



share*thedignity*

20

Annual Report

23



## Acknowledgment of Country

Share the Dignity acknowledges the Traditional Custodians of the lands and waters throughout Australia.

We acknowledge the land where Share the Dignity's head office is based as belonging to the Turrbal and Yagara nations - land that was never ceded.

We pay our respects to Elders - past, present and emerging and extend that respect to all Aboriginal and Torres Strait Islander peoples.

We would like to acknowledge our Aboriginal and Torres Strait Islander staff and volunteers, and thank our charity partners and the communities who have welcomed Share the Dignity to their land.

Artwork by WA Artist  
Deb Newenham-Coertse



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**share***thedignity*

Ensuring that everyone is afforded the dignity in life that so many of us take for granted.



## Our Story

In 2015, Share the Dignity was founded after identifying there was a genuine need to provide vulnerable women, girls and those who menstruate with essential period products.

It was reported that people were being forced to choose between buying food or buying the period products they need to get through the month. To make do, homeless people with a period were having to clean themselves in public restrooms and create makeshift period products out of paper towels, newspaper, toilet paper or socks.

*This is not, and should never be okay.*

From a grassroots local community initiative to a nationwide charity, Share the Dignity has continued

to evolve to meet the needs of women, girls and those who menstruate who are experiencing or at risk of homelessness, domestic violence or poverty.

With the support of over 6,000 devoted volunteers Share the Dignity has been able to collect and distribute over 4 million period products and over 800,000 It's in the Bag donations filled with essential items.

Share the Dignity continues to grow with the support of dedicated volunteers, the generosity of Australian businesses, and passionate donors, all working together to ensure that everyone is afforded the dignity in life that so many of us take for granted.

## Message from our Chairperson



As the Chair of the Board, I feel privileged to once again see first hand the impact Share the Dignity has made to the lives of so many women and girls not just in Australia but across the world. Our very first Global Period Poverty Forum was held in October 2022. 42 speakers from around the world came together to focus on period poverty, shame and stigma, and education health and policies. The forum was a significant investment of resources to fulfill our mission of ensuring that everyone is afforded the dignity in life that so many of us take for granted. The conference was live-streamed around the world to ensure the research and learnings were available globally as we work to eradicate period poverty.

The continued support from our community and corporate partners during what has been a tough time for many due to increased cost of living pressures has helped us reach new audiences and maintain our support for those in need. As a result of these pressures our general donation income has decreased by \$112,000 however, the value of products delivered to achieve our mission has increased to over \$11 million. The 2023 financial year has resulted in a cash surplus of \$213,085 before depreciation expense. This result includes investing in software to support our volunteers (Sheroes and Heroes) and increased investment

in our Dignity Vending Machines to ensure their availability in areas of need. As of 30 June 2023, we have over 400 Dignity Vending machines installed, which have dispensed over 375,000 period packs.

Sheroes and Heroes are a group of dedicated individuals who truly live up to their name. They are people who generously give up their free time to collect, deliver and donate items to those who are doing it tough in their local communities. We would not be able to achieve our vision without their continued support. Sheroes and Heroes allow us to make a real on-the-ground difference to the lives of those experiencing period poverty through our core activities It's in the Bag and our Dignity Drive appeal. This year we had a massive 372,434 period products donated, collected by our Sheroes and Heroes who then delivered the products to our charity partners to make an on the ground difference. Though our donations have been impacted by cost-of-living pressures, we also had 77,750 It's in the Bags donated, which are delivered to those in need to brighten their Christmas.

Reconciliation and working in collaboration with Aboriginal and Torres Strait Islander peoples to ensure equitable access to period products is an important part of our Reconciliation Action Plan. Share the Dignity is dedicated to 'Closing the

Gap' by ensuring Aboriginal and Torres Strait Islander peoples who menstruate have access to menstrual education in addition to period products.

Our Indigenous Menstrual Health program continues to provide access to period products for Aboriginal and Torres Strait Islander peoples. We are getting closer to our goal of supporting 2,200 organisations focused on these communities and maintain our commitment to remote locations throughout Australia. Menstrual education is an integral part of our Indigenous Menstrual Health program, during the year to June 2023 we also gained learnings from the people we support to enable more targeted delivery of products for those in need in remote areas.

Our DigniTea events were back in action again this year during Menstrual May raising awareness in a comfortable, enjoyable environment. We had over 2,100 guests who in addition to hearing passionate stories and educational snippets,

helped raise over \$257,000 to support women and girls in need.

In the 22-23 financial year, despite challenging times, we achieved significant wins aligned to our vision and mission such as groundbreaking movements in the advocacy space and been able to continue our support for our charity partners. Next year we will again increase our investment in Dignity Vending Machines through our partnership with the Queensland Government and maintain our focus on ensuring that everyone is afforded the dignity in life that so many of us take for granted.

*Simon Tolhurst*

Chairman of the Board

Share the Dignity



## Message from our Founder

As we wrap up this financial year, I am blown away by what we have achieved in our 8th year as a charity. Looking back on where we started as a little community initiative in Sandgate, to now, a nationwide charity making a difference it is remarkable to see how far we have come. We have reached some significant milestones over the past year, and it gives me hope that not only is Australia becoming a period proud place but that menstrual equity in Australia is achievable.

Our Dignity Drives and It's in the Bag campaign continue to remain at the core of what we do, ensuring those who are at risk of or experiencing domestic violence, homelessness or poverty have access to period products and basic essentials. This year we reached 4 million period products and 800,000 It's in the Bag donations collected and distributed across Australia. It is astonishing to think about the impact every single donation has had on individuals who are doing it tough.

Our volunteers, whom we lovingly refer to as Sheroes and Heroes remain the backbone of Share the Dignity. We could not operate without them, and I am so grateful over 6000 individuals share our mission to ensure everyone is afforded the dignity in life that so many of us take for granted. It is incredibly important to ensure our volunteer leads who lead different events, initiatives and campaigns in each state are all on the same page. With that in mind we hosted our first volunteer conference called United the Conference, bringing together volunteers from across Australia and it was the highlight of my year. Seeing so many passionate individuals in one room connecting, collaborating and working together was an incredible experience.

It must have been the year of conferences as we also held our very first Global Period Poverty Forum uniting leaders in the menstrual equity space from across the globe. We had 42 speakers from around the world and over 500 attendees all uniting to end period poverty. The learnings and connection that came from the forum is still having ripple effects on our work and it is incredible to so many organisations and individuals working towards creating menstrual equity in not only our own countries, but globally.

This year we have continued to install our innovative Dignity Vending Machines across Australia which ensure people can access period products in a free and dignified way. We reached 412 machines installed across Australia in areas of high need. It was certainly an exciting year continuing to see our Dignity Vending Machines installed in Queensland state schools through our partnership with the Queensland Government. No one should be forced to miss out on an education due to their period and I am glad that won't be the case in Queensland with the pilot program expanding and every state school being offered the opportunity to receive a Dignity Vending Machine.

After 8 years of advocacy, I was elated to see some giant steps forward as governments joined us on our journey to end period poverty. In November we saw the Victorian Government commit to providing period products for free across the state. I am excited to see this come to fruition next year. In June, the ACT passed a revolutionary bill after multiple discussions with us. The bill requires the Government to provide period products free of charge as well as educational materials. This means the provision of period products across the state won't be dependent on which government is in charge. I hope to see this replicated Australia-wide over the next 5 years and look forward to working with our dedicated supporters to make this happen.

It sure has been a big year and I am grateful to everyone who made this all achievable. To our volunteers, the team, our corporate partners, our donors, and everyone who joins us in working towards our mission, thank you. I truly believe there is not a single person who wouldn't want to help if they knew period poverty existed in Australia, and our achievements together are testament to that. Here's to the next 12 months of helping women, girls and those who menstruate have the dignity they deserve.

*Rochelle Courtenay*

Founder and Managing Director  
Share the Dignity



## Message from our Patron

As Governor and Patron of Share the Dignity, I am very proud of your ongoing charitable efforts in meeting an essential need of vulnerable women and girls through the provision of period products. Having ready access to personal hygiene products is indeed a matter of dignity.

To come from a local community initiative eight years ago to a nationwide force for positive change has been a wonderful journey, and a very meaningful one. It is truly heartwarming to chart the progress of Share the Dignity in reaching those in need.

The continued adherence to your Vision, Mission, Purpose and Values is demonstrated in every charitable act that you undertake. To witness the innovation underpinning the numerous campaigns that not only raise awareness of period poverty in Australia but bring to bear so much charitable involvement to this cause, it is uplifting. These campaigns are very powerful and the outcomes that are being seen for women and girls in need of menstrual equity are significant.

The scale on which Share the Dignity is now operating in support of others is admirable and on behalf of all Queenslanders, I applaud your continued efforts.

Congratulations on growing your corporate partnerships, your connections with sporting codes, the continued development of your donor and volunteer bases and all the community fundraising that is undertaken each year.

I commend Share the Dignity for another year of selfless services to our communities.

Thank you.



Her Excellency the Honourable  
Dr Jeannette Young AC PSM  
Governor of Queensland



## Vision, Mission, Purpose, Values

### Our Mission

Ensuring that everyone is afforded the dignity in life that so many of us take for granted.

### Our Vision

Dignity for all through the achievement of:

- Ending period poverty
- Leadership in education and advocacy
- Dignity for people facing adversity

