



ODYSSEY HOUSE

**ODYSSEY HOUSE NSW
FINANCIAL REPORT 2017**

Odyssey House NSW

(Formerly Odyssey House McGrath Foundation)

ABN 49 001 418 257

Annual report for the year ended 30 June 2017

Odyssey House NSW

ABN 49 001 418 257

For the year ended 30 June 2017

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For the year ended 30 June 2017

The directors of Odyssey House NSW (the "foundation") submit herewith the annual report of the foundation for the financial year ended 30 June 2017.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Occupation	Qualifications
Natalie Micarone	Director	BA, BCom.
Christine Anne Bishop	Director	BA, LLB, B Sc (Hons), MPsyCh. (For) (Hons), MFMH
Jan Copeland	Professor and Director, National Cannabis Prevention and Information Centre, UNSW	PhD, BSc (Psych) Hons, MAP
John Francis Coughlan	Director	BEc. Dip Rur. Acc. (UNE), FCA, FCPA
Valerie Hoogstad	Director, Senior Lecturer	BA, MBA
Douglas Norman Snedden	Chairman	BEc
Garry Ronald Wayling	Director	BCom, ACA, GAICD
Geoffrey James Wilson	Director	BSc
Stewart Hindmarsh	Director	BEc/LLB (Hons), MBus (Fin)
David McGrath	Consultant	BSc(Psych) (Hons), MBA, Juris Doctor (Studying)

The directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activity

The principal activity of the foundation during the financial year was the provision of residential and non-residential drug and rehabilitation centres and a detoxification unit. There was no significant change in the nature of this activity during the financial year.

Strategy, objectives and performance

The 2020 Vision has been finalised in 2017 and we will focus on four key areas going forward:

1. Build our Scale - by balancing our core business with opportunities to evolve our programs and services;
2. Strengthen our Systems and Processes – to build an efficient and sustainable organisation that has seamless access and equality for all clients;
3. Align and Sustain our Resources – by building on our current viable financial position to attract, diversify and retain current and new sources of income; and
4. Develop and Retain our Workforce – so that we are recognised as an employer of choice in the alcohol and other drugs sector with an engaged workforce focused on client care.

The entities short term objectives are to improve service, delivery and organisational structure.

To achieve these objectives, the entity has adopted the following strategies:

1. Deliver client informed services that achieve positive outcomes with individuals, families, carers and communities;
2. Establish mutually beneficial and sustainable partnerships;
3. Deliver quality programs and services and be recognised as an innovative, proactive and leading organisation in alcohol and other drug sectors;
4. Increase productivity and effectiveness in the use of resources and maintain good governance;

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5. Create balance and diversity in income sources and align grants with client needs;
6. Promote a value driven performance culture and establish competency-building systems within management and leadership; and
7. Create an engaged workforce that share ownership of the organisation's values, objectives and targets.

Meetings of directors

The following table sets out the number of directors' meetings (including meetings of committees of directors) held during the financial year and the number of meetings attended by each director (while they were a director or committee member). During the financial year, 9 meetings of directors were held.

	Directors' meetings	
	Number eligible to attend	Number attended
Natalie Micarone	9	3 (*)
Christine Anne Bishop	9	4
Jan Copeland	9	6
John Francis Coughlan	9	9
Valerie Hoogstad	9	6
Douglas Norman Snedden	9	7
Garry Ronald Wayling	9	6
Geoffrey James Wilson	9	0
Stewart Hindmarsh	9	5
David McGrath	9	6

(*) on leave since May 2017

Changes in state of affairs

The Foundation acquired Bridges Incorporated on 31 March 2017 to expand its footprint in Blacktown and the Western Sydney region. The Foundation was also successful in being awarded 4 tenders by 4 Provincial Health Services in and around the Sydney basin which has seen the Foundation expand its offerings to include broader community delivered programs. Other than this there was no significant change in the state of affairs of the foundation during the financial year.

Subsequent events

Odyssey House McGrath Foundation has changed its name to Odyssey House NSW from 25 July 2017. There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the foundation, the results of those operations, or the state of affairs of the foundation in future financial years.

Indemnification of officers

The foundation has not otherwise, during or since the end of the financial year, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the foundation or of any related body corporate against a liability incurred by such an officer or auditor.

