



2022-2023



ANNUAL REPORT



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A photograph of a person with a bright green backpack walking away on a dirt path through a forest. The path is covered in dry leaves and branches. In the background, another person is visible further down the path. Large trees with thick canopies line the path, and sunlight filters through the leaves.

WHO WE ARE

Breakaway Youth is an early intervention program for disadvantaged young people, generally 10 to 16 years old, which brings **hope** by providing them with a place to **belong**.

Breakaway Youth builds relationships with these young people in the context of monthly camps and activities. We are committed to being **Christ-like** in everything we do and dedicate ourselves to fostering an environment that is full of both challenge and **encouragement**.

How We Started

Breakaway Youth has been in operation for over 30 years, and was founded in 1989 by Merv Landy.

Previously, Merv had worked as a prison officer for 7 years. During that time he had many conversations with inmates, asking them what they thought might have stopped them from ending up in prison. The most common answers he received were - "had someone really loved me" and "had someone taken me out of the environment I was in - like going camping." Following this, Merv invested 7 years working for a drug and alcohol rehabilitation program, and it was here

that he came to the realisation that, in his own words, he was "still working at the wrong end of the stick".

After some in-depth research, Merv became convinced that early intervention was the key to prevention - and at this point Breakaway Youth was born.

The Breakaway Difference

Breakaway Youth believes that generational cycles of substance abuse, incarceration, family violence and welfare dependency can be broken. Every young person should have the opportunity to reach their full potential, however, being immersed in environments characterised by antisocial behaviour provides them with no positive alternative.

Through early intervention, our program works to provide young people with a different narrative. Structured small groups with volunteer leaders act as positive role models and mentors, connecting with the same group of young people every month. Beginning at the age of 10, a young person can attend a monthly weekend camp for the next six years; an experience that changes their life forever.

WHAT WE DO

When young people start with Breakaway at the age of 10, their group begins by going on day outings over the first few months. This provides the opportunity for young people to get to know one another, their volunteer leaders, and become familiar with the Breakaway program. After a few day trips the group then starts doing overnight camps once a month, which become part of the regular routine for their time at Breakaway. We keep the same group of young people and leaders together during their time in the program, because stability and consistency have proven to be beneficial for young people. The young people are able to build strong friendships with other campers in their group, and also able to build trusting relationships with the supportive adults who are assigned to their group. This makes a big difference in terms of what they are able to get out of the Breakaway program.

In addition to monthly overnight camps, after a group has been in the program for a year or two, they're invited along with the older young people on Breakaway's annual winter Camp. By this time, young people have usually built strong relationships within their group, with their peers as well as their leaders. They are also familiar with overnight camps, and the transition into a week-long camp happens quite well. Going on a longer camp allows for better opportunities for the young people to get to know each other, try new skills, open up to one another, and for real growth to happen.

Most of our young people participate in our program for 6 years, starting from when they are 10 years old, and finishing up the program with their final camp at the age of 16, a 17-day trip to Central Australia. As we sometimes have young people leave our program for varying reasons before

the age of 16, we will fill those gaps with appropriately aged referrals on our waiting list, helping to keep our groups at the 10-12 capacity which makes for better camps.

Once a young person's group has finished the program, they are given the opportunity to become Junior Leaders with a younger group. Those who have been a Breakaway young person often make the best leaders, as they know exactly what it's like to be part of the program and can relate very well to new and younger participants. This also means we are able to easily keep contact with young people who have finished up with the program and can continue to be a supportive and positive influence in their lives.



VISION

HOPE FOR LIFE

Breakaway Youth offers young people hope by demonstrating that there are more positive ways to live and be.



MISSION

Breakaway Youth seeks to provide an outstanding program of intervention and challenge, bringing hope and opportunity to disadvantaged young people in Melbourne, Victoria and across Australia.

- To build long-term, consistent relationships with young people that provide care, trust and respect.
- To actively care for and guide young people through the transition from being a teen to a young adult, through creating spaces for them to belong.

- To use adventure-based activities and intentional learning spaces to build confident, skilled and resilient young people who can cope with the challenges of life.
- To operate safely and effectively, promoting the well-being of each young person and their families/ carers.
- To encourage and support young people to be able to make critical life choices that will assist them in becoming responsible contributing citizens who are positively engaged in

life and their community.

- To endeavour to be Christ-like in all we do, putting love into action through our words and behaviour.
- To explore replicating the program into new locations, with new teams of permanent and volunteer staff.