### Our Purpose

Empower others to use kindness to heal the world

### Values

- Gratitude
- Integrity
- Passion
- Innovation

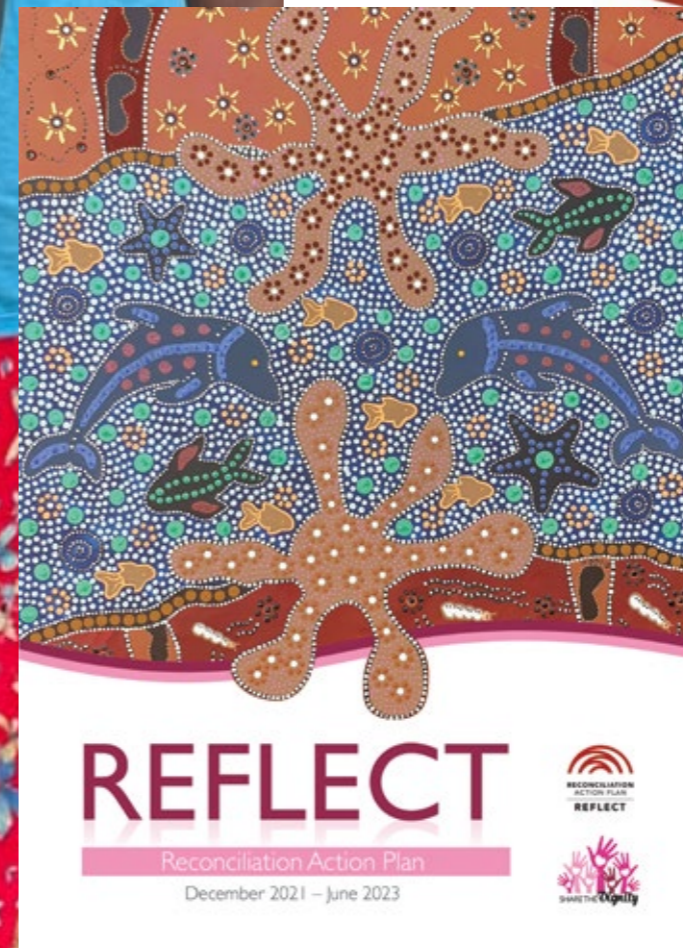


## Reconciliation Action Plan

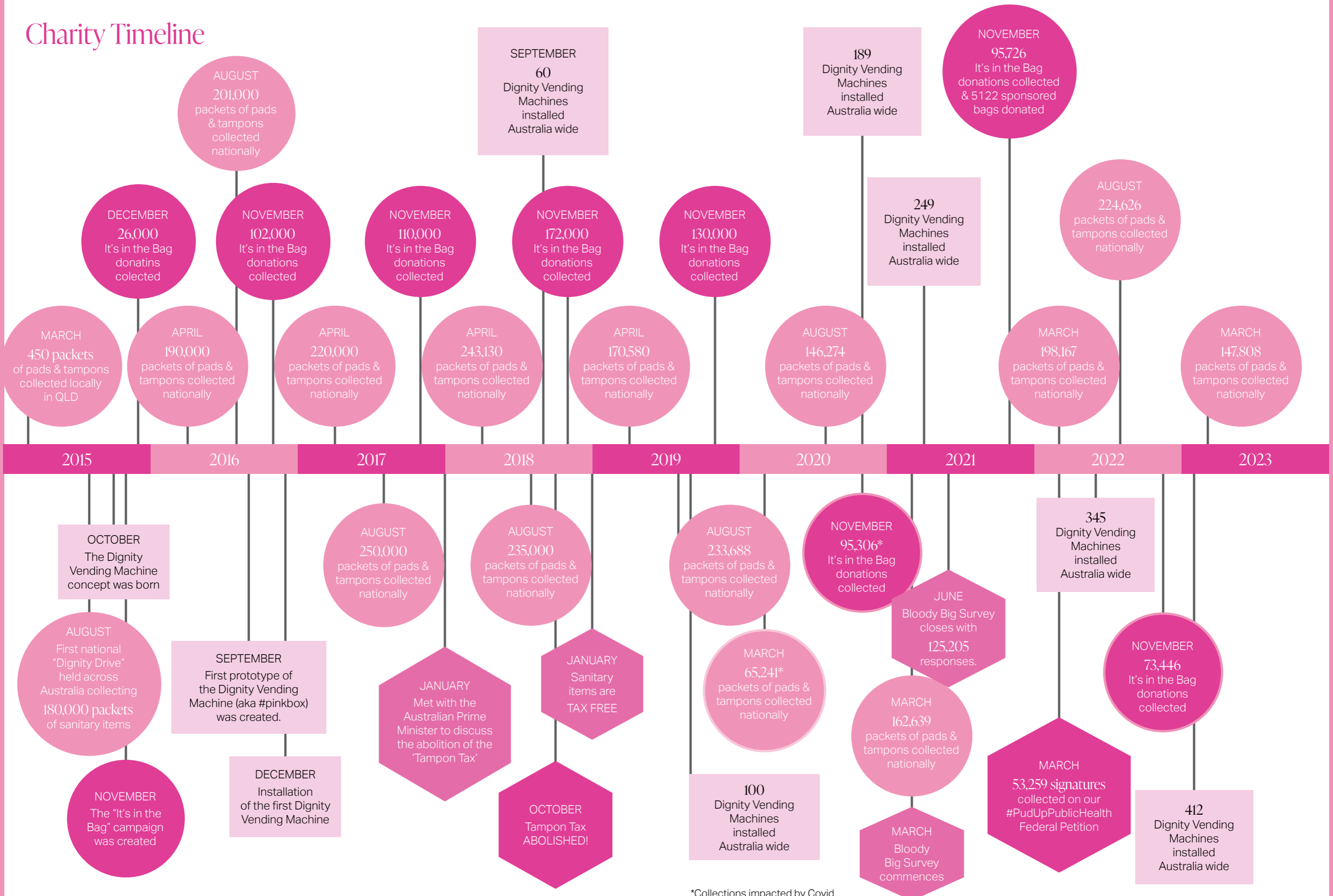
After our Reflect - Reconciliation Action Plan (RAP) was officially endorsed by Reconciliation Australia in March 2022 we continue our reconciliation journey and work hard to ensure we meet our actions within the plan.

We have continued to take our staff and volunteers with us on our reconciliation journey, network with local Indigenous organisations and connect with charities supporting Aboriginal and Torres Strait Islander peoples across the country. We have given all staff the opportunity to work on January 26th and take an alternate day off, and continue to build on our Indigenous Menstrual Health program.

We are dedicated to playing our part in 'Closing the Gap' by ensuring Aboriginal and Torres Strait Islander peoples who menstruate have equal and equitable access to period products and menstrual education. We are committed to working alongside Aboriginal and Torres Strait Islander peoples and providing access to culturally responsive services.



# Charity Timeline



\*Collections impacted by Covid



## Governance

Corporate governance refers to the processes, activities, and relationships that ensure an organisation is effectively and properly managed. For Share the Dignity, good corporate governance means having processes in place, as well as undertaking activities and maintaining relationships to ensure funds raised from the community are used to carry out our mission.

The Share the Dignity Board is committed to ensuring principles of good governance are implemented openly and with integrity, corresponding with our Board objectives. All Board Directors, Executive Management, employees and volunteers are passionately committed to helping those in need across Australia.



## Our Board

The aim and approach of Share the Dignity's Board, with Managing Director and Founder Rochelle Courtenay, is to develop, implement, and maintain a culture and standard of good corporate governance, respected by both internal and external stakeholders, including our partners and sponsors.

The Board has protocols to ensure systems and processes are in place to protect the charity's reputation and ensure all donors, sponsors, and other parties can have complete confidence in their donations.



### Simon Tolhurst, Chair

Drawing on 30 years in legal practice with specialties in dispute resolution and competition law, Simon brings a no-nonsense strategic approach to his board role with Share the Dignity. Simon has significant board and governance experience and currently sits on a number of boards, either as Chairman or Non-executive Director, at NextEd Limited (ASX:ICT) one of Australia's largest listed vocational education businesses; Echo IQ Limited (ASX:EIQ) a company proprietary artificial intelligence to help identify patients at risk of structural heart disease; Great Divide Mining Limited (ASX:GDM) a Queensland gold and rare earths exploration company; Biortica Agrimed Limited (BAL) Australia's largest cultivator of medicinal cannabis and genetic library.

### Rochelle Courtenay, Founder and Executive Managing Director

Rochelle is Share the Dignity's Founder and Managing Director, however, the title she is most proud of is 'Pad Lady'. Rochelle leads a team of volunteers collecting millions of period products across Australia.

When Rochelle first learned of homeless people going without period products, she decided the question was not 'why is no one doing anything' but rather, 'what's stopping me from doing something?'. In March 2015, Rochelle took matters into her own hands collecting period products within her local community and distributing them to local shelters. From the simple idea of giving dignity to those who need it most, Share the Dignity was created and has grown to a national charity. Share the Dignity now has over 6000 volunteers and provides multiple initiatives aimed at giving dignity to women, girls and those who menstruate.



# Our Board

## Jennifer Witheriff, Deputy Chair



Jennifer is the founder of Energise Leadership, an Australian company specialising in organisational and leadership development, executive coaching, training, and facilitation. Before establishing her own business seven years ago, she held leadership roles in Government.

As her company name suggests, Jen is about engaging and energising people in the practice of leadership. She is particularly passionate about women and their role as leaders in all aspects of life – at work, home and community.

Over the past five years, she has conducted international development programs at the University of Queensland for women leaders of Bhutan, Sri Lanka, and Pakistan. Working with these wonderful women has consolidated her thinking about the practice of leadership and how change can occur through grassroots movements.

Jennifer intends to contribute her knowledge and skills in women's leadership development, empowerment, advocacy, and social inclusion in her role on the Board of Share the Dignity.

## Michelle Taupau, Director

Michelle Taupau is the Managing Director and co-founder of The Disrupters. She brings to the board 20+ years of experience in partnership and stakeholder engagement and management success across the public and private sectors. Harnessing the unique power of sport, Michelle strategically connects brands, government, and media with athletes, teams, and events, to create powerful partnerships. In her previous role as the NRL's Community Relations Manager, her responsibilities included; management of strategic partnerships, Indigenous engagement, and program management. She has also managed corporate sales and partnerships for Wests Tigers Rugby League, and the Australian Apprenticeship Centre for NSW Business Chamber.

Michelle provides strategic direction to business and sporting bodies and athletes relating to strategic planning, community engagement strategies (diversity, multicultural, Indigenous), talent optimisation and management, and sponsorship. Michelle brings a wealth of knowledge in stakeholder and community engagement, program delivery, sponsorship procurement, activation strategies, and state and federal government lobbying.



## Nick Crethar, Treasurer

Nick has been the Chief Financial Controller of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) Qld Ltd since 2011, providing him with a wealth of experience in the charity and not-for-profit space. His leadership skills and insights into managing teams in this space provide Share the Dignity with a wealth of knowledge to enhance our continuous improvement processes.

Renowned as a meticulous, visionary executive who has demonstrated ongoing success in delivering an efficient, compliant financial operation across numerous iconic brand organisations. Leveraging off a diverse career to provide strategic and technical advice across operational, technology and commercial issues, Nick has extensive experience within the private and not-for-profit sectors. He has a proven capacity to utilise financial data, influence decisions, and obtain buy-in to drive efficiencies and business growth.

Nick is passionate about making a difference to the community and enjoys working to build on Share the Dignity's solid foundations, by ensuring its sustainability in a way that remains aligned to the charity's goals and vision.

*Resigned - 22nd June 2023*



## Shayne Gilbert, Director

Shayne Gilbert is a founding Board Member of Share the Dignity, who has returned to the Board in June 2020. He has passionately advocated for the difference the charity makes. Shayne is an investment advisor, a passionate rugby coach, a father of four children, and a former teacher. Shayne brings to the charity a strong collaboration strategy to ensure the sustainability of the charity.

"As a father, a husband, a brother, and a son, I could not help but feel empathy for the women, girls and those who menstruate Share the Dignity helps. My experience in the financial industry, along with my studies in teaching and psychology, ensure that my strengths are put to good use to help the charity flourish and continue their good work."



## Matt Smith, Secretary

Matt Smith joined the Board of Share the Dignity in June 2020 as our Company Secretary.

As a Partner at Prime Accounting and Business Advisory, Matt brings a wealth of knowledge in strategic business planning, management, and financial analysis, as well as past experience in a board advisory capacity for several Australian companies.

Matt has a longstanding relationship with Share the Dignity and is inspired by the passion and goodwill that the charity invokes in the community. He enjoys being able to continue the important work of ensuring that the charity remains aligned to its values.





