



**CALM**  
Child • Youth • Family

# ANNUAL REPORT

2023 - 2024 ● ●



[www.calm.org.au](http://www.calm.org.au)

# Table of Contents

Acknowledgement of Country  
Agenda- 23 October 2024, 5pm  
Minutes of 2022-23 AGM  
2024-2027 Strategic Plan  
Presidents Report  
CEO Report  
Manager Report  
Outcomes Snapshot  
Our Year in Pictures  
Audited Financials





# 2024 AGM Agenda

Empowering children,  
young people and  
families throughout our  
communities.



1. Welcome and Apologies- Garry Collins
2. Acknowledgement of Country
3. Project Shoutout- Morisset Youth & Community- Tom & Angie
4. Acceptance of Minutes 2022/23- Garry
5. Presentation of Presidents Report (CALM & Care)- Garry
6. Presentation of CEO Report(CALM & Care)- Sheena
7. Presentation of Treasurers Report (CALM & Care)- Gemma
8. Introduction of Returning Officer- Ben McEwan
9. Nomination of Board Members (CALM & Care)- Ben
10. Appointment of Auditor 2024/25 (CALM & Care)- Chair
11. Appointment of Public Officer (CALM & Care)- Chair
12. General Business- any items received before 22/10/24
13. Closing Remarks- Sheena



# Board of CALM Annual General Meeting

Wednesday 25 October, 2023

## MINUTES

Acknowledgement of Country: Prue Hughes

1. **Welcome:** Meeting commenced 5.05 pm by Garry Collins
- Present:** Garry Collins, Terry Hardman, Prue Hughes, Emma Cook;  
Allison Forsyth, Astrid Hocking; Laura Watts, Amanda Morrison, Nic  
Snellgrove, Kath Webb  
By video link - Ben McEwan; Jacque McEwan; Luke Hughes

**Apologies:** Sheena Harvey, Gemma Morgan, Gwenda Brownell

Welcome by Prue.

Prue showcases the Rise Youth Podcast project, showing a short video and giving an outline of the project. Its success has resulted in extension, with a further 10 podcasts shortly to be rolled out.

2. **Business arising from previous minutes:**

Nothing raised. No comments or objections to minutes of last AGM.

MINUTES AGM 26.10.2022 ACCEPTED

*Moved:* Emma Cook

*Seconded:* Laura Watts

CARRIED

3. **Presentation of reports:**

PRESIDENT (Garry):

Reads and tables report

C.E.O. (Sheena)

Report tabled and video presentation by Sheena played.

TREASURER

In Gemma's absence Garry makes comment on profit/loss section of the Financial Report, stressing the Board has no concern with the \$44k loss following a \$95k profit in 2022 because of the overall healthy state of the organisations financial position; he notes every project undertaken has exceeded all expectation and considers the outcome a comfortable finish to the year

REPORTS ACCEPTED

*Moved:* Prue Hughes

*Seconded:* Nic Snellgrove

CARRIED

4. **Election of Office Bearers and Board:**

Ben McEwan Returning Officer

All executive positions declared vacant. Nominations unopposed and duly elected -

Garry Collins	President
Terry Hardman	Secretary
Gemma Morgan	Treasurer

Board members elected unopposed -

Luke Hughes  
Astrid Hocking  
Anastasia Mortimer

(The position of Vice President remains vacant)

5. **Appointment of Public Officer:**

MOTION: *Terry Hardman continue in the role of Public Officer*

*Moved:* Emma Cook                      *Seconded:* Luke Hughes                      CARRIED

6. **Selection of Auditor for 2022/2023:**

MOTION: *McEwan and Partners remain auditors for 2023/2024*

*Moved:* Amanda Morrison                      *Seconded:* Prue Hughes                      CARRIED

7. **General Business:**

Nothing raised.

**Meeting closed: 5.26 pm**

Minute Secretary: Terry Hardman

ACCEPTANCE OF MINUTES

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

Chairman

Witness



# 2024-2027 Strategic Plan

## OUR VISION

“Our vision is to create empowered, connected and respectful communities.”

