#### Colour Them Safe

Art for wellbeing -
Annual Report 2021 to 2022

**Trigger warning:** this report includes content about mental health and suicide.

We acknowledge the traditional owners of the lands on which we work. We pay our respects to their elders’ past, present and emerging. This report may contain images of people who have passed away.

We are committed to equality irrespective of abilities, socio-economic status, cultural background, spiritual beliefs, sexual orientation, or gender identity.

# ART FOR WELLBEING

### Colour them safe is a health promoting organisation. We use art to improve the wellbeing of young people with mental health challenges.

Alarmingly in Australia, **over one-third of deaths in 15-24 year olds are due to suicide** (ABS, 2020).

A key insight from a review of the region’s mental health sector found that ‘there are **few options between primary and crisis care**’ due to long wait times, high cost and low availability of community and group-based care (NWMPHN, Blueprint for Better Health, 2020).

**We are working to change this**. With the help of local volunteers, partner organisation and young people with lived experience, we develop and deliver **art experiences that aim to improve social and emotional wellbeing**.

Our offering the past year included: a semi-regular **in-person studio** in Brunswick; **online programs**; and **online facilitation** training.

###### This report summaries and reflects on the people, programs, partnerships, structure and strategy of our work from 1st July 2021 to 30th June 2022.

**Online Program**

### An opportunity for isolated young people to receive art supplies, meet people and explore art for wellbeing in the comfort of their own space.

*“The effect it had on my mental health to be more positive and grateful for the things I have and people that care about me.”* - Online participant

# Developed as a COVID response for **young people in Victoria experiencing isolation** and mental health challenges.

# **Key groups** are young people: hospitalised due to **tertiary mental health**; less mobile due to **Disability**; or from **culturally diverse** backgrounds with barriers to language and connection in social settings.

# **Guided by an Art Therapist** and Youth worker. Young people are joined by trained volunteers and peers.

# Over two months, young people attend **weekly group art sessions via video conferencing**. Sessions include games, art activities, conversation prompts and group reflection.

# **Orygen continues to support** the program helping with recruitment, intake and case management support.

##### “Big shoutout to Judy, Leah, Bronte and the Orygen psychosocial team. It’s an absolute dream to be working with people who share our vision and values.”

# OUR IMPACT ONLINE = CONNECTION + CONFIDENCE

### 260+ hours of awesome online art making with 43 rather rad young people.

Isolated young people formed meaningful connections. Achieved through regular art making over multiple weeks.

*”Gratitude to everyone that has been a part of this art program. I appreciate what you all did to create a fun and cozy atmosphere.”* - Young person

More young people reached from non-metropolitan areas. Achieved partnering with Orygen for intake and recruitment.

*“Thank you for making time so that I could do art again and meet new people.” -* Young person

Increased interaction from diverse young people. Achieved through technology and creative communication techniques.

Confidence building in young people. Achieved mastering new skills,
making connections and positive affirmation.

*“Grateful for the opportunity to think about the unique traits that we have as we usually don’t focus on the great things about ourselves”* - Young person

##

## ONLINE HIGHLIGHTS

Despite lockdowns and limited resources, we **continued to evolve our online art kit**.

We produced 54 Personal Art Kits (PAKs) and drove over 650km to deliver them.

**Young people** who applied for the program and were **not able to join were gifted art kits**.

With the help of psychosocial and youth workers we **developed a harm reduction kit** for young people at risk of self-harm.

Following requests from young people to use **quotes in art making more**, we adapted and updated the online activities.

*“When you feel like no one else believes in you, self-belief and confidence is key”* - Young person

We supported participants to collect and use natural and recycled materials.

##### “Shoutout to greencollect for again helping with salvaged stationery supplies.”

# ONLINE REFLECTIONS

We continue to find that a lot of art supplies are not environmentally friendly. To ensure the **art kits are sustainable and ethical** we started developing a Goods Karma Guide.

At the time of this report, the most **recent online program had low engagement**. This may be due to it running outside of lockdowns.

