

# 2018 / 2019 ANNUAL REPORT

# CCH



CASTLEMAIRE  
COMMUNITY  
HOUSE



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# HISTORY

**Castlemaine Community House** is one of around 400 community houses in Victoria. Also called Neighbourhood Houses and Learning Centres, these local organisations provide social, educational and recreational activities for their communities in a welcoming and supportive environment.

Neighbourhood Houses began in Victoria in the 1970s, and the Castlemaine community lobbied strongly for one here. Castlemaine Community House was established in 1985 with the help of a Family and Community Services community grant of \$3,255. The pilot centre's aim was to *"provide an easily accessible meeting point for all people in the local or broader Castlemaine area"*.

The centre opened to the public on 4 July 1985 as the Castlemaine Community Drop In Centre. The Castlemaine Community House now delivers an extensive range of programs and services as detailed in this Annual Report and at [www.cch.org.au](http://www.cch.org.au).

Castlemaine Community House continues to be involved in the development of Neighbourhood Houses in Victoria and the region through Neighbourhood House Victoria and the Loddon Mallee-based Regional Association of Neighbourhood & Community Houses (RANCH).



# ORGANISATION STRUCTURE

## OUR VISION

For a creative, dynamic and connected community.

## OUR MISSION

Castlemaine Community House is a welcoming place, bringing people together to connect and strengthen our community.

