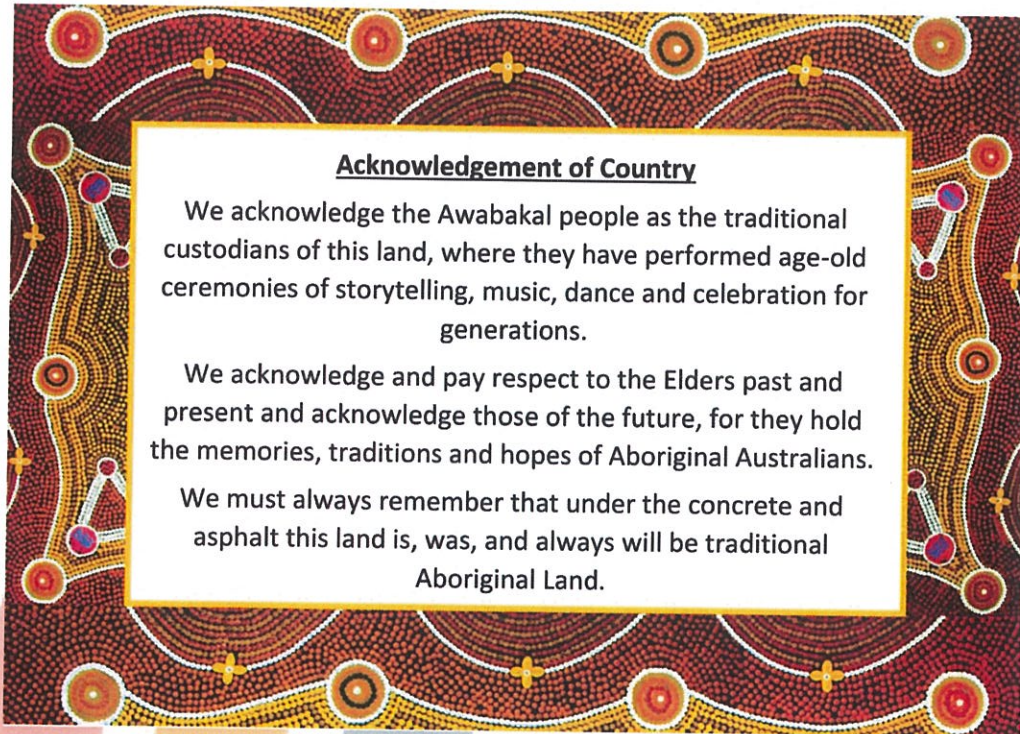




**ANNUAL
REPORT
2020-2021**

2021 Agenda

Wednesday 27 October 2021 at 5.30pm



1. Welcome and Apologies
2. Nomination of new members to the Association
3. Minutes of 2020/21 Annual General Meeting
4. Presentation of Reports
 - a. Chair
 - b. Chief Executive Officer
 - c. Financial Report from the Auditor
5. Introduction of returning Officer- Ben McEwan
6. Nomination of Committee Members
7. Returning Officer handover to Chair
8. Appointment of Auditor 2021/2- McEwan & Partners
9. Appointment of Public Officer- Terence Hardman

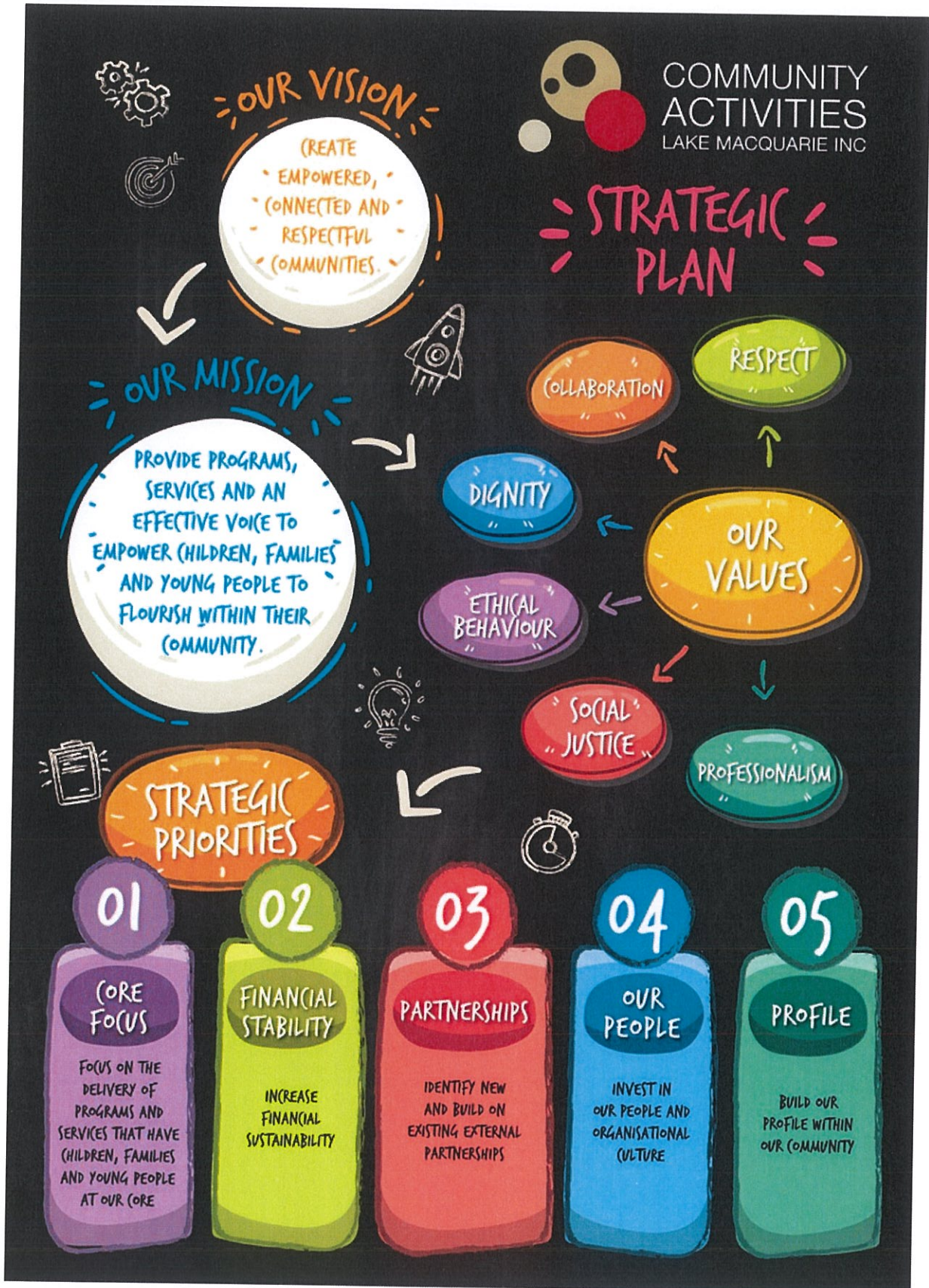
2020/21 Board ...