## Awards and Recognition

### 2023

- Women Changing the World Awards (finalist)
- Australian Awards for Excellence in Women's Leadership – Queensland Award (winner)

### 2022

- Try @ Home Best Community Fashion Initiative, Dress for Dignity (winner)
- Zonta Advancement of Women Award (finalist)
- AusMumpreneur People's Choice – Making a Difference (Humanitarian) Award (winner – gold)
- AusMumpreneur Business Excellence Award QLD/NT (winner – gold)
- AusMumpreneur National Business Excellence (winner – silver)
- SBE 2022 Impact Awards, Women to Watch – Unsung Hero (finalist)
- Heart of Women Awards - Woman of the Year (winner)

### 2021

- HESTA Excellence Awards (finalist)
- Queensland Volunteering Awards – Volunteering Impact Award, Share the Dignity (winner)
- Aus Mumpreneur - QLD & NT Women's Champion (winner)
- Southern Community Award - Southern International Women's Day Dinner and Awards (winner)
- South Australian Volunteers (winner)

### 2019

- Give Easy - Innovative CEO Award, Rochelle Courtenay (winner)

### 2018

- Pride of Australia Award, Rochelle Courtenay (winner)
- Pro Bono Australia - Impact 25, Rochelle Courtenay (winner)
- AusMumpreneur Awards - Women Will Change the World, Rochelle Courtenay (winner)
- Century 21 North Lakes - Humanitarian Award (winner)
- Soroptimist International - Woman of the Year (winner)
- Forever New - International Women's Day Inspiring and Influential Women of the Year (finalist)
- Telstra Business Awards - Social Change, Share the Dignity (Queensland finalist)
- Maker Queensland (finalist)
- CEO Magazine - Executive of the Year, Rochelle Courtenay (winner)
- Financial Review 100 Women of Influence Awards

### 2017

- The Lilley Australia Day Awards - Ted Tremayne Memorial Trophy (winner)
- AusMumpreneur & Women's Business School - AusMumpreneur 'Rising Star', Rochelle Courtenay (winner)
- Brilliant Biz Mums - Best Community Minded Mum Rochelle Courtenay (winner)
- Australian of the Year - Queensland, Rochelle Courtenay (nominee)
- Telstra Queensland - Telstra Business Woman of the Year

### 2016

- Cosmopolitan Magazine - Humanitarian of the Year, Rochelle Courtenay (winner)
- Telstra Queensland – For Purpose and Social Enterprise Award (finalist)



**Partnering for dignity**

We are so grateful for the commitment and support of our corporate partners and donors. Their support, both financial and in-kind, helps Share the Dignity ensure those living in crisis can manage their period with the dignity they deserve. By supporting us with donations not only do they help us ensure those experiencing period poverty have access to period products, but they also help us create awareness around period poverty so we can ensure everyone in Australia knows this problem exists.

# Corporate

## Partnering through fashion

Orange Sherbet has been a long-term supporter of Share the Dignity in everything we do.

For the last four years they have launched a limited edition dress to raise funds to help us end period poverty, and over the last couple of years have branched out to include a variety of styles.

This year's campaign was the most successful to date raising an incredible \$20,000 to help support women, girls, and those who menstruate across Australia.

Their total impact to date is almost \$50,000 and we are so proud to work with brands like Orange Sherbet that are committed to making a difference in their local community.





## Sporting codes unite to fight period poverty

Period. Period. Period.

It has been such a wonderful year to see so many sporting clubs and players stand up and start conversations around periods.

Watching and hearing these conversations play out across the

country has been a big highlight as we work to end the shame and stigma surrounding periods.

Many of these players are role models to young people across the country so by having these conversations they are inspiring our future leaders to be part of the change.



## Cygnett Women's National Basketball League

We were so excited to receive a message from the Cygnett Women's National Basketball League wanting to partner for their 2022 season. As part of the partnership all clubs participated in a 'Fighting Period Poverty' round that would be used to highlight the important work of Share the Dignity and drive as much impact as possible.

The clubs meant business, setting a bold goal of raising enough funds to install a Dignity Vending Machine, and thanks to their major sponsor, Cygnett they reached their goal with a machine installed into Murray Bridge Library in South Australia.

The clubs also participated in our It's in the Bag campaign during their 'break week', with their players and staff putting together bags filled with

essential items and dropping them off at their local Bunnings stores.

In May, Aimie Rocci from the Southside Flyers joined our Founder as part of a panel at our Melbourne DigniTea and it was lovely to hear first-hand the impact of the collaboration.

We are so thankful to all of the participating clubs, players and staff who helped us make a difference. We are already planning for the next season and cannot wait to continue to build on the impact already achieved.

## NSW Swifts

For the second year in a row, the NSW Swifts dedicated a round to Share the Dignity to help raise awareness around the work we do.

They collected period products at their game, hosted our volunteers who connected with the NSW Swifts community through an activation, and played videos about the work we do during the game and at half time.

Our volunteers enjoyed the opportunity to watch the game as a thank you from the NSW Swifts for all the hard work that they do across the year. We are so grateful for the support from the NSW Swifts.





## Period Proud Organisations

### Organisations take meaningful action towards achieving menstrual equity

This year we were very excited to launch our Period Proud Organisations program calling on workplaces and other organisations across Australia to commit to providing a safe and supportive environment for those who menstruate.

A period proud organisation champions menstrual equity and creates a safe environment for menstruating employees.

This can be done by providing free access to period products for those that need them, offering period/ menopause leave, and/or creating an inclusive culture where those who menstruate can manage their period with dignity.

With different levels of involvement, organisations can use our toolkit after registering to let employees know about their commitment and to increase their involvement in the space.

As part of the program we also launched the sale of our Dignity Dispensers and Period Packs for organisations to purchase. The dispensers are an impactful way for organisations to provide free period products whilst supporting Share the Dignity as we work to achieve menstrual equity in Australia.

### Rio Tinto joins the Period Proud movement

Rio Tinto recently joined our team at the Brisbane office to help pack 500 mum and bub bags around Mother's day to help provide basic essentials to mums and their bubs who are experiencing or at risk of domestic violence, homelessness or poverty. Over two sessions, 21 team members joined us to pack bags and write heart felt notes of inspiration and love for the recipients.

The conversations around menstrual equity struck a chord as Rio Tinto have now purchased Dignity Dispenser machines for their office in WA to help further their commitment.

We are so proud to work with organisations like Rio Tinto who are standing up and working to ensure menstrual equity, not only for their employees, but for the people we support.

### Brisbane Broncos

Through our It's in the Bag campaign we provide the Brisbane Broncos with donations they distribute to their Broncos Academy, a program which works to keep youth in disadvantaged areas attending school.

"I remember giving one student a bag filled with all the essentials and when she opened it up she said to me, 'now I don't have to share a toothbrush with the rest of my family'" - Ali Brigginsshaw, NRLW Brisbane Broncos.

To date Share the Dignity has been able to provide the Broncos with thousands of bags filled with essentials and is proud to collaborate to help make a difference.

The Broncos also supported our work through a bag packing session with the team from First Mac where we packed bags filled with essentials that were then sent on to charity partners.

Not afraid to jump in and get their hands dirty some of the players also joined us for a day behind the scenes moving and unpacking pallets of stock. Always happy to help, they jumped in some photos to help us promote our campaigns across the year. We love that there is no task too big for them.



## Community fundraising

### Girl's Ball

The Girl's Ball Association held a fundraising gala ball in August 2022 which raised over \$24,500. Our amazing Sheroes attended the event held at Eat Street Brisbane to help sell raffle tickets to the attendees. What a great success!

### Ladies who Lunch

In September 2022, some passionate women in Post Augusta hosted a long lunch to catch up and raise money to help fight period poverty. Thank you to this incredible group for getting together in support of Share the Dignity and raising \$8,600, plus donating period products for their local community.

### Swimming for Change

In November 2022, Dianne Deane used her 70th Birthday as a path for change, swimming 70 laps on her 70th Birthday to raise money for Share the Dignity. We are so grateful to Dianne for raising over \$1000 to help women and girls who are doing it tough.

### Plumbers Union Golf Day

Plumbers Union Queensland held their annual golf day bringing together their members for a fun and impactful day on the green. Their event raised over \$11,000 through competitions and raffle tickets sold on the day.

We joined them on the day to talk about how supporting Share the Dignity at events like the golf day can have an incredible impact. It was a fantastic day seeing so many men and women coming together to openly discuss periods and period poverty. A huge thank you to Plumbers Union Queensland for helping us to Share the Dignity.



## International Women's Day

We believe no woman or girl should go without the very basic essentials, and together, we really do have the power to make a difference. On International Women's Day, individuals, businesses and community groups came together to embrace equity and raise funds by hosting their own International Women's Day Fundraiser.

This was our first year launching an official International Women's Day fundraiser and it was fantastic to see morning teas, office events and virtual events take place across the country to ensure a lasting impact.

Our amazing volunteers (Sheroes and Heroes) spoke at events across the country with a total

of 23 speaking engagements during the week of International Women's Day.

Over 50 participants hosted their own International Women's Day event, coming together to raise over \$57,700 to make real impact for women, girls and those who menstruate.

Our founder was so honored to have spoken at events held by Miele, Kmart, Amazon, and talk to their teams about the importance of the work we do and how collaborating with brands like theirs helps make a difference.

A special thank you to Gorman for donating \$20,000 to help us towards our mission.



*Thank you, all your resource materials were super helpful and helped the event run smoothly!*

Jennifer Monk – Girls Act Good



*"Absolutely fantastic having one of your amazing Sheroes, Christine come to our event to speak alongside our panel of guest speakers. It really prompted some thoughtful conversations and actually prompted one of our members to participate in the Dignity Drive with her staff members that weekend which raised over \$300 of period products."*

Rebecca – Rockhampton Women's Shed



## Donor recognition

Thank you to the following individuals for their continued support in ensuring that everyone is afforded the dignity in life that so many of us take for granted.

Michelle Prater  
 John Beall  
 Emily Pow  
 Anastasia Brandon  
 Fiona Ryan  
 Stephen Morgan  
 Tati Hartawan  
 Kate Kurdas  
 Rose Ellwood

Thank you to the following organisations and trusts for their generous contributions towards ending period poverty in the 22- 23 financial year.

The Bryan Foundation  
 Tides Foundation  
 Brisbane Lord Mayors Charitable Trust  
 Stan Perron Trust  
 Lady Bowen Trust  
 Paypal Giving Fund  
 Brisbane City Council  
 Anika Wells MP  
 Jared Cassidy MP  
 Grain Corp Ltd  
 Union of Australian Women  
 Mineral Resources Ltd  
 Mackay Regional Council  
 AL Lane Foundation  
 Amazon Charitable Giving  
 Adobe Employee Fund  
 QUT Staff Welfare Fund  
 Arrow Energy  
 Rotary Club of Griffith  
 Griffith Soroptimist Group  
 Department of Social Services  
 Loefam Foundation  
 Australia Post  
 Southern Districts of Adelaide  
 APS Foundation  
 Lions Club Calamvale



## Our Volunteers

Our work would not be possible without the commitment and the dedication of our volunteers, whom we call our Sheroes and Heroes.



# Sheroes and Heroes

The Share the Dignity volunteers, given the proud and deserving name of Sheroes and Heroes are the reason we're able to do what we do. They are the backbone of the charity and generously give up their free time to collect, count and deliver items to our registered charities, log it on our custom-built IT system, and give up their time for a slew of other activities throughout the year.