Environmental regulations

The foundation's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

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Members' guarantee

In accordance with the foundation's constitution, each member is required to contribute a maximum liable to contribute of \$50 each in the event that the foundation is wound up.

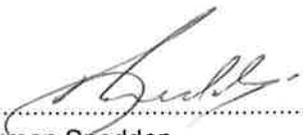
The total amount that members of the entity are liable to contribute if the foundation is wound up is \$550 (2016: \$550).

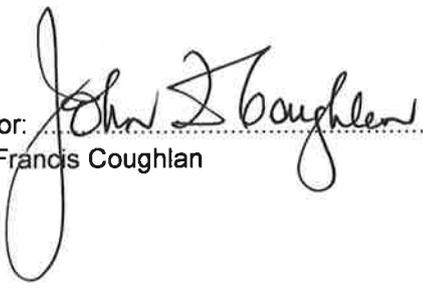
Auditor's independence declaration

The auditor's independence declaration is included after this report.

This director's report is signed in accordance with a resolution of directors.

On behalf of the Directors in accordance with a resolution of the Board of Directors:

Director: 
Douglas Norman Snedden

Director: 
John Francis Coughlan

Dated: 19 September 2017

The Directors
Odyssey House NSW
(formerly Odyssey House McGrath Foundation)
PO Box 459
CAMPBELLTOWN NSW 2560

Date: 19 September 2017

Dear Board Members,

Odyssey House NSW (formerly Odyssey House McGrath Foundation)

In accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Odyssey House NSW (formerly Odyssey House McGrath Foundation).

As the lead audit partner for the audit of the financial statements of Odyssey House NSW (formerly Odyssey House McGrath Foundation) for the financial year ended 30 June 2017, I declare to the best of my knowledge and belief, there have been no contraventions of:

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



DELOITTE TOUCHE TOHMATSU



Stewart Thompson
Partner
Chartered Accountants
Parramatta

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Directors' Declaration

The board members declare that:

- a. in the board members' opinion, there are reasonable grounds to believe that the foundation will be able to pay its debts as and when they become due and payable; and
- b. in the board members' opinion, the attached financial statements and notes thereto are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including compliance with accounting standards and giving a true and fair view of the financial position and performance of the Foundation; and

Signed in accordance with a resolution of the board members made pursuant to s.60.15 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Director
Douglas Norman Snedden

Director
John Francis Coughlan

Dated: 19 September 2017

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Declaration by responsible office in respect of Fundraising Appeals

I, Julie Babineau, Chief Executive Officer and responsible officer of Odyssey House NSW, declare in my opinion that:

- (a) the financial report gives a true and fair view of all income and expenditure of Odyssey House NSW with respect to fundraising appeal activities for the year ended 30 June 2017;
- (b) the statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeal activities for the year ended 30 June 2017;
- (c) the provisions of the Charitable Fundraising Act 1991 (NSW) and the conditions attached to the authority have been complied with for the year ended 30 June 2017; and
- (d) the internal controls exercised by Odyssey House NSW are appropriate and effective in accounting for all income received and applied from any fundraising appeals.

Dated: 19 September 2017



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Julie Babineau (Chief Executive Officer)

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Statement of profit or loss and other comprehensive income for the year ended 30 June 2017

		2017	2016
	Note	\$	\$
Revenue	3	9,309,174	7,484,066
Other income	3	606,211	146,687
Investment income	3	73,731	57,293
Employee benefits expense		(6,479,013)	(5,455,931)
Depreciation and amortisation expense	10	(312,015)	(310,387)
Operating expenses		(2,402,651)	(1,473,049)
Finance costs		(5,623)	(9,794)
Profit before tax		789,814	438,885
Income tax expense		-	-
Profit for the year	3	789,814	438,885
Other comprehensive income		-	-
Total comprehensive income for the year		789,814	438,885

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Statement of financial position as at 30 June 2017

