

No to Violence

ABN: 64 524 175 321

Financial Statements

For the Year Ended 30 June 2026

No to Violence

ABN: 64 524 175 321

Contents

For the Year Ended 30 June 2026

	Page
Financial Statements	
Directors' Report	1
Auditor's Independence Declaration	4
Statement of Profit or Loss and Other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Directors' Declaration	23
Independent Audit Report	24

NO TO VIOLENCE

ABN: 64 524 175 321

DIRECTORS' REPORT

Your Directors present this report on No To Violence (the "company") for the financial year ended 30 June 2026. In order to comply with the provisions of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), the Directors report as follows:

Directors

The names of each person who has been a director during the year and to the date of this report are:

Ms Debra Filippin
Ms Jilly Charlwood
Ms Kristin Haynes
Ms Natasha Foster
Mr Timothy Lo Surdo
Mr Troy Edwards
Mr Luis Menezes (resigned 3rd July 2026)
Ms Sarah Rainbird (resigned 31st July 2026)
Ms Natalia Hawkins (commenced 28th May 2026, to be appointed at 2026 AGM)
Mr Claude Robinson (commenced 28th May 2026, to be appointed at 2026 AGM)
Ms Margaret Augerinos (commenced 28th May 2026, to be appointed at 2026 AGM)

Directors have been in office since the start of the financial year on the date of this report unless otherwise stated.

Principal Activities

We work with men to end family violence. Our team works for members and our community through:

Men's Referral Service

A men's family violence telephone counselling, information and referral service operating around the country and is the central point of contact for men taking responsibility for their violent behaviour including the use of family violence. This includes a National Brief Intervention Service, the Family Advocacy Support Service (FASS) in Family Courts in Victoria and a Victorian funded Men's Accommodation and Counselling Support Service.

Advocacy

No to Violence works across our members, colleagues, the family violence sector and governments to develop and advocate for best practice policy in stopping men's use of family violence. Our advocacy and policy team is committed to positively affecting change in our community.

Workforce Development

No to Violence is a provider of training and professional development for the men's family violence sector, as well as working with sector and other organisations to embed support that enables men to stop violence and abusive behaviour. No to Violence provides a range of accredited and non-accredited training programs. We have an ongoing partnership with Swinburne University, delivering the Graduate Certificate in Client Assessment and Case Management.

Membership and Engagement

No to Violence works closely with our members across the national sector to establish and elevate best practice. Through leveraging and amplifying the voices of our membership we strengthen the Family Violence sector. No to Violence also delivers professional development to remote and regional First Nations communities as well as leads the National First Nations Family Violence Network.

Sector Development

No to Violence leads a range of Networks, forums and Communities of Practice which are both national and state based for Family Violence practitioners. Through providing opportunities for collaboration NTV supports knowledge translation and capability building. Through state and nationally funded projects NTV continues to increase the evidence base to address the use of Family Violence and support the sustainability of programs.

NO TO VIOLENCE

ABN: 64 524 175 321

DIRECTORS' REPORT (CONTINUED)

Review of Operations

During the year, the company continued to engage in its principal activities, the results of which are disclosed in the attached financial statements.

The net current year surplus of the company for the financial year ended 30 June 2026 amounted to \$1,973,6490.
(2025: \$1,118,360).

Information on Directors

Mr Claude Robinson

Special Acknowledgment
Experience
Special Responsibilities

Australian of the Year Awards: 2025 NSW Local Hero Nominee
Board member since 2026
Nil

Ms Debra Filippin

Qualifications
Experience
Special Responsibilities

B. Arts (Hons in Japanese), Master of Laws, Asialink Leaders Program
Board member since 2021
Member of Corporate Governance Sub-Committee

Ms Jilly Charlwood

Qualifications

Experience
Special Responsibilities

B. Arts (Political Science & Cultural Studies), B. Comm, Diploma (Chinese), Grad Dip
Leadership & Management
Board member since 2021
Chair of Corporate Governance Sub-Committee

Ms Kristin Haynes

Qualifications
Experience
Special Responsibilities

B. Law and B. Comm, Master of Commerce, Certified Customer Experience Professional
Board member since 2023
Member of Quality, Risk & Safety Sub-Committee