The spectacular number of period products and It's in the Bag donations collected and distributed to our charity partners this year is a true reflection of the dedication and passion our volunteers have, as well as the generosity of the public.

Share the Dignity fosters a positive environment for volunteers where they can feel welcome, appreciated and be authentically themselves. We aim to create an environment where friendships can flourish, all the while helping women, girls and those who menstruate.

We have heard many stories of children helping their parents during the initiatives and signing up to volunteer themselves once they are

old enough, families and friends volunteering together, and Sheroes and Heroes meeting each other and becoming lifelong friends. It is a real reflection of the solidarity we all feel being surrounded by amazing people and fighting for the same goal to end period poverty.

There is such a variety of ways to volunteer with us and it is incredible to see our Sheroes and Heroes passion shine through in everything they do. Participating in our Dignity Drives and It's in the Bag campaign is often a volunteering highlight and we frequently hear dropping the donations off to charities is incredibly special as it gives our Sheroes and Heroes the opportunity to hear and see first-hand why we do what we do. We are also grateful to have Sheroes and Heroes who offer their support outside of our key initiatives by looking after our fleet of Dignity Vending Machines, speaking and assisting with events, promoting our campaigns, and a slew of other activities such as packing, sorting and unboxing at Share the Dignity's head office.

## Friendships blossom from shared connection

Annette and Jenny met at the 2019 DigniTea which Annette was volunteering to coordinate. Jenny was motivated to sign up to volunteer and a beautiful friendship has flourished ever since.

Annette and Jenny go to events together, meet up for coffees regularly, and when we had our inaugural volunteer conference last year, they roomed together. We love hearing the beautiful friendships that form from volunteering.



750  
new volunteers  
registered this year.

6000+  
volunteers helping us  
Share the Dignity.



*"It was a great morning, and just like any time I spend time with Shero Support and other Sheroes, I feel pumped and inspired!"*



*"I have been able to clearly understand Share the Dignity's vision and how they plan to get somewhere, giving me great satisfaction and value in being involved"*



## Celebrating our wins

This year we held state catch ups which will continue into the next financial year. They were a great opportunity for the Sheroes and Heroes in each state to get together and celebrate their achievements. We all learnt so much from each other during these meetings, and they really emphasised the sense of togetherness we have here at Share the Dignity.



## Volunteer recognition

Many of our Sheroes and Heroes are recognised in their local communities for their volunteering efforts with Share the Dignity. We always jump at the chance to nominate our Sheroes and Heroes for awards to recognise them for the incredible work they do.

This year we have been proud to nominate sheroes and state volunteer teams in the following awards:

- Westfield Local Heroes Competition
- Tasmanian Volunteering Awards
- SA Volunteer Awards
- WA Volunteer of the Year Awards
- Albany Volunteer & Regional Services Volunteer Recognition Evening – our WA Team Leader Asha Bhat received certificates of appreciation for both her individual commitment and for the WA team’s contribution.
- Third Sector Awards
- 7News Local Champions Awards
- NSW Volunteering Awards
- ACT Volunteering Awards – our incredible ACT team were awarded the Innovation Award.

Nikki Bensch, team leader for ACT said,

*“This award reflects all of our hard work in establishing and developing a sustainable charity, with a particular focus on innovation and change. Our Dignity Vending Machines were highlighted as one of our innovation achievements, along with our collection and fundraising activities, which have seen us continue our incredible work through the challenges we have all faced in recent years.”*



*“I have laughed, cried, and danced more this weekend than any time in the past year. Thank you for that.”*

## Uniting to end period poverty

United the Conference was held in Brisbane City from the 15th to the 17th July 2022. State team leaders, lead volunteers and staff were united for a weekend jam-packed with fun, learning, inspiration and appreciation.

The theme was made up of four Cs, Clarity, Communication, Consistency and Connection. Words cannot describe the feeling when a whole room is filled with passionate, selfless, humble, grateful and impressive people!

There were plenty of laughs and tears, and it was such an honour to spend an incredible three days focused on celebrating the efforts of our Volunteer Leadership Team. Our leads go above and beyond, and without them the charity would not be where it is today.

It was heartwarming to read the feedback from our volunteers.



*“Thank you for planning and creating an event with such enthusiasm, sparkle, and attention to detail! Amazing weekend.”*



*“Too many fabulous memories... the warmth and love in the room, the abundance of knowledge I will return with, the incredible people and the dancing.”*



## Share the Dignity team

Share the Dignity's employees are fondly referred to as Shero Support in reference to the volunteers (Sheroes and Heroes) we work closely with and are here to support.

The team has enjoyed a fulfilling year of expansion as we look to sustain our charity

as we grow. We have seen new administrator roles introduced across the organisation to better support our team. The team has now grown to a headcount of 19 people with a full-time equivalent (including one casual employee) of 17.

## Pad Central

In July 2022 Shero Support moved out of a house and into an office space to accommodate our growing needs and allow for onsite storage. With the new space also came new opportunities, allowing corporate volunteers to come into the office for the first time to pack more It's in the Bag donations to increase the number of bags we can distribute to our registered charity partners.

We officially opened our new space on the 15th of November, 2022 celebrating with our volunteers, supporters, charity partners, donation recipients, corporate partners and local members. We packed It's in the Bag donations on the day and it was heartwarming to have so many supporters in the one room celebrating this milestone with us.

We were privileged to have Uncle Alex from Kurbingui, a local community organisation, join us for the morning and he performed a Welcome to Country and Smoking Ceremony to welcome us to his land. The experience was a moving one, demonstrating just how important Reconciliation is to Share the Dignity's mission.



## From Good to Great

In December 2022, we took the Shero Support team out of the office for two days to focus on team building and training. It was a chance for us to reflect on our past and plan for the future. The theme was From Good to Great which we have taken forward into 2023 and is now at the forefront of everything we do.

This time away from the office was important for the team to bond, share and have the time and space to let the creative juices flow, especially when planning our dreams for the future of Share the Dignity.

From the feedback received it was clear that this dedicated time to focus on improvement and looking forward with positivity was well received and will benefit our work long into the future.

# Woolworths



## Our Initiatives

Our key initiatives are made possible with the support of our volunteers, generous donors and the charities who are on the ground supporting women, girls and those who menstruate who are doing it tough. Together, we are working to ensure menstrual equity for all.

# Dignity Drive

When someone is doing it tough, the last thing on their mind should be worrying about affording period products

We're on a mission to ensure all who menstruate have access to period products when they need them. That's why twice a year in March and August, we call on Australians to donate period products through our Dignity Drives, to be distributed to our registered charities across the country.

We accept all products in original packaging, including pads, tampons, period underwear, menstrual cups and incontinence products. Our dedicated volunteers check, sort and deliver the products directly to over 3000 charity partners who support people at risk of or experiencing domestic violence, homelessness or poverty.

## August Dignity Drive

In August 2022 our charity partners requested 225,375 period products. Australians came together and generously donated an incredible 151,293 period products through our 1848 collection points nationwide. We also had businesses and other corporates donate 73,333 products giving us a total of 224,626 products donated during our August 2022 Dignity Drive.

## March Dignity Drive

For our March 2023 Dignity Drive charity partners requested 198,236 period products. Despite the rising cost of living Australians continued to support women, girls and those who menstruate with 119,188 period products donated through our 1,526 collection boxes nationwide. Other business and corporates also came together to donate an additional 27,404 products bringing our total period products collected to 147,808.

The rising cost of living had an effect on both of our drives both from a donation perspective and in relation to the number of people who need support. In the lead up to our March Dignity Drive there was a rise in the cost of living and interest rates began to increase. Reports and our charity partners' feedback highlighted an increasing number of low and middle income earners reaching out for support. A global tampon shortage also had flow on effects with donors reporting low stock in some areas.

While donations were lower than expected in some instances, every single packet of period products donated provided dignity to someone who would otherwise have been forced to go without, and for that we are incredibly grateful.

## Virtual Dignity Drive

To fill the gap between the period products collected and those requested by our charity partners for our August 2022 and March 2023 Dignity Drives we held a virtual collection in both March and August to raise funds. We used various methods including virtual period products, social media campaigns and email marketing and ended up raising \$105,000 to help fill the product shortfall.

## Woolworths

We are so grateful for Woolworths' incredible support of our biannual Dignity Drives. Since 2019 Woolworths have been a Presenting Partner helping us increase the impact of our drives.

Each March and August all Woolworths supermarkets nationwide host a collection box at the front of their stores along with promoting donations at the registers and online.

They also donate 5c from each period product sold during March and August. To date, Woolworths has donated in excess of \$2.5 million and supported the installation and maintenance of 107 Dignity Vending Machines.



# It's in the Bag

## Every bag is a gift of love and hope for someone in need for Christmas

With the rising cost of living, ongoing impacts from the pandemic, worsening domestic violence rates and displacement due to recent natural disasters exacerbating Australia's homelessness crisis, It's in the Bag donations were incredibly needed for the people we support.

It's in the Bag is one of Australia's most loved Christmas appeals, where we encourage everyday Australians to put together bags filled with essential items, and some extras, to donate to someone in need for Christmas. We collect three types of It's in the Bag donations, adult bags, mum and bub bags and teen bags.

For the sixth year in a row we were incredibly appreciative that Bunnings came on board as our national collection point for It's in the Bag.

Bunnings make the #ItsInTheBag campaign possible by hosting huge pallet sized collection boxes at the front of all their stores nationwide.

Thanks to the generosity of the public in 2022 we were able to collect 73,446 It's in the Bag donations. Unfortunately, this is the lowest number of It's in the Bag donations we have seen since our first year in 2015. The rapidly rising cost of living has hit many Australians hard with more people than ever before needing our help, and less people being able to donate. Fortunately, a further 4,667 bags were donated by businesses and corporates. These donations were then distributed by our Sheroes and Heroes to over 3000 charities that support women and girls who are doing it tough over Christmas.

While this was lower than expected we are incredibly thankful for our community's support during what is a difficult time for many.

Every bag has a huge impact on the lives of those we support giving them a little bit of love and hope in time for Christmas. It is also often our volunteer's favourite collection of the year, and it is heartwarming to see the excitement and incredible stories shared as they pick up the bags and distribute them to our registered charity partners.

Since 2015 we have collected 803,873 It's in the Bag donations, all of which have made an incredible difference to the people we support.

## Bunnings

We are so thankful to Bunnings for their support of It's in the Bag. For the last 6 years the team at Bunnings has helped make It's in the Bag one of the most anticipated Christmas campaigns. With all stores championing the campaign, decorating their boxes at the front of their stores to grab the attention of their shoppers and assisting our volunteers who collect the bags to take them to local registered charities.



In 2022 we were lucky enough to meet Kathy, a recipient of an It's in the Bag donation. She told a moving story about how she recovered from a domestic violence incident and slowly rebuilt her life.

It was at this time she received an It's in the Bag donation that provided her with hope and the dignity she deserved. One of the most impactful parts of the bag for Kathy was a note which read, "You are not alone...".

*"I still carry the bag with me to this day, it reminds me of who I was, to who I am now and how far I have come."*  
Kathy, It's in the Bag Recipient

Hearing from recipients about the impact of It's in the Bag shows how one bag has the power to change someone's life as they get through a tough time.