## OUR MISSION

“We provide programs, services and an effective voice to empower children, families and young people to flourish within their community.”

## STRATEGIC FOCUS AREAS

### FOCUS

on growth of community programs and services

### INCREASE

financial sustainability

### STRENGTHEN

identify and build on external partnerships

### INVEST

in our people and organisational culture

### SUPPORT

our growth and maintain positive client service delivery

## VALUES THAT UNDERPIN OUR STRATEGY



Respect



Collaboration



Dignity



Ethical Behaviour



Professionalism



Social Justice



## Presidents Report 2024

This has been another year when we have been able to expand our influence further. With the recent addition of the Morisset Youth & Community service, we have been recognised by the NSW Government as a reliable and capable service provider. This demonstrates respect and recognition for the management team and especially the reputation our teams have in the field. Congratulations to everyone involved in our operations.

With the expansion of our work, it has been a godsend to have Managers to take so much pressure off our CEO. Thanks to Prue, Caitlen, and Kath. Our Care Activities team have been working hard this past year all be it under some adversity and have been able to regain financial stability after the impact from Covid. It would appear we are now over the worst of this, and we hope to expand and consolidate our services further.

Our future looks promising and if we continue with our past performance, we can expect to deliver great services to the people in our region.

Garry Collins  
President- CALM Inc and Care Activities





## CEO Report

This year started with the development of our 2024-2027 Strategic Plan. We summarised 2020-2023 as a period of renewal- renewal of our brand, location and services before defining the 2024-2027 as a period of strong growth, reputation and excellence in service delivery.

TRUE SUCCESS IS REACHING OUR POTENTIAL  
WITHOUT COMPROMISING VALUES

We manifested growth and growth we got!

- We commenced a two-year partnership with the Office of Responsible Gambling to roll our Gamble Aware project linking our concerns of gambling in youth gaming.
- In February 2024, we received two new DCJ TEI contracts to increase our services in Morisset and surrounding suburbs. We express our gratitude to the Department of Communities and Justice for their funding support and allowing us to 'think outside the square' in our service delivery model.
- In December 2023 we were successful with the Department of Education School Wellbeing 2024-2027 tender resulting in growth from 3 schools to 15! Unfortunately, these contracts did not come with new money and equates to 6.25hrs/ week per school. We express our gratitude to our schools choosing CALM as their service provider of choice.

With growth comes change. This year we had significant change, increasing our team from 10 to 22 people, and farewell Prue Hughes, our Manager; People and Purpose. We wish Prue all the best in her new role of CEO at Newcastle Family Support. With 14 years at CALM it was fitting to welcome Kath Webb into the Manager role. We congratulate Kath on her new role, and I look forward to seeing her professionally develop and grow.

We thank our small grant sponsors and partners who allow us to test, innovate and provide a diverse range of new programs and services. This year we ran a Youth podcast with Newcastle Podcast Station, supported Northern NSW Football with their Mental Health Month Award nomination, delivered Kiddy Car Seat 2.0 & Protect your Noggin helmets with thanks to Transport NSW, delivered Christmas hampers with our partners Southlake Community services, Baptist Church Toronto and We Care Connect, and we had lots of School Holiday Break fun thanks to NSW Regional Youth Funding. Small funded projects are delivered whilst also exceeding our recurrent DCJ TEI funded contracts and all made possible by a small and dedicated Child, Youth & family Support team who I hold deep respect.

We provided auspice support to the Lake Macquarie Domestic Violence committee and Awesome Lake Mac. We 'celebrated' 3 years at Leo Lewis with our ongoing co-location partners Hunter Primary Care headspace and Care Activities. We represented CALM with Network speaking events at NFP connect, Lake Macquarie Business Lunch, Lake Macquarie Interagency, Lake Macquarie Youth Advisory, and I even hiked New Zealand with other NFP Executives for Home in Place 'Grow a Star' youth sponsorships.