Mr Luis Menezes

Qualifications
Experience
Special Responsibilities

B. Bus, CPA
Board member since 2022
Chair of Finance & Audit Sub-Committee, Member of Quality, Risk & Safety Sub-Committee

Ms Margaret Augerinos

Qualifications

Experience
Special Responsibilities

B. Social Work (RMIT); Company Directors Course (AICD), Strategic
Perspectives in Not for Profit Management (Havard University Business
School)
Board member since 2026
Nil

Ms Natalia Hawkins

Qualifications
Experience
Special Responsibilities

CAANZ; GAICD, MPA, BoE
Board member since 2026
Chair of Finance & Audit Sub-Committee

Ms Natasha Foster

Qualifications
Experience
Special Responsibilities

B. Arts (English and Communications Studies); B. Law (LLB)
Board member since 2023
Member of the Finance & Audit Sub-Committee
Chair of Quality, Risk & Safety Sub-Committee

Ms Sarah Rainbird – Deputy Chair

Qualifications
Experience
Special Responsibilities

B. Comm, LLB (Hons), Grad Cert Arts Management and Grad Cert in Public Art
Board member since 2019
Member of the Finance & Audit Sub-Committee

NO TO VIOLENCE

ABN: 64 524 175 321

Mr Timothy Lo Surdo – Chair

Qualifications	B. Law
Experience	Board member since 2021
Special Responsibilities	Member of Corporate Governance Sub-Committee Member of the Finance & Audit Sub-Committee

Mr Troy Edwards

Qualifications	B. Applied Science, Master of Arts (Anthropology & Sociology), Grad Cert Arts, GAICD
Experience	Board member since 2021
Special Responsibilities	Member of the Finance & Audit Sub-Committee

DIRECTORS' REPORT (CONTINUED)

Meetings of Directors

During the financial year, five Board of Governance meetings were held. Attendances by each director were as follows:

Directors	Board of Governance meetings	
	Number eligible to attend	Number attended
Ms Debra Filippin	5	5
Ms Jilly Charlwood	5	5
Ms Kristin Haynes	5	5
Mr Luis Menezes	5	4
Ms Natasha Foster	5	5
Ms Sarah Rainbird	5	5
Mr Timothy Lo Surdo	5	5
Mr Troy Edwards	5	5
Ms Natalia Hawkins	1	1
Mr Claude Robinson	1	1
Ms Margaret Augerinos	1	1

The company is registered with the Australian Charities and Not-for-profits Commission and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1.00 towards meeting any outstanding obligations of the company. As at 30 June 2026, the number of members was 185.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2026, has been received and can be found in the body of the audit report.

Signed in accordance with a resolution of the Board of Directors

 _____

Timothy Lo Surdo (Chair)

Dated this Thursday 15 October 2026

No to Violence

ABN: 64 524 175 321

Auditor's Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Saward Dawson



Jeffrey Tulk
Partner

Blackburn VIC

Dated: 15 October 2026

No to Violence

ABN: 64 524 175 321

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
Revenue and other income	4	18,069,088	14,484,974
Employee benefits expense		(12,362,284)	(10,282,844)
Project Costs		(1,454,715)	(1,425,858)
Administrative and general expenses		(1,446,806)	(832,410)
Occupancy and Utilities		(249,498)	(294,520)
Depreciation and amortisation	5	(324,755)	(298,058)
Other Expenses		(269,812)	(232,924)
Surplus from ordinary activities		1,961,218	1,118,360
Investment income		60,066	-
Unrealised (gain)/loss on investments		(35,759)	-
Investment expense		(11,876)	-
Net surplus for the year		1,973,649	1,118,360
Other Comprehensive Income		-	-
Total comprehensive income for the year		1,973,649	1,118,360

The accompanying notes form part of these financial statements.