One of our amazing volunteers, Lee experienced a devastating flash flooding in Lismore losing all her belongings and her job as her workplace was destroyed.

For It's in the Bag Lee was in her new workplace where she spent some quality time with residents Claire (88), Ona (89) and Thelma (91) packing It's in the Bag donations from products she collected at her workplace.

It is incredible how many people Share the Dignity touches as we work together to ensure everyone has the dignity they deserve.



## Sponsor a Bag

Through Sponsor a Bag, we are able to help fill the gap of It's in the Bag requests from charities to ensure we can help provide more women and girls in need with essential items.

Given the enormity of the It's in the Bag shortfall, our supporters could Sponsor a Bag virtually year-round on our website as we continue to find opportunities throughout the year to pack and deliver bags to communities and organisations that need them most.

We understand that for some people, getting to the shops, or dropping off an It's in the Bag at

Bunnings is just not possible. But Sponsor A Bag allows our supporters to sponsor a bag online with the click of a button.

Our amazing donors helped us pack an additional 4,667 bags through our Sponsor a Bag campaign.

Due to a shortfall of Mum and Bub Bags in particular, we ran a Mother's Day Sponsor a Bag Appeal during the month of May, to pack more Mum and Bub bags in particular.



### Corporate volunteering

In August 2023 we moved into our first commercial office space, an exciting but also nervous venture. This created an incredible opportunity to create a space we could finally welcome corporate groups into, to help us with our mission.

To date, we have been able to welcome through groups from Rio Tinto, Dentsu, Colliers, Amazon, First Mac, Brisbane Broncos, Westpac and pack almost 5000 It's in the Bags generously sponsored by the public through our Sponsor a Bag campaign. The bags have been a mixture of mum and bub, adult and teen bags and have been sent across Australia to our registered charities who missed out in receiving It's in the Bag donations earlier in the financial year.

During this process, there have been lots of logistical challenges we have had to overcome. Whilst moving to our new office created a lot more space, there were still some limitations with how much stock could be stored between volunteer bag packing sessions. It has also been difficult to find companies that can sell the volume of stock needed to go into the bags. While some of these challenges will be taken forwards into the 23-24 financial year, we will continue working to refine our corporate bag packing process.

We are looking forward to continuing to work with some of Australia's most known brands with corporate volunteering opportunities to increase the number of women, girls and people with a period we support.

# Dignity Vending Machines

## Ensuring free and dignified access to period products

We believe that no-one should have to go without period products, so we created a machine that dispenses them for free.

The Dignity Vending Machine is a world-first innovation that dispenses a free period pack containing six tampons and two pads at the push of a button.

These Dignity Vending Machines are installed in public toilets, charities, homeless hubs, domestic violence refuges, community centres, hospitals, Aboriginal Health Services working on improving Aboriginal and Torres Strait Islander people's menstrual health, and low socioeconomic schools across Australia.

We now have 412 Dignity Vending Machines installed Australia-wide with a total of 375,226 period packs dispensed.

## The impact of a Dignity Vending Machine

Before Sunraysia Community Health Service in Victoria received a Dignity Vending Machine this year, they shared how their clients weren't able to manage their period with dignity. They said, "unfortunately, we heard many stories of people having to go without sanitary items or substituting with tissue or toilet paper."

Now the service has a Dignity Vending Machine installed they said it has made a huge impact on the people they support. "We have been told by clients and community members that they have been nearby and suddenly needed sanitary products, knowing that we have the Dignity Vending Machine in the public toilets of the reception means they could quickly pop into our service and access the vending machine in privacy," they shared.



## Dignity Vending Machines in Queensland Schools

In 2020 we saw the Queensland Labor party announce a re-election promise to provide period products through an initiative which would see Dignity Vending Machines installed into 155 schools across Queensland.

We were excited to work with the Queensland Government on this exciting initiative which not only saw period products available through our Dignity Vending Machines but also the roll out of our Period Talk education program to these schools.

The installation of our machines in schools has received positive feedback, with reports indicating a significant impact on students. Schools have expressed positive feedback, stating that the machines have notably improved the well-being of students and contributed to a reduction in absenteeism.

In this financial year a total of 76 Dignity Vending Machines were installed in schools, bringing the total number of machines installed as part of this initiative to 138.

After a successful roll out of the initiative, in June 2022 the Queensland Government announced they were committed to expanding the initiative to provide all Queensland state schools, outdoor and environmental education centres, and student residential facilities with the opportunity to have a Dignity Vending Machine.

We are so grateful to the Queensland Government for championing menstrual equity and ensuring their students don't miss out on an education due to their period.





## Tax appeal

Whilst we are so proud of our Dignity Vending Machines, these machines also come with a big risk. A risk that each machine needs to be funded to ensure it is restocked and maintained. Since Covid-19, sustainability has been a key focus for us as an organisation and saw us launch our Dignity Vending Machines tax appeal to help us secure community donations to fill the shortfall amongst any machines that don't have a current sponsor.

Last financial year we were able to raise enough funds to restock and maintain 33 of our Dignity Vending Machines with expired funding for 12 months. However, our machines need to be restocked frequently so we once again ran our Dignity Vending Machine tax appeal in June to ensure we had the funds to restock our fleet of machines that have expired funding.

This financial year we had 112 Dignity Vending Machines with expired funding. We sought to raise enough funds to keep these machines stocked so they could continue to provide free and dignified access to period products.

Our generous supporters helped us raise \$115,000 which helped ensure 23 Dignity Vending Machines would remain stocked and maintained so women, girls and those who menstruate don't have to go without.

*"It would be my biggest fear to have a woman or girl walk up to a Dignity Vending Machine when she needs period products only to find it empty."*

Rochelle Courtenay  
Founder and Managing Director



## Charities we support

### Ending period poverty, together.

We are incredibly proud to work with over 3000 charity partners and organisations across the country. By working closely with so many charities we can ensure period products and It's in the Bag donations are going to the people who need them.

Our amazing charity partners are on the ground directly helping those experiencing period poverty. They also help us ensure those living in crisis or doing it tough receive a bag full of essential items by distributing donated It's in the Bag Christmas gifts.

### Breakdown of charities

All of our active charity partners support people experiencing homelessness. We also continue to see a huge proportion (88%) of our charity partner organisations supporting people experiencing domestic violence. As the cost of living continues to increase, 38% of our charity partners support their clients with the provision of food and/or goods, such as providing the period products we collect in March and August.

# Indigenous Menstrual Health

2023 has seen us taking some big steps forwards in our support of remote Indigenous communities. We reached 91% progress towards our goal of supporting 2200 organisations which primarily support Aboriginal and Torres Strait Islander people.

Many remote Aboriginal and Torres Strait Islander communities do not have access to clean water, working toilets, and cheap period products. At Share the Dignity, we are committed to giving all Australian's access to period products and ensuring Aboriginal and Torres Strait Islander communities have the tools they need to make this happen. We've worked with a team of researchers to assess the issue and understand how Share the Dignity can assist in empowering these communities with the tools and education they need to combat period poverty.

Phase one of our Indigenous Menstrual Hygiene program was focusing on access to period products. With the support of The Bryan Foundation and Libra (Essity), we have made great progress towards increasing our impact in this space. In many remote communities across Australia, the cost of period products is much higher due to freight costs and lack of competition in these areas so it was extremely important that we were able to make progress in this goal.

Through our collaboration with Libra (Essity) we have seen 218 pallets (218,000 period products) donated since 2021 which we were instead able to distribute to remote Indigenous communities.

This program has also been supported by The Bryan Foundation who committed \$50,000 a year over a three-year period to help us increase the number of products we are able to send into these communities due to the huge freight costs due to their remote location.

Thanks to their support we have been able to send an additional 33 pallets of stock (33,000 period products) on top of the Libra products into communities.

## Our learnings

We continue to work with the communities to grow and shape our Indigenous Menstrual Health program to ensure we are providing the most appropriate support. Whilst we have made some amazing progress, there is still some way to go to ensure menstrual equity.

Whilst the period products are very much appreciated by the organisations, we will be changing the way we send them in the next financial year. An organisation supporting remote Indigenous communities shared a lot of their clients were embarrassed about asking for period products.

To supplement the period products being sent to remote Indigenous communities we will be sending additional pallets which will include It's in the Bag donations filled with essentials, a variety of period products, plus additional products.

This will ensure women, girls and those who menstruate have a bag which allows them to be discreet when collecting their chosen period products and ensures they have access to basic essentials.



## Partnering with Power and Water NT

In 2022 we were fortunate to partner with Power and Water NT to help amplify our impact. Part of this partnership included the installation of a Dignity Vending Machine into YMCA Katherine and the packing of It's in the Bags filled with essential items. We also received further funding to assist with pulling together a Yarning Circle in the NT with key Indigenous leaders. This will allow us to start to understand some of the shame and stigma around periods within the community to assist us with developing a tailored education program.

Share the Dignity currently has an education program 'Period Talk' that is delivered by kids for the kids and it is our aim to create a similar program tailored for Aboriginal and Torres Strait Islander communities.

We are still in the planning phase of this project and it is our goal is to host multiple Yarning Circles so we can make sure our research fully encapsulates the barriers to affective menstrual hygiene management and how we can work towards achieving period pride.





## Logistics

### Reaching communities across Australia

We are so grateful to partner with Cope Sensitive Freight to ensure period products, It's in the Bag donations and anything in between is delivered to communities across Australia. Cope goes above and beyond to support us and are always quick to assist, particularly when responding to emergency relief situations.

In the last 12-month fiscal period, we have submitted 719 transport requests, which equated to a total of 1479 items and 565 Pallets.

The total weight of the stock was 126,000kg!



## Fundraising & Events

Throughout the year we hold a variety of fundraising activities, events and campaigns to help increase our impact and the number of people we support.



Our champions of Change Workplace Gedeon Richter

### Running Mums Australia

We would like to acknowledge the continued support of Running Mums Australia, who along with our Founder, Rochelle Courtenay, helped launch and grow our previous campaign, Run4Dignity to reach new audiences, and amplify Move for Dignity to the nationwide event it is today.

### 92 Running Mums Members & \$7,309 raised by RMA in 2022

Thank you to our Move for Dignity supporters who together, helped make this event an amazing experience for the community. A special thank you to MerryBody who helped us launch the campaign with a live yoga session, and to both MerryBody and Active Truth who offered all participants a 30 day free subscription to their platform.



## Move for Dignity

Move for Dignity saw over 900 participants join our virtual fitness movement and together they raised over \$119,000 to help provide access to period products to women, girls and those who menstruate who are doing it tough.

We saw our army of Share the Dignity supporters across Australia pounding the pavement, committing to the gym, practicing yoga and undertaking many other movement options to make a difference during October.

Unfortunately, during COVID we found that virtual fitness events were so popular that by the time lockdowns were lifted, people were seeking real-world, face to face challenges and team activities. Whilst we were proud of what we raised, we didn't quite hit the goal that we were aiming for and this left us discussing whether we should continue with this campaign next year. We decided to allow

our supporters to participate in Move4Dignity year-round offering the flexibility to pick your timeframe and type of moving challenge that suits your situation.