VALUES

We value the fundamental right of every young person to grow up being loved and cared for by a responsible adult and we value the positive relationship between a significant adult mentor and a young person.

We value that each and every young person should have a supportive community around them that encourages and guides them through the teenage developmental period.

We value and model good working family relationships, including open and honest communication.

We seek to demonstrate core Christian values through leading by example and showing respect to everyone.





OUR BOARD



Rachel Wilson
President/Chairperson

Rachel has worked in Sales for over 25 years. She is passionate about nurturing connections and leveraging synergistic relationships. Rachel currently enjoys running her Sales Agency, and managing staff, clients, and retail partners across many brands. She has a collaborative, team orientated and can-do approach to all she does.

Rachel joined the Board at Breakaway Youth nearly 4 years ago but was a volunteer leader when Breakaway first began.

"It is an honour to be involved in Breakaway which has grown from an inspiration to the organisation it is today. The principles that connection and friendship are life-changing remain the reason for everything we do. God created us for connection, and Breakaway is a place for the young people to experience acceptance, fun and love which gives them a sense of belonging and hope."



Christine Wallis
Vice President/Chairperson

Christine holds a Bachelor of Exercise Science and has been a Personal Trainer and Health Coach for over 23 years. She loves the great outdoors and all things fitness! Having previously owned two Fitness Centres, Christine brings fantastic skills in marketing, sales, and people management to Breakaway.

Having volunteered with Melbourne's homeless and underprivileged for many years, she is a passionate advocate for helping the kids of Breakaway to have good role models from an early age, setting them up on a positive trajectory into adult life. The outdoor education aspect of the program is what attracted Christine to become involved with Breakaway, as she believes it is the best way to build a young persons' overall health and self-esteem.

Christine joined the Board in 2018 and accepted Vice Chairperson role in 2019.

WELCOME TO THE TEAM, JESS!



Jessica Turner
Ordinary Member



Tim Wallis

Treasurer

Tim has a Bachelor of Business and Information Systems and a Diploma of Finance and Mortgage Broking Management. He volunteers as a CAP Money Coach and is especially passionate about helping those from lower socio-economic backgrounds manage their money well and stay out of debt.

Tim has volunteered for many years with various not-for-profits assisting homeless and underprivileged adults. These experiences lead him to believe that early intervention could prevent some of these difficult outcomes before they happen, so he loves that Breakaway positively influences kids from a young age and sticks with them for many years.

Tim accepted the board position of Treasurer for Breakaway in 2015, putting his exceptional finance and money management skills to good use.



Neil Bland

Secretary

During his career Neil worked for large corporations in the areas of strategic & business planning, business & technology consulting, and management. His area of interest was helping senior decision makers navigate change through understanding organisational issues and their impacts. At Breakaway Neil uses this experience to help the Chair run the Board and to ensure strategic/ business planning and governance are well managed.

"I became aware of Breakaway when Merv was first starting and in 2012, I joined the Board. For me, the strength of Breakaway is in mentoring and the building of long-term relationship with young people, and in doing so, helping them become their best selves."

Jessica is passionate about working alongside under-privileged children & teens in the community. Working as a Teacher's Assistant at a specialist school, as well as being a proud mother to her own daughter, she is excited to be utilising her skills at Breakaway Youth & contributing to all its amazing work.

When Jessica first heard about Breakaway Youth's mission, she wanted to get involved. In 2022 she

began in her role as an administration support staff member, which has now evolved to her placement on the Board of Directors.

With her strong faith in Christ, as well as her passion for camping & community, Jessica believes wholeheartedly in Breakaway Youth, and is dedicated to supporting its cause.

CHAIRPERSON'S REPORT

Friends of Breakaway,

I'm full of gratitude as I write to you on behalf of the Board.

Breakaway Youth value the interest, prayers and support of all of you as these enable us to present this program to support local young disadvantaged people. We take this as an opportunity to acknowledge all of the very special people who contribute to the running of this organisation. From the team who run the annual auction, to the man who mows the grass around our building, the people who run things in the office and the volunteers on camp, Breakaway Youth boasts the involvement of the most wonderful bunch of volunteers, leaders, and staff.

As was reported to you last year, our Executive Director, Paul Coleman was away for the first part of the year, and we have been blessed to engage the services of Stephen Leslie. Many of you already know Stephen and are aware of his years of nurturing Breakaway Youth. Stephen brings a treasure trove of experience including, but not limited to, staff development and team building, networking, leveraging connections in the community, organising and planning implementation of culture, child protection protocols and policy writing and implementation, which are mixed with a heart for Breakaway's history, growth and future. This barely touches the surface of all that Stephen has done as he has taken on this "caretaker" role in Paul's absence. I have personally enjoyed working with Stephen during this time and have learned a great deal from him.