## MANAGEMENT

**Martyn Shaddick** – Manager

## COMMITTEE OF MANAGEMENT

**Karen Milgrom** – President

**Position vacant** – Vice President

**Dev Mukherjee** – Treasurer

**Des Lavery** – Secretary

**Emma Shannon** – Ordinary Member

**Ken Capes** – Ordinary Member

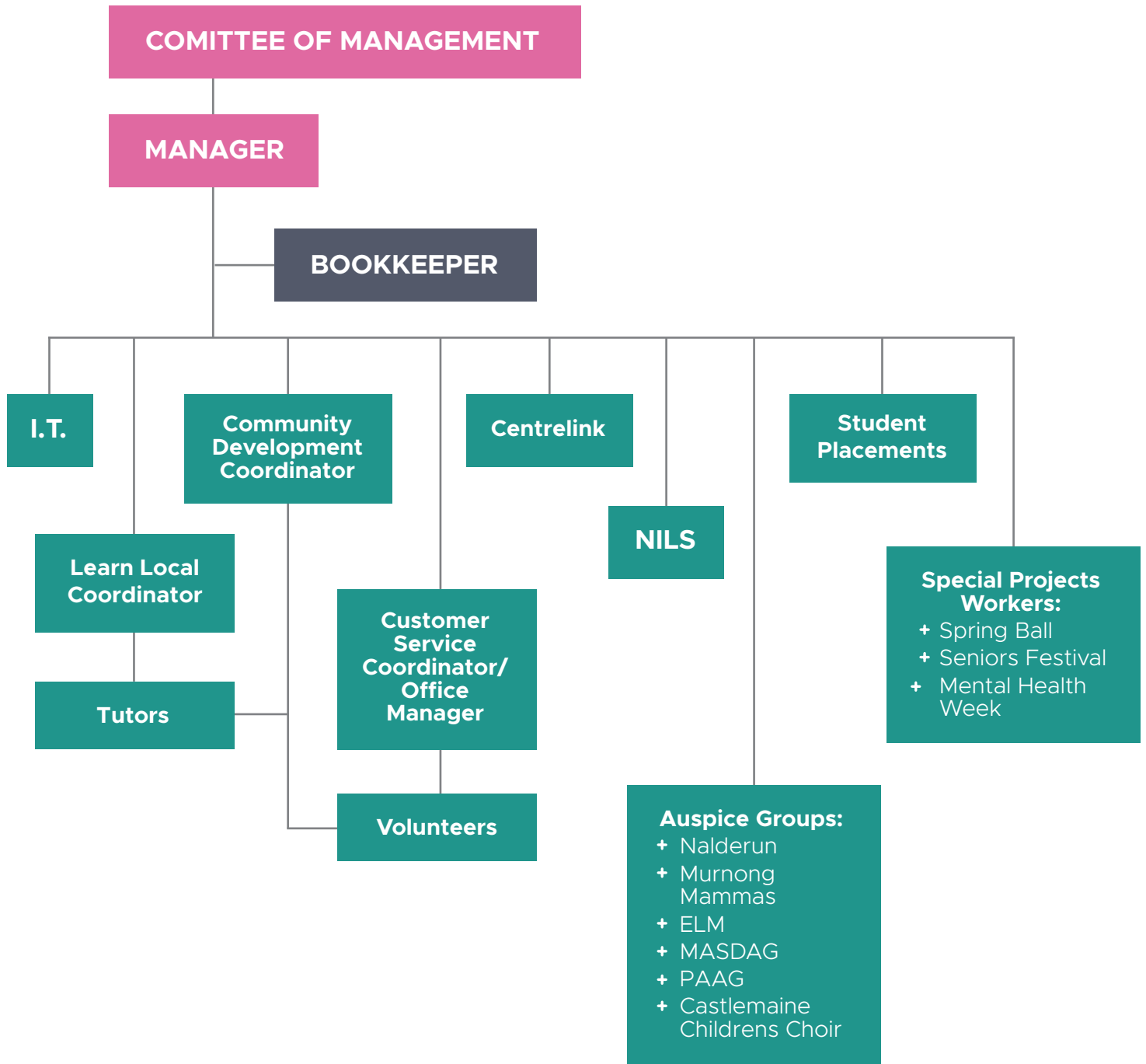
**Position vacant** – Ordinary Member

## STAFF VOLUNTEERS & TUTORS

Castlemaine Community House could not operate without our dedicated and skilled team of staff, volunteers and tutors. Our volunteers cover tasks as diverse as front-of-house customer service, office coordination, food preparation at our community lunch, supporting our information technology, creating signage, leaflets and other publicity, and managing our website and Facebook pages. We gratefully acknowledge and celebrate the wonderful and invaluable contribution of our staff and volunteers. They all play a vital role in making the Castlemaine Community House a welcoming place, bringing people together to connect and strengthen our community.



# ORGANISATION STRUCTURE



# MANAGER'S REPORT

*2018–19 has been another massive year at CCH as we continue to expand our Community Development delivery.*

On 18 October 2018, we signed a 10-year lease on the fantastic facilities at 30 Templeton St, Castlemaine. We wanted to be up and running in our new home before Christmas, so 56 days later, on 13 December 2018, we moved across the road and were open for business again the very next day.

Thanks to our new home and our incredible Community Development and Learn Local team (Kez, Mel and Kelsey), we are now providing more programs and workshops than ever before. This year, a record number of programs have been booked out, a great indicator that we are meeting the interests and needs of the community. Our diversity of programs has covered everything from Sourdough Bread Making (my personal favourite) to fermentation courses, chair yoga, belly dancing, new art programs for young people and natural building courses. We are now reaching a greater diversity of people, interests and needs across our community.

Our new home has provided us with the ability to expand our program delivery, with more classrooms, specialised art spaces, a commercial kitchen, a community lounge/meeting space and a revitalised kitchen garden. But our new facility has also provided some challenges. A key concern is the lack of universal access into and throughout the building (lots of steps and a non-compliant ramp pose significant barriers to many people wanting to be part of what we do). Our aim is to provide universal access across the Castlemaine Community House to uphold our values of inclusion and access for all. We have worked tirelessly to secure grants to address this issue and, as this report goes to press, we are delighted to hear that the Department of Education and Training will fund the replacement of the external ramp and installation of an internal lift for the lower levels of the facility.

We owe a huge thanks to Maree Edwards MP for her support in delivering universal access at CCH.

**Martyn Shaddick**  
*Manager*



# PRESIDENT'S REPORT

*This has been a remarkable year of consolidation and expansion for the Castlemaine Community House.*

Following the move into the historic former Castlemaine Continuing Education building, a ceremony was held early in 2019 to officially open the new CCH facilities. The opening was supported with a Smoking Ceremony and Welcome to Country performed by local Elder, Uncle Rick Nelson. The wonderful Murnong Mummas provided a celebratory lunch for around fifty people.

The new CCH facilities have allowed more people to participate in an expanded program of courses, projects and community activities. The move has also allowed us to re-establish the Community Kitchen Garden, staffed by enthusiastic volunteers.

Earlier this year we secured a Raising Rainbows flagpole from The ChillOut Festival to fly the Rainbow flag. CCH matched this donation to purchase a second flagpole to fly the Aboriginal flag. We look forward to flying both as symbols of the celebration of diversity in our community.

Late last year formal ministerial approval was given for CCH to take over the auspice of Nalderun Aboriginal Services. An agreement between Nalderun and CCH has now been signed. Signaling our deep commitment to this partnership, CCH staff and Committee of Management participated in cultural awareness sensitivity training, with a focus on understanding *“Organisational White Privilege”*.