This program has **real potential to reduce access barriers** for isolated young people who are unable to access services locally.

We intend to **take a break and refresh it. Ideas for improvement** include: adjusting the age range, promoting it to rural areas, changing the session time to evening to accommodate people working.

**In-person Studio**

### An opportunity for young people to try relaxing art making, share a home cooked meal and meet people in a laid back space.

*“Really open participants feeling confident and comfortable in the space”*- TAMARA, youth support

# Set up as a safe studio for **young people in Melbourne experiencing disadvantage** and mental health challenges.

# **Key groups** are young people: from the **LGBTIQA+** community; **neurodivergent** and/or affected by **Disability**; from **culturally diverse** backgrounds; **or a combination**.

# **Guided by an Artist or Art Therapist** and Youth worker. Young people are joined by trained volunteers and peers.

# Young people have the option of attending a regular art studio. Each studio includes games, optional activities, conversation, group reflection, and often meals.

# This year, **Youthworx continued to support** the studio in providing access to the space and youth support.

##### “Big thanks to Keith, Nic, Tamara, and the Youthworx team for sharing our vision of a safe, supportive and nurturing space for young people in need. Proud to be continuing our partnership with you.”

# OUR IMPACT IN-PERSON = COMMUNITY CREATION

### 13 art studios with a growing community of 33 young people

Young people feeling a sense of community. Achieved always promoting a culture of inclusion and attending to all aspects of accessibility.

*“Grateful for such a creative community space” “Grateful to hang out in this little community.”* - Young person

Reduced impact of loneliness and social anxiety. Achieved from the sense of community that helped young people connect with themselves and others.

Vulnerable young people feeling safe and supported. Achieved by inclusive and considered safety systems.

*”Grateful to have found the studio, it’s a real privilege to be in a safe space like this.”* - Young person

Creative respite, calmness and mental clarity. Achieved through mindful and grounding art making techniques.

## STUDIO HIGHLIGHTS

Following lockdown, young people requested more frequent studios. Even with limited funds and COVID challenges we successfully moved from a monthly to a weekly studio.

*“Really grateful to have this on every Friday, it’s nice to know it will be welcoming and there will be a calming activity”* - Young person

With the help of Art Therapists and Youth Workers we created 10 new art activities.

We also updated 6 energiser games to be more inclusive and accessible.

After advice from our Youth Action Squad we introduced freestyle sessions with less structure, encouraging ‘creative freedom’.

We continued to provide healthy and inclusive snacks and sometimes meals.

***“Shoutout to Volunteer Paul McMahon****, board member Jon Staley, family pickle business Dillicious who helped provide food.”*

# STUDIO REFLECTIONS

**Significant time was spent considering how best to reduce risk in and out of the studio.** Top concerns were sharps and getting to and from the studio. We plan to limit the use of scissors then eliminate glass and ceramic. We are working to provide transport assistance.

Many young people struggle to access creative supplies. We plan to offer **take home art kits as incentives** for engagement in the future.

Many young people have expressed that they **value sharing a meal together** in the studio. We were not always able to provide meals this year due to funds, but intend to change this.

Following the suggestion from young people we are looking to **recruit artist guest facilitators to diversify our offering.** The first being textiles and/or crochet.

To ensure our **studio materials are sustainable and ethica**l we started developing a *Goods Karma Guide.*

**Accessible and inclusive art for wellbeing**

Many of our **young people come from culturally diverse backgrounds**. English is often their second language. This can make it **tough to join groups and access support.**

One young person after joining our online program during lockdown, **reached out via sms struggling with their mental health**.

We **provided** **links to services, other creative programs** and encouraged them to try our in-person studio.

After reluctance due to social anxiety, they joined us in the studio for **an afternoon of art making, reflective and a home cooked meal**.