		2017	2016
	Note	\$	\$
Assets			
Current assets			
Cash and cash equivalents	5	3,619,272	3,088,862
Trade and other receivables	6	69,362	28,883
Inventories	7	47,598	35,084
Financial assets	8	1,520,000	1,100,000
Other assets	9	50,888	27,176
Total current assets		5,307,120	4,280,005
Non-current assets			
Other assets	9	61,113	30,250
Property, plant and equipment	10	2,701,269	1,946,605
Total non-current assets		2,762,382	1,976,855
Total assets		8,069,502	6,256,860
Liabilities			
Current liabilities			
Trade and other payables	11	1,317,146	659,856
Other liabilities	12	1,879,028	1,486,882
Borrowings	13	38,172	45,237
Provisions	14	700,046	617,120
Total current liabilities		3,934,392	2,809,095
Non-current liabilities			
Other liabilities	12	21,771	21,771
Borrowings	13	14,559	58,414
Provisions	14	93,082	151,696
Total non-current liabilities		129,412	231,881
Total liabilities		4,063,804	3,040,976
Net assets		4,005,698	3,215,884
Equity			
Contributed equity		15,000	15,000
Retained earnings		3,990,698	3,200,884
Total equity		4,005,698	3,215,884

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Statement of changes in equity for the year ended 30 June 2017

2017

	Retained earnings	Total members' funds	Total
	\$	\$	\$
Balance at 1 July 2016	3,200,884	15,000	3,215,884
Profit for the year	789,814	-	789,814
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	789,814	-	789,814
Balance at 30 June 2017	3,990,698	15,000	4,005,698

2016

	Retained earnings	Total members' funds	Total
	\$	\$	\$
Balance at 1 July 2015	2,761,999	15,000	2,776,999
Profit for the year	438,885	-	438,885
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	438,885	-	438,885
Balance at 30 June 2016	3,200,884	15,000	3,215,884

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Statement of cash flows for the year ended 30 June 2017

	2017	2016
Note	\$	\$
Cash flow from operating activities		
Receipts from fundraising appeals, donations, residences and bequests	9,820,330	7,709,833
Payments to suppliers and employees	(7,820,429)	(5,561,291)
Interest received	73,731	57,293
Interest paid	(5,623)	(9,794)
Net cash generated by operating activities	<u>2,068,009</u>	<u>2,196,041</u>
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	132,379	58,279
Payments for property, plant and equipment	(1,199,058)	(201,558)
Purchase of financial assets	(420,000) -	
Net cash (used in) investing activities	<u>(1,486,679)</u>	<u>(143,279)</u>
Cash flows from financing activities		
Repayment of borrowings	(50,920)	(100,788)
Net cash (used in) financing activities	<u>(50,920)</u>	<u>(100,788)</u>
Net increase in cash and cash equivalents	530,410	1,951,974
Cash and cash equivalents at the beginning of the year	3,088,862	1,136,888
Cash and cash equivalents at the end of financial year	5 <u>3,619,272</u>	<u>3,088,862</u>

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Notes to the financial statements for the year ended 30 June 2017

1. General information

Odyssey House NSW (formerly Odyssey House McGrath Foundation) (“the foundation”) is a not for profit entity incorporated in Australia. The address of its registered office and principal place of business is as follows:

Odyssey House NSW
13A Moonstone Place
Eagle Vale NSW 2558

2. Significant accounting policies

Statement of compliance

These financial statements are general purpose financial statements which have been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and Australian Accounting Standards – Reduced Disclosure Requirements, and comply with other requirements of the law.

For the purposes of preparing the financial statements, the foundation is a not-for-profit entity.

The financial statements were authorised for issue by the directors on 19 September 2017.

Basis of preparation

The financial statements have been prepared on the basis of historical cost, except for certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the foundation takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these consolidated financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of AASB 2, leasing transactions that are within the scope of AASB 117, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in AASB 2 or value in use in AASB 136.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

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Notes to the financial statements for the year ended 30 June 2017

The principal accounting policies are set out below.

2. Significant accounting policies

(a) Revenue recognition

Sale of goods or services

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

Revenue from the sale of goods or services are recognised when the goods or services are delivered and titles have passed at which time all the following conditions are satisfied:

- the foundation has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the foundation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods or services sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the foundation; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the foundation and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset's net carrying amount on initial recognition.

(b) Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risk and rewards of ownership of to the lessee. All other leases are classified as operating leases.

The foundation as lessee

Assets held under finance leases are initially recognised as assets of the foundation at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Foundation's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

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for the year ended 30 June 2017

2. Significant accounting policies (cont'd)

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

(c) Contributions - Government grants / donations

A contribution occurs when the foundation receives an asset, including the right to receive cash or other forms of asset without directly giving approximately equal value to the other party to the transfer; that is, when there is a non-reciprocal transfer. Contributions would include donations and government grants. Contributions that are income exclude contributions by owners.

