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ANNUAL REPORT



CALM
Child • Youth • Family

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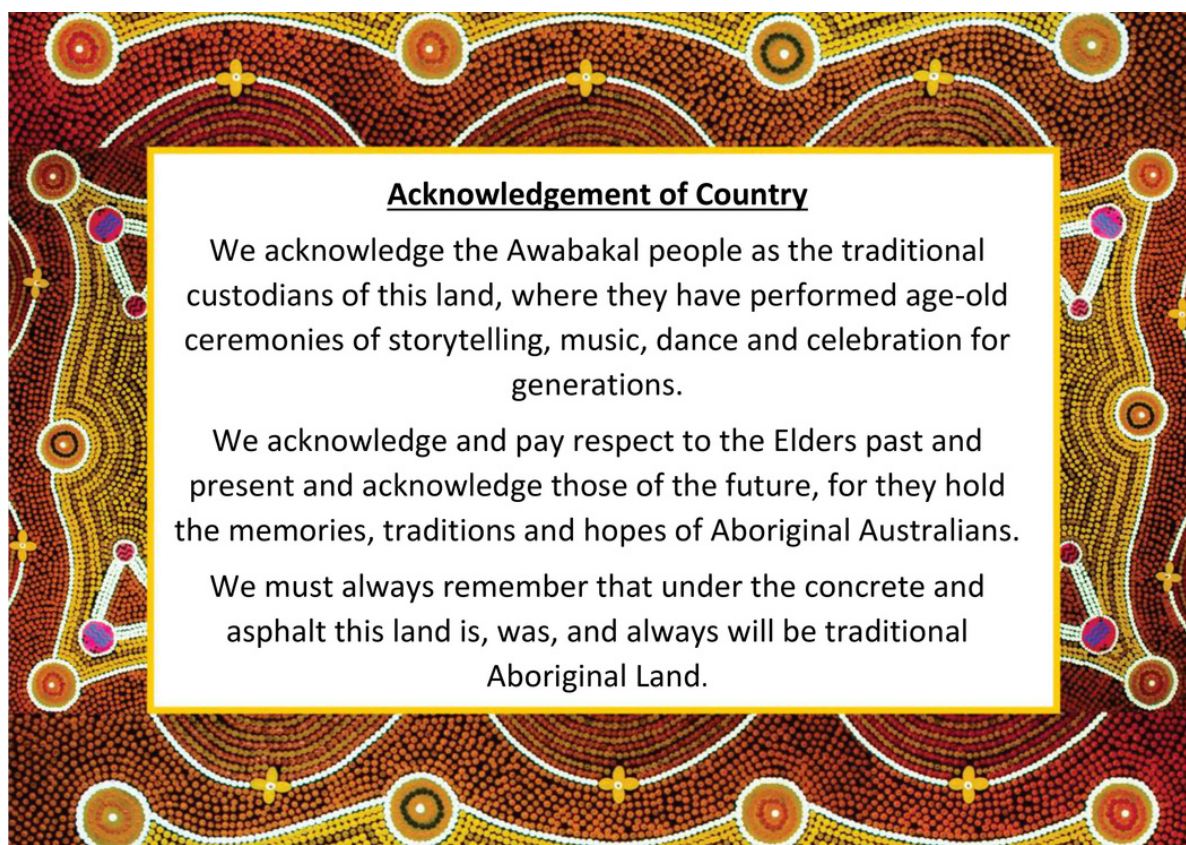
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Empowering children,
young people and
families throughout our
communities.



