renters from metropolitan Melbourne and regional Victoria took the opportunity to provide feedback about various challenges such as the rising cost of living, lack of in person contact from housing staff and the ongoing backlog of maintenance as a result of the pandemic.

The people who attended were very honest about the challenges they face within the public housing landscape and how longstanding issues had been exacerbated during this time. People reported feeling a sense of disconnection from housing office staff, neighbours and local communities.

The group spoke about their struggles with the cost of living, increases to rebated rents commencing again following a pause, and dissatisfaction with the Department's processes and lack of engagement with renters.

While the event was a real and honest reflection of life's current challenges, it was a fantastic opportunity to connect with new and old friends and meet people who we often speak to but rarely get to see in person.

The Listening Tour Event was also attended by Cat Drysdale, who created graphic recordings of the conversation. Some of her work from the day is shown below and on the next page.

The conversations we had with renters in 2022-23 were a reminder that we have a long way to go in achieving housing equality and have certainly helped shape the VPTAs advocacy for 2023 and beyond.

**Matilda Hooper**  
Community Engagement Lead

VICTORIAN PUBLIC TENANTS  
**LISTENING TOUR**



**HOW ARE  
YOU  
FEELING  
RIGHT  
NOW?**

UNSURE HAPPY  
FULL NERVOUS LUCKY  
APPRECIATIVE HECTIC  
EXHAUSTED CHALLENGED  
FLUSTERED CURIOUS  
REBORN LIVING WITH HOPE  
UNCERTAIN UNCAFFINATED  
INTRIGUED TIRED  
CONFUSED UNCERTAIN

SCRIBED BY CAT DRYSDALE @ WURUNDJERI COUNTRY





**FREEZE OUR RENTS** ⚠️

**PRIORITY transfers** ✉️

♥️ **MENTAL HEALTH SUPPORT** ♥️

**OFFICES OPEN!**

"OPEN"

TRIAGE SYSTEM for PUBLIC HOUSING 📋

**FAMILY house** 🏠  
A SAFE PLACE for OUR CHILDREN

**DRUG SERVICES** → to HELP PEOPLE  
DISRUPTIVE INDIVIDUALS  
DRUG DEALING CAUSING AN UNSAFE ENVIRONMENT

**POLICE & STAFF** to WORK TOGETHER

VICTORIAN PUBLIC TENANTS  
**LISTENING TOUR**

**LISTEN** to US AND RESPECT US!

**BARRIERS**

EMPLOY PEOPLE with **LIVED EXPERIENCE**

**MORE PUBLIC HOUSING** 🏢

crisis ACCOMMODATION

VPTA

VCSS Victorian Council of Social Services

SCRIBED by CAT DRYSDALE for WURUNDJERI COUNTRY

**EVERYTHING IS EXPENSIVE** 💰

**HARD to REACH OUR GOALS**

the **SYSTEM** MAKES it HARD! 🌐

**HEALTH** ❤️  
DIVISION ACROSS CULTURE + RAISING CHILDREN

**BULK BILLING HAS CHANGED** 📄

**NEW SIGN-UPS** you need to know HOW THE PROCESS WORKS

PEER 2 PEER

**DIGITAL LITERACY** 📖  
NOT HAVING ENOUGH

**COST & LIVING**

**BUILDING MAINTENANCE** 🏢

**WE'RE NOT BEING HEARD!** 📣

WE'VE DEALT with TEN DEATHS

Challenges we're facing  
VICTORIAN PUBLIC TENANTS  
**LISTENING TOUR**

**NOT FEELING safe**

**THE SYSTEM IS broken**

SECTION 32 ON LEASE?

**WE HAVE BEEN ATTACKED** ⚠️

VPTA

VCSS Victorian Council of Social Services

SCRIBED by CAT DRYSDALE for WURUNDJERI COUNTRY

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**

**ABN 88 548 550 316**

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**



**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

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**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**BOARD OF MANAGEMENT'S REPORT**

Your Board Members present the special purpose financial report on the Association for the financial year ended 30 June 2023.