Chair: Garry Collins
Vice Chair: Vacant
Treasurer: Luke Hughes
Secretary/ Public Officer- Terry Hardman
Gwenda Brownell
Irene White
Gemma Morgan

2020/1 Team...

Management
Finance & Administration
Family Support
Youth Support
School wellbeing

2020-2024 Strategic Plan



MINUTES Board of CALM Annual General Meeting

Wednesday 28 October, 2020

Acknowledgement of Country: Garry Collins

1. Welcome: Meeting commenced 5.30 pm by Garry Collins

Present: Garry Collins, Sheena Harvey, Gwenda Brownell, Irene White, Luke Hughes, Terry Hardman, Prue Hughes;

By GoTo meeting link - Ben McEwan, Kristy Bissaker, Dayle Fogarty, Jacqui McEwan, Lee Corbett, Sarah Berry, Bradley Dunn, Emma Cook, Kath Webb, Meleaha Kinnavong

Apologies: Stephen Hirneth (BMCC Governance Committee); Meritta Jeffery (Blackalls Park Public School); Jordana Read (Read Strategy); Kathryn Duncan (Edgeworth Heights Public School); Rob Spence (Department of Education)

Sheena welcomes all to the Covid edition of our A.G.M. outlining the format and addressing housekeeping issues; indicates Prue is readily available on Chat box for those accessing via GoTo.

2. Nominations for renewal of membership to CALM:

Nominees: Garry Collins, Terry Hardman, Luke Hughes, Gwenda Brownell, Irene White- No objections raised. Membership of all nominees accepted for 12 months

3. Business arising from previous minutes: Nothing raised. No comments or discussion on previous minutes. MINUTES AGM 23.10.2019 ACCEPTED

Moved: Emma Cook

Seconded: Kath Webb

CARRIED

4. Presentation of reports: PRESIDENT: read by Garry REPORT ACCEPTED

Moved: Garry Collins

Seconded: Irene White

CARRIED

C.E.O: Sheena speaks to report - Covid really consumed the year; we re-designed our service delivery, and innovation at the start was beautiful; the organisation did really well to find the positives and we are one of the few to continue to operate and continue service delivery; proud how all stood up and took on the challenge; Special Covid leave (above and beyond what Award provides) was granted by the Board; we practised a flexible work environment, supported cross project collaboration - and just got on and got it done. Very proud. We upped hygiene, upped housekeeping, upped safety precautions in looking after each other. As a result zero infections recorded. Still had time and energy to bring about other great wins; starting with new mission, vision and values under the Strategic Plan for 2020/21 and restructure resulting in appointment of Prue as Manager People and Performance; we implemented paperless finance administration, re-negotiated 5 year contracts with Dept; launched into social media; and welcomed Headspace - thereby helping sector improve youth mental health in the area. Sheena addresses all participating on-line, telling them they all conducted themselves in every essence by upholding values; a small but dedicated professional bunch and Sheena proud she gets to work with every one of the staff. Not only did the organisation survive Covid, but thrived and Sheena sincerely thanks each and every individual.

REPORT ACCEPTED

Moved: Sheena Harvey Seconded: Emma Cook CARRIED

MINUTES Board of CALM Annual General Meeting

Wednesday 28 October, 2020

5. Auditor's Report:

Ben McEwan speaks to the Auditor's report of McEwan and Partners. Acknowledges what a tough year it has been. Profit \$123k, compared to \$5k loss last year, with total revenue increase by \$21k while expenditure only increased by \$92k. Of note, the income derived from Government assistance, including cash flow boost of \$60k and job keeper subsidy of \$135k. All sorts of things affected by Covid, such as income, outgoings and wages and the organisation should be proud it was able to operate and not lose staff. The balance sheet shows a strong position, with the entity having \$2.37 to meet every \$1 in liability - thereby in a good position to meet debts, similar to the position last year. The entity has no liquidity problem, or as a going concern. Key movement on the balance sheet a cash increase by \$243k, largely due to job keeper and cash flow boost, but also to income grant in advance receivables. Covid difficulties aside the entity is stronger than last year. The new normal will be the fight here on, but hopefully through the worst. The entity has shown how quick it can think on its feet, led by Sheena and the Board, and how quickly they can adapt. The financial report is satisfactory and a true and fair view of the financial activities of the entity. An unqualified audit report has issued.

