



CASTLEMAINE
COMMUNITY
HOUSE



2021/22
ANNUAL
REPORT





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HISTORY

Castlemaine Community House is one of 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.

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).



THE ORGANISATION

AIM

Castlemaine Community House undertakes community development, service delivery, life-long learning and advocacy to develop and promote an inclusive, diverse, equitable, healthy and sustainable community.

CCH BOARD

Chair – Bronwen Machin

Vice-Chair – Toby Heydon

Treasurer – Bronwen Machin

Secretary – Rani Kerin

Ordinary Member – Ron Moore

CCH MANAGEMENT

Martyn Shaddick – Manager

Kerrily Jennings – Community Development

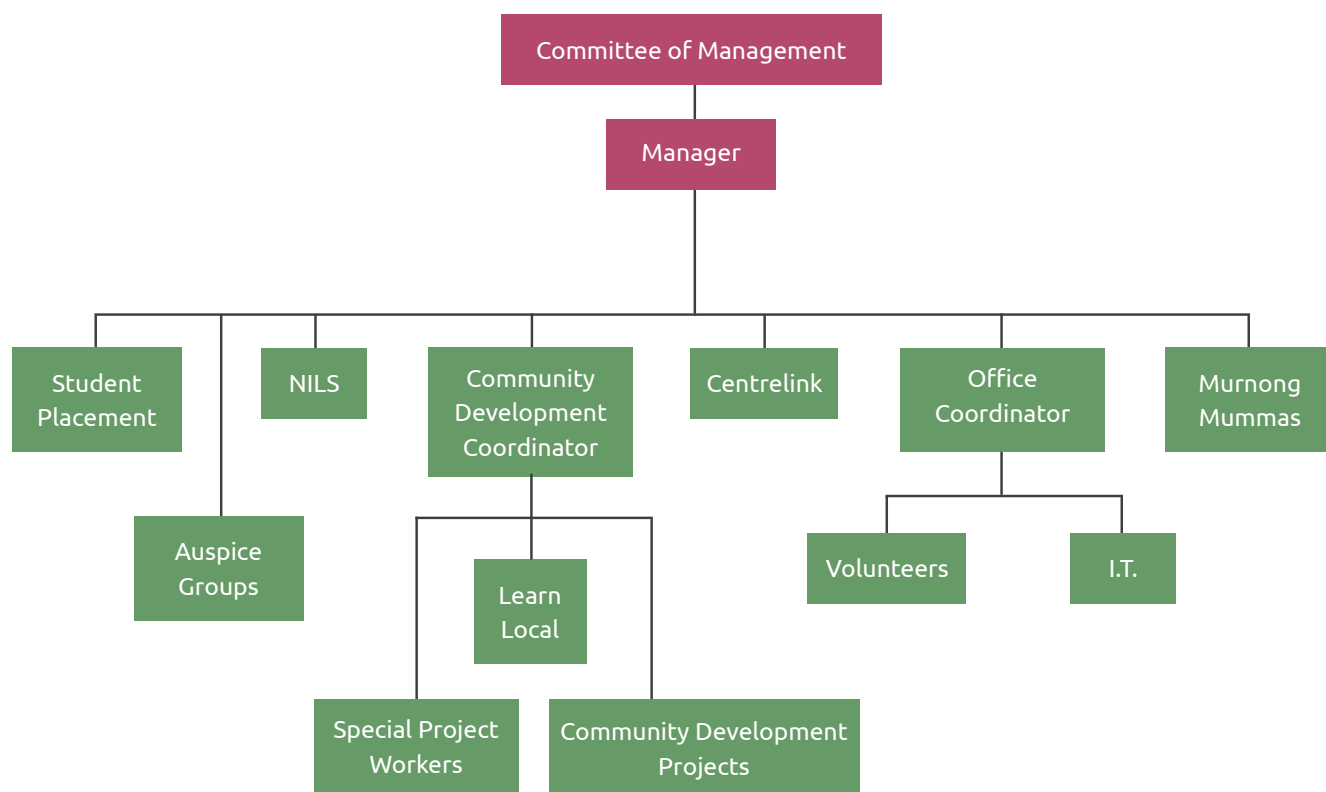
Kelsey Docherty – Customer Service



THE ORGANISATION

STAFF, VOLUNTEERS AND 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 social media. 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.