Income from contributions is recognised when all the following conditions are satisfied:

- the foundation obtains control of the contribution or right to receive the contribution;
- it is probable the economic benefits comprising the contribution will flow to the Foundation; and
- the amount of contribution can be measured reliably.

Income arising from contributions is measured at the fair value of the contributions received or receivable.

Where full control, measurement and benefit are achieved on receipt of funds, these funds are recognised as income on receipt.

Government grant funding is reviewed at each reporting date, to determine whether grant income is restrained from recognition due to an agreement to provide services or facilities that make it eligible to receive the income. Government funding that is determined to be of a service nature is brought to account when service obligations have been performed.

(d) Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of short-term employee benefits, are measured at their nominal value using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of long term employee benefits are measured as the present value of the estimated future cash outflows to be made by the foundation in respect of services by employees up to reporting date.

(e) Taxation

The foundation is exempted from income tax under Division 50 of the Income Tax Assessment Act 1997.

(f) Property, plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and accumulated impairment.

Depreciation is recognised so as to write off the cost or valuation of assets (other than freehold land) less their residual values over their useful lives, using the straight line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

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Notes to the financial statements for the year ended 30 June 2017

2. Significant accounting policies (cont'd)

(f) Property, plant and equipment (cont'd)

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

The estimated useful lives used for each class of depreciable asset are shown below:

Class of property, plant and equipment	Useful life
Plant and equipment	5 years
Motor vehicles	4.4 years
Leasehold improvements	20 years
Land and buildings	20 years
Leased motor vehicles	Over the lease term

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(g) Impairment of tangible assets

At the end of each reporting period, the foundation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the foundation estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. A loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease (see (h) above).

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase (see (h) above).

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Notes to the financial statements for the year ended 30 June 2017

2. Significant accounting policies (cont'd)

(h) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

(i) Provisions

Provision is recognised when the foundation has a present obligation (legal or constructive) as a result of a past event, it is probable that the foundation will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

(j) Financial instruments

Financial assets and financial liabilities are recognised when a group entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

Financial assets

Financial assets are classified into the following specified categories: financial assets 'held-to-maturity' investments, 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

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Notes to the financial statements for the year ended 30 June 2017

2. Significant accounting policies (cont'd)

(j) Financial instruments (cont'd)

Held-to-maturity investments

Bills of exchange and debentures with fixed or determinable payments and fixed maturity dates that the foundation has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are measured at amortised cost using the effective interest method less any impairment.

Loans and receivables

Trade receivables, loans, and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment. Interest income is recognised by applying the effective interest rate, except for short-term receivables when the effect of discounting is immaterial.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets that are carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectable, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

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Notes to the financial statements for the year ended 30 June 2017

2. Significant accounting policies (cont'd)

(j) Financial instruments (cont'd)

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Derecognition of financial assets

The foundation derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the foundation neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the foundation recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the foundation retains substantially all the risks and rewards of ownership of a transferred financial asset, the foundation continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

On derecognition of a financial asset other than in its entirety (e.g. when the foundation retains an option to repurchase part of a transferred asset), the foundation allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

Financial liabilities

Other financial liabilities

Other financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Odyssey House NSW

ABN 49 001 418 257

Notes to the financial statements

for the year ended 30 June 2017

2. Significant accounting policies (cont'd)

Derecognition of financial liabilities

The foundation derecognises financial liabilities when, and only when, the foundation's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(k) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- i. where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- ii. for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified within operating cash flows.

(l) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(m) Comparative amounts

In the application of the foundation's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant and actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(n) Critical judgements in applying accounting policies

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the foundation.

Key sources of estimation uncertainty

Useful lives of property, plant and equipment

As described at (f) above, the foundation reviews the estimated useful lives of property, plant and equipment at the end of each reporting period.

Odyssey House NSW

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Notes to the Financial Statements For the Year Ended 30 June 2017

2. Significant accounting policies (cont'd)

(o) New Standards and Interpretations issued not yet adopted

Amendments to AASBs and the new Interpretation that are mandatorily effective for the current year

In the current year, the entity and its subsidiaries has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. The adoption of these new accounting standards did not have any material impact.