Moving into an historic building has not been without some difficulties and we are fortunate that Adult Community Further Education (ACFE) has agreed to provide some funding to upgrade outdated infrastructure. A major problem is that the building was not designed to be easily accessible to community members in wheelchairs and those, such as the elderly, who cannot safely negotiate stairs. Therefore, we are thrilled that our local State government MP, Maree Edwards, came to the House recently to announce that funding has been made available to enable universal access.

I would like to thank the dedicated staff, volunteers and Committee of Management for taking on the challenges of repurposing this wonderful building and moving forward to see the Community House grow into an exciting, inclusive and innovative community centre.

Thank you to our out-going CoM members, Lyn Cox, Jenny Davies, Sue Saide and Deborah Petty. A special thank you to Dev Mukherjee who is leaving after having served as our hard-working treasurer for many years. Our financial situation has dramatically improved since he took the position and we are sincerely indebted to his expertise and oversight.

**Karen Milgrom**  
*President*



# TREASURER'S REPORT

*I am pleased to report that, for the year ended 30 June 2019, Castlemaine Community House reported a small surplus.*

We have now achieved surpluses for three consecutive years. These surpluses continue to improve our net asset position and improve the House's financial sustainability. Financial sustainability depends on diverse and recurring revenue sources as well as careful expense management.



## Income and Expenditure

For the year ended 30 June 2019, Castlemaine Community House reported a surplus of \$52,056. Revenue was \$793,022 in 2018-19, up from \$520,857 in the previous financial year. The increase in revenue was largely from an increase in ACFE funding as well as the funding received for Nalderun.

Expenditure was \$740,966, up from \$476,343 in 2017-18. Castlemaine Community House continued to control expenditure in line with revenue to maintain the budget balance.

## Balance Sheet

Castlemaine Community House has seen an increase in its net assets from \$113,490 to \$165,546 during 2018-19. It is critical for Castlemaine Community House to continue to strengthen the net asset position to ensure the stability and financial viability of the organisation.

Ongoing budget surpluses remains a priority for the next few financial years so that Castlemaine Community House can thrive into the future.

## Dev Mukherjee

*Treasurer*



# LEARN LOCAL EDUCATION

*CCH has delivered Learn Local education programs in Mount Alexander for more than a decade.*

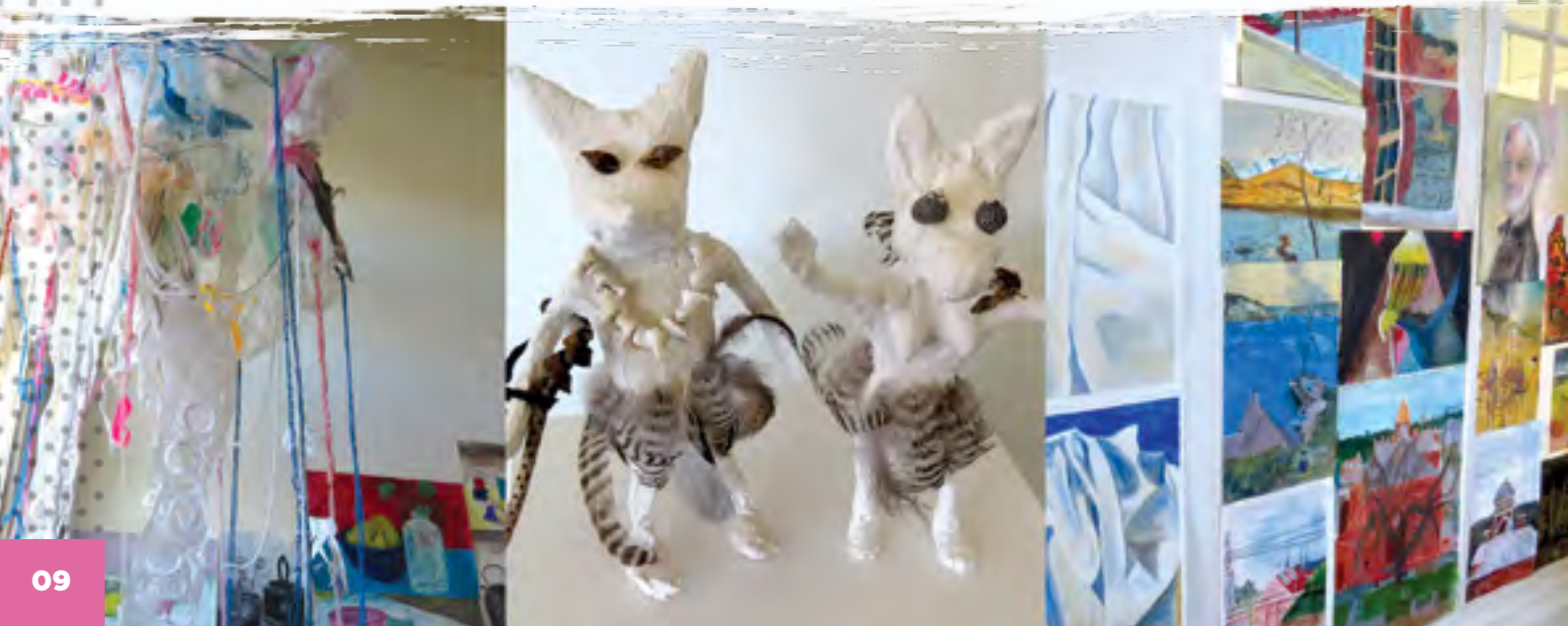
Funded by Adult Community and Further Education (ACFE), our pre-accredited courses provide pathways to employment, further study and community connection. In 2018–19, we offered programs in Art Pathways, Permaculture Design, Natural Carpentry and Wood Work for beginners. We also offered short courses in Barista skills, Creative Community Cooking and Work Ready Women projects.