**Board of Management Members**

**The names of board of management members throughout the year and at the date of this report are:**

Chairperson Anne Donegan

Treasurer Dragan Todorovic

Secretary Jessica Mekhael

Ordinary Member Natalie Rabey

Ordinary Member Deepa Gupta

Ordinary Member Hamdi Ali

Ordinary Member Raoul Wainwright Appointed 29 March 2023

Chief Executive Officer Katelyn Butters

**Principal Activities**

The principal activities of the Association during the financial year were:

The Victorian Public Tenants Association (VPTA) is an incorporated not for profit organisation, recognised as the peak body representing public housing tenants in Victoria. The organisation's original aim of advocacy and representation of public housing tenants across Victoria remains the priority concern of the VPTA today. The Association is engaged in regular consultation forums with the Department of Families, Fairness and Housing to discuss issues that affect tenants, including service provision and delivery. The VPTA continues to advocate on behalf of public housing tenants and applicants to improve and expand public housing in Victoria.

The purpose of the VPTA is to provide benevolent relief and social welfare support services including the provision of counselling, advice, referral, representation and advocacy for people, including those who are homeless, or otherwise in significant distress regarding matters related to public housing; and to responsibly advocate for the provision of a viable public housing system for those who need it, including the broad community.

**Significant Changes**

No significant changes in the nature of the Association's activity occurred during the financial year.

**Operating Results**

The deficit for the year attributable to the Association amounted to \$9,726 (2021: \$6,204 - surplus).

**After Balance Date Events**

No matter has evolved since 30 June 2023 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.

Signed in accordance with a resolution of the Board of Management.

**Chairperson**



\_\_\_\_\_  
**Anne Donegan**

**Treasurer**



\_\_\_\_\_  
**Dragan Todorovic**

**Dated this**

21 day of August 2023

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>INCOME</b>		
<b>Government and Grant Funding Income</b>		
Office of Housing (Service Agreement)	769,858	735,994
Homes Vic - Indigenous Projects	201,394	38,606
Social Housing Regulation Review	-	42,488
	<u>971,252</u>	<u>817,088</u>
<b>Other Income</b>		
Interest received	5,546	1,404
Other revenue	2,400	-
	<u>7,946</u>	<u>1,404</u>
<b>TOTAL INCOME</b>	<u><b>979,198</b></u>	<u><b>818,492</b></u>
<b>EXPENDITURE</b>		
<b>Administrative and Operational Expenses</b>		
Annual leave expense		
Auditor's remuneration	10,178	3,129
Bank charges	4,600	4,170
Board allowance and meeting expenses	380	327
Cleaning	7,245	7,462
Computer and internet	8,247	6,212
Depreciation - plant and equipment	1,828	11,411
Depreciation - motor vehicles	5,174	6,906
Fringe benefits tax	4,077	5,261
Human resources & other consultancy fees	5,930	3,364
Insurance	4,050	9,648
Long service leave expense	344	357
Loss on disposal of assets	5,419	18,786
Motor vehicle expenses	-	4,518
Portable long service benefits scheme levies	2,574	2,985
Office supplies, stationery and printing	5,991	4,716
Repairs & maintenance	5,092	11,531
Salaries and wages	1,299	480
Salary packaging and other employment expenses	592,425	528,964
Staff training and welfare	1,582	1,154
Subscriptions	8,867	16,987
Superannuation contributions	2,802	1,607
Telephone	60,471	51,603
Utilities	6,920	6,523
VPTA programs and projects	3,003	2,785
Worker's Compensation insurance	26,583	19,309
	7,150	7,010
<b>Other Project Expenses</b>		
Regulatory Review Projects	-	36,478
Indigenous Projects	206,693	38,605
<b>TOTAL EXPENDITURE</b>	<u><b>988,924</b></u>	<u><b>812,288</b></u>
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<u><b>(9,726)</b></u>	<u><b>6,204</b></u>

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>	(9,726)	6,204
Total Comprehensive Income for the period	-	-
<b>NET SURPLUS/ (DEFICIT) ATTRIBUTABLE TO THE ASSOCIATION</b>	<u><b>(9,726)</b></u>	<u><b>6,204</b></u>

The Income and Expenditure Statement is to be read in conjunction with the audit report and the notes to the financial statements.