Moved: Ben McEwan

Seconded: Gwenda Brownell

REPORT ACCEPTED
CARRIED

6. Election of Office Bearers and Board: Procedure regarding election of Board members and executive discussed pre meeting between Garry (President) and Ben McEwan (Returning Officer), present on line; All nominations have been reviewed by Ben.

Application by Terry Hardman for renewal of membership to the Board, as required by the Constitution, put forward. No objections raised. Membership renewed.

All applicants nominated for executive positions have no opposition and as such those people will be elected. With permission of the Returning Officer those successful are declared as:

Garry Collins	President
Terry Hardman	Secretary
Luke Hughes	Treasurer

Welcome extended to those office bearers. The position of Vice President remains vacant and will be reviewed during the year with a view to filling it.

7. Appointment of Public Officer: Agreed that Terry Hardman continue role of Public Officer.

8. Selection of Auditor for 2020/2021: Agreed that McEwan and Partners remain auditors for 2020/2021

9. General Business: Nothing raised.

Meeting closed: 5.47 pm

Minute Secretary: Terry Hardman

ACCEPTANCE OF MINUTES

These minutes are a true and accurate record of this meeting.

Chairman

Witness

PRESIDENTS REPORT

Garry Collins- Board Chair

We thought that 2020 was a difficult year but little did we know what 2021 had in store for us. Despite all the setbacks from Covid, our teams have persevered and managed to continue to provide the service we aim to achieve to our community. On behalf of the Board, I would like to pass on our congratulations to all our staff for the superlative job they have done this year. That you were able to continue to operate during the pandemic was outstanding.

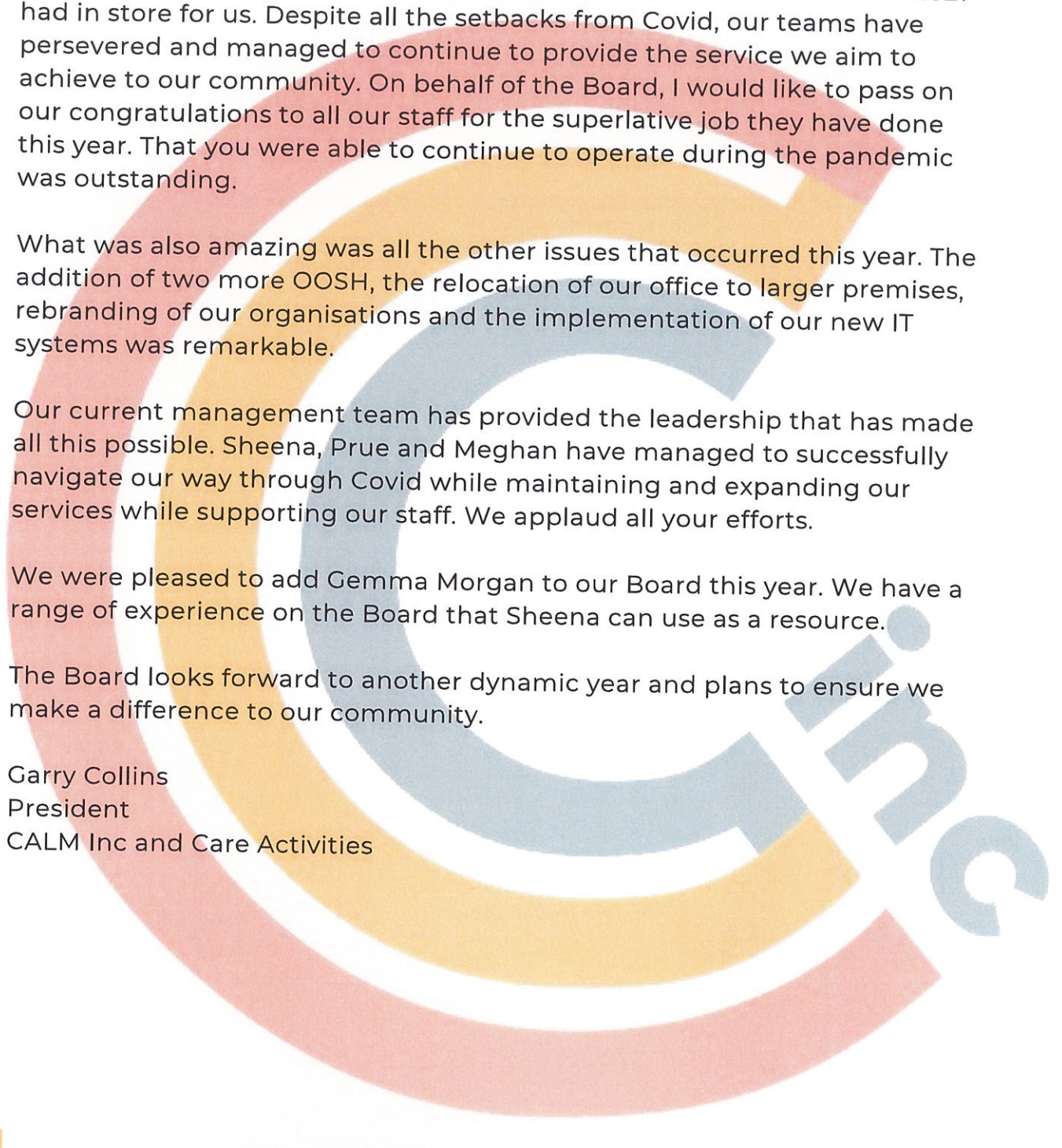
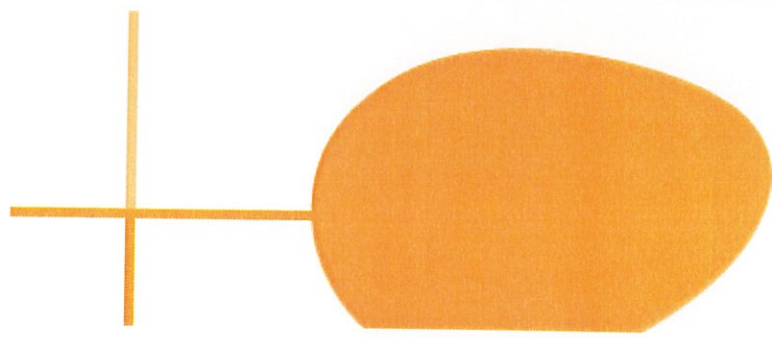
What was also amazing was all the other issues that occurred this year. The addition of two more OOSH, the relocation of our office to larger premises, rebranding of our organisations and the implementation of our new IT systems was remarkable.