Castlemaine Community House is always excited to be able to offer the **Arts Pathways program**. Our first group of artists (2018 students) graduated in early 2019 with an evening exhibition and displays of some amazing pieces and designs. The evening included a certificate ceremony for students and their families in which each graduate received recognition of their arts learning journey.

The Arts Pathway program's course content was refashioned in 2019, ensuring up-to-date delivery and engagement with industry trends, community interests and individual interests. This extremely popular program covers an array of arts subjects and attracts many community members. Our arts programs not only enable pathways to further education and employment, but also bring people together in an environment of acceptance and social inclusion.

Classes in the two-day per week Arts Pathway course ran at full capacity. This led to the establishment of a **"Tuesday Studio"** for learners who had completed the course and wanted a social space to further explore their interests and emerging strengths, and to consolidate their newly learned skills with the support of a tutor and fellow peers. Classes involve thematic lessons, discussion and presentation on contemporary arts practice, and group critiques of individual's work.

We also offered Life Drawing classes in 2018–19. These popular evening classes meet the needs of a diverse group of participants of varying experience.



CCH prides itself on meeting the emergent needs of our community in terms of developing programs and courses that benefit individuals and groups. We have developed holistic approaches to learning that support wellbeing and life skills, leading to positive outcomes.

Our Permaculture Design Course (PDC) has run to capacity twice in 2018–19. Incorporating a sound balance of theory and practice within internationally recognised frameworks, PDC focuses on solutions for creating sustainable human settlements. It covers design skills, systems thinking, food growing, building design and community strategies, as well as small scale agricultural practices, animal husbandry, efficient water use and alternative energy sources.

**Mel Scoble**  
*Learn Local Education Coordinator*



*“ This course has been life changing. Although I thought I was already pretty environmentally conscientious, this course has opened my mind and eyes to so much more and has been an absolutely amazing experience. With the best teachers, and the best classmates, I’m truly sad it has to come to an end. Thanks so much Beck, Joel and Ian!!!*