MANAGER'S REPORT

2021–22 gave us the first insights to what COVID normal will look like. With lockdowns seemingly a thing of the past and the ending of mandatory vaccine limitations in most settings, we started settling into the new world living with this virus. And this has meant some big changes.

Our community is understandably hesitant to re-engage with larger social connections. The number of people coming to Community Lunch and attending courses is significantly down. Nevertheless, we are still delivering a full range of programs, some of which are being run at a loss. We see this as an important role in reconnecting the community in ways that are more accessible.

At the same time, it is clear that people are keen to get out and about when they can. This year's Castlemaine Pride festival was the largest one to date, with an array of events over more than a week. There were so many events, in fact, that the festival really requires its own page in this report!

Indeed, we have been busy with a range of initiatives, all of which deserve their own page in this report. For example:

- We were part of a Social Prescribing Project that involved four key partners, massive community consultation and a significant grant application.
- We held a successful Trivia Night at the Town Hall with 80 attendees.

- We hosted our second Christmas Community Lunch on Christmas Day 2021.
- We took Community Lunch on road trip to Campbells Creek, Chewton and Harcourt.
- Murnong Mammals Aboriginal Catering became a CCH program.
- We hosted Social Work, Community Development and Art Therapy students on field placement.
- We were part of the Food-Links program connecting community, the various gardens and their resources across the shire that involved numerous partners and two different grants.
- Our longstanding Permaculture Design Course became independent—community development at its best!
- We established a monthly Carer's Morning Tea and a weekly Rainbow Families Playgroup.

As always, we continue to work with and for the Mount Alexander Shire community to make this an even better place to live.

Martyn Shaddick

Manager

CHAIR'S REPORT (including Treasurer's report)

2022 has seen the emergence of society's long COVID. While the era of lockdowns may be over, COVID is still rampant, along with other worrying world events such as the war in Ukraine and continuing powerful demonstrations of climate change. At a time when we need to be working and laughing together to strengthen our resilience, many people seem to be anxious and not wishing to re-engage.

In the previous financial year, Community House emerged flushed with success at having creatively changed how we operated to keep providing our services and courses. We worked with partners to develop new services. Jobseeker enabled us to continue, and other State agencies were supportive of our work and generous if we didn't quite meet their requirements.

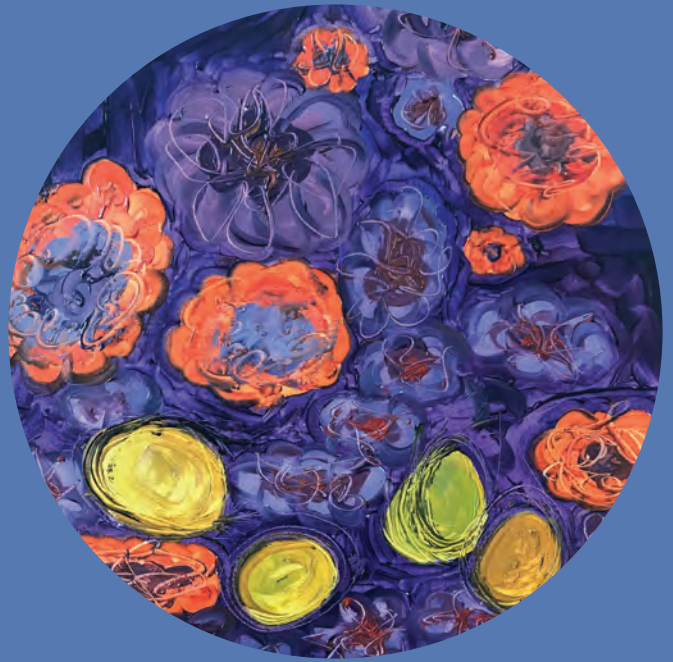
This financial year has seen a host of other challenges. COVID has made finding teachers very difficult. People can easily find more lucrative work elsewhere, and courses keep being disrupted as students and teachers suffer from COVID or other flu-like diseases. In addition, course enrolments are much lower than they have ever been.