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
<b>CURRENT ASSETS</b>		
Cash at bank	571,956	684,087
Petty cash	319	(24)
<b>TOTAL CURRENT ASSETS</b>	<b><u>572,275</u></b>	<b><u>684,063</u></b>
<b>NON-CURRENT ASSETS</b>		
Office furniture and equipment	56,717	48,049
Less accumulated depreciation	(37,817)	(32,643)
	<u>18,900</u>	<u>15,406</u>
Motor vehicles	26,740	26,740
Less accumulated depreciation	(12,696)	(8,619)
	<u>14,044</u>	<u>18,121</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>32,944</u></b>	<b><u>33,527</u></b>
<b>TOTAL ASSETS</b>	<b><u>605,219</u></b>	<b><u>717,590</u></b>
<b>CURRENT LIABILITIES</b>		
Trade creditors	733	2,547
Accrued expenses	10,133	19,906
Deferred revenue	-	101,394
GST payable	14,971	20,271
PAYG Withholding tax payable	11,128	11,109
Superannuation payable	5,377	5,356
Provision for annual leave	65,588	55,411
Provision for long service leave	18,259	13,032
<b>TOTAL CURRENT LIABILITIES NON-</b>	<b><u>126,189</u></b>	<b><u>229,026</u></b>
<b>CURRENT LIABILITIES</b> Provision for		
long service leave	13,630	13,438
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b><u>13,630</u></b>	<b><u>13,438</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>139,819</u></b>	<b><u>242,464</u></b>
<b>NET ASSETS</b>	<b><u>465,400</u></b>	<b><u>475,126</u></b>
<b>EQUITY</b>		
Accumulated members funds	465,40	475,12
	<u>0</u>	<u>6</u>
	<b>465,40</b>	<b>475,12</b>

The Statement of Financial Position is to be read in conjunction with the audit report  
and the notes to the financial statements.

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Accumulated members funds \$</b>	<b>Total \$</b>
<b>Opening Balance as at 1 July 2021</b>	<b>468,922</b>	<b>468,922</b>
Surplus/ (Deficit) attributable to the Association	6,204	6,204
<b>Balance as at 30 June 2022</b>	<b><u>475,126</u></b>	<b><u>475,126</u></b>
Surplus/ (Deficit) attributable to the Association	(9,726)	(9,726)
<b>Balance as at 30 June 2023</b>	<b><u><u>465,400</u></u></b>	<b><u><u>465,400</u></u></b>

The Statement of Changes in Equity is to be read in conjunction with the audit report and the notes to the financial statements.



**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

**2023 2022**  
**Note \$ \$**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from Government and grant funding 769,858 735,994  
 Other receipts 102,400 182,488  
 Payments to suppliers and employees (980,924) (794,436)  
 Interest received 5,546 1,404

**Net cash generated from/(used in) operating activities(i) (103,120) 125,450**

**ACTIVITIES**

Payments for property, plant and equipment (8,668) (3,685)  
 Proceeds from disposal of property, plant and equipment - -

**Net cash (used in)/provided by investing activities (8,668) (3,685)**

Net increase/(decrease) in cash held (111,788) 121,765  
 Cash and cash equivalents at beginning of financial year 684,063 562,298

**Cash and cash equivalents at end of financial year(ii) 572,275 684,063**

**ASSOCIATION INC**  
**ABN 88 548 550 316**

**NOTES TO THE STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note (i). Net cash generated from/(used in) operating activities</b>		
Net surplus for the year	(9,726)	6,204
Non-cash flow item: depreciation	9,251	12,167
Non-cash flow item: (gain)/ loss disposal of motor vehicle	-	4,518
(Increase)/decrease in other receivables	-	-
(Increase)/decrease in prepayments	-	2,760
Increase/(decrease) in trade and other payables	(16,847)	(23,508)
Increase/(decrease) in deferred revenue	(101,394)	101,394
Increase/(decrease) in provisions	15,596	21,915
	<b><u>(103,120)</u></b>	<b><u>125,450</u></b>
<b>Note (ii). Cash and cash equivalents at end of financial year</b>		
Cash on hand	571,956	684,087
Petty cash	319	(24)
	<b><u>572,275</u></b>	<b><u>684,063</u></b>

The Statement of Cash Flows is to be read in conjunction with the audit report and the notes to the financial statements.