At the date of authorisation of the financial statements, the following IASB Standards and IFRIC Interpretations were also in issue but not yet effective.

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
AASB 9 Financial Instruments	1 January 2018	30 June 2019
AASB 15 Revenue from contracts with customers	1 January 2018	30 June 2019
AASB 16 Leases	1 January 2019	30 June 2020

The potential effect of the revised Standards/Interpretations on the Group's financial statements has not yet been determined.

At the date of authorisation of the financial statements, the following IASB Standards and IFRIC interpretations were also in issue but not effective, although Australian equivalent standards and interpretations have not yet been issued.

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
IFRS 17 Insurance Contract	1 January 2021	30 June 2022

Odyssey House NSW

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Notes to the financial statements for the year ended 30 June 2017

3. Revenue

The following is an analysis of the foundation's revenue for the year from continuing operations excluding investment income.

	2017	2016
	\$	\$
Revenue		
Donations	623,838	446,458
Grants	7,218,228	5,574,741
Treatment cost and fees	1,274,100	1,174,953
Fundraising income	193,008	287,914
	<u>9,309,174</u>	<u>7,484,066</u>
Other Income		
Other operating income	346,870	114,689
Profit on acquisition of Bridges Incorporated	259,341	-
Profit on disposal of property, plant and equipment	-	31,998
	<u>606,211</u>	<u>146,687</u>

Investment income

Interest income

Bank deposits	73,731	57,293
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The following is an analysis of investment income by category of asset.

Loans and receivables (including cash and bank balances)	73,731	57,293
Total interest income earned on financial assets	<u>73,731</u>	<u>57,293</u>

4. Profit for the year

Profit for the year has been arrived at after charging (crediting):

	2017	2016
	\$	\$
Finance costs		
Financial liabilities measured at amortised cost:		
Unwinding of discount on financial liabilities	3,691	5,375
Interest on finance lease	1,933	4,419
Total finance costs	<u>5,624</u>	<u>9,794</u>
Salaries, wages and on costs	5,929,966	4,988,836
Superannuation contributions	549,046	467,095

Odyssey House NSW

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Notes to the financial statements for the year ended 30 June 2017

5. Cash and cash equivalents

	2017	2016
	\$	\$
Cash on hand	3,100	2,300
Cash at bank	2,200,103	3,086,562
Short-term bank deposits	1,416,069	-
	<u>3,619,272</u>	<u>3,088,862</u>
19	<u>3,619,272</u>	<u>3,088,862</u>

Cash and cash equivalents includes \$143,174 (2016: \$122,013) of cash at bank in demand deposit account and is earmarked to be utilised for resident welfare program.

6. Trade and other receivables

	2017	2016
	\$	\$
Trade receivables	14,351	7,910
Interest receivable	6,864	7,232
Other receivables	48,147	13,741
	<u>69,362</u>	<u>28,883</u>
19	<u>69,362</u>	<u>28,883</u>

7. Inventories

	2017	2016
	\$	\$
At cost:		
Stock on hand	<u>47,598</u>	<u>35,084</u>

8. Financial assets

	2017	2016
	\$	\$
Held-to-maturity financial assets	<u>1,520,000</u>	<u>1,100,000</u>
19	<u>1,520,000</u>	<u>1,100,000</u>

The foundation holds fixed term deposits that carry interest at fixed rate.

9. Other assets

	2017	2016
	\$	\$
Prepayments	<u>50,888</u>	<u>27,176</u>
Non-current		
Rental bond	<u>61,113</u>	<u>30,250</u>

Odyssey House NSW

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Notes to the financial statements for the year ended 30 June 2017

10. Property, plant and equipment

	2017	2016
	\$	\$
Buildings		
At cost	1,337,130	348,440
Accumulated depreciation	(186,381)	(117,488)
	<u>1,150,749</u>	<u>230,952</u>
Plant and equipment		
At cost	612,793	677,602
Accumulated depreciation	(443,879)	(513,783)
	<u>168,914</u>	<u>163,819</u>
Motor vehicles		
At cost	232,072	213,613
Accumulated depreciation	(110,479)	(76,436)
	<u>121,593</u>	<u>137,177</u>
Leasehold improvements		
At cost	4,239,099	4,218,586
Accumulated depreciation	(2,979,086)	(2,803,929)
	<u>1,260,013</u>	<u>1,414,657</u>
	<u>1,550,520</u>	<u>1,715,653</u>
	<u>2,701,269</u>	<u>1,946,605</u>