It was a huge blessing seeing them open up through art making, **connecting with our colourful crew and young people.**

When asked what they wanted to do with their art making, they proudly said: *“I’m taking it home and hanging it up”*

# YOUNG PEOPLE WE WORKED WITH

### 91 young people 14-25 yrs experiencing mental health challengesengaged in 262 instances of wellbeing art making

*$8000 to resource and provide 262 instances
of art making for 91 young people.*

**33** attended **in-person** studios, **43** joined online **remotely**

**3 completed training** becoming apart of our **crew**

1 in 3 are affected by **disability** (30%)

Half are **Culturally and linguistically Diverse** (48%)

1 in 3 are apart of the **LGBTIQA+** community (32%)

77% **referred** by health professionals

59% **supported** by someone to join a program

*Participant data collected from 1st July 2021 through to the 30th June 2022*

###### **“Big thanks to Jude Mitchell** for generously sharing her time and magic to help with data”

Our colourful crew\*

The people who make up **our colourful crew are mostly volunteers** who kindly share their time and talents to help young people.

Our crew have lived experience with **mental health**, come from **diverse backgrounds** and the **LGBTIQA+ community.** Some are also past **participants who are now paying it forward** in the studio.

*400+ hours of in-person studio support provided by 20 volunteers*

We would not have maintained our in-person studios and online program without the crew **providing consistent support** during studios and prep sessions, organising supplies and making art kits.

### This past year we were also significantly supported by skilled volunteers in and out of the studio - art therapy consultants, financial advisors, data and IT experts.

Massive gratitude to our rad crew - **a colourful community, committed to creating safe and supportive art spaces** where young people can connect, explore art making and experience kindness.

*“Grateful for connection and familiar faces. It is a nice space to come into”* - Volunteer

*\*Crew refers to all people who work with Colour Them Safe. This includes our advisors, board members, coordinators, facilitators, studio support, and behind the scenes helpers.*

#

**Peer Support**

In an effort to elevate lived experience we have been building the capacity of young people from our programs. One of them is Daniel.

Having benefited from participating, Daniel expressed interest in **joining the crew to help other young people.**

Following training, he has been **providing peer support in-person and online**, often travelling by regional train to help out.

As a member of the crew, Daniel has also been exploring leadership opportunities and developing his communication skills.

*“I enjoy being part of the crew because it allows me to be a part of social environments and be around awesome people.”* - Daniel

Growing our capacity

This past year, we have **welcomed seven new board members**, each with set skills and from diverse backgrounds to help deepen our impact and strengthen our governance.

Included in this, Secretary Jon Staley, Chairperson Kim Spillman, and Treasurer Jackson Harnwell along with Members Robbie O’leary, Bernie Heatherington, Dr. Edward Mullen, Gavin Murphy, Mike Hannibal and Youth Advisor Adam Velo.

Much of this growth has been guided by founding board members Albie Colvin, Madeline Freeman and Tania Thomasz. Tania left the board in July 2021 and continued to help out in the studio.

### Gratitude to Tania, one of our founding members for all of her help guiding the path to wellbeing.

Together with coordinators and young people, the **board worked on expanding our funding base, strengthening safety systems, and activating our strategic plan.**

###### **“To see the board take shape this year has been amazing.** So grateful to have such a heartful and experienced group guiding our colourful community.” - Albie, Operations coordinator

# INTRODUCING OUR BOARD

**Bernadette Hetherington** (she/her) Appointed Aug 2021

Bernie is a community building enthusiast that likes to do everything with a splattering of good humour.

Passionate about inclusive creative wellbeing, Bernie joined Colour Them Safe to utilise her skills and experience to guide us in good governance and help promote art for wellbeing to more young people in need.

Bernie is currently the Community Wellbeing Manager for Merri-bek City Council. She has founded and run accessible community theatre projects.

**Dr Eddie Mullen** (he/him) Appointed Aug 2021

Eddie is a Youth Psychiatrist from Ireland. He has been working with young people with mental health and addiction issues from diverse backgrounds for over 14 years.

Eddie joined Colour Them Safe as he has a strong belief in the power of art to bring people together and promote wellbeing. He had seen the positive impact of their programs on the young people at his workplace, Orygen.

Eddie is currently a member of the clinical executive of Orygen, a youth mental health service in Melbourne. He also leads a section of the Royal Australia and New Zealand College of Psychiatrists.