AGENDA

2021-2022 Annual General Meeting



- 1.Refreshments
- 2.Welcome & Apologies
- 3.Celebrating our impact- School Wellbeing team 2022
- 4.Minutes of 2020/21 AGM- Garry Collins
- 5.Presentation of CALM Reports
 - a.Chair- Garry Collins
 - b.Chief Executive Officer- Sheena Harvey
 - c.Treasurer- Gemma Morgan
- 6.Introduction of Returning Officer & Auditor- Ben McEwan
- 7.Nomination of Committee Members for CALM & Care Activities- Ben
8. Presentation of Care Activities Reports- Sheena, Gemma, Garry
- 9.Appointment of Auditor for 2022/23- McEwan & Partners- Chair
- 10.Appointment of Public Officer- Terence Hardman- Chair
- 11.General Business- nil received.
- 12.Closing- Garry Collins

2020-2024 Strategic Plan



MINUTES

2020-2021 Annual General Meeting

Acknowledgement of Country: Dayle Fogarty

1. Welcome: Meeting commenced 5.35 pm by Garry Collins
Present: Garry Collins, Sheena Harvey, Gwenda Brownell, Gemma Morgan, Terry Hardman, Prue Hughes, Emma Cook, Dayle Fogarty, Meghan Barry, Garry Cutcliffe, Sophie Cutcliffe, Rochelle Mellows, Nicolas Snellgrove
By GoTo meeting link - Ben McEwan, Jacqui McEwan, Amanda Morisson, Tony Ellit, Maree Edwards, Paul Proctor, Sinead Coakley, Richard DeMartin,
Apologies: Luke Hughes, Sue Cook, Greg Piper MP, Russell Henry,
2. Nominations for renewal of membership to CALM:
Nominees: Garry Collins, Terry Hardman, Luke Hughes, Gwenda Brownell, Irene White, Gemma Morgan. No objections raised. Membership of all nominees accepted for next 12 months
3. Business arising from previous minutes: Nothing raised. No comments or discussion on previous minutes. MINUTES AGM 28.10.2020 ACCEPTED
Moved: Emma Cook Seconded: Gemma Morgan CARRIED
4. Presentation of reports:
PRESIDENT: read by Garry. REPORT ACCEPTED
Moved: Garry Collins Seconded: Emma Cook CARRIED

C.E.O: Sheena speaks to report - REPORT ACCEPTED
Moved: Sheena Harvey Seconded: Gemma Morgan CARRIED
5. Auditor's Report: Ben McEwan speaks to the Auditor's report of McEwan and Partners. Net profit for the year was \$213k compared to \$123k in the previous year, an impressive increase of \$90k; Total income increased by \$131k while total expenditure increased just \$41k.

MINUTES

2020-2021 Annual General Meeting

Movements of note included:

- * Cardiff Collaborative Community Project decreased \$60k as it finished 31/12/19;
- * Cashflow boost was \$37k;
- * Grants - D of E decreased \$42k due to decrease in number of schools; NSW Govt Health increased \$92 (new project); Suicide Prevention decreased \$39k as Connected Community project finished halfway through the year;
- * JobKeeper \$157k;
- * Management fees increased due to more services in CARE;
- * Rental income increase of \$30k as result of desk space rental to Head Space and usage at BBYCC;
- * Sale of assets of \$19k was the 2 motor vehicles;
- * Increase in expenses was the Advertising and Promotion largely associated with the “Creative Collective” branding initiative;
- * Donations of \$46k related to the go kart donation to Morisset High and YTDO end of program donation;

The balance sheet remains in a strong position, with no problems in relation to liquidity or continuing as a going concern.

This financial year was the first full year of paperless record keeping and practices and it was impressive in terms of coverage and practices and the robust nature of the approval controls protecting these practices. With the audit being conducted remotely due to COVID the efficiency and success of the audit was largely due to these processes. Plainly a lot of thought and hard work went into their implementation - well done to Sheena and the team.

The financial results are excellent and the financial report gives a true and fair view of the financial activities. is satisfactory and a true and fair view of the financial activities. An unqualified audit report has issued.; Ben thanks the Board, Sheena and the team for providing such a friendly and well organised environment in which to conduct the audit.

REPORT ACCEPTED

Moved: Ben McEwan

Seconded: Gwenda Brownell

CARRIED

MINUTES

2020-2021 Annual General Meeting

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.