As a progressive charity we are always reviewing our programs to ensure that our time spent is in areas where we can have the most impact and we are so proud of our team who continually innovate and find the most impactful ways to make a difference.

### Thank you to our Move for Dignity participants

We are so grateful for our amazing group of passionate movers and groovers who were champions of our cause! We would like to give a special thanks to our top fundraiser, Helenka who raised over \$2,600!





## DigniTea

Our Menstrual May DigniTea events are all about having an afternoon of fun, enjoying a delicious high tea, sipping on bubbles, and listening to some incredible guest speakers and all while playing a part in ending period poverty.

This year we held 8 DigniTea events across Australia over five weekends, and we had our Founder Rochelle in attendance at 7 of the 8 events.

DigniTea is one of our favourite events. A time where we come together with the Share the Dignity community for an afternoon of laughter, fundraising, and raising awareness. Coming together over an amazing high tea with our inspiring guest speakers, fabulous MC's and our wonderful Sheroes and Heroes makes for a memorable afternoon.

This year our DigniTeas were held in Perth, Adelaide, Melbourne, Sydney, Canberra, Hobart, Brisbane and Darwin. We had over 2,100 guests, 30 speakers and MC's, over 100 Shero and Hero volunteers, over 5,500 raffle tickets sold, and over \$275,000 raised.

We were so excited to be joined by the hilarious, Christian Hull in Sydney and Brisbane, who had us all crying with laughter, renowned journalist, Kim Skubris who delighted us as the emcee in Brisbane and Suzanne Orr who joined us in Canberra to speak about the Period Product Access Bill in the ACT.

We could not have brought these events to life without our amazing prize donors and local supporters

Adelaide- Villani Jewellers

Sydney and Melbourne – Constellation Brands

Darwin – Land Development Corporation





## Dress for Dignity

Our pre-loved fashion marketplace, Dress for Dignity turned one this year. Launched in March 2022, our pre-loved fashion marketplace was the first in the world to launch with a charitable purpose.

Originally when launching our website we were calling on the Australian public to donate an item from their closet that they will no longer wear but someone else could love it. The premise was simple, list the item on our website for sale and when it sells the funds would be donated to us to help continue our mission of ensuring everyone is afforded the dignity they deserve.

With an unwavering amount of support received during our initial launch the momentum was not maintained as much as we would have liked. After doing some research amongst our supporters we found that there would be more of a motivation to list the items if a percentage of the sale could be kept by them.

This led to the launch of our newest feature which allows the individual listing their item to choose to keep up to 80% of the sale. The remainder is donated to Share the Dignity and a tax-deductible receipt issued for the donation amount.

In the lead up to World Environment Day we held a successful virtual 'Biggest Closet Clean Out' event over a weekend resulting in almost 1000 items listed.

We are looking forward to growing this project which was launched from an idea during Covid-19, to help raise funds and keep our charity sustained as we aim to fill the gaps of period products and It's in the Bag donations requested compared to those collected.

We are also providing gift vouchers, 'Dignity Dollars' to women escaping DV so that they shop on our site choosing items that are their favorite color, brand and style.

### Love Style Co collaboration to help make a difference

Women's clothing boutique Love Style Co are driving positive change and donating clothing to Dress for Dignity with all proceeds going towards Share the Dignity. Love Style Co are strong believers in supporting women and we are grateful for their impactful collaboration.



## Advocacy

Share the Dignity is a strong advocate for menstrual equity and removing the shame and stigma around periods. Through our advocacy we hope to create a better world for those who menstruate, where period products are freely available and accessible for those who need them, and the shame and stigma is a thing of the past.



## Global Period Poverty Forum

In October 2022 we held our very first Global Period Poverty Forum to unite those fighting for menstrual equity across the globe. We brought together 42 speakers from across the globe to share their research and learnings as they work to make an on-the-ground impact towards eradicating period poverty.

Over 500 people from across the world came together virtually and in-person for three impactful days full of collaboration. The forum focused on period poverty, shame and stigma, and education health and policies.

We were so grateful to have support from

Zoom who allowed our Global Period Poverty Forum to be live-streamed. They provided the service for free allowing us to offer scholarships to anyone residing in a low or middle income countries, anyone who was a low income earner and students to access the Global Period Poverty Forum virtually, free of charge. This allowed us to ensure everyone who needed to be a part of the forum was able to attend and take away the incredible learnings.

It was an incredible event and we continue to marvel at the connections and learnings this conference has facilitated.

*“The most valuable part of the event was hearing how different stories around the world shared similarities that brought us together to do the best in each of our countries and communities.”*



*“The event was incredible; I have no words to thank you for all the effort of put together a global community to discuss menstrual health promotion worldwide. You were amazing! Congratulations and thank you very much for that! It was indeed a landmark for the menstrual health global movement.”*



*“The Global Period Poverty Forum was an amazing event that has impacted my work! I was able to make connections during the forum and have been reaching out to many of them to collaborate with. Thank you again for providing this opportunity for all of us to come together and learn from each other.”*

# Creating Period Pride

To ensure menstrual equity we must also remove the shame and stigma surrounding periods

Share the Dignity is on a mission to ensure the next generation of kids are period pride. To work towards this, we started the Creating Period Pride competition in 2022 for schools and community groups. Through the competition they are given the tools and resources needed to educate kids about periods and get conversations flowing. We then encourage the groups to submit creative, thought-provoking content that aims to remove the shame and

stigma associated with having a period to win money for their school or community group.

In 2022 we received 50 registrations and 12 entries and we were blown away by the content. The creativity shown was incredible and makes us confident that we will start to see a new generation of period pride kids. We were grateful to have period pride pioneers Lucy Peach and Nat Alise joining our founder to judge the content.



## 1st place

Logan Village Girl Guides in Queensland won first place with their passionate video submission

## Feedback from the 2022 Creating Period Pride Winners, Logan Village Girl Guides

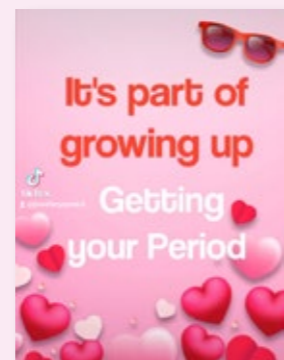
*"We've definitely had some awesome conversations thanks to this little project and it's been amazing to see the girls develop in their willingness to talk openly and honestly about their bodies."*

In our second year of running Creating Period Pride we have received 89 registrations so far and with the competition closing in October we cannot wait to see our registrations grow and view the entries that come through for 2023.



## 2nd place

Amy, a year 9 student from Dulwich High School of Visual Arts & Design in New South Wales created crochet uterus toys and wearable earrings



## 3rd place

11-year-old Matilda from First Broadford Scout Group in Victoria created a TikTok video







## Championing change

Share the Dignity continues to be a strong advocate for ensuring menstrual equity across Australia. We continue to hold meetings throughout the year with policy makers and politicians to ensure they are aware of the issues facing those who menstruate in Australia as we advocate for change.

### Free period products in Victoria

In November 2022 we were elated to hear a re-elected Labor Victorian government would provide free period products across the state. After 7.5 years of advocating for the government to hear us that period products should be a right, not a luxury afforded to those who can afford it, we were elated to see change.

The government was re-elected later in the month and we look forward to seeing the roll-out unfold across the state to ensure those who menstruate have free and dignified access to period products.

### First of its' kind bill passed in the ACT

On the 7th of June, 2023 the ACT Government debated and passed the Period Products and Facilities (Access) Bill in the ACT. The Bill requires the ACT Govt to provide period products free of

charge at designated and accessible places and requires information on menstrual hygiene to be made available to anyone.

We were grateful to be involved in discussions around the bill and it was a true culmination of what Share the Dignity has been advocating for in Australia. The Bill is the first of its kind in Australia and means the free period product provision won't be contingent on what Government is in power. We will continue to advocate to see this bill replicated across the country.

### WA steps up to provide period products in schools

On the 28th of August, 2022 the Western Australian government announced they would provide period products in every public secondary school in the state and this became a reality on the 28th of March, 2023.

After over three years of close discussions with the state it was great to see WA step up and be the final state/territory in Australia to provide free period products to students.

No child should be forced to miss out on an education due to their period and it was great to see this will finally be assured nationwide.

## Changemakers

### Liz Ellis takes Jungle Queen

In April, iconic netball player Liz Ellis headed into the jungle for I'm A Celebrity Get Me Out Of Here season 9.

She chose Share the Dignity as her charity of choice after walking into her local library with her kids and spotting a Dignity Vending Machine in the toilets.

She couldn't believe women were having to use toilet paper to get through the day and wanted to choose Share the Dignity to help us ensure dignified access to period products.

On the 30th of April 2023 Liz Ellis was announced Jungle Queen winning \$100,000 for us which will make a world of difference to the people with a period we support.

We are immensely grateful for her ongoing support.



### Bloody legends help end period poverty

We feel immense gratitude for the invaluable support of remarkable changemakers who stand with us on our journey to end period poverty.

With the assistance of dedicated content creators, we can amplify our mission and message to reach broader audiences, ensuring that every individual in Australia is aware that period poverty exists, and how they can help.

We extend our heartfelt thanks to the numerous influencers who generously lend their voices to help us create change.



**SHARE THE DIGNITY LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Liability limited by a scheme approved under  
Professional Standards Legislation**

**SHARE THE DIGNITY LIMITED**

**ABN: 45 607 970 605**

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The directors present this report on the company for the financial year ended 30 June 2023.

### **Information on Directors**

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

- Simon Tolhurst
- Rochelle Courtenay
- Matthew Smith
- Shayne Gilbert
- Jennifer Witheriff
- Michelle Taupau
- Nick Crethar (resigned 22 June 2023)

### **Principal Activities**

Share the Dignity is an Australian charity bringing dignity to homeless and at-risk people experiencing domestic violence through the provision of Sanitary items.

In the 2023 Financial Year we have continued to fund the charity and its work through developing corporate partnerships, donations, fundraising events, product sales as well as grants and donations for Dignity Vending Machines, raising just over \$15 million dollars in products and funding.

### **Review of Operations**

For the year ended 30 June 2023 the company had a cash surplus before adjusting for depreciation and amortisation expense of \$213,085 (2022 :\$728,657). The result was impacted by the increased investment in advocacy through our first ever Global Period Poverty Forum, bringing together 42 speakers from across the globe to share research and learnings as they work to make an on-the-ground difference.

During the financial year our Dignity Drive collected 270,481 donated sanitary items from generous general public supporters around Australia. Share the Dignity now recognise these generous donations of period products in our financial statements. This year over \$11.2 million dollars' worth of product has been provided to those in need to make a difference on the ground. The value of period products provided has increased nearly \$3 million on last year. Unfortunately, although donations of product have increased, general donations of funds have reduced 13% to \$752,154 due to the economy wide cost of living pressures.

### **Drives**

Share the Dignity manages two Dignity Drives each year during March and August. Sanitary items are donated at our collection points throughout Australia which our volunteers collect and distribute to charities that have registered requests for donations. Many of these charities also contact us outside of our drives times throughout the year requesting much needed sanitary items. In March and August, we collected 372,434 sanitary items to be distributed to our charity partners.