As I reflect on the year that was, I can report that we took advantage of opportunities to action change and progress on a number of necessary tasks that we have been wanting to achieve for some time! Stephen led the charge to tackle many projects of maintenance and improvement to both of our properties – here in Preston, and at the Glendale property. Major repairs to the roof (huge thanks to Adam Coleman for his help), electrical and facilities at Preston as well as general maintenance and drive-way upgrades to Glendale are just a few of the improvements that have been made.

The year began with meeting Tori as our Interim Program facilitator. Tori has volunteered for some time in the program, and made herself available to manage the behind the scenes facilitating that is imperative to the program. Thank you for all of your hard work Tori!

Jessica Turner stepped into the Administration role in the office, but by February was sitting in on the Board meeting as a Guest. In May this year Jessica was nominated to sit as an Ordinary Member of the Board. In February we accepted Tim and Christine Wallis's resignations from the Board. It was hard to imagine the Board Meetings without their steadfast energy and enthusiasm for the organisation and the young people we connect with. The Board want to express our thanks for the many years of involvement and for all they contributed to. The move on with our prayers and affection.

The Finance Sub-Committee has benefited from the information and

wisdom brought by our Accounts Manager Linh. Linh not only oversees the accounting that is required to run our tight ship, but she also provides the necessary reports and insights to the Board which help us to ensure we are running to budget and are positive ambassadors of the funds we receive. We are appreciative of Linh's help. We also want to acknowledge Leane who is our Grants Writer and a wonderful ambassador of Breakaway Youth. Even though Leane works remotely she is always close in spirit.

We were excited to welcome Paul back after his trip. Work has begun on recruiting new groups for next year and maximising our use of all the recourses we have toward running an effective program.

Thank you for your ongoing support!

Rachel Wilson,
Chairperson



LEADER PROFILE

I joined the Breakaway Team in 2020 as a Volunteer Camp Leader after hearing Paul Coleman share about the heart of the organisation at a church service. It was a challenging year with the Victorian stay-at-home restrictions bringing our regular program to a halt, but the team took on the challenge to keep the kids engaged with various projects at home, and we got through the two years with even more resolve by the end.

Following this period, I made the decision to post back to my hometown Darwin with my role in the ADF, where I continue to work part-time for Breakaway in funding and grant writing. It was a great moment to secure a funding source for the Central Australian Graduation Trip for the Alpha campers I had come to know, and then also to see the progress and Graduation of the Llama campers this year.

My favourite moments are those where the growth in confidence and courage can be seen in the teens after

some time in the program. Watching a camper who was once fearful of water now jumping all over the inflatable pool toys, and seeing our kids sharing their toys with other kids in the pool is a display of what Breakaway builds in our campers. One of our graduating campers recently joined our team as a junior volunteer, which is always a proud moment.

This year has been a special year with the formation of a new group, and I am keen for a trip to Victoria to spend a weekend camping and getting to know each one of them in person.

Leane Dabitz

Breakaway Youth

Fundraising and Grants Officer





ACTING DIRECTOR'S REPORT

It was my privilege to step into the Acting Director role during the second half of 2022, as Paul Coleman took a well-earned Long Service Leave break.

I have a long relationship with Breakaway, having been the Board Chairperson for many years and contracting the services of Paul and his team for school camps and activities. Despite this, the first few weeks were quite challenging, having to navigate the systems in place, changes in staff and picking up the many tasks and projects that needed to be dealt with. I am extremely grateful to the wonderful team working in administration at the Breakaway Youth office in Preston, for their goodwill, expertise, and diligence in covering all the bases, and for their acceptance and patience with me coming into the leadership role. The most rewarding aspect of my time was building camaraderie and a sense of team together.

Working with Disadvantaged Young People

Our core business is, of course, working with the Breakaway kids and supporting them and their families. This work was severely impacted in the previous two years because of the COVID lockdowns and restrictions. As a result, we could not start up new primary-age groups. The existing groups were nearing the end of their time in the program. My role was to review the processes for bringing in new young people (connecting with referring agencies) and recruiting, screening, selecting, and training new volunteers.