I would like to thank the Board of CALM for supporting me and am delighted to be working towards achieving great outcomes in our 2024-2027 Strategic Plan. Specifically, the 2024-2025 year will focus on retaining all four DCJ TEI contracts, introducing a business development role and expanding our suite of youth services in line with the 2024-27 Strategic Plan.

I sincerely thank team CALM Inc staff for their professionalism and dedication. I feel very proud of the privilege to work with team CALM Inc and certainly couldn't do each day without you all.

Sheena Harvey (CEO)



# Manager: People & Purpose Report



Dear Sheena,

It is with mixed emotions that I write to advise you of my resignation from the Position of Manager- People & Purpose at CALM Inc. This decision has not been made without serious consideration however I have been offered an opportunity to progress my career and am keen to pursue it.

Sincerely,

Prue Hughes

Manager – People & Purpose

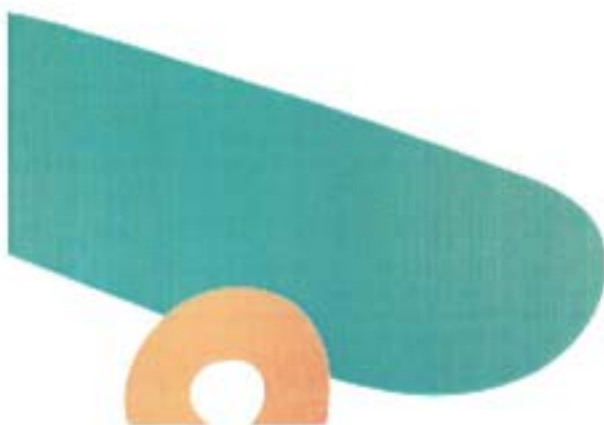
2023-2024 has seen some big changes with the addition of two major projects, a significant increase in the number of staff at CALM in the latter part of the year, and the farewelling of our inaugural Manager: People & Purpose, Prue, in June 2024.

In the face of all these changes our service delivery team at CALM have worked tirelessly to provide quality services for our community and maintain our strong reputation as a reliable support provider.

As the newly appointed Manager: People & Purpose, my focus has been, and will continue to be, on supporting the increased team during this process of team redevelopment. It is exciting to think where 2024-2025 might lead us as we embark on this expanded path together.

Kath Webb

Manager: People & Purpose



# 2023/24- Our Impact

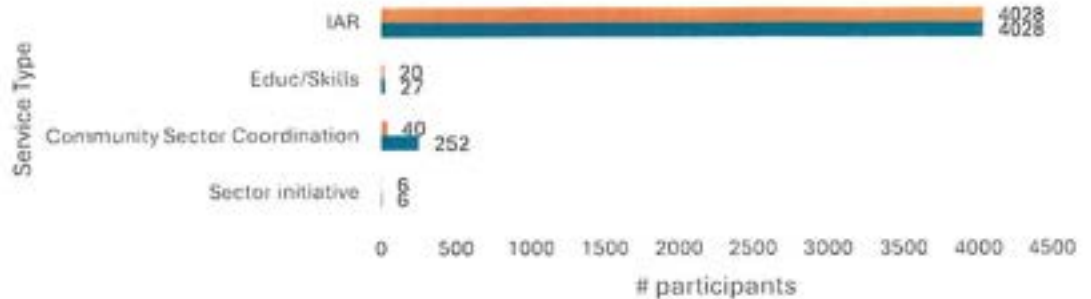
## Service Delivery

DCJ 2023-2024 outcomes



YDO CC 2023/2024 (at June 30 2024)

DCJ TEI Data for YDO



## Workforce

### Gender Diversity



Staff Happiness

### Age Diversity



Staff Tenure





# 2023/24 in Pictures





**Community Activities Lake Macquarie Inc.**  
ABN 65 323 033 457

# **Financial Report**

**30 June 2024**

**Community Activities Lake Macquarie Inc.  
Financial Report – 30 June 2024**

**Contents**

Committee's report.....	1
Income and Expenditure Statement .....	2
Balance Sheet .....	4
Statement of Changes in Equity .....	5
Cash Flow Statement .....	6
Notes to the Financial Statements .....	7
Statement by Members of the Committee .....	11
Independent Audit Report to the Members .....	12
Certificate by the Members of the Committee.....	14

## Committee's report

Your committee members submit the financial report of Community Activities Lake Macquarie Inc. for the financial year ended 30 June 2024.