**Gavin Murphy** (he/him) Appointed Aug 2021

Gavin is a community development specialist with over 15 years working in non-profits, local government and internationally.

Gavin is passionate about contributing to a grass-roots organisation that works with and learns from diverse young people.

Gavin currently oversees the Community Partnerships and Volunteers unit at City of Greater Dandenong. He is also proudly learning to be the best parent and partner he can be to his wonderful family.

**Jackson Harnwell** (he/him) Treasurer, appointed Mar 2022

Jackson is a former opera singer and conductor based in Melbourne. After a change of career, Jackson now has more than a decades experience working in higher education.

Having joined Colour Them Safe, Jackson is excited to be working with the board and crew to establish responsive financial systems that will ensure maximum impact for colourful young people over the long term.

Jackson is a Member of the Institute of Community Directors Australia and has trained with the Australian Institute of Company Directors. He has held operations and general management roles in multiple sectors and has served on not-for-profit boards in the arts, youth development, and education.

**Jon Staley** (he/him) Secretary, Appointed Aug 2021

Jon is an Educator, Social Entrepreneur, Filmmaker and Writer who founded the youth based social enterprise Youthworx and has a passion for using the creative arts as a vehicle for individual and community reflection and transformation.

Jon joined the board of Colour Them Safe after witnessing the powerful impact the program had on young people at the studio sessions.

Jon is currently teaching governance and community leadership within the institute of Community Directors Australia alongside developing some creative projects.

**Kim Spillman** (she/her) Chair, appointed Mar 2022

Kim is a Technology Delivery Professional with experience delivering customer-centred products and projects across many different industries. She believes strongly in the value of technology and the role that delivery, business transformation and effective leadership has on workplaces and not only business success, but team members and community health.

Kim is passionate about the impact that health, wellbeing, ongoing learning and connection can have on an individuals life and looks forward to seeing the ongoing benefits that Colour Them Safe provides for the community.

Kim has prior experience as the Treasurer and Chair of a Neighbourhood House.

**Madeline Freeman** (she/her) Treasurer, Jul 2021 - Mar 2022

Madeline has spent 20 years working in community-based health services in Australia and internationally. She is committed to creating opportunities for children and families to access innovative and supportive health care services.

Madeline helped form the board in 2019. She has been delighted to be involved in the growth and to see the significant impact that art for wellbeing can have on young people.

Madeline is the Managing Director of Better Health Company; a health promotion organisation developing healthy lifestyle solutions for priority populations. She brings vast experience working with local communities, diverse stakeholders and state and federal government departments.

**Mike Hannibal** (he/him) Appointed Mar 2022

Mike came to Melbourne 25 years ago. He has experience in management in a range of disciplines and industries. Mike has lived experience of the challenges raised by mental illness and brings a passion to extend the reach and impact of Colour Them Safe.

Mike cares deeply about enabling equality and equity for every person.

A large portion of Mike’s professional life has focused on improving process and governance in some of Australia’s largest corporations and in the for purpose sector. For seven years he was a member of the North Yarra Community Health Board, six of those as Treasurer.

**Albie Colvin** (they/he) Chair Jul 2021 - Mar 2022

Albie is a kiwi born creative and changemaker with over 15 years experience across the community and not-for-profit sectors.

Founder of Colour Them Safe, Albie is passionate about working with diverse young people, their support people and service providers, to make art for wellbeing accessible, inclusive, and impactful.

Albie has served as advisor and board representative for youth focused organisations in New Zealand, Australia, India and Nepal.

# EVOLVING ART FOR WELLBEING WITH OUR YOUNG PEOPLE

Colour Them Safe exists to improve the lives of young people. We prioritise co-design to ensure our colourful community is reflective of the wants and needs of the diverse young people we work with.

This past year, we engaged young people in the following ways to improve our programs and inform our future plans:

* Interviews and check-ins
* Session debrief reflections
* Youth Action Squad workshops
* Paid consultancy roles

It has been affirming working with our young people, listening and learning, then seeing their ideas actioned and implemented.