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
	Treasurer (vacant)

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 in the 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: 5.57 pm

Minute Secretary: Terry Hardman

Presidents Report

With our new office established, this year was to be one of consolidation. Admirable aim but new projects kept coming and our teams kept developing new programs and projects to help our community. We were again impacted by Covid but more subtly than previously. Many staff succumbed at various stages and it is to the skill and determination of our staff that our services didn't cease. The reduction in numbers at our OOSH services impacted us financially but there was some recognition and compensation from the government to alleviate the worst of the impacts.



The Board has maintained its numbers and I am grateful for the support shown by all Board members being available to assist staff when called on. This was especially so when we elected to have a sub-committee to oversee the financial issues affecting Care Activities business.

In conclusion, my thanks to all the staff for their efforts this year and for making CALM and Care Activities very special organisations.

Garry Collins - Chair

CALM Inc and Care Activities

CEO Report

"The achievements of an organisation are the results of the combined effort of each individual." —Vince Lombardi

Nothing is truer than this quote for the past year. Our individual staff and Board members, your the level of commitment, passion and dedication allows our organization to continue to achieve significant milestones in our history. Sincerely thank you.

The third year of our strategic plan focused on 'Core Focus'. We consciously and strategically made every decision with children, young people, and families at our core. We strategically and consciously implemented our rebrand doubling our social

media followers and used our tag line Child.Youth.Family to clearly define our focus. We have reflected on our values in decision making and at times this has meant saying 'thanks but no thanks' to opportunities. We have focused on collecting data and recording our impact to ensure we can demonstrate quality services and sector and community need.

We have continued to exceed our Child, Youth and Family, Youth Development Officer, and School Wellbeing contract specifications. In the last year CALM staff have directly supported 1,637 children, young people, and families in Lake Macquarie. In addition, we also delivered a whopping 17 additional small grant funded projects. These projects have all had children, young people and families at their core and would not be possible without the financial collaboration and support of

Department of Communities and Justice
Department of Regional Youth
National Indigenous Australians Agency
Belmont Neighbourhood Centre
Newcastle Football Association
Clubs NSW- Toronto Diggers and Toronto Workers Clubs

Department of Education
The Westpac Foundation
Rotary Club of Toronto
Lake Macquarie City Council
NSW Transport, and

We continued our commitment to our staff in providing a workplace which is flexible, supportive, and progressive. In measuring success for 'our people' our staff turnover was extremely low- farewelling one staff member due to ill health, 100% of staff received COVID Vaccinations without any resistance, Kath celebrated 10 years and Sue 13 Years and staff thanks captured in our staff 'Happiness rating' has been high. We regularly receive comments such as

- *I feel like I have a work family. Everyone is supportive and I love my job*
- *I miss the work environment and our people (comment during COVID lockdown)*
- *I can have great home/ work balance here*
- *I love and enjoy what I do*

Our staff comments are immeasurable, showing our commitment to flexibility and an individualized approach to staff development is far more valuable than any predetermined 'Mental Health Day' or fitness pass. I thank the Board and our Manager; People & Purpose, Prue for supporting our sincere commitment to 'Our People' including to myself during my twice taking unexpected and extended leave.

We began the 2021/22 year in lockdown and on 15 September 2021, returned to our beautiful, modern office facilities with upgraded IT equipment, a fresh brand and 'headspace' roommates. Whilst the warehouse fit out and move that occurred during lockdown appeared seamless there was a lot of work to make this happen. It could not have run so smoothly without Amanda our Administration Officer with her 'can do' attitude who rolled up her sleeves to get the dirty work and heavy lifting done. On so many occasions Amanda worked above and beyond, and I am truly grateful. As everyone returned to the new office, we could see the silo attitude of service delivery disappeared, and while it took a while to iron out the acoustic, privacy and flooding issues, eventually staff could see they are deserving of beautiful, modern offices facilities and a trusting, collaborative work family.