Volunteers

Our current team of volunteers were able to keep activities going, but the need for a deeper pool of volunteers was obvious. There has been a documented drop in volunteer numbers since the COVID pandemic began and we looked at ways of addressing this, creating a new document that outlines both the expectations and benefits of volunteering with Breakaway Youth.

There are high standards expected of volunteers with Breakaway Youth, especially because of the vulnerabilities of the young people we work with. During the six months we ensured volunteers were trained and compliant with legislation:

- all volunteers' Working with Children Checks were reviewed.
- all volunteers (including Board members) and staff, completed training in Child Protection and we updated our Child Safety Policy and Procedure documents
- volunteers whose First Aid certification had expired updated their qualifications
- all volunteers were required to comply with the National Criminal Record Check. This is a requirement of many of the funding Trusts and agencies in awarding grants
- we introduced the concept of Mental Health First Aid and will work towards training selected volunteers in this additional skill set each year.

Properties

- Considerable time was spent in responding to issues around our two properties. We have been blessed by the provision of these two facilities.

The Glendale property is used by a few groups other than our own programs and there is maintenance and upgrading to do. The annual budget allows for cyclic maintenance and strategic upgrades. We updated the stove-top, some internal wiring and kept the property mowed and accessible.

The Preston Hall: our head office and storerooms. During my brief tenure we were able to enter into a lease agreement with VicTrack that gives us ongoing security for this unique venue. Although we have been occupying the premises for many years, courtesy of Scouts Victoria, only in 2021 did we take ownership of the building. The Level Crossing Removal works took place right beside the hall and there was a lot of negotiation around damage and other works that were going on. In the end, we came through the noise and dust with a lease, a new boundary fence, a cleaned and painted hall, and a new rail-users carpark right beside us that gives easier access and greater security for the hall.

Strategic Partnerships

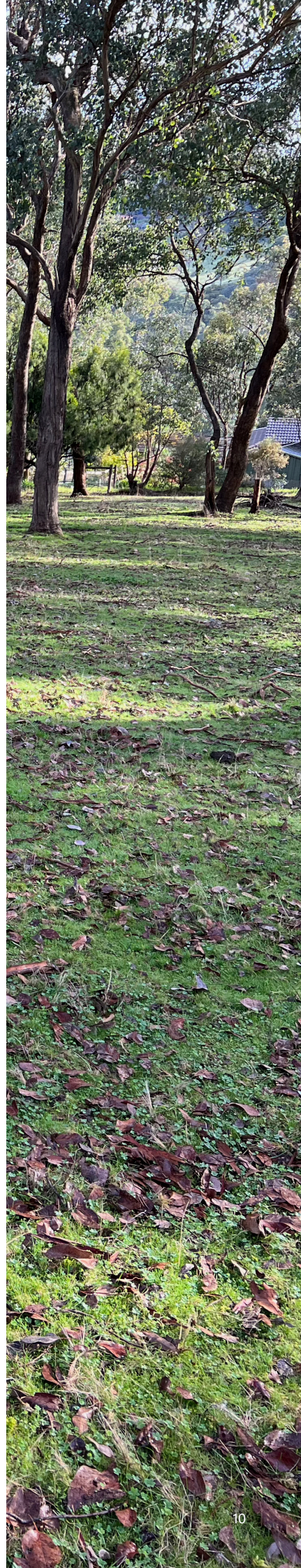
Breakaway Youth works with children in the 10–16-year-old age bracket, and we rely on other charitable organisations and agencies to refer children who need support and a program like ours. I contacted many of these in the last few months. Schools,

City of Darebin, Anglicare, and the Community Officers with Victoria Police really know the families who are in greatest need. Like-minded charities like Open House CIC and Prison Fellowship are also working with children in our age-group or those younger or older. It is important to keep Breakaway front of mind with these agencies and demonstrate our capacity to manage the young people in our program well.

Overall, it was a very productive and busy six months, hopefully laying foundations for new groups of kids and volunteers and clearer policies and Standard Operating Procedures for the organisation.

I thank the Board and the staff - Tori, Linh, Jess and Leane - for their trust in me over this time and for the commitment and competence they demonstrate every day to the Vision and Mission of Breakaway Youth. It was a joy and privilege to work with you in this Mission.

Stephen Leslie





WEEKEND WARRIORS

It was an interesting year for Breakaway, because it was the very first year Paul and his family took 6 months of long service leave to travel around Australia in the motorhome (affectionately known as "The Mothership"). This brought an interesting twist to how we ran the program, and provided an opportunity for the leaders to step up in new ways.