### Committee Members

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

G Collins  
T Hardman  
G Brownell  
L Hughes  
G Morgan  
A Hocking      Appointed on 25 October 2023  
A Mortimer      Appointed on 25 October 2023

### 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.

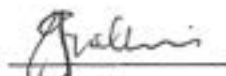
### Significant Changes

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

### Review of operations

	2024	2023
	\$	\$
Net Profit/(loss)	<u>62,517</u>	<u>(44,129)</u>

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



G. Collins  
Chair



Gemma Morgan  
Treasurer

Toronto  
3 September 2024



**Income and Expenditure Statement**

For the year ended 30 June 2024

	2024	2023
	\$	\$
<b>Income</b>		
Auspicing fees	725	-
Donations	220	10,412
Grant – Community Builders	121,150	114,563
Grant – Community Services Grants Program	380,066	359,400
Grant – Department of Education & Training	224,489	60,840
Grant – Lake Macquarie City Council	1,500	1,320
Grant – One-off	81,359	139,938
Grant – Southlake Community Connections	56,449	-
Grant – Southlake Youth Services	49,725	-
Grant – Transport NSW	5,000	-
Interest	11,119	4,759
Management and administration fees	335,937	308,149
Motor vehicle use	4,544	4,018
Recoupments	-	3,651
Rental income	38,211	71,760
Sundry	993	8
Training Delivered	3,356	19,088
<b>Total Income</b>	<b>1,314,843</b>	<b>1,097,906</b>
<b>Expenses</b>		
Accounting fees	11,760	14,335
Advertising and promotion	9,438	1,106
Allowances	-	41
Assets purchases	275	999
Audit fees	6,238	5,882
Bad debts	2,203	7,351
Bank charges	596	671
Badges	100	29
Business Planning Costs	6,121	3,816
Cleaning and pest control	2,589	9,291
Client support services	4,029	4,452
Computer expenses	10,386	9,488
Consultancy fees	11,063	42,619
Depreciation	27,976	25,191
Donations	311	-
Employment Support & Super	1,258	2,378
Equipment hire/lease	-	1,876
Fees and Permits	182	16
Flowers and gifts	737	755
Health and safety	1,376	4,008
Insurance	30,041	26,134
Internet	1,164	1,706
Legal fees	-	3,925
Management and administration fees	195,451	164,131
Meeting expenses	3,068	3,515
Membership and subscriptions	5,270	6,000
Motor vehicle expenses	9,205	8,536
Postage, freight and couriers	433	332
Printing and stationery	4,438	3,453
Project support services	15,580	17,580
Rates and utilities	-	255
Recruitment	12,195	-
Refund – fees	-	85
Rent	64,816	69,462
Repairs and maintenance	1,059	1,051

Community Activities Lake Macquarie Inc.

## Income and Expenditure Statement

For the year ended 30 June 2024 (continued)

Salaries and wages	794,959	690,545
Security expenses	-	1,267
Staff amenities	966	627
Telephone and fax charges	6,029	4,065
Training and development	10,850	4,474
Travel and accommodation	164	588
<b>Total Expenses</b>	<b>1,252,326</b>	<b>1,142,035</b>
<b>Net Profit/(loss) before income tax</b>	<b>62,517</b>	<b>(44,129)</b>
Income tax expense		-
<b>Net Profit/(loss)</b>	<b>62,517</b>	<b>(44,129)</b>

