

Audited Financial Statements

You Matter (Aus) Ltd
ABN 28 639 352 300
For the year ended 30 June 2023

Prepared by APL Financial Pty Ltd

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Directors' Report

You Matter (Aus) Ltd For the year ended 30 June 2023

Director's Report

Your directors submit the financial report of You Matter (Aus) Ltd for the financial year ended 30 June 2023.

Directors

The names of directors throughout the year and at the date of this report are:

Directors	Position	Date Started	Date Ended
Sandie de Wolf	Chairperson	19-2-2022	
Maxine Gross	Director	1-5-2020	13-6-2022
Jacqui Kalwig	Secretary and Director	1-5-2020	
Cameron Bailey	Treasurer	13-12-2021	
Hannah Linossier	Director	25-3-2022	
Catherine Easton	Director	25-3-2022	
Jackie Cook	Director	19-9-2022	
Taimur Siddiqi	Director	19-9-2022	
Sheree Limbrick	Director	15-11-2022	

Principal Activities

You Matter (Aus) Ltd assists women and their children survivors of family violence through providing a fully equipped, functional, comfortable and personalized home haven. Havens are equipped through collecting good quality second-hand and new furniture and household items which are sourced, sorted, checked, and re-deployed by our dedicated staff and volunteers into our Havens. You Matter takes referrals from Family Violence agencies throughout Melbourne to assist their clients in fully-equipping a Haven. You Matter's service is provided across Melbourne, primarily the Eastern and Northern regions.

Operating Results

The surplus for the financial year is \$30,851 (Last financial year surplus: \$183,456)

Meetings of Committee Members/Directors

During the financial year 12 board meetings were held. Attendances by each director during the year is as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Sandie de Wolf	12	10
Jacqui Kalwig	12	11
Cameron Bailey	12	10
Hannah Linossier	12	12
Catherine Easton	12	12

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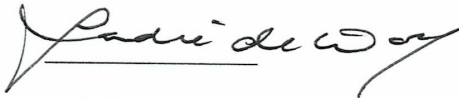
Taimur Siddiqi	10	9
Jackie Cook	10	10
Sheree Limbrick	8	8

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If You Matter (Aus) Ltd is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2023 is included in this financial statements

This Director's report is signed in accordance with a resolution of the Board of Directors:



Sandie de Wolf (Chairperson)

Date: 16/10/23 .



Cam Bailey (Treasurer)

Date: 16/10/23 .

Statement of Profit or Loss

You Matter (Aus) Ltd For the year ended 30 June 2023

	NOTES	2023	2022
Income			
Donations - Goods		81,607	21,198
Donations - Schools and Community Groups		14,487	4,471
Donations - Corporate		5,000	101,585
Donations - Individuals		74,766	21,379
Fee for Service		49,500	-
Events and Campaigns		12,406	163,758
Grants - Foundations & Trusts		80,804	64,729
Grants - Government & Councils		15,491	30,225
Interest Income		116	-
Other Income		80	-
Donations- Workplace Giving		1,590	-
Sale of White Goods		33,900	-
Donations - Trusts and Foundations		159,794	10,000
Donations - Regular donors		3,966	-
Total Income		533,508	417,345
Expenditure			
Bank Fees		1,040	258
Conferences and Meetings (Volunteer and Staff)		421	930
Consulting & Accounting		22,234	24,132
Contract Wages		-	47,377
Depreciation		607	307
Fundraising & Awareness		1,047	1,544
Haven Costs - General Household		11,906	19,450
Haven Costs - Donated Goods		82,579	-
Haven Costs - Food & Consumables		2,232	1,660
Haven Costs - Manchester		684	272
Haven Costs - Testing & Tagging		-	2,032
Haven Costs - White Goods		29,282	21,565
Haven Goods Repairs and Maintenance		-	792
Insurance		6,769	6,602
IT Volunteer Management System		1,562	-
Legal expenses		89	-
Light, Power, Heating		645	-
Marketing Promotional Materials		140	182
Marketing Website and Social Media		2,178	1,290
Memberships and Subscriptions		118	109
Motor Vehicle Expenses		1,079	-
Motor Vehicle Hire		9,533	8,667
Office Supplies		454	1,360
Platform Fees		589	3,158