*Robyn Matthews | PDC Student 2019*



## COMMUNITY DEVELOPMENT - PROGRAMS & PARTNERSHIPS

COMMUNITY FOCUS	PROGRAMS	PARTNERS	FUNDING
ABORIGINAL	<b>Murnong Mamas</b>	Auspice by CCH	Self-funded social enterprise
	<b>Nalderun Aboriginal Services</b>	Auspice by CCH	Numerous non-recurrent funding » federal, state and local government grants » philanthropic grants » donations
LGBTIQ+	<b>Castlemaine Pride</b>	» Mount Alexander Shire Council » CHIRP Community Health » Central Victorian Primary Care Partnership » Castlemaine Secondary College » ISH (Insert Self Here) » Victorian Aids Council » Mount Alexander Community	» Community donations » CCH reserves
	<b>Castlemaine Takes Pride</b> <i>(a CHIRP Community Health project)</i>	» CHIRP Community Health » Central Victorian Primary Care Partnership	Department of Treasuries and Cabinet
	<b>LGBTIQ+ Round Table</b>	Mount Alexander Community	Mount Alexander Shire Council
SENIOR CITIZENS	<b>Senior's Festival</b>	Mount Alexander Community	» Mount Alexander Shire Council » Victorian State Government
	<b>Positive Ageing Advocacy Group</b>	Auspice by CCH	CCH in-kind support
DISABILITY	<b>MASDAG</b> <i>(Mount Alexander Disability Advocacy Group)</i>	Auspice by CCH	Mount Alexander Shire Council <i>(Community Grants)</i>
	<b>Disability Access for Regional Swimming Pools</b>	Auspice by CCH	Pick my Project <i>(Department of Premiere and Cabinet)</i>
MENTAL HEALTH	<b>The ELM (Every Life Matters) Network</b>	Auspice by CCH	Mount Alexander Shire Council <i>(Community Grants)</i>
	<b>Castlemaine Billy Cart Challenge</b>	Auspice by CCH	Mount Alexander Shire Council <i>(Community Grants)</i>
	<b>Mental Health Week</b>	Mount Alexander Shire Council	Mount Alexander Shire Council <i>(Community Grants)</i>

## COMMUNITY DEVELOPMENT - PROGRAMS & PARTNERSHIPS

COMMUNITY FOCUS	PROGRAMS	PARTNERS	FUNDING
COMMUNITY CONNECTIONS & HEALTH	Castlemaine Community Lunch	Mount Alexander Shire Council	» Mount Alexander Shire Council (Community Grants) » Community donations
	Qigong		Fee for service
	Yoga		Fee for service
	Community Kitchen Garden	Community volunteers	In-kind support from CCH CCH reserves
ENVIRONMENT	Terracycle recycling program	Plastic Bag Free Castlemaine	In-kind support from CCH
LIFE LONG LEARNING	Learn Local	» Maldon Neighbourhood Centre » Bendigo Kangan TAFE	ACFE (Adult Community Further Education)
	Workshops and programs	Community based tutors	Fee for service
ADDICTION	SMART Recovery	Community volunteers	» SMART Recovery » In-kind support from CCH
FINANCIAL CHALLENGES	Centrelink and Medicare Agency	Department of Human Services (Centrelink)	Department of Human Services (Centrelink)
	NILS (No Interest Loans Scheme)	Good Shepherd Microfinance	Good Shepherd Microfinance
	Financial Counselling	Community volunteer	In-kind support from CCH
FAMILY VIOLENCE	Mount Alexander Family Violence Prevention	» Central Victorian Primary Care Partnership » Centre for Non-Violence » Mount Alexander Shire Council » Castlemaine Health » CHIRP Community Health » Castlemaine Secondary College	Non-recurrent grants
CHILDREN	Castlemaine Children's Choir	Auspice by CCH	Fee for service
GENDER EQUALITY	Work Ready Women Program	Community	ACFE (Adult Community Further Education)

# COMMUNITY DEVELOPMENT -

## COMMUNITY LUNCH

While the Castlemaine Town Hall kitchen was being renovated in 2018, our Community Lunch went “on tour”. We’d like to thank Father Wahid and St Mary’s Castlemaine and the Camp Reserve for accommodating us during these outings. And a special thanks to Mount Alexander Shire Council for covering some venue hire expenses. While touring around Castlemaine was fun, it’s been great to settle back into our old digs at the Town Hall, complete with a fabulous upgraded kitchen.

We’ve seen record numbers consistently attending the Community Lunch in 2019 and filling the Town Hall with over 100 community members each week has been a delight. We attribute this to not just offering the very best deal in town for an amazing two course vegetarian meal, but also to the sense of ownership and local pride our community has for Community Lunch. Our locals love to recommend the lunch to new comers as a way to get a feel for the town, meet some new folks and learn about their new community.

Recognising that Community Lunch is a popular meeting point for many folks, we’ve begun to open it up to groups, services and organisations as a place to share information and gently engage with the community. The response to this has been terrific, both by the services and the community, who appreciate the opportunity for an informal face-to-face chat with groups such as ELM (Every Life Matters) and NDIS.

Also, we must acknowledge and thank the fabulous people who bring their magic to Community Lunch each week, adding heart and soul to the menu. The amazing Madeline and her team of incredible volunteers make Community Lunch possible, delicious and an experience to be enjoyed again and again.