This has created stress for our staff and volunteers—stress that they have risen above to continue to find alternative ways to operate. They have been magnificent, and, on behalf of the Committee of Management, I thank them.

As a significant proportion of our income comes from courses, this has had a detrimental impact on our finances. Two other funding-body changes have also impacted our bottom line.

First, Services Australia has consistently funded our much-valued Centrelink agency service at a much lower rate than it costs to run. Community House has, in effect, been cross subsidising a Commonwealth Government service for a number of years. With the change of government has come some hope. Our local MP, Lisa Chesters, organised for the responsible minister, Bill Shorten, to visit us to hear about the impact of the reduced funding levels. Castlemaine Community House is supporting Neighbourhood House Victoria to continue the campaign for us and other houses to be paid the real cost of providing this vital service.

Second, the Adult, Community and Further Education Board (ACFE) has tightened its funding criteria to what it was pre-COVID. This is understandable, but we are not in pre-COVID times. It now takes significantly more work by our staff to develop a course that may not get the enrolments needed or may not be able to continue as planned because of continuous teacher and student illnesses and a reluctance to re-engage. ACFE pays only for the direct student contact hours, not for the work done to develop, staff, promote and register courses before students even enrol. Along with Neighbourhood House Victoria and many other



Houses we are campaigning for a change to the funding model.

The Department of Family, Fairness and Housing has continued to provide the much-needed funding that keeps our coordinator employed and our thanks to the State Government for continuing this funding is heartfelt.

The work we do with our partners, such as the Mount Alexander Shire Council, Delkaya (Castlemaine Health plus CHIRP), Castlemaine Library and others enables us to understand our community better and to provide coordinated services where we can. We thank them for their partnership.

Mount Alexander Shire Council has continued to be generous with their grants, and that has been important to us. So, thanks Council!

This coming year is going to be a difficult one, financially. We have budgeted for a loss, which we can sustain, but not for long. As a Committee of Management, we are constantly monitoring the situation and may have to make hard decisions. I hope no decision leads to the loss of valuable services or undermines all the great work done by our staff and volunteers, and all the other organisations we

host or support, such as the Mount Alexander Shire Disability Advocacy Group (MASDAG), the Positive Ageing Advocacy Group (PAAG), Murnong Mammals Aboriginal Catering Enterprise, the My Home Network, Nalderun Aboriginal Services, No Interest Loan Scheme, Centrelink, Financial Counselling, Free Tax Help and more.

If the underlying anxiety of society's long COVID continues, then these services and others will continue to be much needed.

This financial year we lost three great Committee of Management members: Karen Milgrom, Anne Markiewicz and Rob Williams. We thank them for their time, efforts and particularly for their focus on strategic planning. The four people on our committee have kept the organisation going through the hard times and have put a focus on improving our governance and financial monitoring, as well as demonstrating a culture of listening. It is now time for others to join us or replace us.

Please become a volunteer, a member of Castlemaine Community House and even a part of the Committee of Management.

Bronwen Machin

Chair and Treasurer of Castlemaine Community House

ADULT, COMMUNITY & FURTHER EDUCATION (ACFE)

As a highly visual person, my mind often translates situations to images, either imagined or remembered—this may explain why I sometimes look distant or am giggling to myself! An image that has frequently popped into my mind over the past couple of years is of that moment in Finding Nemo where the dad is teaching Nemo how to safely leave their anemone home:

'We go out, we come back in, we go out, we come back in ...', all the while checking for dangers and establishing confidence to get out there and into the world.

I feel we've all been doing this to varying degrees, at different times, for despite things being open again, there's a hesitation being felt for many different reasons. This has impacted on our courses and workshops over the past year, as we experienced challenges in engaging tutors and enrolling students,

all the while still beaver away to understand and meet community needs, as well as those of our funding bodies.