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

	NOTES	2023	2022
Printing & Stationery		250	124
Software		2,807	4,952
Staff and Volunteer Amenities		590	789
Superannuation		21,978	3,507
Telephone & Internet		1,208	939
Travel		87	634
Wages and Salaries		209,055	44,208
Warehouse Cleaning and Waste		1,387	1,810
Warehouse Goods Transportation		-	975
Warehouse hardware and supplies		69	464
Warehouse Inventory Management		1,268	831
Warehouse Relocation Costs		15,594	-
Warehouse Rent		18,010	32,971
Workcover Insurance		4,219	-
Income Tax Expense		25	-
Sundry Expenses			
Warehouse Outgoings		3,737	-
Staff Recruitment Expenses		795	-
Warehouse lease interest		7,563	-
Marketing - CRM		1,735	-
Annual Leave Expense		11,607	-
Warehouse Lease Amortisation		25,487	-
Total Sundry Expenses		50,924	-
Total Expenditure		502,657	233,889
Current Year Surplus/ (Deficit)		30,851	183,456

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Statement of Financial Position

You Matter (Aus) Ltd As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash & Cash Equivalents		344,544	313,025
Trade and Other Receivables		45,742	20,947
GST Receivable		2,128	-
Total Current Assets		392,414	333,972
Non-Current Assets			
Donated Goods		47,537	50,890
Plant and Equipment, Vehicles		1,631	1,446
Land & Buildings		9,594	9,843
Right of use asset	2	586,195	-
Other Non-Current Assets		38,829	-
Total Non-Current Assets		683,786	62,178
Total Assets		1,076,200	396,150
Liabilities			
Current Liabilities			
Accrued Expenses		5,295	2,071
Grants Received in Advance - Community Enterprise Charitable Fund		867	-
Grants Received In Advance - John T Reid Charitable Trust		-	6,271
Superannuation Payable		1,739	1,015
15 Marine Parade Lease - Short term	2	83,573	-
Trade and Other Payables		10,018	7,714
Total Current Liabilities		101,491	17,072
Non-Current Liabilities			
15 Marine Parade - Long Term	2	508,172	-
Other Non-Current Liabilities		56,607	-
Total Non-Current Liabilities		564,780	-
Total Liabilities		666,271	17,072
Net Assets		409,930	379,079
Equity			
Current Year Earnings		30,851	183,456
Retained Earnings		379,079	195,623
Total Equity		409,930	379,079

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Movements in Equity

You Matter (Aus) Ltd For the year ended 30 June 2023

	NOTES	2023	2022
Equity			
Opening Balance		379,079	195,623
Increases			
Surplus for the Period		30,851	183,456
Total Increases		30,851	183,456
Total Equity		409,930	379,079

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Statement of Cash Flows

You Matter (Aus) Ltd For the year ended 30 June 2023

	NOTES	2023	2022
Cash flows from Operating Activities			
Receipts from customers		74,766	21,379
Payments to suppliers and employees		(231,033)	(47,715)
Finance costs		(1,040)	(258)
Cash receipts from other operating activities		189,368	182,246
Total Cash flows from Operating Activities		32,061	155,652
Cash flows from Investing Activities			
Payment for property, plant and equipment		(542)	(1,636)
Total Cash flows from Investing Activities		(542)	(1,636)
Net increase/(decrease) in cash held		31,519	154,016
Cash Balances			
Opening cash balance		313,025	159,009
Closing cash balance		344,544	313,025
Movement in cash		31,519	154,016

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Notes to the Financial Statements

You Matter (Aus) Ltd For the year ended 30 June 2023

1. Summary of Significant Accounting Policies

Basis of Preparation

These special purpose financial statements have been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

Revenue and Other Income

Contributed Assets

The Entity may receive assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognized in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116, AASB 1058 and AASB 138).

On initial recognition of an asset, the Entity recognizes related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Entity recognizes income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Operating grants, donations and bequests

When the Entity receives operating grants, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

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

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

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

If a contract liability is recognised as a related amount, the Entity recognises income in profit or loss when or as it satisfies its

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

obligations under the contract.

Capital grants

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards. The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

Dividend Income

The Entity recognises dividends in profit or loss only when the Entity's right to receive payment of the dividend is established.

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

Fair Value of Assets and Liabilities

The Entity measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Entity would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

Property, Plant and Equipment

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

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

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 recognised as expenses in profit or loss in the financial period in which they are incurred.

Plant and equipment that have been contributed at no cost or for nominal cost are recognised at the fair value of the asset at the date it is acquired.

Depreciation

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

Classification and Subsequent Measurement

Financial Liabilities

A financial liability is measured at fair value through profit and loss if the financial liability is:

- amortised cost; or
- fair value through profit and loss.