# REGULAR PROGRAMS

## PROGRAMS, WORKSHOPS & COURSES

For the past 12 months we've focused on consolidating our systems around providing fee for service workshops and courses, establishing effective channels of promotion and marketing, and expanding what we offer according to community needs and interests. The success of this can be clearly seen across the diversity of subjects we offer, the number of people coming in to participate and the general busyness of our building!

Our aim for the next 12 months is to engage in further community consultation to better understand learning needs and interests, tweak our branding and promotion, and generally get the word out there that Castlemaine Community House is the place to be for learning locally.

## COMMUNITY KITCHEN

So many clichés come to mind when writing about our Community Kitchen Garden: blossoming, blooming, growing, setting down roots, all abuzz! With so much internal focus needed on bringing our building and office space into line over the past year, the amazing developments and advancements in the Community Kitchen Garden are entirely due to the work and nurturing care provided by our garden volunteers.

As is often the case, interest and activity in the garden attracted further interest and activity. This growing momentum has brought about some creative landscaping, building of garden furniture and plans for a cob oven to be built by the end of the year. And, already, these elements are inspiring visions of Community Kitchen Garden events, celebrating our wonderful spaces and the invaluable time and energy our dedicated garden volunteers give to it each week.



## REGULAR PROGRAMS CONT...

### SPRING BALL

**Spring Ball 2018: A Dark Night in Wonderland** was coordinated by a dedicated volunteer organising committee and decorating committee, and support was provided from many businesses across the Shire. The committee made the decision to move the Spring Ball from the Town Hall to the Theatre Royal. While this marks a massive change to a very long standing and iconic community celebration, it provides a great link with a fantastic organisation that supports the community and has become an important community hub over the past few years. They say a picture paints a thousand words and we think these pictures speak volumes!



## SPRING BALL CONT...

And we couldn't help but squeeze in a few picks from the 2019 Ship Wrecked Spring Ball!



## REGULAR PROGRAMS CONT...

### SENIORS FESTIVAL

Being honoured as the Community Event of the Year by the Mount Alexander Shire Council on Australia Day 2019 raised the bar for this year's Seniors Festival Week! So the Seniors Festival Organising Committee began their planning early to create a festival that connected with even more seniors, groups and events around our shire.

The terrific success of the 2019 Mount Alexander Shire Seniors Festival was a testament to the levels of enthusiasm and energy given by the members (volunteers) of the Seniors Festival Organising Committee, as well as the generous increase of support from the Mount Alexander Shire Council. Castlemaine Community House hosted our own Seniors Festival Week events during the Expo at the Market Building, with free "Come 'n' try" sessions of Qigong and Water Colour painting, each of which was well attended and received very encouraging feedback. Seniors were also invited to dine free at Community Lunch during the week, and this offer was taken up by many, bringing new faces to the Community Lunch tables.

A significant reflection upon this year's Seniors Festival Week was to look at how future Seniors Festivals can better represent the broad age range that the term "senior" encompasses. The dust has barely settled from the excitement of the 2019 Seniors Festival Week, yet already the Committee is getting inspired to address the important questions of "WHO are seniors?", "HOW to engage with this broad spectrum of seniors?" and "WHAT can we do to better address the needs of ALL seniors?".





# COMMUNITY DEVELOPMENT -

## CASTLEMAINE PRIDE AND EQUALITY

When marriage equality was secured at the end of 2017, the community rallied once again to organise and deliver the inaugural Castlemaine Pride event in April 2018. Castlemaine Pride has now become an annual event and we celebrated diversity again in 2019 with a “knickknack in the Park” theme”. A super special thanks to the incredible team of volunteers who make this festival possible each year.



Credit: Richard Baxter

Credit: Richard Baxter



# AUDITOR'S REPORT



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CASTLEMAINE COMMUNITY HOUSE INC

#### Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report of Castlemaine Community House Inc., which comprises the balance sheet as at 30 June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, and other explanatory notes.