We attended a series of weekend camps held at Mill Valley Ranch where our campers got to have new experiences we wouldn't usually have on Breakaway. Favorite activities overall was horse riding along the Mill Valley trails, playing team capture the flag in the canoes, archery competition, and disc golf; all of which were firsts for us.

It was overall a good opportunity to bond over new experiences, as a lot of these things we've never done in the past, mostly because of insurance.

We want the kids to have ownership over the program and tell us what interests them and what they like to do. Which is why Breakaway's favourite word is 'yes,' since a lot of these young people only ever hear 'no' from most adults in their lives.

We were also able to spend a few days throughout the 6 months just doing whatever it is the campers wanted to do. Some of the activities our group decided on was ice skating; a trip to ArtVo exhibit to take photos of the abstract and interactive art; some intense minigolf tournaments and one or two BBQ outings.

There was also a scavenger hunt mission to find the whackiest \$5 item at the Victoria Markets. One of the campers came back with a pair of toe socks, and another came back with temporary tattoos and a wallet made from cane toad leather.

Overall, the year was unlike any year in Breakaway before, and became the year of 'go-with-the-flow' more so than ever. But the great thing about this year was just the flexibility to explore the interests of the young people in the program. We're always up for anything while we're on camp, but this year since we couldn't run regular camps we became more creative with our time, making for some fun and lasting memories.





CENTRAL CAMP



The Central Australia trip is an extended adventure that each group gets to go on as their final trip at the end of their time in Breakaway. It's very much a bittersweet affair, with the anticipation of a 19-day adventure together on one hand, yet the realisation of it being the last trip together on the other hand, an amazing and emotional journey.

"With a group size of 7, this trip really had a family feel to it which was perfect as most of the campers already refer to us as their Breakaway Family. We travelled together, cooked together, played together, adventured together, and even cleaned up after each other - this sounds like a family to me. We did all the usual Central Australia kind of things like Salt Lakes, staying underground, sleeping under the stars, riding a bike around Uluru, making new friends, swimming everywhere!"

- Central Australia Camper, 2023



I have honestly lost track of how many Central trips we have done over the years and as you could imagine, every trip is special, and every trip is different to the last. This trip with this group, being a bit smaller, had a deeper family feel to it and it was truly amazing. It was this group that had the whole covid thing landed on them right in the middle of their time in Breakaway and even though we

did some fantastic and innovative programs, it was still a big interruption to the group and the building of group dynamics that is part of a support program like Breakaway.

This is really an amazing way to finish up as a group but in many ways, you never really finish up with Breakaway. Many of the camper are keen to return as junior leaders or volunteer in other ways or simply drop in for regular visits. Let's be honest, Breakaway will continue to support these young people in many ways for many years. I remember Paul saying the other day he was a character reference for someone that finished over 15 years ago! And that this happens often so I question do young people ever really finish up?

"This is the Breakaway Way"



2022-2023 ANNUAL REPORT





PRESTON HALL STORY

Breakaway Youth now owns two properties, and how we acquired them are two stories of amazing grace and generosity. In 2010 the Glendale property became ours, fully paid for by a generous benefactor, after the Black Saturday bushfires came close to destroying all the buildings. But that is a story for another time.

For many years Breakaway Youth has used the old Preston Scout Hall on railway land, just north of Murray Road, as our city base. The office and storerooms off to the side of large hall have been ideal. Scouts Victoria did not charge us for the use, but Breakaway paid all costs associated with it being operational.

When Victoria's Big Build began the Level Crossing Removal projects, one of the big developments was the fly-over for Murray Road, Cramer, and Bell Streets. The hall is located just metres from where the ramp begins. All the feedback we received indicated that the hall land would be required, and Breakaway would need to find a new base, which would stretch our limited resources. The Board put aside some reserve for such an eventuality.

But this did not come to pass. The hall was allowed to stay, maybe because of its historic significance, or because our charitable youth work was seen to be valuable. Either way, the Level Crossing project is complete, and the hall is still here, and in a much better context and condition!

During this, at the end of 2021, Scouts Victoria gifted the hall to Breakaway Youth. This gifting was just the hall, not the land it stands on, which is owned and controlled by VicTrack. This enabled us to negotiate with VicTrack for a lease going forward, and this was duly signed by both parties at the end of 2022.