*“I am grateful to be asked what I think, listening to what others in the group like, and for the art supplies voucher”* - Youth Action Squad participant

### 12 young people joined our Youth Action Squad

**Amplifying voices**

As part of our commitment to ensure young people are engaged across all levels of our organisation, **we appointed a paid Youth Advisor,** Adam Velo.

A regular participant since 2019, Adam has put his experience to great use. **Working with his peers to amplify the voices of others**, facilitating our Youth Action Squad (YAS) meetings then reporting to our coordinators, crew and board.

As advisor to the board, Adam has also **contributed to strategic planning; safety and risk; partnership proposals; and lived experience advocacy.**

(Grateful for) *“the opportunity to work with Colour Them Safe, particularly as I have personally experienced how beneficial the program is.”* - Adam, Youth Advisor

Summary

As shown in the report, we **managed to achieve a lot with little money** while navigating COVID challenges.

We continued to run our online art program, while **innovating safe and accessible art kits.**

Despite restrictions, we **increased the frequency of our in-person studio** and evolved our sessions to be more inclusive.

We **expanded the crew,** welcoming new skilled volunteers, students and peer supporters while providing training and regular wellbeing events.

Through strategic recruitment we built our **board, strengthening our governance**.

All of this would not have been possible without **many people working together.**

**Much much gratitude** to local agencies promoting and referring, young people showing up, their support people encouraging them, peers sharing their lived experience, and kind community members providing their time and talents.

###### “It’s all kinds of awesome to see such **a colourful and kind community** forming.” - Albie Colvin (He/they) Operations Coordinator

Remembering Robbie

In April 2022, we lost a significant member of our family, Robbie. A long-standing volunteer, dedicated board member and our training coordinator.

Our colourful community would not be what it is today without Robbie. No task was ever too much trouble for Robbie, whether it be setting up or cleaning up, bringing snacks and supplies, scribing instructions, or drafting documents, they did everything to ensure young people had the best experience.

Robbie made people feel welcome, supported, and valued. Robbie knew what it meant for young people to have access to people and spaces where they felt safe, and could be themselves, not having to defend or justify their existence. Robbie consistently held space for young people. One of their many gifts.

Robbie had a huge impact on our crew, taking the time to make them feel included, supported, and confident in their roles.

### Showing up and giving time to others in need is a powerful act of kindness.

Robbie had been developing a training package for others to provide creative experiences to young people. A resource we plan to complete in their honour.

Not sure how we are going to manage without them. Robbie has left an exceptionally bright legacy, and equally, an epically big hole in our hearts.

###### Thank you to all who donated in Robbie’s honour. Through your kindness more young people in need will have access to colourful and kind art experiences.

*“I really enjoy being a part of the program. Grateful to learn from (young people) and seeing the creativity that we all have. I personally get from the art, a great way to express myself, get out what I am feeling onto a piece of paper, which is something that is really good for us to all do, to help get through these trying times, but also to share and experience something together.*” – Robbie

Financial Report

With limited funds for the 2022 Financial Year (FY22), we operated under a tight budget.

Our total income for FY22 was $23,581 derived from donations. The total expenditure to run the studio and deliver programs was $7,979. We ended the FY22 with a surplus of $15,602.

### We gratefully acknowledge the support from our donors and significant input from volunteers.

As we look forward to the 2023 financial year, we warmly welcome VicHealth as a funding partner for our In-Person Studio. This is a JumpStart Grant.

###### **“Special thanks to our financial volunteer Sue Bannatyne**, who generously provided her time and expertise to set up safe and accessible accounting systems for us. She has considerably contributed.”