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings	Plant and equipment	Motor vehicles	Leasehold improvements	Total
	\$	\$	\$	\$	\$
2017					
Balance at 30 June 2016	230,952	163,819	137,177	1,414,657	1,946,605
Additions	988,690	148,717	41,138	20,513	1,199,058
Disposals	-	(141,938)	(22,679)	-	(164,617)
Depreciation and amortisation expense	(68,893)	(1,684)	(34,043)	(175,157)	(279,777)
Balance at 30 June 2017	<u>1,150,749</u>	<u>168,914</u>	<u>121,593</u>	<u>1,260,013</u>	<u>2,701,269</u>

Odyssey House NSW

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Notes to the financial statements

for the year ended 30 June 2017

10. Property, plant and equipment (contd.)

	Buildings	Plant and equipment	Motor vehicles	Leasehold improvements	Total
	\$	\$	\$	\$	\$
2016					
Balance at 30 June 2015	243,308	186,919	83,959	1,567,530	2,081,716
Additions	-	53,153	120,040	28,365	201,558
Disposals	-	-	(22,683)	(3,599)	(26,282)
Depreciation and amortisation expense	(12,356)	(76,253)	(44,139)	(177,639)	(310,387)
Balance at 30 June 2016	230,952	163,819	137,177	1,414,657	1,946,605

11. Trade and other payables

	Note	2017	2016
		\$	\$
Current			
Trade payables		558,319	92,600
Sundry payables and accrued expenses		619,009	457,981
Residents welfare accounts		139,818	109,275
		<u>1,317,146</u>	<u>659,856</u>

No interest is charged on the trade payables. The foundation has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

12. Deferred revenue

	2017	2016
	\$	\$
Current		
Deferred income	10,887	10,887
Unexpired specific grants	1,868,141	1,475,995
	<u>1,879,028</u>	<u>1,486,882</u>
Non-current		
Deferred income	21,771	21,771

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Notes to the financial statements for the year ended 30 June 2017

13. Borrowings

		2017	2016
		\$	\$
Current			
Lease liability (i)	15	7,836	17,674
Loan - Campbelltown property (ii)		30,336	27,563
		<u>38,172</u>	<u>45,237</u>
Non-current			
Lease liability (i)	15	14,559	22,395
Loan - Campbelltown property (ii)		-	36,019
		<u>14,559</u>	<u>58,414</u>
Total borrowings	19	<u><u>52,731</u></u>	<u><u>103,651</u></u>

(i) Lease liabilities are secured by the underlying leased assets.

(ii) The loan is secured over Campbelltown property. It is due to be repaid by 2018.

14. Provisions

		2017	2016
		\$	\$
Current			
Provision for annual leave		288,685	260,990
Provisions for long service leave		336,768	295,914
Provisions for on costs		38,907	34,399
Provision for TIL and RDO		35,686	25,817
		<u>700,046</u>	<u>617,120</u>
Non-current			
Provisions for long service leave		93,082	151,696
		<u>93,082</u>	<u>151,696</u>

The provision for employee benefits represents annual leave and vested long service leave entitlements accrued and compensation claims made by employees.

15. Capital and leasing commitments

(a) Finance leases

	Note	2017	2016
		\$	\$
Minimum lease payments:			
not later than one year		7,836	19,608
later than one year and but not later than five years		16,002	23,838
Minimum lease payments		<u>23,838</u>	<u>43,446</u>
Less: finance changes		<u>(1,443)</u>	<u>(3,377)</u>
Present value of minimum lease payments		<u><u>22,395</u></u>	<u><u>40,069</u></u>

15. Capital and leasing commitments (contd.)

Odyssey House NSW

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Notes to the financial statements for the year ended 30 June 2017

Finance leases are in place for motor vehicles and normally have a term between 1 and 2 years.

(b) Operating leases

Minimum lease payments under non-cancellable operating leases:	2017	2016
	\$	\$
not later than one year	116,149	107,301
later than one year and but not later than five years	6,001	113,302
later than five years	-	-
	<u>122,150</u>	<u>220,603</u>

Operating leases have been taken out for premises. Lease payments are increased on an annual basis to reflect market rentals.