Our current management team has provided the leadership that has made all this possible. Sheena, Prue and Meghan have managed to successfully navigate our way through Covid while maintaining and expanding our services while supporting our staff. We applaud all your efforts.

We were pleased to add Gemma Morgan to our Board this year. We have a range of experience on the Board that Sheena can use as a resource.

The Board looks forward to another dynamic year and plans to ensure we make a difference to our community.

Garry Collins
President
CALM Inc and Care Activities



CEO REPORT

Sheena Harvey- Chief Executive Officer

2020/21 HIGHLIGHTS

"Out of Adversity Comes Opportunity." Benjamin Franklin

COVID-19, the adversity. Our Board, Staff and Management, created opportunity. Not only did we survive the pandemic, but we found new ways to support each other and our clients, we were quick to extend our learnings as we live with the new normal of COVID.

COVID did not consume us, and we continued to reach significant milestones. The second year of our current strategic plan focused on 'Our People' and 'Our Profile'.

Our People...

1. Personalised, flexible work arrangements for all staff during COVID
2. Developed systems and IT structure to support our staff, including
 - Implementing Employment Hero platform for online timesheet, employment documents, support, and supervision notes, reporting of hazards and direct access to organisational policy
 - Distribution of laptops for a flexible workforce
 - Transfer to cloud and decommissioning of server
 - Use of collaborative apps, communication tools and staff training
 - Paperless finance and payroll processes
3. Professional development to increase evidence-based programs we can deliver across child youth and family services
4. Renewed morale with farewell's, project changes and welcomes to new staff
5. Improved organisational collaboration; break down of team silos, impact reporting, allocation meetings and consistent position descriptions
6. Improved consultation with staff WHS Representative
7. Maintained our staffing levels

Our Profile...

1. Welcome to social media- find us on Facebook & Instagram
2. We learnt to love Canva
3. Staff embraced online service delivery and networking
4. Increased our Advocacy work
5. Staff and stakeholder consultation for commencement of a rebrand
6. Sourced a new location to be a welcoming and brand aligned space
7. Award nominations for Cardiff Collaborative Project and LMCC Business Excellence
8. Award wins! for Awesome Lake Mac as LMCC Community Group of the Year and Newcastle Football with Mental Health Matters (2021)

CEO REPORT

Sheena Harvey- Chief Executive Officer

Our Financial Stability...

I thank our experienced Administration & Finance team- Amanda, Jacqui and our Treasurer Luke. We are grateful for funding from DCJ, Ministry of Health, Department of Education and Department of Innovation and warmly welcomed donations from Clubs NSW, Women NSW, Honda Foundation and LMCC.

This year was our first full year of management of Bonnells Bay (BBYCC). The team at 24/7 Care and our weekend church groups ensure the facilities are used at 100% occupancy with love and vibrant community use.

Additional DCJ Sector Transformation funds were a lovely surprise which allow us to focus on large ticket items in our strategic plan- IT infrastructure, relocation, and professional branding. After a yearlong property search, we commenced relocation to Leo Lewis Close- a colocation space with Care Activities and Hunter Primary Care Headspace. I would like to thank Sparke Helmore for their pro bono legal assistance, Spoke Building and our Board for the healthy budget allocation.

Our inspiration

Personally 2021/21 has been the most challenging year ever in my leadership career. I could not have done it without the people who continue to inspire me, our staff!

I would like to sincerely thank our wonderful staff. Your the level of commitment, passion and dedication inspires me.

To our Manager; People & Purpose, Prue, thank you for the endless support you provide not only to myself but to our entire staff.

Our New Chapter

Today CALM opens an exciting new chapter in our history as we begin to return to face to face delivery in our new head office, with new programs for 2021/22 and with the fresh energy of our new brand.

I can't wait to see what opportunities we can create in 2021/22.

Sheena Harvey
(CEO)

MANAGERS REPORT

Prue Hughes, Manager - People & Purpose

PEOPLE & PURPOSE HIGHLIGHTS

"The secret to change is to focus all of your energy, not on fighting the old but on building the new." – Socrates.