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

**Balance Sheet**

As at 30 June 2024

	Notes	2024 \$	2023 \$
<b>Current assets</b>			
Cash and cash equivalents	2	823,905	830,252
Trade and other receivables	3	99,860	25,314
Other	4	3,876	1,797
<b>Total current assets</b>		<u>927,641</u>	<u>857,363</u>
<b>Non-current assets</b>			
Intangibles	5	13,220	13,220
Property, plant and equipment	6	143,871	119,205
<b>Total non-current assets</b>		<u>157,091</u>	<u>132,425</u>
<b>Total assets</b>		<u>1,084,732</u>	<u>989,788</u>
<b>Current liabilities</b>			
Trade and other payables	7	92,430	72,384
Provisions	8	54,035	53,899
Other	9	30,092	20,000
<b>Total current liabilities</b>		<u>176,557</u>	<u>146,283</u>
<b>Non-current liabilities</b>			
Provisions	10	16,936	14,783
<b>Total non-current liabilities</b>		<u>16,936</u>	<u>14,783</u>
<b>Total liabilities</b>		<u>193,493</u>	<u>161,066</u>
<b>Net assets</b>		<u>891,239</u>	<u>828,722</u>
<b>Members' Funds</b>			
Retained profits	11	891,239	828,722
<b>Total Members' funds</b>		<u>891,239</u>	<u>828,722</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 2024

	Notes	2024 \$	2023 \$
Total members' funds at the beginning of the financial year		828,722	872,851
Total recognised income and expense for the year	11	62,517	(44,129)
Total members' funds at the end of the financial year	11	<u>891,239</u>	<u>828,722</u>

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

## Cash Flow Statement

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>Cash flows from operating activities</b>			
Receipts from customers (inclusive of goods and services tax)		1,343,119	1,241,271
Payments to suppliers and employees (inclusive of goods and services tax)		(1,305,432)	(1,243,966)
		37,687	(2,695)
Interest received		8,608	4,759
<b>Net cash inflow (outflow) from operating activities</b>	12	<b>46,295</b>	<b>2,064</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(52,642)	(27,036)
<b>Net cash inflow (outflow) from investing activities</b>		<b>(52,642)</b>	<b>(27,036)</b>
<b>Net increase (decrease) in cash held</b>		<b>(6,347)</b>	<b>(24,972)</b>
Cash at the beginning of the financial year		830,252	855,224
<b>Cash at the end of the financial year</b>	2	<b>823,905</b>	<b>830,252</b>

*The above cash flow statement should be read in conjunction with the accompanying notes.*

## Notes to the Financial Statements

30 June 2024

### 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 *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity. The committee has determined that the association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

#### Statement of Compliance

The financial report has been prepared in accordance with the *NSW Associations Incorporation Act 2009* and *Australian Charities and Not-for-profits Commission Act 2012*, and the basis of recognition and measurement specified by all relevant Australian Accounting Standards and Interpretations.

#### Basis of Preparation

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

Leasehold improvements, 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.

Leasehold improvements are amortised on a straight-line basis over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### (c) Intangible Assets

Brand and logo development is recorded at cost. It has an infinite life and is carried at cost. It is assessed for impairment annually.

#### (d) 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.

#### (e) 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.

#### (f) 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.

#### (g) 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.

#### (h) 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.



**Notes to the Financial Statements**

30 June 2024 (continued)

**Note 1. Summary of significant accounting policies (continued)****(i) 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).

**(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**

	2024 \$	2023 \$
Cash at bank and on hand	250	250
Cash Management account	657,606	639,075
Cheque Account	45,569	74,824
Term deposits	120,480	116,103
Total cash and cash equivalents	<u>823,905</u>	<u>830,252</u>

The above figures are reconciled to cash at the end of the financial year as shown in the cash flow statement as follows:

Balances as above	823,905	830,252
Less: Bank overdrafts	-	-
Balances per cash flow statement	<u>823,905</u>	<u>830,252</u>

**Note 3. Current assets – Trade and other receivables**

	2024 \$	2023 \$
Trade debtors	66,555	10,659
Loan – Care Activities	20,065	2,198
Other receivables	3,073	2,290
Security Deposit	10,167	10,167
	<u>99,860</u>	<u>25,314</u>