In our opinion, the financial report of Castlemaine Community House Inc. has been prepared in accordance with *Associations Incorporation Reform Act 2012*, including:

- A. giving a true and fair view of the association's financial position as at 30 June 2019 and of its performance for the year then ended; and
- B. That the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards

#### 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 audit opinion.

#### Information Other than the Financial Report and Auditor's Report Thereon

The committee of the association is responsible for the other information. The other information comprises the information included in the association's annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

MGR Accountants Pty Ltd  
ACN 137 657 660  
ABN 53 133 112 833  
Email: [mgr@mgr.com.au](mailto:mgr@mgr.com.au)  
Website: [www.mgr.com.au](http://www.mgr.com.au)

**Melbourne Office**  
7 Cromwell St. (PO Box 7125) Bendigo VIC 3085  
Tel: (03) 5443 9888 Fax: (03) 5443 9576  
**Other Offices**  
86 Hurley St. Elmore VIC 3601 Tel: (03) 5403 9013  
52 Power St. Castlemaine VIC 3450 Tel: (03) 5472 2415  
74 Percy St. Echuca VIC 3661 Tel: (03) 8429 6790

**Partners**  
Peter J. Mulcairn BSW  
Suzanne J. Griffin CPA  
Anthony J. Cappy CPA  
Kieran G. Pollock CA

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approved under Professional  
Standards Legislation





## Responsibilities of the Committee for the Financial Report

The committee of the Castlemaine Community House Inc. are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Reform Act 2012 and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, committees are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

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



**Warren Pollock**  
**MGR ACCOUNTANTS**  
mgr@mgr.com.au

29 October 2019



# PROFIT & LOSS

	Jul 18 - Jun 19	Jul 17 - Jun 18
<b>INCOME</b>		
ACFE - Education	210,940	144,081
ACFE - Transition	30,013	0
Aged Friendly	0	40,377
Castlemaine Community Lunch	20,288	24,502
Centrelink	78,574	74,716
Course and Program Fees	91,168	60,088
DHHS	81,290	75,009
Fundraising and Cost Recovery	41,037	31,450
Murnong Mamas	59,161	17,273
Nalderun	95,747	2,900
NILS	17,367	5,071
Other Programs and Auspices	67,437	45,390
<b>TOTAL INCOME</b>	<b>793,022</b>	<b>520,857</b>
<b>EXPENSES</b>		
Operational Expenses	168,041	172,720
ACFE - Education	189,457	111,466
ACFE - Transition	46,581	0
Aged Friendly	0	35,225
Castlemaine Community Lunch	20,411	19,529
Centrelink	81,266	66,726
Course and Program Fees	34,026	17,501
Murnong Mamas	56,789	13,101
Nalderun	74,445	2,900
Miscellaneous Expense	14,939	0
NILS	8,842	2,720
Other Programs and Auspices	66,454	37,941
Reversal of Personal Leave	-20,285	-3,486
<b>TOTAL EXPENSES</b>	<b>740,966</b>	<b>476,343</b>
<b>NET INCOME</b>	<b>52,056</b>	<b>44,514</b>



# BALANCE SHEET

		<u>Jun 30, 19</u>	<u>Jun 30, 18</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash equivalents	3	412,736	239,066
Accounts Receivable		4,232	0
		<u>416,968</u>	<u>239,066</u>
<b>Non-Current Assets</b>			
Property, plant, equipment	4	12,945	15,595
		<u>12,945</u>	<u>15,595</u>
<b>Total Assets</b>		<u>429,913</u>	<u>254,661</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade creditors and other payables		18,033	-27
Unexpended Grants		161,393	78,285
Superannuation		6,572	1,451
GST & PAYG		29,127	12,952
Unearned Income		0	15,000
		<u>215,125</u>	<u>107,661</u>
<b>Non-Current Liabilities</b>			
Leave Provisions		49,242	33,510
		<u>49,242</u>	<u>33,510</u>
<b>Total Liabilities</b>		<u>264,367</u>	<u>141,171</u>
<b>NET ASSETS</b>		<u>165,546</u>	<u>113,490</u>
<b>EQUITY</b>			
Retained Earnings		113,490	68,976
Net Income		52,056	44,514
<b>NET WORTH</b>		<u>165,546</u>	<u>113,490</u>



# CASH FLOW & CHANGES IN EQUITY

	<u>Jul 18 - Jun 19</u>
<b>CASH FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	853,649
Payments to suppliers & employees	-681,476
Interest received	3,249
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>5</b> <u>175,422</u>
 <b>INVESTING ACTIVITIES</b>	
Purchase of Property Plant & Equipment	-1,752
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<u>-1,752</u>
 <b>NET CASH INCREASE FOR PERIOD</b>	173,670
<b>CASH AT BEGINNING OF PERIOD</b>	<u>239,066</u>
<b>CASH AT END OF PERIOD</b>	<b>5</b> <u><u>412,736</u></u>

## Statement of Changes in Equity July 2018 through June 2019

<b>Balance at 1 July 2017</b>	<u>68,976</u>
<b>Surplus/Deficit for the year</b>	44,514
<b>Balance at 30 June 2018</b>	113,490
 <b>Balance at 1 July 2018</b>	113,490
<b>Surplus/Deficit for the year</b>	52,056
<b>Balance at 30 June 2019</b>	165,546



# NOTES TO THE FINANCIAL STATEMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2019

### 1. Statement of Significant Accounting Policies

#### a) Statement of compliance

The Committee has determined that the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. The financial report is a special purpose financial report which has been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012.