There are layers of relevance to this quote as I reflect on the last 12 months in our organisation. 'Building the new' has been a key focus in several areas and its amazing to see the progress we have made in a relatively short time.

New Approaches...

Throughout the 2020/2021 year we have worked to increase internal collaboration across our DCJ funded program areas. Historically the Family Support Team and Youth Team have worked very separately meaning that flow of information and resources between the two teams has been limited. This year, in line with the changes to our TEI funding contract with DCJ we have sought to bring these teams together, moving away from siloed thinking into a 'whole of service' approach. The results thus far are pleasing.

New People...

We said farewell to several staff members;

- Sarah Berry to NSW Dept. of Education
- Brad Dunn to NSW Dept. of Education
- Joy Welsh
- Lauren Clay to family duties
- Jodi Handscomb - End of Contract
- Toby Kable - End of Contract
- Michelle Johnston - End of Contract.

We welcomed;

- Allison Hillery - Child, Youth and Family
- Nic Snellgrove - Child, Youth and Family
- Sally Donaldson - Wellbeing

New Look...

Work on our CALM Inc. rebranding has been an exciting project and spanned several months. All staff were invited to provide feedback and contribute to concepts.

Intended to be simple, modern and appealing, we are looking forward to launching our new look in late October 2021.

Not surprisingly, COVID-19 continued to impact the way in which we delivered our services however once again, staff across the organisation adapted extremely well.



New Systems...

In addition to implementation of the Employment Hero HR platform we have also moved our IT infrastructure to the cloud this year. Staff received training in the implementation of the new system and also in a variety of MS Office tools. Adoption of the new system has been very successful and has also enabled a number of existing processes to be streamlined.

New Home...

The identification of new Head Office premises for CALM Inc. has been a major undertaking this year and as I write this report our move is in progress. Staff have been incredibly patient throughout this process and it will be exciting to see everyone set up in their new work spaces. I am confident that the new building will also add to fresh thinking in relation to team collaboration and partnerships with external agencies.

OUTCOMES AT A GLANCE

WELLBEING PROGRAM



4 schools



4 staff



16 group programs facilitated



over 300 students supported.

CHILD, YOUTH & FAMILY PROGRAM



6 staff



165 families



174 occasions of advice & referral



118 gatekeepers trained



29 young people



31 vouchers provided



3721 pieces of merchandise distributed.



6 sector networking meetings facilitated



3000 x e-newsletters distributed



175 mental health workshop participants

CHILD, YOUTH & FAMILY SUPPORT

Case management - Parenting programs - Advice & Referral

Supporting our Community:

Supporting our local children, young people and families is our passion. This year has seen us provide:

- 165 families with support through case management & parenting programs
- 29 young people and their families support through youth specific case management & parenting programs
- 174 occasions of advice & referral to individuals, families & service providers

"It has been amazing to have [someone] as a sounding board. To have someone to let you know you're on the right track or not."

Performance Improvement:

This year brought an exciting change to our case management as we began providing short-term case management support to young people over 12 years of age. We have enjoyed putting on our creative hats to develop simple & informative tip sheets for our Facebook page

"Thanks again for your visit this morning and the work you've done and are doing, you have no idea how helpful it is and how grateful I am!"

Responding to Needs:

- We responded to a request from Lake Macquarie City Council to be part of their You're Kidding Me program and took the, slightly scary, step of providing an online workshop on Tackling Temper Tantrums to 30+ participants.
- We were delighted to provide staff training in behaviour management to Fair Play OOSH & VC
- We continued to partner and liaise with local services to meet the needs of the local community. We just want to highlight two here:
 - The Toronto Kinship Carers Group has reached out to us a few times this year for support. We have been delighted to provide one-off workshops and advice to this important local community service
 - Newcastle Paediatric unit invited us to share about our service and the family support role during a Hunter-wide Paediatric Zoom Series. This provided us with a unique opportunity to promote our service to a broad range of medical staff from the Hunter New England region and has seen an increase in referrals from paediatricians.



CHILD, YOUTH & FAMILY SUPPORT

Sector Support

Supporting our Sector:

CALM Inc's passion and contribution to the Lake Macquarie youth sector provides a wonderful opportunity for the Child, Youth and Family staff to learn, get involved in local events, and make positive connections with young people and those who work with young people.

Our staff continued to provide sector support via -

- 2 x Lake Macquarie Youth Interagency Meetings. (December 2020, July 2021)
- 2 x Combined Newcastle/Lake Mac Youth Interagency Meetings. (March 2021, September 2021)
- 2 x Network of Practice Meetings (November 2020, May 2021)
- Monthly Sector Share email newsletter, reaching over 250 members.
- Attendance at the bi-monthly meetings of the Lake Macquarie Youth Advisory Council



Other projects the YDO has initiated or partnered on in 2020/21 include:

- Hosting and participating in LoveBites training for school and sector staff (March 2021)
- Co-facilitation, organising, and delivery of Lovebites across 3 local high schools
- Co-chairperson and facilitator of Awesome Lake Mac
- Acting as SafeTalk Community support person
- Supporting the Sporting Chance project in partnership with Newcastle Football; attending Mental Health Aware presentation and the Mental Health Aware Round
- Involved in the DoE Youth Engagement Strategy project.

We're grateful for the work we've achieved this year and have had amazing opportunities to meet and work with a range of passionate young people and organisations who are doing great things to continue supporting and uplifting our entire community.