We have continued to build and strengthen external partnerships and were rewarded with moments of trust in receiving DCJ additional Sector Development funds, retention of the Youth Development Officer contract, 17 small grants, named finalist in the Lake Macquarie Business excellence Awards as 'Outstanding Community Organisation' and my favorite receiving this email.... 'It's fantastic to see you and your team are kicking the ball out of the park with your service delivery. It's been a very challenging year for the communities- I feel very proud of CALM and the integrity in which you deliver your service provision'. I believe we have set a solid foundation for the year ahead and I can't wait to see what opportunities we can create together in 2022/23.

Sheena Harvey - CEO

Managers Report

People & Purpose Highlights

"Great difficulties may be surmounted by patience and perseverance." Abigail Adams.

Throughout the last 12 months we have indeed persevered - not only as individuals but collectively as an organisation. What we have achieved this year, as a relatively small team of humans is truly remarkable!

We have enjoyed settling into the new office space and it has been exciting to see our premises being used to support our community once again.

This past year we have learned how to live with COVID-19 and once again our staff

demonstrated excellent flexibility & innovation as we juggled periods of illness & mandatory isolation.

As evidenced in the following pages, we have delivered numerous small grant funded projects throughout this year. Each of these projects were developed in response to needs that our staff had identified within our local community. It was a privilege to watch our staff step in to new territory as they took on coordination of these projects.

Our new branding has provided us with excellent opportunities to enhance our profile within our community and within the sector. We have developed increased confidence in our use of social media and participated in a number of face to face 'community expo' events where we were able to connect with the community and other service providers.

We welcomed Lynette (Nettie) Milson to our School Wellbeing team this year. Nettie replaced Sally as our Wellbeing Officer at Wiripaang PS. There were no other staffing changes within the CALM team this year which has been pleasing.

It is an honour to work alongside such a dedicated team of staff, our CEO and Board. I am excited for the year ahead.

Prue Hughes - Manager



Outcomes Snapshot

Wellbeing Program



4 schools



4 staff



300+ students supported.



Child, Youth & Family Program



9693 x e-newsletters distributed



32 young people



6 staff



6 sector networking meetings facilitated



238 occasions of advice & referral



\$10,000 in vouchers provided to 62 families



124 families



Child, Youth & Family Support



Parenting Programs

8 Parenting programs delivered.



Case Management

- 124 children & parents were supported with case management & parent programs
- 32 young people and their families were supported with case management



Advice & Referral

- 238 individuals & service providers accessed information, advice & referral support.



Education & Skills

- 61 children & young people engaged with education & skills training through Seasons for Growth, Finding Eagles, Love Bites and 1:1 skill development.



Child, Youth & Family Support



Responding to Community Needs

- 30+ Food hampers distributed for Christmas 2021.
- 62 emergency relief vouchers provided to local families.



Flexible Service Delivery

- 775 incidences of face-to-face service provision.
- 341 incidences of online service provision.
- 458 incidences of telephone service provision.



Client Feedback

- *"Going to parenting classes and chatting with my support worker has been so life changing...CALM offer a very warm and supportive community"*
- *"Thank you to [the group facilitators].[The class] has been a safe place to discuss, share and learn."*

Youth Development



The past year has proven active and eventful for the youth team;

- 4 Youth Interagency Meetings.
- 2 Youth Network of Practice Events.
- 12 Youth Sector Shares
- 2 Youth Week events; 'GameOn' Pop Up Van and Hunter Sports High School Youth Engagement Forum.
- 7 Hunter LoveBites Committee Meetings.
- 10 Lake Macquarie Youth Advisory Council.
- Community Sector Meetings with Stakeholders.
- 2 LoveBites 1-day workshops to Hunter Sports HS & Whitebridge HS.

Sector Feedback

- Feedback provided by one stakeholder said – *'Well done Nic, great topics and really positive turnout!'*
- Whilst another said in relation to the sector share – *'This is great! Good job team, wish I was 12-18 again.'*



Grant Funded Projects



OUTCOMES.....