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1. Statement of Significant Accounting Policies**

This financial report includes the financial statements and notes of the Victorian Public Tenants Association Inc., a incorporated association, which is incorporated in Victoria under the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*.

**Basis of preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012* (Victoria). The Board has determined that the association is not a reporting entity and is a not-for-profit entity.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Accounting Policies**

**a. Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

**Depreciation**

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Board commencing from the time the asset is held ready for use.

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

**b. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1. Statement of Significant Accounting Policies (continued)**

**c. Revenue**

Grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

Grants received for specific programs are recognised as income only to the extent of work completed on those projects when the terms of the grants stipulate that any unexpended funds are to be returned to the sponsor if the program is not completed. In those circumstances the funds attributable to work still to be completed are carried forward as grants income deferred.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

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

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

**d. Income Tax**

By virtue of its aims as set out in the constitution, the Association qualifies as an organisation specifically exempt from income tax under the *Income Tax Assessment Act 1997*.

**e. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Balance Sheet are shown inclusive

**f. Employment Entitlements**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled.

Contributions are made by the association to employee superannuation fund and are charged as expenses when incurred.

**g. Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**Note 2. Related Party Transactions**

The Committee Members act in an honorary capacity and are not paid for their services as Committee Members.

The Committee Members are reimbursed for reasonable expenses in relation to the attendance of Board Meetings.

There were no other transactions with related parties during the 2023 year.

**VICTORIAN PUBLIC TENANTS ASSOCIATION INC**  
**ABN 88 548 550 316**  
**STATEMENT BY MEMBERS OF THE BOARD OF MANAGEMENT**

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The Board of Management has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

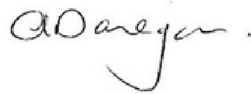
In the opinion of the Board of Management the financial report as set out on pages 2 to 7, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

1a. comply with Australian Accounting Standards applicable to the association; and

b. give a true and fair view of the financial position of the Victorian Public Tenants Association Inc as at 30 June 2023 and its performance for the year ended on that date.

2 At the date of this statement, there are reasonable grounds to believe that the Victorian Public Tenants Association Inc will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



**Chairperson**

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**Anne Donegan**



**Treasurer**

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**Dragan Todorovic**

**Dated this**

**21 day of August 2023**



# Collins & Co Audit Pty Ltd

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Footscray VIC 3011  
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## **VICTORIAN PUBLIC TENANTS ASSOCIATION INC A.B.N. 88 548 550 316 INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

### ***Opinion***

I have audited the accompanying financial report of Victorian Public Tenants Association Inc (the Association), which comprises the balance sheet as at 30 June 2023, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*, including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2023 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1, *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*.

### ***Basis for Opinion***

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. I am 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### ***Emphasis of Matter - Basis of Accounting and Restriction on Distribution***

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Victorian Public Tenants Association Inc to meet the requirements of the *Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Report***

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.





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### **Auditor's Responsibilities for the Audit of the Financial Report**

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

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 registered Association's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered Association to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

**Auditor: Frederik Ryk Ludolf Eksteen ASIC Registration Number: 421448**

**Address: Collins & Co Audit Pty Ltd, 127 Paisley Street, FOOTSCRAY VIC 3011**

**Signature:**

**Date: 21 August 2023**

# Staff and Board

## Board

Anne Donegan - Chairperson  
Dragan Todorovic - Treasurer  
Jessica Mekhael - Secretary  
Hamdi Ali  
Raoul Wainwright  
Deepa Gupta  
Natalie Rabey



## Staff

Katelyn Butterss - Chief Executive Officer  
Nina Xie - Finance and Operations Officer  
Michael Aboujundi - Senior Tenant Advocate  
Matilda Hooper - Community Engagement Lead  
Nyree Tranter - Community Engagement Officer  
Eloise Charles - Aboriginal and Torres Strait Islander Tenant Advocate  
Elsie Mansell-Watts - Aboriginal and Torres Strait Islander Tenant Advocate  
Mark Shelton - Tenant Advocate  
Jack Templeton-Knight - Junior Tenant Advocate