**Full financial statements** included at the end of this report.

# MASSIVE GRATITUDE...

**Crew**

* Adam Velo
* Albie Colvin
* Al Lederman
* Bernadette Hetherington
* Callum Goodes
* Daniel Ambler
* Dominque Gash
* Dr Eddie Mullen
* Gavin Murphy
* Grace Pickform
* Georgina Aston
* Helena Sinclair
* Jackson Harnwell
* Jon Staley
* Jude Mitchell
* Karin Cheng
* Kim Spillman
* Madeline Freeman
* Melissa Takada
* Michael Colville
* Mike Hannibal
* Nhahn Cutajar
* Paula Mills
* Robbie O’leary
* Shristy Varma
* Sue Bannatyne
* Tamara Garrett
* Tania Thomasz
* Timoci O’Connor
* Trish Rance
* Zac Vassallo

**Funder**

* ACGD Creative
* Robbie Memorial donors

**Partners**

* Merri Health
* MIECAT
* Melbourne University
* -Orygen
* Youthworx (YDA)

**Students**

* Emma Wensing (Evaluation)
* Madga Sliwinska (Art Therapy)

**Supporters**

* Jono Edmeades
* Renée Tipene
* Shanton Chang

### The path to wellbeing is a creative journey that we take together.

You can help young people access and benefit from art for wellbeing. Here’s how:

**Advocate** for more art for young people **Share our social media**

**Encourage** young people to do art making *Complete our facilitator training*

**Show up** for young people in need *Join our colourful crew*

**Resource** art experiences for young people *Provide art materials or a donation*

*Donations over $2 are tax deductible*

**Disclaimer:** This report is provided for information. While care has been taken to ensure the content in the report is accurate, we cannot guarantee it is without flaw of any kind.

**Colour Them Safe** is registered with the Australian Charities and Not-for-profits Commission (ACNC) and is endorsed as a Deductible Gift Recipient (DGR).

ACN 631141814 ABN 47631141814

[Colourthemsafe.org](http://colourthemsafe.org)

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*Empowering community through creative*

**COLOUR THEM SAFE LTD**
ACN 631 141 814

FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

# GENERAL INFORMATION

The financial statements cover Colour Them Safe Ltd as an individual entity. The financial statements are presented in Australian dollars, which is Colour Them Safe Ltd’s functional and presentation currency.

Colour Them Safe Ltd is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia.

The financial statements were authorised for issue, in accordance with a resolution of the directors. The directors have the power to amend and reissue the financial statements.

*The registered office of Colour Them Safe Ltd is
20-24 Bond StreetAbbotsford VIC 3067 Australia*

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**
For the year ended 30 June 2022

### Income $

Donations 23,581

**Total income 23,581**

### Expenses *Note 2*

Administration 2,038
Engagement and Marketing 55
Human Resources 4,299
Materials and Infrastructure 1,587

**Total expenses 7,979**

**Surplus / (deficit) for the period 15,602**

**Other comprehensive income -**

**Comprehensive result for the year 15,602**

*The accompanying notes form part of the financial statements.*

**STATEMENT OF FINANCIAL POSITION**
As at 30 June 2022

### Current assets $

Cash at bank and cash equivalents 44,862
PayPal 7,260

Total current assets 52,122
Total assets 52,122

### Current Liabilities

Unearned grant income 36,520

Total current liabilities 36,520
Total liabilities 36,520

**Net assets 15,602**

### EQUITY *Note 3*

Members guarantee -
Accumulated surplus 15,602

**Total Equity 15,602**

**STATEMENT OF CHANGES IN EQUITY**
For the year ended 30 June 2022

###  $

Surplus for the period 15,602

Other comprehensive income -

**Comprehensive result for the year 15,602**

Members guarantee contributions -

**Balance at 30 June 2022 15,602**

**STATEMENT OF CASH FLOWS**
For the year ended 30 June 2022

### Cash flows from operating activities $

Receipts from donations 16,321
Receipts from grantors 36,520
Payments to suppliers (7,979)

**Net cash provided by operating activities 44,862**

**Cash flows from investing activities -**

**Cash flows from financing activities -**

Net change in cash and cash equivalents 44,862

**Net cash at the end of the year 44,862**

*The accompanying notes form part of the financial statements.*

**NOTES TO THE FINANCIAL STATEMENTS**
For the year ended 30 June 2022

### Note 1 Summary Of Significant Accounting Policies

**Basis of preparation**
The financial report has been prepared in accordance with the not-for-profit specific requirements contained in the Australian Accounting Standards. The financial statements do not comply with International Financial Reporting Standards.