16. Events occurring after the reporting date

Odyssey House McGrath Foundation has changed its name to Odyssey House NSW from 25 July 2017. There have been no events subsequent to balance date which would have a material effect on the foundation's financial statements as at 30 June 2017.

17. Key management personnel compensation

The aggregate compensation made to directors and other members of key management personnel of the foundation is set out below:

	2017	2016
	\$	\$
Short-term employee benefits	744,325	553,933
Long-term benefits	14,271	93,778
	<u>758,596</u>	<u>647,711</u>

Non-executive directors provide their time on a pro bono bases and no fees are paid to these directors.

18. Information and declarations to be furnished under the Charitable Fundraising Act 1991

Details of aggregate gross income and total expenses of fundraising appeals

	2017	2016
Gross proceeds from fundraising appeals	\$	\$
Fundraising functions	236,095	373,384
Donations from charitable trusts and foundations	-	68,000
General donations	623,787	379,238
	<u>859,882</u>	<u>820,622</u>

Odyssey House NSW

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Notes to the financial statements for the year ended 30 June 2017

18. Information and declarations to be furnished under the Charitable Fundraising Act 1991 (contd.)

	2017	2016
	\$	\$
Fundraising functions		
Real Men Cook	54,440	83,660
Fund Managers Awards (FMA)	142,726	108,412
Business Women's Lunch	9,760	88,140
City to Surf	-	2,456
Donation from FMA	-	35,000
ASX Thomson Reuters Charity Foundation Art Union	29,169	55,716
	<u>236,095</u>	<u>373,384</u>
	2017	2016
	\$	\$
Less cost of fundraising functions		
Real Men Cook	17,712	16,225
Business Women's Lunch	9,847	32,699
Open Day	778	-
ASX Thomson Reuters Charity Foundation Art Union	14,750	35,000
	<u>43,087</u>	<u>83,924</u>
Cost of other fundraising appeals	393,757	318,054
Total cost of fundraising appeals	<u>436,844</u>	<u>401,978</u>
Net surplus obtained from fundraising appeals	<u>423,038</u>	<u>418,644</u>

Details of aggregate gross income and total expenses of fundraising appeals

The foundation received donations from Corporate Organisations, Charitable Trusts, Companies and the general public. Fundraising appeals held during the year include Real Men Cook, the Corporate Luncheon, ASX Thomson Reuters, City to Surf and the Fund Managers Awards. The Foundation and the Sydney Children's Hospital Foundation are joint beneficiaries of the Fund Managers Awards.

	2017	2016
	\$	\$
Statement showing how funds received were applied for charitable purposes		
Net surplus obtained from fundraising appeals	<u>423,038</u>	<u>418,644</u>
This is applied to the charitable purposes in the following manner:		
To supplement Government assistance in funding the foundation's programs	<u>423,038</u>	<u>418,644</u>

	2017		2016	
	\$	%	\$	%
Comparison by monetary figures and percentages				
Total cost of fundraising/ gross income from fundraising	<u>436,845/859,882</u>	<u>51</u>	<u>401,978/820,622</u>	<u>49</u>
Net surplus from fundraising / gross income from fundraising	<u>423,038/859,882</u>	<u>49</u>	<u>416,644/820,621</u>	<u>51</u>

Odyssey House NSW

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Notes to the financial statements for the year ended 30 June 2017

19. Financial instruments

(a) Categories of financial instruments

	Note	2017 \$	2016 \$
Financial assets			
Cash and cash equivalents	5	3,619,272	3,088,862
Held-to-maturity investments	8	1,520,000	1,100,000
Trade and other receivables	6	69,362	28,883
Total financial assets		<u>5,208,634</u>	<u>4,217,745</u>
Financial liabilities			
<i>Financial liabilities at amortised cost</i>			
Trade and other payables	11	1,317,146	659,855
Borrowings	13	52,731	103,651
Total financial liabilities		<u>1,369,877</u>	<u>763,506</u>

20. Acquisition during the year

During the year on 31 March 2017, the entire net assets of Bridges Incorporated was acquired by the entity for a consideration of \$1. The assets and liabilities and gain on acquisition recognised as a result of the acquisition are as follows;

	\$
Cash	316,194
Property Plant and Equipment	21,640
Unexpired grant	(26,850)
Employee Liability	<u>(51,642)</u>
Net asset acquired	259,342
Less: consideration paid	(1)
Gain on acquisition	259,341

21. Fair value measurement

This note provides information about how the foundation determines fair values of various financial assets and financial liabilities.