The hall was originally built by the government in 1938, along with a dozen or so other Nissen Huts along the railway lines, to be used to store munitions or for other military purposes in the event of an invasion. The reality of World War was clearly on the government's agenda! The Nissen Hut is an incredibly durable structure, with a curved steel frame covered with heavy corrugated iron. There is a beautiful wooden floor in the main body of the hall. However, there has not been much preventative maintenance over the ensuing 80 years, so there is quite a lot to do to bring the hall up to structural and health and safety standards. We have made a start to this by cleaning, sealing, and painting the external curved roof and there are plans for substantial redesigning of the offices and toilets.

The hall now sits next to a landscaped playground and a large carpark. It is much more visible and secure, with a new fence. We are humbled by the provision of this unique asset and encouraged in the work we have been doing for 33 years now and plan to keep on expanding and improving. We thank Scouts Victoria and VicTrack for their part in the story and all those who generously support Breakaway Youth, enabling us to care for our buildings and continue our work. As a Christian organisation we thank God, the Giver of every good gift, for yet another sign that this is His work, and we are called to serve and do our bit.

Stephen Leslie
*Breakaway Youth
Acting Director*



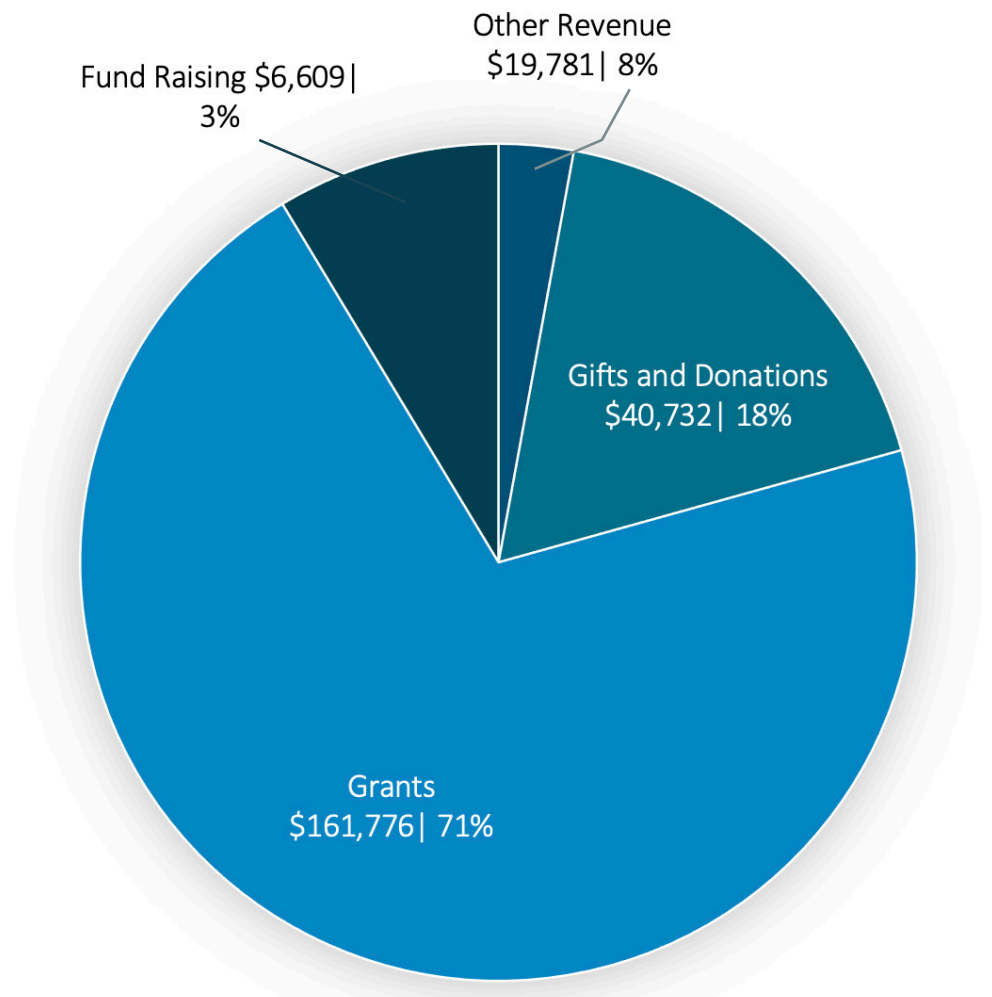




FUNDING

Because the young people that come into Breakaway generally come from financially disadvantaged situations, Breakaway programs are provided at no cost to the families or guardians of our young people.

Breakaway therefore relies greatly on regular financial support to be able to provide this service to families. This includes fundraising, donations, grants from Foundations and from local Councils.