No to Violence

ABN: 64 524 175 321

Statement of Financial Position

As at 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	4,127,339	8,750,491
Trade and other receivables	9	539,304	424,466
Financial assets	8	5,469,210	1,413,974
Prepayments	10	170,434	251,130
TOTAL CURRENT ASSETS		10,306,287	10,840,061
NON-CURRENT ASSETS			
Financial assets	8	2,877,321	-
Plant and equipment	11	90,618	91,643
Right-of-use assets	13	235,478	487,073
TOTAL NON-CURRENT ASSETS		3,203,417	578,716
TOTAL ASSETS		13,509,704	11,418,777
LIABILITIES			
CURRENT LIABILITIES			
Lease liabilities	13	257,885	261,701
Trade and other payables	12	1,786,607	982,200
Employee provisions	14	886,212	637,438
Income in advance	15	3,487,732	4,049,627
TOTAL CURRENT LIABILITIES		6,418,436	5,930,966
NON-CURRENT LIABILITIES			
Lease liabilities	13	18,673	307,622
Employee provisions	14	28,470	109,713
TOTAL NON-CURRENT LIABILITIES		47,143	417,335
TOTAL LIABILITIES		6,465,579	6,348,301
NET ASSETS		7,044,125	5,070,476
EQUITY			
Accumulated Surpluses		7,044,125	5,070,476
TOTAL EQUITY		7,044,125	5,070,476

The accompanying notes form part of these financial statements.

No to Violence

ABN: 64 524 175 321

Statement of Changes in Equity

For the Year Ended 30 June 2026

2026

	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2025	5,070,476	5,070,476
Surplus for the year	1,973,649	1,973,649
Balance at 30 June 2026	7,044,125	7,044,125

2025

	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2024	3,952,116	3,952,116
Surplus for the year	1,118,360	1,118,360
Balance at 30 June 2025	5,070,476	5,070,476

The accompanying notes form part of these financial statements.

No to Violence

ABN: 64 524 175 321

Statement of Cash Flows

For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from grants and other income		18,771,941	18,207,473
Payments to suppliers and employees		(16,404,363)	(14,256,489)
Dividends and distributions received		60,066	-
Interest received		299,073	275,707
Interest on right-of-use asset		(16,653)	(40,798)
Net cash provided by/(used in) operating activities	21	<u>2,710,064</u>	<u>4,185,893</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(72,135)	(53,631)
Redemption/(placement) of term deposits		(4,055,236)	(1,165,813)
Payment for investments		(2,913,080)	-
Net cash provided by/(used in) investing activities		<u>(7,040,451)</u>	<u>(1,219,444)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease payments		(292,765)	(213,567)
Net cash provided by/(used in) financing activities		<u>(292,765)</u>	<u>(213,567)</u>
Net increase/(decrease) in cash and cash equivalents held		(4,623,152)	2,752,882
Cash and cash equivalents at beginning of year		8,750,491	5,997,609
Cash and cash equivalents at end of financial year	7	<u><u>4,127,339</u></u>	<u><u>8,750,491</u></u>

The accompanying notes form part of these financial statements.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

The financial report covers No to Violence as an individual entity. No to Violence is a not-for-profit Company, registered and domiciled in Australia. No to Violence is a company limited by guarantee.

The functional and presentation currency of No to Violence is Australian dollars.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Australian Charities and Not-for-profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

Comparative figures

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

Certain prior period figures have been reclassified to enhance the presentation and comparability of the financial statements. These changes do not affect the previously reported net profit or loss.

Reclassification of Intangible Assets

During the current year, a review of assets previously recognised as intangible assets identified that these assets more appropriately meet the definition of property, plant and equipment. Accordingly, the comparative figures have been reclassified from intangible assets to property, plant and equipment. This reclassification has no impact on the company's net assets, surplus/(deficit) for the year, or cash flows.

Financial Assets

During the year, the company refined its presentation of term deposits to align with the accounting policy for cash equivalents. Certain term deposits included within cash and cash equivalents in prior periods were identified as having original maturities greater than three months and have therefore been reclassified to other financial assets.

As a result, the comparative statement of financial position and statement of cash flows for the year ended 30 June 2025 have been reclassified. Movements in term deposits previously included within cash and cash equivalents are now presented as investing cash flows.

The reclassification had no impact on the net increase or decrease in cash and cash equivalents, surplus for the year, or net assets.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(a) Income tax

The company is registered as a charity with the Australian Charities and Not-for-profits Commission. Accordingly, the company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997. The company is also an endorsed Public Benevolent Institution and as a deductible gift recipient (DGR) under Division 30 of the Income Tax Assessment Act 1997.

(b) Revenue and other income

Operating grants, Philanthropic funding, Donations and Bequests

Operating grants, philanthropic funding, donations and bequests which do not have an enforceable contract are recognised as revenue when received.