Financial liabilities are subsequently measured at:

- a contingent consideration of an acquirer in a business combination to which AASB3 applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if:

- incurred for the purpose of repurchasing or repaying in the near term
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial Assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of financial assets; and
- the business model for managing financial assets

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through profit or loss when it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates;
- the business model for managing the financial assets comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The entity initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy, and information about the groupings was documented appropriately, so that the performance of the financial liability that was part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis;
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity Instruments

At initial recognition, as long as the equity instrument is not held for trading and not a contingent consideration recognised by an acquirer in a business combination to which AASB 3: Business Combinations applies, the entity made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit and loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the entity's accounting policy.

Derecognition

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for depreciation of financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and reward of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (i.e. the entity has no practical ability to make a unilateral decision to sell the asset to a third party)

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Employee Provisions

Short-term employee provisions

A provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, sick leave and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision may be made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

The entity's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current employee provisions.

Cash and Cash Equivalents

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Cash and cash equivalents includes 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.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

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 (ATO).

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

Provisions

Provisions are recognised when the entity 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. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the entity retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statements, must be disclosed.

2. Leases

The entity has chosen to apply AASB 16 Leases. The entity's lease portfolio includes a single building. The lease has a term of 3 years.

AASB 16 related amounts recognised in balance sheet

	NOTES	2023	2022
Right-of-use-asset			
Right of Use Asset - Premises		611,682	-
ROU Asset - Property - Acc. Amortization		(25,487)	-
Total Right-of-use-asset		586,195	-

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

	NOTES	2023	2022
Movement in Carrying Amounts			
Leased Buildings:		-	-
Opening balance		-	-
Additions		611,682	-
Amortisation Expense		(25,487)	-
Net Carrying Amount		586,195	-

AASB 16 related amounts recognised in Profit or Loss Statement

	NOTES	2023	2022
Interest Expense on Lease Liabilities			
Short term Lease		7,563	-

Capital and Leasing Commitments

	NOTES	2023	2022
Lease Commitments			
15 Marine Parade Lease - Short term		(83,573)	-
15 Marine Parade - Long Term		(508,172)	-
Total Lease Commitments		(591,745)	-

	NOTES	2023	2022
3. Change in Liabilities arising from Financing Activities			
Opening Balance		-	-
Cash Flow			
Principal Repayment		(19,937)	-
Non-Cash Changes			
Acquisition		611,682	-
Foreign Exchange Movements		-	-
Fair Value Changes		-	-
Reclassification		-	-
Total Non-Cash Changes		611,682	-
Closing Balance		-	-
Total Change in Liabilities arising from Financing Activities		591,745	-

4. Key Management Personnel

The entity is a medium charity registered with the Australian Charities and Not-for-Profits Commission and has elected not to report Key Management Personnel Remuneration.

These notes should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Directors' Declaration

You Matter (Aus) Ltd For the year ended 30 June 2023

In accordance with a resolution of the directors of You Matter (Aus) Ltd, the directors of the Registered Entity declare that, in the directors' opinion:

1. The financial statements and notes, as set out in the previous pages, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
(a) comply with Australian Accounting Standards; and

(b) give a true and fair view of the financial position of the registered entity as at 30 June 2022 and of its performance for the year ended on that date.

2. In the directors' opinion there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.

Sandie de Wolf (Chairperson)

Date:

Cam Bailey (Treasurer)

Date:

Auditor's Independence Declaration Under Subdivision 60C of the ACNC

You Matter (Aus) Ltd For the year ended 30 June 2023

To the directors of You Matter (Aus) Ltd

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of You Matter (Aus) Ltd. As the lead audit partner for the audit of the financial report of You Matter (Aus) Ltd for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- (i) the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.



William Jonathan Griffin

APL Financial Pty Ltd

32 Business Park Drive
Notting Hill, Victoria 3168

Dated: 27-9-2023

Independent Auditor's Report to the Directors

You Matter (Aus) Ltd For the year ended 30 June 2023

Opinion

We have audited the financial report of You Matter (Aus) Ltd (the registered entity), which comprises the statement of financial position as at 30 June 2023, 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 and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, the accompanying financial report of the registered entity is in accordance with the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (the ACNC Act), including:

1. giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
2. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

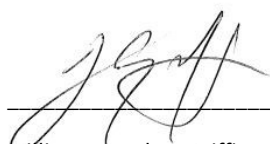
Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 entity'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 registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors 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.



William Jonathan Griffin
APL Financial Pty Ltd

32 Business Park Drive
Notting Hill, Victoria 3168

Date: 27-9-2023