CHILD, YOUTH & FAMILY SUPPORT

Grant Funded Projects

Stories of Strength:



In November 2019, we were successful in securing a grant from the Department of Industry, Innovation and Science to deliver Stories of Strength in partnership with Outloud (a youth arts organisation based in Bankstown). Stories of Strength is a dynamic program that uses the power of storytelling to develop students' wellbeing, resilience and understanding of the community. A bulk of the program was run throughout 2020 when Covid-19 restrictions eased and external visitors were able to work on school grounds. We finished delivery in December, 2020 with Warners Bay High School.

At the conclusion of the program, Project coordinators, Dayle and Sarah were able (and lucky) to host a Stories of Strength Showcase in March 2021. Attendees were made up of CALM Inc and Outloud staff, participating schools, students who created interviews and their families and friends, local young artists, and local government dignitaries, Jodie Harrison our State Member for Charlestown, and Pat Conroy our Federal Member for Shortland.

The Showcase was a part presentation and part audio-visual immersive experience, where attendees listened on headphones to four selected Stories whilst watching on the screen time-lapsed videos from artists whose work was inspired by each interviewees' story. This event was a significant achievement and highlight for the team. We were thrilled to receive overwhelming positive feedback from participants and attendees.

It was a pleasure and joy to deliver Stories of Strength Lake Mac to impassioned and enthusiastic young people, and to provide a platform for older community members to share parts of their life story with others. This program highlights the importance of celebrating the immense strength, courage, and resilience we have inside us in the face of adversity, and life's ups and downs.



"This was so amazing to be a part of! Please, please, do more of this in our area. Local stories are so important for our community to hear."
SOS participant

CHILD, YOUTH & FAMILY SUPPORT

Grant Funded Projects

Mental Health Aware:



"One of the greatest aspects of the workshop is realising how many people may be having the same struggles as you and how you're not alone."
- MHA Workshop participant, 2021

This project was funded by the NSW Ministry of Health and developed in collaboration between Newcastle Football and (CALM) Inc. The aim of the project was to deliver a range of free mental health and suicide prevention initiatives across the region through the Mental Health Aware project, with an emphasis on connecting Newcastle-based sporting and community groups with local mental health support services. The aim of the project was to increase the ability of all community members to recognise signs of mental illness amongst team mates, support others and destigmatising conversations around mental health. The project included awareness strategies to promote positive mental health, specifically Suicide Prevention, in sport and community clubs across Lake Macquarie and greater Newcastle.

Throughout the course of this project, we achieved:

- Two annual mental health in football rounds were held in association with 10 local football clubs.
- 3721 Mental Health Aware merchandise items were distributed to community members.
- All Newcastle based football clubs received a range of mental health support packs.
- 175 players, coaches and volunteers participated in mental health awareness workshops.
- A further 43 participants completed either START or SafeTALK suicide intervention training.



"I feel more confident to be able to talk to someone about suicide and mental health with a clear set of steps to follow. Seems more doable now!"
SafeTALK participant 2021.

Gatekeeper Training:

Thanks to a successful grant from NSW Ministry of Health, CALM delivered a range of suicide intervention and prevention workshops to local community groups. These workshops sought to equip community members with the skills to recognise when an

individual may be having thoughts of suicide and respond to keep them safe.

Throughout the project, 6 SafeTALK workshops were delivered to 89 community group members. Due to a rise in COVID cases and restrictions within the region, START, an online self-paced workshop, was made available to community members for contactless delivery. Through START, an additional 29 community

members participated in gatekeeper training.

Community Activities Lake Macquarie Inc.
ABN 65 323 033 457

Financial Report

30 June 2021

**Community Activities Lake Macquarie Inc.
Financial Report – 30 June 2021**

Contents

Committee’s report.....	1
Income and Expenditure Statement	2
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6
Statement by Members of the Committee	10
Independent Audit Report to the Members	11
Certificate by the Members of the Committee.....	13

Community Activities Lake Macquarie Inc.

Committee's report

Your committee members submit the financial report of Community Activities Lake Macquarie Inc. for the financial year ended 30 June 2021.

Committee Members

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

G Collins.
T Hardman
G Brownwell
L Hughes
I White
C Lawler Resigned on 28 October 2020
G Morgan Appointed on 27 April 2021

Principal activities

- (a) To be engaged in all necessary activities in the relief of social distress and deprivation in the Lake Macquarie area particularly with regard to:
- (i) Assisting families that are suffering from misfortune;
 - (ii) Provision of support services to underprivileged youth; and
- (b) At all times to carry out its activities in accordance with the Mission Statement.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Review of operations

	2021	2020
	\$	\$
Net Profit/(loss)	<u>213,395</u>	<u>123,589</u>

Signed in accordance with a resolution of the members of the committee.



Gary Collins
Chairman

Terrence Hardman
Secretary/Public Officer

Toronto
8 October 2021

Community Activities Lake Macquarie Inc.