Government grant revenue

No to Violence receives federal and state government funding from the Department of Health and Human Services, Department of Social Services and other governing bodies.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income on the basis that the transfer of promised goods or services to customers at an amount that reflects the consideration expected to be received in exchange for those goods or services. Each agreement is analysed to determine the revenue recognition in accordance with the five step model. Where performance obligations have not been met, it will result in unearned income at year end.

Fees for service

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

Interest and Dividend income

Interest is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Other income

Other income is recognised on an accruals basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration No to Violence expects to receive in exchange for those goods or services.

(c) Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life to the company commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Equipment	33%
Leasehold improvements	20%

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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise.

(d) Cash and cash equivalents

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

(e) Financial instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Financial assets are not reclassified subsequent to their initial recognition unless the company changes its business model for managing financial assets.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(e) Financial instruments

Financial assets

Amortised cost

The company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents, term deposits and bank guarantees in the statement of financial position.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

No to Violence's financial assets measured at FVTPL comprise of managed funds and equity investments in the statement of financial position.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The company measures all financial liabilities initially at fair value less transaction costs. Subsequently, financial liabilities are measured at amortised cost using the effective interest rate method. The financial liabilities of the company comprise of trade and other payables and lease liabilities.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(f) Leases

Right-of-use asset

At inception of a contract, the company recognises a right-of-use asset and a corresponding lease liability is recognised by the company where the company is a lessee. The lease term includes extension periods where the company believes it is reasonably certain that the option will be exercised.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured when there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

No to Violence has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. No to Violence recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(g) Employee benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting year.

Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, and annual leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on costs.

The company's provision for long service leave consists principally of the estimated value of long service leave entitlements accrued from the start date of each employee. Long service leave is measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Long service leave is calculated using the assumption that the company will recover a portion of the liability from the PLSA for eligible employees. The liability is presented net of the entitlements held with the PLSA, however includes related on-costs which remain an obligation of the employer.

Contributions are made by the company to employee superannuation funds and are recorded as expenses when incurred.

Portable long service leave

From 1 July 2019 eligible employees of the Company are covered by the Portable Long Service Scheme in the state of Victoria. This scheme has been established under the Long Service Benefits Portability Act 2018 (Vic).

No to Violence is a registered employer with the Portable Long Service Authority (PLSA) and pays levies for eligible employees on a quarterly basis. Under this arrangement, the PLSA provide cash benefits to employees that meet the required service period under the Long Service Leave Act 2018 (Vic) in the community services sector. No to Violence is entitled to seek recovery from the PLSA for eligible employees.

Portable long service leave levies are expensed on an accruals basis based on quarterly payroll expenditure incurred.

Employees in other Australian jurisdictions may also be covered by applicable portable long service leave schemes. Where employees are eligible for such schemes, contributions are recognised as an expense on an accrual basis and any associated obligations are accounted for in accordance with the relevant scheme requirements.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

3 Critical Accounting Estimates and Judgments

The Directors of the company make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key Judgement - Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

4 Revenue and Other Income

	2026 \$	2025 \$
Revenue from contracts with customers (AASB 15)		
Grant Funding		
- Government grants - federal	6,828,124	3,086,946
- Government grants - state	9,483,502	10,437,967
- Other grants	367,478	182,328
	16,679,104	13,707,241
Fee for service	886,704	275,173
Membership fees	46,126	36,622
	17,611,934	14,019,036
- Other income		
- Workcover	114,431	188,658
- Interest income	341,980	275,707
- Sundry income	743	1,573
	457,154	465,938
Total Revenue and Other Income	18,069,088	14,484,974

5 Expenses

The result for the year includes the following specific expenses:

Depreciation

Depreciation of property, plant and equipment	73,160	72,728
Depreciation of right-of-use assets	251,595	225,330
	324,755	298,058

Superannuation

Superannuation - Defined contribution plans	1,224,569	974,439
---	-----------	---------

6 Auditors' Remuneration

Remuneration of the auditor		
- Audit of the financial statements	20,000	21,850
- Other assurance services	3,000	-
- Other services	1,000	-
	24,000	21,850

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

7 Cash and Cash Equivalents

	2026	2025
	\$	\$
Cash at bank and in hand	1,061,126	2,425,688
Short-term deposits	8(a) 3,066,213	6,324,803
	<u>4,127,339</u>	<u>8,750,491</u>