The foundation does not have any financial assets and financial liabilities that are measured at fair value at the end of each reporting period.

Independent Auditor's Report to the Members of Odyssey House NSW (formerly Odyssey House McGrath Foundation)

Opinion

We have audited the financial report of Odyssey House NSW (formerly Odyssey House McGrath Foundation) (the "Entity") which comprises the statement of financial position as at 30 June 2017, the statement of profit and loss and other comprehensive income, the statement of changes in equity, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the declaration by the directors as set out in pages 7 to 29.

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

- (i) giving a true and fair view of the Entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Regime and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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

Other Information

The directors are responsible for the other information. The other information comprises the directors' report for the year ended 30 June 2017, 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 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 Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Regime 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 ability of the Entity 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 Entity or to cease operations, or has no realistic alternative but to do so.

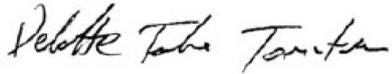
Auditor's Responsibilities for the Audit of the Financial Report

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 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 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 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.



DELOITTE TOUCHE TOHMATSU



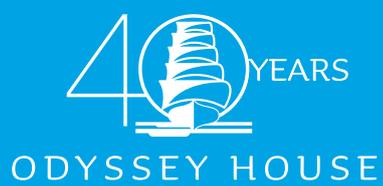
Stewart Thompson
Partner
Chartered Accountants
Parramatta, 19 September 2017

Odyssey House NSW

ABN 49 001 418 257

Unaudited profit and loss account for the year ended 30 June 2017

	2017 \$	2016 \$
Income		
Donations	623,838	446,458
Grants	7,218,228	5,574,741
Treatment cost and fees	1,274,100	1,174,953
Functions income - net	193,008	287,914
Other income	346,870	114,689
- Profit on acquisition of Bridges incorporated	259,341	-
Profit on disposal of property, plant & equipment	-	31,998
Interest received	73,731	57,293
	<hr/> 9,989,116	<hr/> 7,688,046
Less: Expenses		
Affiliation fees/subscriptions	37,880	35,483
Amortisation of leased assets	175,156	177,639
Audit fees	46,900	36,040
Bank charges	10,110	8,508
Bedding & linen	9,164	5,802
Clinical supervision	12,427	11,742
Computer/IT expenses	88,406	50,418
Conferences	18,441	14,461
Consultant fees	164,308	99,410
Depreciation	136,859	132,748
Equipment purchases	20,469	16,219
Equipment rental and maintenance	16,909	19,525
Food & beverages	215,637	177,260
Interest paid	1,933	4,419
Unwinding of discount on financial liabilities	3,691	5,375
Hygiene supplies	60,382	44,134
Insurance	109,691	87,447
Kitchen supplies	9,512	6,760
Legal Fees	5,171	2,983
Maintenance of buildings and grounds	534,714	248,591
Marketing expenses	70,389	52,986
Medical supplies and testing	30,972	29,901
Motor vehicle expenses	39,901	33,184
Occupancy - building rentals	181,967	125,469
Occupancy - utilities	103,045	98,038
Office supplies, postage and printing	57,670	56,943
Recreation expense	28,401	28,195
Recruiting costs	49,291	34,088
Rent	117,548	96,000
Sundry expenses	177,191	(117,050)
Salaries and on costs	6,479,013	5,455,931
Staff training	43,351	41,489
Strata fees	15,051	9,453
Telephone	72,848	61,823
Text books, teaching aids and reference materials	18,960	26,458
Transport	35,944	23,292
Travel - overseas	-	8,000
	<hr/> 9,199,303	<hr/> 7,249,164
Profit/(loss) before tax	<hr/> <hr/> 789,814	<hr/> <hr/> 438,882



Odyssey House

PO Box 459, Campbelltown NSW 2560

Administration

T: 02 9820 9999 F: 02 9820 1796

Admissions

T: 1800 397 739

Donations

T: 02 8307 8838

odysseyhouse.com.au