The financial report, except for the cash flow information, has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The financial statements have been prepared on a going concern basis.

All amounts in the financial statements have been rounded to the nearest one dollar.

Colour Them Safe Ltd was incorporated on 22 January 2019. The first financial transaction occurred in July 2021. Consequently, there are no comparative financial amounts to present in this financial report.

**Revenue recognition**
Colour Them Safe recognised revenue as follow:

*Revenue from donations and grants*
Income from these sources for specific projects are recognised in the reporting period in which the performance obligations under donations and grant arrangements are met. Where specific performance obligations do not exist, the funds are recognised upon receipt.

Colour Them Safe receives a significant amount of in-kind contributions in the form of voluntary labour and donated goods and services. It is not practical to record and measure reliably these contributions received and the associated equal expenditure at fair value. These transactions are not recognised in the financial statements.

**Taxation**
Colour Them Safe has received an income tax exemption under Division 50 of the *Income Tax Assessment Act 1997.*

**Operating expenses**
Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

**Property, plant and equipment**
Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of an asset over its estimated useful life.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
For the year ended 30 June 2022

**Trade and other payables**
Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by Colour Them Safe during the reporting period which remain unpaid. The balance is recognised as a current liability when the amount payable is expected to be paid within a year from balance date or can be called upon to be paid by the creditor. Otherwise the amount payable is recognised as a non-current liability.

**Goods and service tax**
Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the item of expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the balance sheet. Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO, are classified as operating cash flows.

**Economic dependence**
Colour Them Safe is dependent upon the ongoing receipt of grants, sponsorships, and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report, the directors have no reason to believe that this financial support will not continue.

**Significant management judgement in applying accounting policies**
When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses are provided where material. Actual results may be substantially different.

###

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
For the year ended 30 June 2022

### Note 2 Expenses

|  | **General ($)** | **In-person Studio ($)** | **Online Program ($)** | **Special Events ($)** | **Total Expenses ($)** |
| --- | --- | --- | --- | --- | --- |
| **Administration** | **1,761** | **-**  | **277** | **-** | **2,038** |
| Fees + charges | 253 | - | - | - | 253 |
| Insurance | 1,168 | - | - | - | 1,168 |
| Technology | 340 | - | 277 | - | 617 |
| **Engagement and Marketing** | **-** | **-** | **55** | **-** | **55** |
| Digital marketing | - | - | 55 | - | $55 |
| **Human Resources** | **1289** | **690** | **2,120** | **200** | **4,299** |
| Consultant fees | 700 | - | - | - | 700 |
| Contracted labour | - | 690 | 2,120 | 200 | 3,010 |
| Recognition + rewards | 281 | - | - | - | 281 |
| Recruitment | 308 | - | - | - | 308 |
| **Materials and Infrastructure** | **193** | **359** | **986** | **49** | **1,587** |
| Food + beverage | $193 | $50 | - | $49 | $292 |
| Supplies + resources | - | $309 | $859 | - | $1,168 |
| Transport | - | - | $127 | - | $127 |
| **Total Expenses** | **3,243** | **1,049** | **3,438** |  **249** | **7,979** |

### Note 3 Members Guarantee

Pursuant to the Constitution of Colour Them Safe, each member must contribute an amount not more than $10 (the guarantee) to Colour Them Safe if Colour Them Safe is wound up while they are a member or within 12 months after they stop being a member. These contributions will be used towards liabilities and the costs of winding up. At balance date, no guarantees have been paid.

### Note 4 Contingent Liabilities And Contingent Assets

Colour Them Safe had no contingent liabilities or assets as at 30 June 2022.

### Note 5 Events After Balance Date

Subsequent to 30 June 2022, Colour Them Safe received a program grant of $3,630 for a program to be commenced in the 2023 financial year.