8 Financial Assets

CURRENT

Term deposits	(b) 5,198,693	1,153,731
Bank guarantees	270,517	260,243
	<u>5,469,210</u>	<u>1,413,974</u>

NON-CURRENT

Investments at fair value through profit or loss	2,877,321	-
--	-----------	---

a) As these term deposits had a maturity period of 3 months or less, the term deposits have been classified in the statement of financial position as cash and cash equivalents.

b) In the current year, the term deposits were invested at interest rates ranging from 5.05% p.a. to 5.20% p.a., have maturity periods of 6 months and have been classified in the statement of financial position as financial assets.

9 Trade and Other Receivables

CURRENT

Trade receivables	480,036	419,821
Accrued income	50,832	-
Other receivables	8,436	4,645
	<u>539,304</u>	<u>424,466</u>

10 Other assets

CURRENT

Prepayments	170,434	251,130
-------------	---------	---------

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

11 Plant and Equipment

	2026 \$	2025 \$
Office equipment		
At cost	895,348	823,213
Accumulated depreciation	(807,841)	(738,303)
Total office equipment	87,507	84,910
Leasehold Improvements		
At cost	145,850	145,850
Accumulated depreciation	(142,739)	(139,117)
Total leasehold improvements	3,111	6,733
Total plant and equipment	90,618	91,643

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

	Office Equipment \$	Leasehold Improvements \$	Total \$
Year ended 30 June 2026			
Balance at the beginning of year	84,910	6,733	91,643
Additions	72,135	-	72,135
Depreciation expense	(69,538)	(3,622)	(73,160)
Balance at the end of the year	87,507	3,111	90,618

12 Trade and Other Payables

CURRENT

Trade payables	992,181	124,331
GST payable	241,638	441,004
Accrued salaries and wages	402,163	331,231
Other payables	150,625	85,634
	1,786,607	982,200

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

13 Leases

Right-of-use assets

	2026
	\$
Year ended 30 June 2026	
Carrying amount at 1 July 2025	487,073
Depreciation charge	<u>(251,595)</u>
Balance at end of year	<u><u>235,478</u></u>

The company's lease portfolio includes two offices located in Melbourne, Victoria and Adelaide, South Australia.

The Melbourne office has non-cancellable lease with a term of 5 years ending on 31 May 2027 with no further option to renew.

The South Australia office has non-cancellable lease with a term of 5 years ending on 30 November 2027, with a further option to renew for another five-year term, not expected to be taken up.

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2026					
Lease liabilities	263,878	18,860	-	282,738	276,558
2025					
Lease liabilities	266,524	397,666	-	664,190	569,323

Amounts recognised in the statement of profit or loss

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

	2026	2025
	\$	\$
Depreciation charge of right-of-use assets	251,595	225,330
Interest expense on lease liabilities	16,653	40,798
Expenses relating to short-term leases	175,581	201,015

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

14 Employee Provisions

	2026	2025
	\$	\$
CURRENT		
Provision for annual leave	807,577	577,146
Provision for long service leave	78,635	60,292
	<u>886,212</u>	<u>637,438</u>
NON-CURRENT		
Provision for long service leave	<u>28,470</u>	<u>109,713</u>

15 Income in advance

CURRENT		
Grants	3,369,929	3,797,726
Membership fees	26,005	23,981
Training income	91,798	227,920
Total	<u>3,487,732</u>	<u>4,049,627</u>

16 Financial Risk Management

The company's financial instruments consist mainly of deposits with banks, managed funds, accounts receivable and payables.

The main risks No to Violence is exposed to through its financial instruments are market risk, liquidity risk and credit risk. Risks are managed on a day to day basis by the CEO and Head of Finance operating within guidelines determined by the Audit and Finance Committee of the Board and with advice from the external investment portfolio managers.

The totals for each category of financial instrument, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

Financial assets

Cash and cash equivalents	7	4,127,339	8,750,491
Trade and other receivables	9	539,304	424,466
Financial assets - amortised cost	8	5,469,210	1,413,974
Investments at fair value through profit or loss	8	2,877,321	-
		<u>13,013,174</u>	<u>10,588,931</u>

Financial liabilities

Trade and other payables	12	1,786,607	982,200
Lease liabilities	13	276,558	569,323
Total financial liabilities		<u>2,063,165</u>	<u>1,551,523</u>

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

17 Key Management Personnel Remuneration

The remuneration paid to key management personnel of No to Violence during the year was: \$625,926 (2025: \$725,811.)