- 228 parents & carers directly supported.
- 8592 children & young people indirectly supported.
- Free info & resources distributed to 8425 participants.

This project was funded by the Westpac Safer Children, Safer Communities Impact grant and was delivered in partnership with Your Choicez. Our aim was to empower parents and caregivers with practical strategies to support conversations with their children and young people about online pornography. There was also an emphasis on connecting parents and caregivers with one another so they may recognise that online pornography is not an issue isolated to just their family. The heart of the project was a series of four online webinars focused on providing knowledge and practical skills to parents so that they are able to have conversations with their young people about online pornography. As part of the project, we also resourced parents, caregivers and school communities with hard copies of "How to Talk to Your Kids About Pornography" by Educate, Empower Kids as an ongoing resource they may utilise.

Feedback

'Since the first webinar I have already spoken to our 7-year-old about a question she had, about where do babies come from. Instead of avoiding the question or letting her search online, we explained as much as she wanted to know. Thanks to the webinar, I felt confident and secure enough in what I was doing, so thank you'. – Parent from Webinar 2

Grant Funded Projects

Thanks to funding from the Office for Regional Youth, we were able to hold our first 'Art House' Winter holiday program. Our aim was to provide social opportunities for young people, whilst also adding some fun into the school holidays. Over the course of the School Holidays, we delivered six art workshops, showcasing skills from six different local artists. Each workshop allowed the attendees to meet other like-minded creatives, whilst also learning a number of new skills and art styles from our mentor artists.

ART
HOUSE



Grant Funded Projects



Supported by funding from DCJ, we partnered with The Wholesome Collective to facilitate a free, two session cooking course. The series offered to teach new cooking skills and nutritional recipes for families cooking on a budget. Upon completion of the program, participants were gifted a Wholesome Collective cook book, and a \$100 Coles voucher to support participants to continue utilising the skills they developed.

The Toronto Baptist church opened their doors to host the event.



"Many thanks!
It was excellent!
Professional
and fun."

"Thank you!
Very practical
and
supportive."

Grant Funded Projects



Thanks to support from Belmont Neighbourhood Centre, CALM Inc was able to partner with the team at Game Aware to deliver our first online workshop in June. The workshop was designed to support parents and carers with information about video gaming and practical strategies to support healthy gaming. Thanks to the workshop we were able to support 54 parents and carers with a number of skills to manage challenging behaviours around video gaming.

- 54 participants
- Info & strategies for addressing problematic gaming behaviours.

Grant Funded Projects



Learn Awabakal & Guthung Language Through Song & Dance

We thoroughly enjoyed these fun and interactive education sessions for the community for NAIDOC 2022. The sessions have been attended by approximately 35 participants so far, including parents and younger siblings of those attending, showing us this program is all about the whole family getting together. Every four weeks our staff look forward to hearing the guitar strumming, Yidaki vibrations, and lovely vocals of Uncle Amos Simon and the children singing in local language.

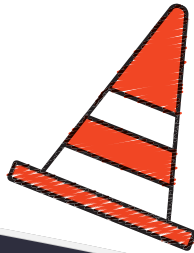
Early in 2022, we were delighted to work with local artist, Saretta Fielding who created the design for our stunning meeting room artwork.



Grant Funded Projects



Kiddy
Car Seat
Safety
101



With thanks to funding from Transport NSW and in partnership with local business, "Kids Carousel - Child restraints Done Right" we supported 12 families to have their child car seats checked, adjusted or installed.

"It's a God send. With the rise in living expenses, I am not sure how we would have managed." Program participant.

Community Activities Lake Macquarie Inc.
ABN 65 323 033 457

Financial Report

30 June 2022

Community Activities Lake Macquarie Inc.
Financial Report – 30 June 2022

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Committee's report

Your committee members submit the financial report of Community Activities Lake Macquarie Inc. for the financial year ended 30 June 2022.