This state of flux as we adjust to significant changes has been unsettling and highly challenging, wobbling along trying to re-establish a new equilibrium. After taking a moment to acknowledge that this IS difficult and inconvenient (aka minor tantrum of 'argghh!!'), we moved on to an attitude of viewing this shake up as an opportunity for reflection, consultation and growth. This reflection brought us back to our core: community development. This is about listening to community, acknowledging the importance of change as growth and development, and being guided by community for the direction of this growth.

The recent challenges we've experienced, especially with staff shortages, low student enrolments and





funding stresses have all been important learning moments. And, thankfully, at CCH we have the support of fabulous management (thanks Martyn), our board and our peak body, NHVic, who not only see and understand these challenges, but also advocate for systemic change to overcome them. So, while we have endured hardships and stresses within this time of flux, it is buoying to see positive change in action.

We also celebrate important moments from the past year, including many of our courses being incredibly responsive and flexible in Semester 2, 2021, bumping in and out of online learning as we rolled with the lockdown waves. Particular thanks goes to the wonderful tutors and students who patiently worked with us as we muddled our way through it together. We look forward to growing and developing together, as always, guided by our community, as together we keep on swimming!

Kerrily Jennings

Community Development Coordinator



COMMUNITY DEVELOPMENT

COMMUNITY LUNCH AND COMMUNITY CHRISTMAS LUNCH

We were thrilled to get Community Lunch started again in March 2022. Our Community Lunch is more than a meal for so many in our community.

It's a moment in the week where we gather, we munch, we sit beside people and make new friends, and, as we look about, we feel part of a community. For us at the Community House, the Community Lunch is such an important focal point within our week, making tangible so much of what and why we do what we do: it all about community. Get amongst people!

Building upon the learnings from 2020, the 2021 Community Christmas Lunch was a wonderful moment, not just on the day but also in the lead up to it. Again, an amazing team of over 40 volunteers joined us to make this day a magic moment for many. Jem and his kitchen team worked tirelessly to prepare delicious hams, salads and desserts for over 110 diners. I won't dare try to thank each volunteer, for fear of forgetting someone, but you special bunch know who you are and how much your time/energy/laughter was endlessly appreciated by us all!

Ps. We're doing it again in 2022! What are you doing this Christmas day?



SOCIAL PRESCRIBING

Last year a powerful triad of CHIRP (Kathryn Chai), Mount Alexander Shire Council (Melissa Fowler) and CCH (Kerrily Jennings) put together a Social Prescribing Forum at the Town Hall.

Attended by over 100 people from MASC services/organisations, the purpose of the forum was:

- to raise awareness of Social Prescribing
- build support for the establishment of Social Prescribing in MASC
- engage participants for a Social Prescribing Work Group.

The overall consensus from attendees was 'We Want Social Prescribing in Mount Alexander'! As a result of the forum, the SP Working Group was established, with representatives from key local stakeholders. Towards the end of 2021, the Working Group submitted an application to fund a Social Prescribing pilot in MASC, but were unfortunately unsuccessful in this. Momentarily deflated but ultimately undeterred, we continued to keep this ball rolling, and have recently been rewarded with the arrival of two very keen volunteers who are committing their time and energy toward Social Prescribing for the next year or more. This injection of energy means the project is now gathering momentum, awareness and great excitement towards implementation of Social Prescribing in Mount Alexander Shire in 2023.



CASTLEMAINE PRIDE 2022

In true community development style, Castlemaine Pride has become a real community event, rather than an event delivered by Castlemaine Community House.

The festival now has a 'formal' organising committee and, in equal partnership with Dhelkaya Health and Mount Alexander Shire Council, has become an annual celebration of diversity for our community.

In early 2022, a \$20,625 Organisational Development Grant was provided from the Victorian Department of Family Fairness and Housing (DFFH) to develop formal processes, training and community consultation to ensure that this festival continues to deliver what the LGBTIQ+ community wants.