In November/December we hold our "It's in the Bag" campaign with Bunnings being our presenting partner. This is where pre-loved/new handbags are filled with essential items for girls, women and anyone who menstruates in need at Christmas time. Our volunteers collect and distribute the bags to charities that have registered with us throughout Australia. This year we collected 77,750 of these in-kind donations for It's in the Bag from our supporters across Australia.

### **Dignity Vending Machines**

Our events, grants and donations help to fund our Dignity Vending Machines which strive to ensure those in need have access to period products. We have both staff and volunteer grant writers who help us to seek grant funding to support our work.

At 30 June 2023 we had 412 Dignity Vending Machines installed across Australia, dispensing over 375,000 period packs in places of need such as public toilets, homeless hubs, domestic violence refuges and hospitals to name a few.

During 2023 we have increased our investment in Dignity Vending Machines, with an additional \$378,000 worth of machines installed and a further \$1mill worth of machines on order. Servicing and restocking of these machines is of course a challenge and a joy at the same time, knowing that they are ensuring dignity for girls, women and anyone who menstruates in need. To enable this investment we have reduced our cash resources, such as our term deposits in addition to the support we have received from the Qld State Government.

### **Operating Model**

Share the Dignity is a charity that has and is undergoing rapid growth. The charity has a team of 19 committed employees, also known as Shero Support. The charity is in the process of implementing a bespoke IT system which will create efficiencies for both volunteer management and product donation management.

### **Volunteer Network – Sheroes and Heroes**

Our 6,000 plus Sheroes and Heroes are the heart and backbone of Share the Dignity. We have in place a structure that includes volunteer team leaders at a State level who help coordinate our major collections and maintain charity relationships.

We invest in our leaders by providing regular face to face contact through events where we can undertake:

- Planning and execution of drives;
- Leadership development (United Conference and state-based leadership meetings).

### **Significant Changes in the States of Affairs**

No significant changes in the company's affairs occurred during the financial year. This year we again included the value of all our product donations, which plays a huge part in our success. Without the generosity of Australians donating to our Dignity Drives and It's in the Bag campaigns, we would not be able to meet the requests of our charities.

### **Events Subsequent to the Reporting Date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

### **Environmental Regulation**

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

**Dividends**

The company is a company limited by guarantee, and accordingly, is prohibited from declaring dividends.

**Options**

The company is a company limited by guarantee, and accordingly, is prohibited from issuing options in respect of shares.

**Indemnification of Officers**

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

**Proceedings on Behalf of Company**

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceeding to which the company is a party for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

**Auditor's Independence Declaration**

A copy of the auditor's independence declaration is as required under Division 60-40 of the Australian Charities and Not-for-Profits Commission Act 2012 attached to this financial report.

Signed in accordance with a resolution of the Board of Directors:

*Simon Tolhurst*

**Director**

\_\_\_\_\_  
**Simon Tolhurst**

**SHARE THE DIGNITY LTD**  
**ABN: 45 607 970 605**  
**AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF SHARE THE DIGNITY LTD**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor of Share the Dignity Ltd for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

- i. no contraventions of 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. no contraventions of any applicable code of professional conduct in relation to the audit.

**AH Jackson & Co**



**Elias Manicaros**  
Partner

Brisbane, 27 November 2023

**SHARE THE DIGNITY LIMITED**

**ABN: 45 607 970 605**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>SALES</b>		
Donations/Gifts	2,178,466	2,253,240
Fundraising	251,327	246,468
Grants received	1,311,152	967,318
Product sales	21,568	45,186
In-Kind Donations	11,296,506	8,356,575
	<hr/>	<hr/>
	15,059,020	11,868,788
<b>Less: cost of sales</b>		
Opening inventories	21,919	33,595
Purchases	965,499	934,721
Closing inventories	(17,588)	(21,919)
	<hr/>	<hr/>
	969,831	946,398
<b>Less: direct costs</b>		
In-Kind Donations Disbursed	11,378,681	8,408,713
	<hr/>	<hr/>
	11,378,681	8,408,713
<b>GROSS PROFIT FROM TRADING</b>	<hr/>	<hr/>
	2,710,508	2,513,677
<b>EXPENSES</b>		
Advertising	60,498	35,186
Amortisation Expense	757	758
Amortisation – ROU Asset	91,905	
Audit and accountancy fees	18,300	17,750
Bank charges	7,615	936
Consultancy Fees	9,750	8,265
Contractors	12,281	29,893
Depreciation	278,888	333,065
Employment expenses	1,604,154	1,297,242
Foreign Currency Exchange Profit	13,869	928
Freight & Cartage	12,968	-
Insurance	56,491	31,081
Interest Expense	30,118	
Investment Expenses	4,906	3,544
IT Expenditure	139,395	10,921
Legal Expenses	25	2,500
Loss on Disposal of Non-current Assets	4,796	-
Loss on Inventory Written Off	-	1,512
Meeting expenses	4,156	2,207
Miscellaneous Expenses	3,792	-



**SHARE THE DIGNITY LIMITED**

**ABN: 45 607 970 605**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Motor Vehicle Expenses	-	(1,025)
Office Expenses	26,146	12,246
Office Relocation Costs	32,228	21,477
Packaging Supplies	54	-
Postage	3,297	497
Printing, postage & stationery	9,050	6,986
Prize Giveaways	6,660	-
Property Outgoings	13,724	6,872
Rent	9,232	65,607
Repairs & maintenance	1,565	5,238
Shero Expenses	53,481	130,697
Staff Amenities	-	3,524
Staff Recruitment	3,403	8,836
Staff Training & Wellbeing	42,714	42,813
Storage Expense	4,224	-
Stream Manager Expense	965	-
Subscriptions	39,337	42,373
Telephone	-	25
Travelling expenses	6,643	5,608
Venue and Event Expenses	392,087	-
Unrealised Currency Gain or Loss	69	-
Waste Disposal	3,855	-
<b>OTHER INCOME</b>	<b>3,003,396</b>	<b>2,129,612</b>
Franking Credits Received		
Interest received	6,001	2,320
Investment Income	66,520	27,780
Miscellaneous Income	-	509
ATO - Jobkeeper Revenue	-	11,200
Paid Parental Leave Scheme	14,033	-
	<b>101,493</b>	<b>41,808</b>
<b>Profit (loss) before income tax</b>		
Income Tax	-	-
<b>Profit (loss) from continuing operations</b>	<b>(191,395)</b>	<b>425,874</b>
<b>Other comprehensive income</b>		
Fair value gains (losses) on equity securities	32,930	(31,040)
<b>Total other comprehensive income</b>	<b>32,930</b>	<b>(31,040)</b>
<b>Total comprehensive income for the year</b>	<b>(158,465)</b>	<b>394,834</b>

**SHARE THE DIGNITY LIMITED**

**ABN: 45 607 970 605**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	608,114	836,295
Trade and other receivables	3	302,547	474,579
Inventories	4	17,588	21,919
Investments	5	-	255,000
Other assets	6	41,233	445,342
<b>TOTAL CURRENT ASSETS</b>		969,481	2,033,136
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,209,645	981,237
Investments	5	875,149	796,162
Intangibles	9	3,782	4,539
Lease – Right of use asset	8	693,431	-
Trade and other receivables	3	-	54,500
Other assets	6	1,057,847	-
<b>TOTAL NON-CURRENT ASSETS</b>		3,839,853	1,836,439
<b>TOTAL ASSETS</b>		4,809,334	3,869,574
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	601,642	225,310
Lease Liability	11	189,450	-
Provisions	12	62,209	48,878
Other current liabilities	13	-	8,671
<b>TOTAL CURRENT LIABILITIES</b>		853,300	282,859
<b>NON-CURRENT LIABILITIES</b>			
Lease Liability	11	491,005	-
Provisions	12	44,397	7,618
<b>TOTAL NON-CURRENT LIABILITIES</b>		535,402	7,618
<b>TOTAL LIABILITIES</b>		1,388,702	290,477
<b>NET ASSETS</b>		3,420,632	3,579,097
<b>EQUITY</b>			
Financial asset reserve		2,579	(30,351)
Retained earnings		3,418,053	3,609,448
<b>TOTAL EQUITY</b>		3,420,632	3,579,097

**SHARE THE DIGNITY LIMITED**

**ABN: 45 607 970 605**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	<i>Financial Asset Reserve</i>	<i>Retained Earnings</i>	<i>Total</i>
	\$	\$	\$
<b>Balance at 1 July 2021</b>	689	3,183,574	3,184,263
Profit (loss) for the year	-	425,874	425,874
Other comprehensive income items	(31,040)	-	(31,040)
Total comprehensive income for the year	(31,040)	425,874	394,834
<b>Balance at 30 June 2022</b>	(30,351)	3,609,448	3,579,097
Profit (loss) for the year	-	(191,395)	(191,395)
Other comprehensive income items	32,930	-	32,930
Total comprehensive income for the year	32,930	(191,395)	(158,465)
<b>Balance at 30 June 2023</b>	<b>2,579</b>	<b>3,418,053</b>	<b>3,420,632</b>

SHARE THE DIGNITY LIMITED

ABN: 45 607 970 605

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

		2023	2022
		\$	\$
<b>Cash flows from operating activities</b>			
Receipts from grants, donations and fundraising activities		4,118,720	3,230,285
Payments to suppliers		(3,007,238)	(2,925,964)
Interest received		6,001	2,320
Dividends received		66,520	-
<b>Net cash provided by operating activities</b>	<b>21(b)</b>	<u>1,184,003</u>	<u>306,641</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(458,401)	(466,096)
Purchase of DVM's in Transit		(1,008,347)	-
Other cash items from investing activities		208,943	(429,235)
<b>Net cash provided by (used in) investing activities</b>		<u>(1,257,805)</u>	<u>(895,331)</u>
<b>Cash flows from financing activities</b>			
Proceed from/(Repayment of) leases		(104,879)	-
Proceed from/(Repayment of) bank guarantee		(49,500)	-
<b>Net cash provided by financing activities</b>		<u>(154,379)</u>	<u>-</u>
Net increase/(decrease) in cash held		(228,181)	(588,690)
Cash at beginning of financial year		836,295	1,424,985
Cash at end of financial year	<b>2</b>	<u>608,114</u>	<u>836,295</u>

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of preparation**

1.a The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the associated Regulations. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on a accruals basis and are 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.

**1.b Income Tax**

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

**1.c Cash and Cash Equivalents**

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

**1.d Revenue and Other Income**

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

**Specific revenue streams**

The revenue recognition policies for the principal revenue streams of the Company are:

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

*Grants, donations and fundraising*

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

*Sale of products*

The company sells merchandise to the general public. The revenue from the sale of good is recognised at the point of sale.

*Interest revenue*

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

*Investment Income*

Investment income is recognised at the time when the entity's right to receive payment is established.

*Other income*

Other income is recognised on an accruals basis when the Company is entitled to it.

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

**In-kind donations**

The company receives donations in-kind from corporate entities and the general public which comprises of personal care and hygiene products. This year the company has determined the fair value of the goods donated on the basis of the average retail selling price of the items donated during the year.

**1.e Property, Plant and Equipment**

*Plant and Equipment*

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

*Depreciation*

The depreciable amount of all fixed assets are depreciated on a straight-line basis over their estimated useful lives to the entity commencing from the time the asset is held ready for use.