These financial statements have been prepared in accordance with following Australian Accounting Standards:

AASB 101	<i>Presentation of Financial Statements</i>
AASB 107	<i>Statement of Cash Flows</i>
AASB 108	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
AASB 1031	<i>Materiality</i>
AASB 1048	<i>Interpretation of Standards</i>
AASB 1054	<i>Australian Additional Disclosures</i>

#### b) Basis of measurement

The financial statement have been prepared on an accrual basis and are based on historical cost and does not take into account changing money values except where specifically stated.

### 2. Statement of Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

#### a) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

##### Property

Freehold land and buildings are shown at their fair value, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

##### Plant and equipment

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

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

##### Depreciation

The depreciable amount of all fixed assets, excluding freehold land is depreciated on a straight-line basis over the asset's useful life to the association commencing from the time the asset is held ready to use.

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

Buildings	2%
Plant and equipment	20%
Motor vehicles	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised immediately in profit and loss.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.



# NOTES TO THE FINANCIAL STATEMENT CONT...

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2019

### b) Impairment

At each reporting date the Committee assesses whether there is objective evidence that a financial instrument has been impaired. If any such 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 expensed to the income statement.

### c) Income tax

The association is a not-for-profit organisation and is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*.

### d) Cash and cash equivalents

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

### e) Revenue

Revenue is measured at the fair value of the consideration received or receivable. Donation income is recognised when the entity obtains control over the funds, which are generally at the time of receipt.

### f) Inventory

Inventory held for sale are measured at the lower of cost and net realisable value.

### g) 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). In these circumstances the GST is recognised as part of the cost of acquisition of an asset or as part of an item of expense. Receivables and payables are stated inclusive of GST.

### h) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in income in the period in which they are incurred.

### i) Trade Creditors and Other Payables

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

### j) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in active market and are stated at amortised cost using the effective interest rate method.

### k) Comparative information

To make the financial information to users of the financial statements more useful, some income and expenses in the profit and loss have been reclassified. Therefore the comparative figures for 2018 have been reclassified accordingly to provide comparable and more relevant information. This has not affected any other financial statements in this report.



# NOTES TO THE FINANCIAL STATEMENT CONT...

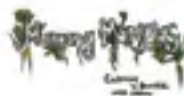
## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2019

	2019	2018
<b>3. Cash and cash equivalents</b>		
Cash on hand	39,961	13,488
Cash at bank	372,775	225,578
	<u>412,736</u>	<u>239,066</u>
<b>4 Property, Plant, Equipment</b>		
Office Furniture at fair value	47,263	45,510
less accumulated depreciation	-36,048	-32,573
Total Office Furniture	<u>11,215</u>	<u>12,937</u>
Plant & Equipment at fair value	43,094	43,094
less accumulated depreciation	-41,363	-40,436
Total Plant & Equipment	<u>1,731</u>	<u>2,658</u>
	<u>12,946</u>	<u>15,595</u>
<b>5 Cash Flow Information</b>		
Reconciliation of Cash		
Cash at the end of financial year as shown in cash flow statement is reconciled to items in Statement of Financial position:		
Cash and cash equivalents	<u>412,736</u>	<u>239,066</u>
<b>Reconciliation of Net Cash Provided by Operating Activities to surplus</b>		
Surplus from ordinary activities	52,056	44,514
<b>Non-cash flows in profit</b>		
Depreciation	4,402	4,084
<b>Changes in assets and liabilities:</b>		
(Increase)/decrease in receivables	-4,232	0
Increase/(decrease) in payables	39,356	17,585
Increase/(decrease) in income in advance	68,108	0
(Increase)/decrease in provisions	15,732	3,851
<b>Net Cash provided by Operating Activities</b>	<u>175,422</u>	<u>70,034</u>





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**CASTLEMAINE  
COMMUNITY  
HOUSE**

30 Templeton St,  
Castlemaine

PHONE: (03) 5472 4842  
**[www.cch.org.au](http://www.cch.org.au)**