Income and Expenditure Statement

For the year ended 30 June 2021

	2021 \$	2020 \$
Income		
Cardiff Collab Comm Project	-	63,667
CashFlow Boost		
Christmas Party Income	37,500	62,500
Donations	182	-
Grant - Commonwealth	38,160	12,958
Grant - Community Builders	56,959	46,815
Grant - Department of Community Services	104,653	102,866
Grant - Department of Education & Training	2,769	-
Grant - Early Intervention & Placement	145,630	187,835
Grant - Lake Macquarie City Council	328,310	321,672
Grant - NSW Government Health	1,000	1,112
Grant - One-off	92,192	-
Grant - Suicide Prevention	26,869	23,096
Grant - Toronto Workers Club	36,704	75,154
Interest	5,455	4,300
JobKeeper subsidy	1,132	4,456
Management and administration fees	157,500	135,000
Motor vehicle use	380,172	281,005
Policy Refunds	3,610	3,050
Rental income	-	710
Sale of Assets	40,120	10,044
Solar Generation	19,091	-
Sundry	40	81
Training Delivered	61	89
Total Income	1,478,635	1,347,837
Expenses		
Accounting fees	13,050	9,385
Advertising and promotion	16,405	3,421
Allowances	122	355
Assets purchases	1,604	3,812
Audit fees	5,370	5,990
Bad debts	565	-
Bank charges	241	465
Badges	16	28
Board governance expense	154	69
Business Planning Costs	4,435	2,930
Cleaning and pest control	13,021	9,336
Client support services	6,376	2,915
Computer expenses	20,521	13,311
Consultancy fees	25,567	56,452
Credit card fees	-	4
Depreciation	7,360	16,352
Donations	46,953	550
Employment Support & Super	1,215	795
Equipment hire/lease	586	-
Fees and permits	-	42
Flowers and gifts	1,426	659
Health and safety	1,533	1,057
Insurance	23,661	23,591
Internet	2,457	1,418
Management and administration fees	210,611	189,193
Meeting expenses	1,869	838
Membership and subscriptions	4,268	2,722
Motor vehicle expenses	7,825	11,627

Community Activities Lake Macquarie Inc.

Income and Expenditure Statement

For the year ended 30 June 2021 (continued)

Postage, freight and couriers	516	440
Printing and stationery	2,827	4,158
Project support services	33,341	18,680
Publications and information	282	-
Rates and utilities	7,053	6,844
Recruitment	3,220	-
Refund - fees	-	7,856
Rent	32,945	34,273
Repairs and maintenance	3,828	5,504
Salaries and wages	750,338	770,917
Security expenses	1,794	2,458
Staff amenities	1,090	373
Staff bonus	273	-
Sundry expenses	131	-
Telephone and fax charges	5,702	8,986
Training and development	4,663	4,041
Travel and accommodation	26	2,401
Total Expenses	1,265,240	1,224,248
Net Profit/(loss) before income tax	213,395	123,589
Income tax expense		
Net Profit/(loss)	213,395	123,589

The above income and expenditure statement should be read in conjunction with the accompanying notes.

Community Activities Lake Macquarie Inc.

Balance Sheet

As at 30 June 2021

	Notes	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	2	993,597	790,601
Trade and other receivables	3	23,746	172,924
Other	4	12,821	17,867
Total current assets		1,030,164	981,392
Non-current assets			
Property, plant and equipment	5	25,940	24,071
Total non-current assets		25,940	24,071
Total assets		1,056,104	1,005,463
Current liabilities			
Trade and other payables	6	71,595	91,144
Provisions	7	53,735	67,565
Other	8	137,119	255,117
Total current liabilities		262,449	413,826
Non-current liabilities			
Provisions	9	16,558	27,935
Total non-current liabilities		16,558	27,935
Total liabilities		279,007	441,761
Net assets		777,097	563,702
Members' Funds			
Retained profits	10	777,097	563,702
Total Members' funds		777,097	563,702

The above balance sheet should be read in conjunction with the accompanying notes.

Community Activities Lake Macquarie Inc.

Statement of Changes in Equity

For the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Total members' funds at the beginning of the financial year		563,702	440,113
Total recognised income and expense for the year	10	213,395	123,589
Total members' funds at the end of the financial year	10	<u>777,097</u>	<u>563,702</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Notes to the Financial Statements

30 June 2021

Note 1. Summary of significant accounting policies

This financial report is for Community Activities Lake Macquarie Inc. (the Association) and is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *NSW Associations Incorporation Act 2009* and the *Associations Incorporation Regulation 2016*. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income tax

The association is exempt from income tax under Australian taxation laws in accordance with section 50-65 of the *Income Tax Assessment Act 1997*. The association is not liable for income tax therefore no provision is made.

(b) Property, Plant and Equipment

Motor vehicles and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Any assets purchased for projects will be expensed to the specific project immediately.

(c) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(e) Provisions

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

(f) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of 3 months or less.

(g) Trade and other receivables

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

(h) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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

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

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Notes to the Financial Statements

30 June 2021 (continued)

Note 1. Summary of significant accounting policies (continued)

(i) **Leases**

Leases of property, plant and equipment where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

(k) **Trade and other payables**

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

Note 2. Current assets – Cash and cash equivalents

	2021	2020
	\$	\$
Cash at bank and on hand	37,985	140,017
Cash Management account	840,210	536,546
Term deposits	115,402	114,038
Total cash and cash equivalents	<u>993,597</u>	<u>790,601</u>

Note 3. Current assets – Trade and other receivables

	2021	2020
	\$	\$
Trade debtors	2,589	107,846
CashFlow Boost	-	12,500
JobKeeper subsidy	-	45,000
Loan – Care Activities	21,081	7,193
Other receivables	76	385
	<u>23,746</u>	<u>172,924</u>

Note 4. Current assets – Other

	2021	2020
	\$	\$
Prepayments	12,821	17,867
	<u>12,821</u>	<u>17,867</u>

Notes to the Financial Statements

30 June 2021 (continued)

Note 5. Non-current assets – Property, plant and equipment

	2021	2020
	\$	\$
Leasehold improvements		
At cost	7,330	-
Less: Accumulated depreciation	-	-
Total buildings and improvements	<u>7,330</u>	<u>-</u>
Plant and equipment		
At cost	235,491	318,169
Less: Accumulated depreciation	<u>(216,881)</u>	<u>(294,098)</u>
Total plant and equipment	18,610	24,071
Total property, plant and equipment	<u>25,940</u>	<u>24,071</u>