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

Vending Machines	20%
Office Equipment	33%
Furniture & Fittings	20% to 33%
Computers	26.23%
Motor Vehicles	13%

Where the Company receives a non-reciprocal contribution of an asset from a government of other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1.f Provisions**

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which is probable that an outflow of economic benefits will result, and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**1.g Trade and Other Payables**

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**1.h Employee benefits**

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been 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 10 Year Australian Government bond rates. Changes in the measurement of the liability are recognised in profit or loss.

**1.i Intangibles**

**Patents and Trademarks**

Significant costs associated with patents and trademarks are deferred and amortised on a straight line basis over the period of their expected benefit, being their finite life of 10 years, once granted.

**1.j Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payable in the statement of financial position are shown inclusive of GST.

**1.k Comparative Figures**

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

**1.l Critical Accounting Estimates and Judgements**

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

**1.m Inventory**

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the First-in-First-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1.n Leases**

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

*Lessee accounting*

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

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

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 whether 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 re-measurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company entered into a lease over the premises 1/2023 Sandgate Road, Virginia QLD 4014.

**1.o Financial Instruments**

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**i. 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.



**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

*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
- fair value through other comprehensive income - equity instrument (FVOCI - equity) fair value through other comprehensive income - debt investments (FVOCI - debt)

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

*Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the Statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on de-recognition is recognised in profit or loss.

*Fair value through other comprehensive income*

Equity instruments

The Company has a number of strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Company has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

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

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost debt
- investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

*Trade receivables and contract assets*

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

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.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

*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.

**ii. 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 trade payables, bank and other loans and lease liabilities.

**SHARE THE DIGNITY LIMITED**  
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	<b>2023</b>	<b>2022</b>
	\$	\$
<b>2 CASH AND CASH EQUIVALENTS</b>		
Petty Cash	229	250
Operational Account	30,267	45,981
Paypal	6,072	6,053
Business saver	-	125,954
Grant Income Account	-	36,048
DVM Contingency Account	-	78,498
Paypal Clearing Account	6,739	581
Debit Card **816	862	2,725
Public Funds - Suncorp	21,382	27,482
External Invest Funds Account	23	23
DFD Account	20,354	5,565
DVM Account	193,491	254,627
Ops Account	17,064	26,911
Pub Account	311,631	225,599
	<b>608,114</b>	<b>836,295</b>
	<b>608,114</b>	<b>836,295</b>
<b>3 TRADE AND OTHER RECEIVABLES</b>		
<b>CURRENT</b>		
Credit Card	6,342	(2,796)
GST Receivable	69,438	(3,659)
Trade Debtors	195,000	450,738
Other Debtors	16,767	297
Rent - In Advance	15,000	30,000
	<b>302,547</b>	<b>474,579</b>
	<b>302,547</b>	<b>474,579</b>
<b>NON-CURRENT</b>		
Rental Bond	-	54,500
	<b>-</b>	<b>54,500</b>
	<b>-</b>	<b>54,500</b>

**SHARE THE DIGNITY LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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	<b>2023</b>	<b>2022</b>
	\$	\$
<b>4 INVENTORIES</b>		
<b>CURRENT</b>		
Inventory	17,588	21,919
	17,588	21,919
	17,588	21,919
<b>5 FINANCIAL ASSETS</b>		
<b>CURRENT</b>		
Term deposits	-	255,000
	-	255,000
	-	255,000
<b>NON-CURRENT</b>		
Managed Funds (Shaw and Partners)	420,449	398,391
Managed Funds (Morgans)	454,700	397,771
	875,149	796,162
	875,149	796,162
<b>6 OTHER ASSETS</b>		
<b>CURRENT</b>		
Prepaid Expenses	41,233	361,551
In-Kind Corporate Donations	-	83,791
	41,233	445,342
	41,233	445,342
<b>NON-CURRENT</b>		
CBA - TD - Bank Guarantee Share the Dignity Ltd	49,500	-
DVM's in Transit	1,008,347	-
	1,057,847	-
	1,057,847	-

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>7 PROPERTY, PLANT AND EQUIPMENT</b>		
<b>VENDING MACHINES</b>		
Vending Machines	1,985,842	1,775,590
Less: Accumulated Depreciation	(1,114,422)	(925,288)
	871,420	850,302
<b>OFFICE FURNITURE AND EQUIPMENT</b>		
Office Equipment	9,616	19,425
Less: Accumulated Depreciation	(3,921)	(13,493)
	5,696	5,932
<b>FURNITURE AND FITTINGS</b>		
Furniture & Fittings	281,790	99,534
Less: Accumulated Depreciation	(21,298)	(9,650)
	260,492	89,884
<b>MOTOR VEHICLES</b>		
Motor Vehicles	43,753	-
Less: Accumulated Depreciation	(60)	-
	43,693	-
<b>COMPUTERS</b>		
Computers	55,860	69,405
Less: Accumulated Depreciation	(27,516)	(34,286)
	28,343	35,119
	1,209,645	981,237

**SHARE THE DIGNITY LIMITED**  
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**FOR THE YEAR ENDED 30 JUNE 2023**

**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.

	<b>Vending Machines</b>	<b>Office Equipment</b>	<b>Furniture &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Computers</b>	<b>Total</b>
<b>Carrying amount at 30 June 2022</b>	<b>850,302</b>	<b>5,932</b>	<b>89,884</b>	<b>-</b>	<b>35,119</b>	<b>981,237</b>
Additions	210,252	2,277	196,160	43,753	5,958	458,400
Disposals / Write Offs	-	-	-		394	394
Depreciation expense	(242,825)	(2,513)	(20,362)	(60)	(13,128)	(278,888)
Adjustments	53,691	-	(5,190)		-	48,501
<b>Carrying amount at 30 June 2023</b>	<b>871,420</b>	<b>5,696</b>	<b>260,492</b>	<b>43,693</b>	<b>28,343</b>	<b>1,209,645</b>

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>8 Lease – Right of Use Aset</b>		
<b>RIGHT OF USE ASSET</b>		
Balance at the beginning of the year	785,337	-
Depreciation charged	(91,905)	-
Balance at the end of the year	693,431	-
<b>9 INTANGIBLE ASSETS</b>		
<b>PATENTS &amp; TRADEMARKS</b>		
Patents & Trademarks	7,573	7,573
Less Accumulated Amortisation	(3,791)	(3,034)
	3,782	4,539
<b>10 TRADE AND OTHER PAYABLES</b>		
<b>CURRENT</b>		
Trade Creditors	513,533	154,545
Superannuation Payable	12,163	8,663
PAYG Withholding Payable	75,946	62,102
	601,642	225,310

**11 LEASE LIABILITY**

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

<b>2023</b>	<b>&lt;1 year</b>	<b>1-5 years</b>	<b>Total Undiscounted Lease Liability</b>	<b>Lease Liabilities Included in this FS (Net of Unexpired Interest)</b>
	\$	\$	\$	\$
Lease Liability	189,450	605,910	795,360	680,455

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>12 PROVISIONS</b>		
<b>CURRENT</b>		
Provision for Annual Leave	62,209	48,878
	<u>62,209</u>	<u>48,878</u>
<b>NON CURRENT</b>		
Provision for Long Service Leave	14,397	7,618
Lease provision to make Good	30,000	
	<u>44,397</u>	<u>7,618</u>
<b>13 OTHER LIABILITIES</b>		
<b>CURRENT</b>		
Income in Advance	-	8,671
	<u>-</u>	<u>8,671</u>
<b>14 AUDITORS' REMUNERATION</b>		
Audit Fees	9,000	9,000
	<u>9,000</u>	<u>9,000</u>
<b>15 FINANCIAL RISK MANAGEMENT</b>		
<b>Financial Assets</b>		
Held at Amortised cost		
Term Deposits	-	225,000
Managed Funds	875,149	796,162
<b>Total Financial Assets</b>	<u>875,149</u>	<u>1,021,162</u>
<b>16 KEY MANAGEMENT PERSONNEL DISCLOSURES</b>		

The total remuneration paid to key management personnel of the Company is \$579,086 (2022: \$579,436).



**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**17 RELATED PARTIES**

**(a) The Company's main related parties are as follows:**

Key management personnel - refer to Note 14.

(b) Transactions with related parties.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Investment management services provided by Shaw and Partners of which an Employee is a Director – total expenses for the year were \$999 with a nil balance outstanding at the end of the year.

Accounting services provided by Prime Accounting & Business Advisory Pty Ltd of which one of the Partners is a Director– total expenses for the year were \$9,300 with a nil balance outstanding at the end of the year.

**18 SUBSEQUENT EVENTS**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

**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 \$10 each towards any outstanding obligations of the Company. At 30 June 2023, the number of members was 7 (2022:7).

**20 REGISTERED OFFICE**

1/2023-2033 Sandgate Road, VIRGINIA QLD 4014

**PRINCIPAL PLACE OF BUSINESS**

1/2023-2033 Sandgate Road, VIRGINIA QLD 4014

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>21 CASH FLOW INFORMATION</b>		
<b>(a) Reconciliation of Cash</b>		
Cash and Cash Equivalents	608,114	836,295
<b>(b) Reconciliation of Net Cash Provided by Operating Activities</b>		
Operating profit (loss) after income tax	(158,465)	394,834
Non-Cash Flows in Operating Profit		
Amortisation	757	758
Amortisation – right of use asset	91,905	
Depreciation	278,888	333,065
Unrealised loss/(gain) on Financial Assets	(32,930)	31,040
Other (Decommissioned DVM's)	(48,895)	
Changes in Current Assets and Liabilities		
Increase in trade receivables	254,268	(379,669)
Increase in other receivables (incl GST)	458,609	(310,264)
Decrease in inventories	4,331	11,676
Increase in trade payables	324,096	140,702
Decrease in other creditors and accruals	(8,671)	74,054
Increase in employee provisions	20,110	10,445
<b>Net Cash Provided by Operating Activities</b>	<b>1,184,003</b>	<b>306,641</b>

**SHARE THE DIGNITY LIMITED**  
**ABN: 45 607 970 605**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

The Directors of the Company declare that:

The financial statements and notes for the year ended 30 June 2023 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, and:

1. Give a true and fair view of its financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
  
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.

This declaration is made in accordance with subsection 60.15 (2) of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

**Director**                      *Simon Tolhurst*  
\_\_\_\_\_

**Simon Tolhurst**

**Dated**                      11/27/2023

**SHARE THE DIGNITY LTD**  
**ABN: 45 607 970 605**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**SHARE THE DIGNITY LTD**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of Share the Dignity Ltd (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the accompanying financial report of Share the Dignity Ltd has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulation 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 the company in accordance with the auditor independence requirements of the ACNC Act and 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.

**Responsibilities of the Directors for the Financial Report**

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Report**

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company'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 company'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 company 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the entity audit. We remain solely responsible for our audit opinion.

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.

**AH Jackson & Co**



**Elias Manicaros**  
Partner

Brisbane, 28 November 2023



# share*the*dignity

Ensuring that everyone is  
afforded the dignity in life that so  
many of us take for granted.

[sharethedignity.org.au](http://sharethedignity.org.au)