**Notes to the Financial Statements**

30 June 2024 (continued)

**Note 4. Current assets – Other**

	2024	2023
	\$	\$
Prepayments	<u>3,876</u>	<u>1,797</u>

**Note 5. Non-current assets – Intangibles**

	2024	2023
	\$	\$
Brand and Logo Development	<u>13,220</u>	<u>13,220</u>

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

	2024	2023
	\$	\$
<b>Leasehold improvements</b>		
At cost	106,047	106,047
Less: Accumulated depreciation	(46,839)	(29,645)
Total buildings and improvements	<u>59,208</u>	<u>76,402</u>
<b>Plant and equipment</b>		
At cost	187,487	134,845
Less: Accumulated depreciation	(102,824)	(92,042)
Total plant and equipment	<u>84,663</u>	<u>42,803</u>
Total property, plant and equipment	<u>143,871</u>	<u>119,205</u>

**Note 7. Current liabilities – Trade and other payables**

	2024	2023
	\$	\$
Trade creditors	26,567	28,672
Accruals	52,492	31,085
Credit card	42	29
Net BAS payable	13,329	12,598
	<u>92,430</u>	<u>72,384</u>

**Note 8. Current liabilities - Provisions**

	2024	2023
	\$	\$
Employee entitlements	<u>54,035</u>	<u>53,899</u>

**Note 9. Current liabilities - Other**

	2024	2023
	\$	\$
Income in advance – Grants in advance	<u>30,092</u>	<u>20,000</u>

**Notes to the Financial Statements**

30 June 2024 (continued)

**Note 10. Non-current liabilities - Provisions**

	2024	2023
	\$	\$
Employee entitlements	<u>16,936</u>	<u>14,783</u>

**Note 11. Members' Funds**

	2024	2023
	\$	\$
<b>Retained profits</b>		
Retained profits at the beginning of the financial year	828,722	872,851
Net Profit/(loss)	<u>62,517</u>	<u>(44,129)</u>
Retained profits at the end of the financial year	<u>891,239</u>	<u>828,722</u>

**Note 12. Reconciliation of net profit/(loss) to net cash inflow (outflow) from operating activities**

	2024	2023
	\$	\$
Net profit/(loss)	62,517	(44,129)
Depreciation and amortisation	27,976	25,191
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(74,546)	59,097
(Increase)/Decrease in prepayments	(2,079)	11,341
Increase/(Decrease) in trade and other payables	20,046	(18,112)
Increase/(Decrease) in other operating liabilities	10,092	(12,454)
Increase/(Decrease) in provisions	<u>2,289</u>	<u>(18,870)</u>
Net cash inflow (outflow) from operating activities	<u>46,295</u>	<u>2,064</u>

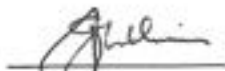
## Statement by Members of the Committee

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 10:

1. Presents a true and fair view of the financial position of Community Activities Lake Macquarie Inc. as at 30 June 2024 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  
Chair



Gemma Morgan  
Treasurer

Toronto  
3 September 2024



## 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 11, 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 2024, the balance sheet as at 30 June 2024, the statement of changes in equity as at 30 June 2024, 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 2024 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 *Australian Charities and Not-for-profits Commission Act 2012*.

#### 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 *Australian Charities and Not-for-profits Commission Act 2012*. 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 *Australian Charities and Not-for-profits Commission Act 2012* 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 CA  
Registered Company Auditor

Newcastle  
3 September 2024

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, Gemma Morgan of 16 Lonus Avenue, Whitebridge, NSW 2290 and certify that:

- (a) I attended the annual general meeting of the association held on 23 October 2024.
- (b) The financial statements for the year ended 30 June 2024 were submitted to the members of the association at its annual general meeting.

  
Garry Collins  
Chair

  
Gemma Morgan  
Treasurer

Toronto  
3 September 2024