In 2022, the Castlemaine Pride Festival was the biggest one ever. Spanning over seven consecutive days, there was something for everyone—a fitting tribute to the 40th anniversary of the decriminalisation of homosexuality in Victoria.

The festival was officially opened by Todd Fernando, the Victorian Commissioner for LGBTIQ+ Communities, at the Bent Brushes Art Exhibition. And the last event of the festival (but certainly not the least) was the official launch of the Pride Across the Ages Podcast by Lisa Chesters MP and attended by the Victorian Equal Opportunity and Human Rights Commissioner, Ro Allen.

And even though we wished it would not rain on our parade, it did, so the 'Picnic in the Park' became a 'Party in the Town Hall'. And while that meant we couldn't have the dog show, the day was a huge success, and we filled the Town Hall to capacity.



TRIVIA NIGHT REPORT

The inaugural Castlemaine Community House Trivia Night was held on 13 November 2021 at the Town Hall. Covid restrictions were still in place, so the number of attendees was limited to 80.

Based on the waiting list of people who registered interest in attending after ticket sales had closed, we could easily have sold out twice!

Quizmaster extraordinaire Polly Cotton kept everyone on their toes with her mix of witty, gritty and nutty questions! Local band Merchants and Thieves provided entertainment mid-way through the night. Volunteers ran the bar, served light refreshments, assisted Polly, and helped set up and pack-down the hall. A book stall and silent auction, featuring work donated by local artists, raised additional funds for the House on the night.

The Trivia Night raised over \$2,500, which, given the limitations on numbers, we think is terrific! Everyone had a marvellous time! We hope it will become a regular part of the House's community-building and fundraising efforts. We would like to thank the following local businesses and artists who donated prizes and artworks and showed their support in other ways.



BUSINESSES

ShedShaker Brewing
Boomtown
Green Goes the Grocer
Mount Alexander Hardware
Vintage Bazaar
Powerbar Fitness
Maxi IGA

PROGRAMS & PARTNERSHIPS

Community focus	Program	Partnership	Funding
Aboriginal	Murnong Mammias	CCH Program	Self-funded social enterprise
Aboriginal	Nalderun Aboriginal Services	Auspice by CCH	Numerous non-recurrent funding
Community connections and health	Castlemaine Community Lunch	Mount Alexander Shire Council	Mount Alexander Shire Council Community donations
Community connections and health	Christmas Community Lunch	Mount Alexander Shire Council Dhelkaya Health	Community donations
Community connections and health	Qigong		Fee for service
Community connections and health	Yoga		Fee for service
Community connections and health	Carer's Morning Tea	Dhelkaya Health Mount Alexander Shire Council Carer's Victoria	No funding
Community connections and health	Community Kitchen Garden	Community volunteers	In-kind support from CCH Grants
Disability	MASDAG (Mount Alexander Disability Advocacy Group)	Auspice by CCH	Mount Alexander Shire Council (Community Grants)
Environment	Terracycle recycling program	Plastic Bag Free Castlemaine	In-kind support from CCH
Financial Services	Tax Help	Tax Department	No funding
Financial Services	Centrelink and Medicare Agency		Services Australia
Financial Services	NILS (No Interest Loans Scheme)	Good Shepard Microfinance	Good Shepard Microfinance
Financial Services	Financial Counselling	Catholic Care	No funding
Financial services	Power Saving Bonus	Neighbourhood House Victoria	Victorian State Government
Life Long Learning	Learn Local	Maldon Neighbourhood Centre Bendigo Kangan TAFE	ACFE (Adult Community Further Education)
Life Long Learning	Workshops and programs	Community based tutors	Fee for service