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
G Morgan

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 professionals; 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

	2022 \$	2021 \$
Net Profit/(loss)	<u>95,754</u>	<u>213,395</u>

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

Garry Collins

Chairman

Terrence Hardman

Secretary/Public Officer

Toronto
13 October 2022

Income and Expenditure Statement

For the year ended 30 June 2022

	2022 \$	2021 \$
Income		
CashFlow Boost	-	37,500
Christmas Party Income	18	182
Donations	48,234	38,160
Grant – Commonwealth	-	56,959
Grant – Community Builders	108,590	104,653
Grant – Community Services Grants Program	340,661	-
Grant – Department of Community Services	-	2,769
Grant – Department of Education & Training	81,120	145,630
Grant – Early Intervention & Placement	-	328,310
Grant – Lake Macquarie City Council	1,084	1,000
Grant – NSW Government Health	-	92,192
Grant – One-off	274,904	26,869
Grant – Suicide Prevention	-	36,704
Grant – Toronto Diggers Club	5,500	-
Grant – Toronto Workers Club	-	5,455
Interest	442	1,132
JobKeeper subsidy	-	157,500
Management and administration fees	311,811	380,172
Motor vehicle use	2,663	3,610
Rental income	88,285	40,120
Sale of Assets	-	19,091
Solar Generation	-	40
Sundry	2,024	61
Training Delivered	8,145	526
Total Income	1,273,481	1,478,635
Expenses		
Accounting fees	12,340	13,050
Advertising and promotion	10,827	16,405
Allowances	-	122
Assets purchases	2,898	1,604
Audit fees	5,635	5,370
Bad debts	1,696	565
Bank charges	444	241
Badges	113	16
Board governance expense	-	154
Business Planning Costs	1,694	4,435
Cleaning and pest control	13,875	13,021
Client support services	11,630	6,376
Computer expenses	14,574	20,521
Consultancy fees	11,880	25,567
Depreciation	17,705	7,360
Donations	150	46,953
Employment Support & Super	971	1,215
Equipment hire/lease	874	586
Flowers and gifts	688	1,426
Health and safety	2,210	1,533
Insurance	32,188	23,661
Internet	2,263	2,457
Legal fees	2,263	-
Loss - Sale of Non-Current Assets	7,191	-
Management and administration fees	150,818	210,611
Meeting expenses	170	1,869
Membership and subscriptions	4,844	4,268
Motor vehicle expenses	5,037	7,825

Income and Expenditure Statement

For the year ended 30 June 2022 (continued)

Postage, freight and couriers	820	516
Printing and stationery	3,114	2,827
Project support services	8,279	33,341
Publications and information	-	282
Rates and utilities	5,146	7,053
Recruitment	-	3,220
Refund – fees	400	-
Rent	96,833	32,945
Repairs and maintenance	5,321	3,828
Salaries and wages	719,941	750,338
Security expenses	5,122	1,794
Staff amenities	1,110	1,090
Staff bonus	-	273
Sundry expenses	194	131
Telephone and fax charges	9,260	5,702
Training and development	6,463	4,663
Travel and accommodation	746	26
Total Expenses	1,177,727	1,265,240
Net Profit/(loss) before income tax	95,754	213,395
Income tax expense	-	-
Net Profit/(loss)	95,754	213,395