18 Related Parties

Transactions with related parties

Transactions between related parties includes the following:

For key management personnel - Refer Note 17.

Incidental costs incurred by the directors of company in the process of carrying out their duties as directors are reimbursed.

Men's Family Violence Services Australia (MFVSA) was established during the year by No to Violence and, at 30 June 2026, was governed by the same Board. During the year, No to Violence advanced \$8,436 to MFVSA to fund establishment costs. The balance of \$8,346 remained outstanding at 30 June 2026.

19 Members' Guarantee

The company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the company. At 30 June 2026 the number of members was 185 (2025: 163).

20 Contingencies

In the opinion of the Directors of the company, the company did not have any contingencies at 30 June 2026 (30 June 2025:None).

No to Violence

ABN: 64 524 175 321

Notes to the Financial Statements

For the Year Ended 30 June 2026

21 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2026	2025
	\$	\$
Net surplus for the year	1,973,649	1,118,360
Non-cash flows in result:		
- depreciation and amortisation	324,755	298,058
- fair value movements on investments	35,759	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(114,838)	(10,342)
- (increase)/decrease in prepayments	80,696	(88,867)
- increase/(decrease) in trade and other payables	804,407	105,373
- (increase)/decrease in income in advance	(561,895)	2,637,254
- increase/(decrease) in provisions	167,531	126,057
Cashflows from operations	<u>2,710,064</u>	<u>4,185,893</u>

22 Events After the End of the Reporting Period

Men's Family Violence Services Australia Limited ("MFVSA") was established during the year as a separate legal entity with independent governance from No to Violence Limited ("NTV"). MFVSA is expected to commence operations on 1 October 2026.

Subsequent to 30 June 2026, NTV continued progressing arrangements for the transition of certain activities and programs to MFVSA. Based on current transition plans as per the FY27 budget, activities representing approximately 40% of NTV's current annual revenue base are expected to transfer to MFVSA together with associated employees, assets and liabilities.

It is further anticipated that NTV will transfer working capital and other net assets to MFVSA sufficient to support approximately 12 weeks of operations following commencement.

NTV has provided financial support to assist with the establishment of MFVSA. At 30 June 2026, amounts advanced in relation to the establishment of MFVSA totalled \$8,436 and have been recognised as a loan receivable.

The final assets, liabilities and funding arrangements to be transferred continue to be refined. Accordingly, the ultimate financial impact of the transition may differ from the amounts currently anticipated.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

23 Statutory Information

The registered office and principal place of business are not disclosed for practical and sensitive reasons.

No to Violence

ABN: 64 524 175 321

Directors' Declaration

In accordance with a resolution of the Directors of No to Violence, the Directors of the company declare that:

- 1, The financial statements and notes, as set out on pages 5 to 22, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) comply with Australian Accounting Standards - Simplified Disclosure Standards; and
 - (b) give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the company.
2. In the Directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Director ..



.....

Director



Dated

Thursday 15 October 2026

No to Violence

Independent Audit Report to the members of No to Violence

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of No to Violence, which comprises the statement of financial position as at 30 June 2026, the statement of profit or 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 material accounting policy information and the directors' declaration.

In our opinion the financial report of No to Violence has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of No to Violence's financial position as at 30 June 2026 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosure Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 No to Violence in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other matter

The financial statements of No to Violence for the year ended 30 June 2025 were audited by Walker Wayland Advantage Audit Partnership, who expressed an unmodified opinion on those statements on 16 October 2025.

No to Violence

Independent Audit Report to the members of No to Violence

Directors' Responsibilities for the Financial Report

The directors of No to Violence are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosure Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing No to Violence's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate No to Violence or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing No to Violence's financial reporting process.

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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with 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 No to Violence'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 No to Violence'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, 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 No to Violence to cease to continue as a going concern.

25

No to Violence

Independent Audit Report to the members of No to Violence

- 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.



Saward Dawson



Jeffrey Tulk
Partner

Blackburn, VIC

Dated this15..... day of.....October.....2026