PROFIT & LOSS

| | Total As of June 30, 2023 | Total As of June 30, 2022 |
|-----------------------------|------------------------------|------------------------------|
| Income | | |
| Fund Raising | \$6,609 | \$50,081 |
| Gifts and Donations | \$40,732 | \$26,436 |
| Grants | \$161,776 | \$147,357 |
| Other Revenue | \$19,781 | \$1,139 |
| Total Income | \$228,898 | \$225,013 |
| Gross Profit | \$228,898 | \$225,013 |
| Operating Expenses | | |
| Bank Charges | \$386 | \$579 |
| Equipment | \$2,640 | \$8,835 |
| Glendale Expenses | \$4,821 | \$2,631 |
| Motor Expenses | \$11,969 | \$15,022 |
| Office Expenses | \$7,932 | \$5,732 |
| Dues & Subscriptions | \$3,546 | \$1,993 |
| Telephone & Internet | \$6,156 | \$4,712 |
| Program Costs | \$19,056 | \$30,686 |
| Staff/Volunteers | \$125,879 | \$165,535 |
| Depreciation | \$16,673 | \$15,351 |
| Insurance | \$25,832 | \$23,036 |
| Occupancy Costs | \$20,302 | \$4,557 |
| Gain/Loss on Asset Disposal | (\$43,818) | - |
| Total Operating Expenses | \$201,374 | \$278,669 |
| Net Profit | \$27,524 | (\$53,656) |

BALANCE SHEET

| | Total As of June 30, 2023 | Total As of June 30, 2022 |
|--|------------------------------|------------------------------|
| Assets | | |
| Total Current Assets | \$290,480 | \$328,548 |
| Fixed Assets | | |
| Glendale Capital Improvements | \$136,822 | \$136,822 |
| Glendale Property | \$387,654 | \$387,654 |
| Motor Vehicles | \$58,713 | \$112,149 |
| Less Accumulated Depreciation on Motor Vehicles | (\$23,753) | (59,933) |
| Plant & Equipment | \$60,833 | \$58,419 |
| Less Accumulated Depreciation on Plant & Equipment | (\$58,091) | (\$54,628) |
| Total Fixed Assets | \$562,178 | \$580,482 |
| Total Non-Current Assets | \$1,100 | - |
| Total Assets | \$853,758 | \$909,030 |
| Liabilities | | |
| Current Liabilities | \$376,665 | \$459,460 |
| Total Liabilities | \$376,665 | \$459,460 |
| Net Assets | \$477,093 | \$449,570 |
| Equity | | |
| Current Year Earnings | \$27,523 | (\$53,656) |
| Retained Earnings | \$449,570 | \$503,225 |
| Total Equity | \$477,093 | \$449,570 |

STATEMENT OF CASH FLOW

| | As of June 30, 2023 |
|---|---------------------|
| statement of cashflow | |
| Receipts from customers | \$228,978 |
| Payments to suppliers and employees | (\$204,273) |
| Cash Receipts from other Operating Activities | \$3,497 |
| Net cash from operating activities | \$28,202 |
| Cash flow from Investing Activities | |
| Proceeds from sale of property, plant and equipment | \$70,109 |
| Payment for property, plant and equipment | (\$51,805) |
| Other cash items from investing activities | (\$3,373) |
| Net cash from investing activities | \$14,931 |
| Financing Activities | |
| Other cash items from financing activities | (\$83,474) |
| Net Cash Flows from Financing Activities | (\$83,474) |
| Net Cash Flows | (\$40,341) |
| Cash and Cash Equivalents | |
| Cash and cash equivalents at beginning of period | \$310,786 |
| Net change in cash for period | (\$40,341) |
| Cash and cash equivalents at end of period | \$270,445 |

FINANCIAL STATEMENT NOTES

Note 1:

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

a. **Income Tax**

The association is exempt from income tax as a charity and accordingly no income tax has been provided for.

b. **Inventory**

Breakaway Camps Inc. carries no stock.

c. **Property, Plant and Equipment**

Equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses. The depreciable amount of fixed assets is depreciated over their useful lives to the association commencing from the time the asset is held ready for use. Items that are fully depreciated have been written back to zero value and zero depreciation.