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

Balance Sheet

As at 30 June 2022

	Notes	2022 \$	2021 \$
Current assets			
Cash and cash equivalents	2	855,937	993,597
Trade and other receivables	3	84,411	23,746
Other	4	13,138	12,821
Total current assets		<u>953,486</u>	<u>1,030,164</u>
Non-current assets			
Intangibles	5	13,220	-
Property, plant and equipment	6	117,360	25,940
Total non-current assets		<u>130,580</u>	<u>25,940</u>
Total assets		<u>1,084,066</u>	<u>1,056,104</u>
Current liabilities			
Trade and other payables	7	90,496	71,595
Interest bearing liabilities	8	713	-
Provisions	9	57,501	53,735
Other	10	38,870	137,119
Total current liabilities		<u>187,580</u>	<u>262,449</u>
Non-current liabilities			
Provisions	11	23,635	16,558
Total non-current liabilities		<u>23,635</u>	<u>16,558</u>
Total liabilities		<u>211,215</u>	<u>279,007</u>
Net assets		<u>872,851</u>	<u>777,097</u>
Members' Funds			
Retained profits	12	872,851	777,097
Total Members' funds		<u>872,851</u>	<u>777,097</u>

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

Statement of Changes in Equity

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Total members' funds at the beginning of the financial year		777,097	563,702
Total recognised income and expense for the year	12	95,754	213,395
Total members' funds at the end of the financial year	12	872,851	<u>777,097</u>

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

Notes to the Financial Statements

30 June 2022

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 2022 (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

	2022 \$	2021 \$
Cash at bank and on hand	250	37,985
Cash Management account	740,165	840,210
Term deposits	115,522	115,402
Total cash and cash equivalents	<u>855,937</u>	<u>993,597</u>

Note 3. Current assets – Trade and other receivables

	2022 \$	2021 \$
Trade debtors	41,153	2,589
Loan – Care Activities	5,205	21,081
Other receivables	315	76
Rent Abatement	27,571	-
Security Deposit	10,167	-
	<u>84,411</u>	<u>23,746</u>

Note 4. Current assets – Other

	2022 \$	2021 \$
Prepayments	<u>13,138</u>	<u>12,821</u>

Note 5. Non-current assets – Intangibles

	2022 \$	2021 \$
Brand and Logo Development	<u>13,220</u>	-

Notes to the Financial Statements

30 June 2022 (continued)

Note 6. Non-current assets – Property, plant and equipment

	2022 \$	2021 \$
Leasehold improvements		
At cost	106,047	7,330
Less: Accumulated depreciation	(12,451)	-
Total buildings and improvements	93,596	7,330
Plant and equipment		
At cost	107,809	235,491
Less: Accumulated depreciation	(84,045)	(216,881)
Total plant and equipment	23,764	18,610
Total property, plant and equipment	117,360	25,940

Note 7. Current liabilities – Trade and other payables

	2022 \$	2021 \$
Trade creditors	46,229	32,683
Accruals	31,720	25,515
Credit card	2,424	53
Net BAS payable	10,123	13,344
	90,496	71,595

Note 8. Current liabilities – Interest bearing liabilities

	2022 \$	2021 \$
Bank overdraft	713	-

Note 9. Current liabilities - Provisions

	2022 \$	2021 \$
Employee entitlements	57,501	53,735

Note 10. Current liabilities - Other

	2022 \$	2021 \$
Income in advance – Grants in advance	38,870	137,119

Note 11. Non-current liabilities - Provisions

	2022 \$	2021 \$
Employee entitlements	23,635	16,558

Notes to the Financial Statements

30 June 2022 (continued)

Note 12. Members' Funds

	2022 \$	2021 \$
Retained profits		
Retained profits at the beginning of the financial year	777,097	563,702
Net Profit/(loss)	95,754	213,395
Retained profits at the end of the financial year	<u>872,851</u>	<u>777,097</u>

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 2022 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

Terrence Hardman

Secretary/Public Officer

Toronto

13 October 2022

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 2022, the balance sheet as at 30 June 2022, the statement of changes in equity as at 30 June 2022, 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 2022 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.

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
13 October 2022

McEwan and Partners Pty Ltd
Chartered Accountants

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, Highfields, NSW 2289 and certify that:

- (a) I attended the annual general meeting of the association held on 26 October 2022.
- (b) The financial statements for the year ended 30 June 2022 were submitted to the members of the association at its annual general meeting.

Garry Collins
Chairman

Terrence Hardman
Secretary/Public Officer

Toronto
13 October 2022