Note 6. Current liabilities – Trade and other payables

	2021	2020
	\$	\$
Trade creditors	32,683	35,281
Accruals	25,515	28,677
Credit card	53	99
Net BAS payable	13,344	27,087
	<u>71,595</u>	<u>91,144</u>

Note 7. Current liabilities - Provisions

	2021	2020
	\$	\$
Employee entitlements	<u>53,735</u>	<u>67,565</u>

Note 8. Current liabilities - Other

	2021	2020
	\$	\$
Income in advance – Grants in advance	<u>137,119</u>	<u>255,117</u>

Note 9. Non-current liabilities - Provisions

	2021	2020
	\$	\$
Employee entitlements	<u>16,558</u>	<u>27,935</u>

Note 10. Members' Funds

	2021	2020
	\$	\$
Retained profits		
Retained profits at the beginning of the financial year	563,702	440,113
Net Profit/(loss)	213,395	123,589
Retained profits at the end of the financial year	<u>777,097</u>	<u>563,702</u>

Notes to the Financial Statements

30 June 2021 (continued)

Note 11. Impact of COVID-19

The association's operations are heavily dependent on government funding. The outbreak has had a continued material adverse impact on economic and market conditions, triggering shutdowns. The situation is rapidly changing, it is not practicable to estimate the potential impact this may have on the Association in the future.

The factors considered to assist in mitigating the identified risk, include but are not limited to:

- Significant cash reserves.
- Cash flow forecasts which indicate that debts can be met when they fall due.
- The Association is eligible for and has enacted Government relief, where appropriate.
- The Association has demonstrated its ability to continue to operate through heavy COVID-19 restrictions.
- The Association has low levels of debt.
- The region has relatively low levels of infection and measures such as personal hygiene and social distancing have been extremely effective thus far.
- The commencement of the nationwide vaccination program.

Based on the factors identified above, notwithstanding the COVID environment is uncertain, we do not believe, that the impact of the COVID-19 virus will give rise to a material uncertainty of the Association's ability to continue as a going concern.

Community Activities Lake Macquarie Inc.

Statement by Members of the Committee

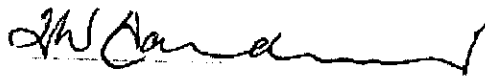
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 9:

1. Presents a true and fair view of the financial position of Community Activities Lake Macquarie Inc. as at 30 June 2021 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Community Activities Lake Macquarie Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by


Garry Collins
Chairman


Terence Hardman
Secretary/Public Officer

Toronto
8 October 2021

Independent Audit Report to the Members of Community Activities Lake Macquarie Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report as set out on pages 1 to 10, being a special purpose financial report, of Community Activities Lake Macquarie Inc. (the Association), which comprises the committee's report, the income and expenditure statement for the year 30 June 2021, the balance sheet as at 30 June 2021, the statement of changes in equity as at 30 June 2021, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, the financial report gives a true and fair view, in all material respects, the financial position of Community Activities Lake Macquarie Inc. as at 30 June 2021 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the *NSW Associations Incorporation Act 2009* and the *Associations Incorporation Regulation 2016*.

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 association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *NSW Associations Incorporation Act 2009* and the *Associations Incorporation Regulation 2016*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of Matter – COVID-19

Without modifying my opinion, I draw attention to note 11 of the financial report, which describes the impact of the COVID-19 virus.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *NSW Associations Incorporation Act 2009* and the *Associations Incorporation Regulation 2016* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

**Independent Auditor's report to the Members
of Community Activities Lake Macquarie Inc. (continued)**

Auditor's Responsibilities for the Audit of the Financial Report (continued)

As part of an audit in accordance with 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's 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 association'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 association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee 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.

Ben McEwan
Registered Company Auditor

Newcastle
8 October 2021


McEwan and Partners Pty Ltd
Chartered Accountants


Community Activities Lake Macquarie Inc.

Certificate by the Members of the Committee

I, Garry Collins of 12 Biddabah Avenue, Warners Bay, NSW 2282 and I, Terrence Hardman of 8 Syltone Close, Highfield NSW 2289 and certify that:

- (a) I attended the annual general meeting of the association held on 27 October 2021.
- (b) The financial statements for the year ended 30 June 2021 were submitted to the members of the association at annual general meeting.


Garry Collins
Chairman


Terrence Hardman
Secretary/Public Officer

Toronto
October 2021



CIRCLE OF SECURITY PARENTING PROGRAM

WHEN: Runs over 8 Fridays from the 5th Feb to 26th Mar 2021.
WHERE: Toronto Uniting Church, 118 The Boulevard, Toronto
TIME: 10am-12noon

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- Support your child's emotional management
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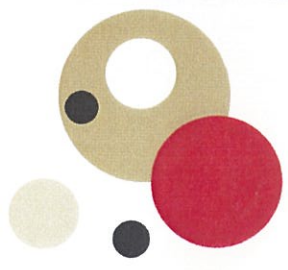
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 Ramsay Health Care

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CALM Inc (Community Activities Lake Macquarie)



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Do you need some funds, advice or connections?



COMMUNITY ACTIVITIES LAKE MACQUARIE INC



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