Property is not depreciated but held at cost

Equipment and vehicles are depreciated at a rate between 20%-50%.

d. **Employee Entitlements and Labour Costs**

The Association provides for Long Service Leave and Annual Leave on an accrual basis. Provision is made for Long Service Leave after 7 years of continuous service. Labour costs also include payments for superannuation guarantee contributions, benefits to employees and staff training. No accrual is made for personal carers leave.

e. **Revenue**

Income from donations is recognized on receipt. Recurrent monthly donations are summed at the end of financial year from accounting software and tax deductibility receipt sent to the donor.

Revenue from the rendering of a service is recognized upon the receipt of payment from the customers. Invoices are sent to customers and, where appropriate, GST is invoiced and paid to Australian Tax Office.

Note 2:

Grants are included as income in the financial year they are spent. All unexpended monies are recorded as "Unexpended grants" and the cumulative funds are carried forward in the Balance Sheet as a Liability under the title of the specific grant.

All grant monies were donated to enable camps to be run by Breakaway Youth in its outdoor adventure program as well as other programs such as the School Holiday Program, Care Boxes and Family Support.

Note 3:

Depreciation & Fixed Assets:

| | | |
|-------------------------|-----------|-----------|
| Glendale Property | 2023 | 2022 |
| Glendale (at Cost) | \$387,654 | \$387,654 |
| Property Improvements | \$136,822 | \$136,822 |
| Total Glendale Property | \$524,476 | \$524,476 |

| | | |
|---------------------------|------------|------------|
| Plant and Equipment | | |
| Purchase Cost | \$60,833 | \$58,419 |
| Accumulated Depreciation | (\$58,091) | (\$54,628) |
| Total Plant and Equipment | \$2,742 | \$3,790 |

| | | |
|--------------------------|------------|------------|
| Motor Vehicles | | |
| Purchase Cost | \$58,713 | \$112,149 |
| Accumulated Depreciation | (\$23,753) | (\$59,933) |
| Total Motor Vehicles | \$34,960 | \$52,216 |



Independent Auditor's Report to the Members of Breakaway Camps Inc.

ABN: 83 627 348 800

Audit Report Year Ending 30th of June 2023.

Scope

The financial reports comprise the income statement, balance sheet and cash flow statement for Breakaway Camps Inc.

It is the responsibility of the Committee of Management to prepare the financial statements in a manner that reflects a true and fair presentation of the financial position of the business. Furthermore, they are charged with the responsibility to ensure the financial reports are prepared in accordance with Corporations Law.

Basis of Audit

I have reviewed the financial statements of Breakaway Camps Inc for the period 1st of July 2022 to 30th of June 2023 as prepared by the Treasurer on behalf of the Committee of Management. I have conducted an independent review of these statements to express an opinion on them to the members.

The review was conducted to provide reasonable assurances that the accounts are free from material misstatement. The procedure adopted included examination, on a test basis, of the evidence supporting the accounts and the examination of accounting policies and treatments. This test has been undertaken so as to form an opinion as to whether, in a material sense, the financial statements are presented fairly and are in accordance with Australian Accounting Standards.

Opinion

In my opinion, based on the evidence submitted for examination, the financial statements are presented, fairly and accurately reflect the financial position of Breakaway Camps Inc as at and for the period ending 30th of June 2023.

Andrew M McDowell

Certified Practicing Accountant

Willowmavin, Victoria

THANK YOU!

- Baptist Camping Victoria
- Bendigo Bank
- CCI Giving
- Department of Infrastructure, Transport, Regional Development
- Graham Batcheler
- Harcourts Foundation
- Hardware Foundation
- Heidelberg Magistrates' Court
- Inner North Community Foundation
- Jack Moody Charitable Fund
- Janette Coleman
- John & Joanne Hayhoe
- Kreuzer
- Lillian Whiley
- Bethany & Mark Fairweather
- Matana Foundation for Young People
- The Mona Georgina Harris Perpetual Charitable Trust
- Adam & Natalie Coleman
- Neil & Robyn Bland
- New Horizons Church
- Newsboys Foundation
- Ian & Nola Borrie
- Patricia Tyler
- Plenty Valley Christian College
- Rachel Wilson
- Robert Deane
- Robert Hall
- Rotary Club of Greensborough
- Samuel Heckathorn
- Shirley Williams
- St John's Diamond Creek
- St John's Anglican Church
- Tara Couzens
- The Leslie Family
- Todd Sprague
- Universal Charitable Fund
- Victorian Government
- Rad Test Australia
- Victorian Rail Track
- Christine Fisher
- Adrian Pain
- Derek & Janette Coleman





WEBSITE

<https://breakawayyouth.org.au/>



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