Community focus	Program	Partnership	Funding
Health and wellbeing	Social Prescribing Project	Mount Alexander Shire Council Dhelkaya Health Women's Health Loddon Murray CV Prevention, People and Population Castlemaine Library Salvation Army Local GPs	No funding
Health and wellbeing	Needle Syringe Program	Dhelkaya Health	No funding
Health and wellbeing	Food Links	Maldon Neighbourhood Centre Healthy Heart of Victoria	Healthy Heart of Victoria FRRR
LGBTIQ+	Castlemaine Pride	Mount Alexander Shire Council Dhelkaya Health Mount Alexander Community	Department of Premier and Cabinet (Pride Events and Festival Fund) Community donations
LGBTIQ+	LGBTIQ+ Round Table	Mount Alexander Community	Mount Alexander Shire Council
LGBTIQ+	Rainbow Families Playgroup	Mount Alexander Shire Council Dhelkaya Health	Mount Alexander Shire Council
Mental health	The ELM (Every Life Matters) Network	Auspice by CCH	Mount Alexander Shire Council (Community Grants)
Senior citizens	Senior's Festival	Mount Alexander Community	Mount Alexander Shire Council Victorian State Government
Senior citizens	Positive Ageing Advocacy Group	Auspice by CCH	CCH in-kind support
Senior citizens	Be Connected	Regional Association of Neighbourhood and Community Houses	Federal government initiative
Jobseeker Support	Mount Alexander Shire Employment Education and Training Network (MASEENT)	WDEA Asuria LCMS Maldon Neighbourhood Centre Jobs Victoria TAFE CVGT WestVic Haven Home Safe	No funding

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 2022, 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 2022 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 2022, 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.

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.

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Liability limited by a scheme approved under Professional Standards Legislation



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 Registered Company Auditor 224497 Kelly Partners Bendigo Partnership Location - Bendigo
bendigo@kellypartners.com.au
20 October 2022

Financial Reports

PROFIT & LOSS

	Jul 21 - Jun 2022	Jul 20 - Jun 2021
Income		
Adult Community Further Education (Vic)	151,409	139,832
Department of Health & Human Resources (Vic)	89,596	86,909
Department of Human Services (Federal)	66,511	67,132
Course and Program fees	88,448	56,118
Good Sheperd Microfinance	4,750	5,000
Community Lunch	18,017	16,610
Murnong Mammias Catering	73,382	126,194
Nalderun Aboriginal Services	100,000	283,076
Cobaw Community Health		14,345
Mount Alexander Shire Council	9,581	17,466
Central Vic Primary Care Partnership		20,446
Equipment and room hire	3,664	3,613
Donations and Fundraising	4,572	31,436
Volunteer services	121,200	151,000
Other Jobkeeper		145,850
Other income and auspices	79,806	48,835
Miscellaneous income	13,174	101,817
Total Income	824,112	1,286,990
Expenses		
Staff wages – CCH	272,720	373,924
Staff wages - Nalderun	90,000	180,116

Volunteer expenses	121,200	151,000
Education programs	159,853	221,846
No Interest Loans Scheme	200	237
Community Lunch	17,193	22,170
Murnong Mammias Catering	69,038	83,679
Operational expenses	75,851	51,730
Other programs and auspice	22,505	30,469
Miscellaneous expenses	<u>52,702</u>	<u>32,891</u>
Total Expenses	<u>881,263</u>	<u>1,148,062</u>
Net Income	<u>- 57,151</u>	<u>138,928</u>

BALANCE SHEET

		<u>30 Jun 2022</u>	<u>30 Jun 2021</u>
ASSETS			
Current Assets			
Cash & Cash equivalents	3	349,453	373,111
Accounts Receivable		17,306	28,777
		<u>366,759</u>	<u>401,887</u>
Non-Current Assets			
Property, plant, equipment	4	6,486	10,961
		<u>6,486</u>	<u>10,961</u>
Total Assets		<u>373,245</u>	<u>412,849</u>
LIABILITIES			
Current Liabilities			
Trade creditors and other payables		14,897	6,389
Unexpended Grants		0	0
Superannuation		5,234	4,862
GST & PAYG		22,529	10,520
Unearned Income - Nalderun		0	0
Leave Provisions		52,020	53,839
		<u>94,679</u>	<u>75,610</u>
Non-Current Liabilities			
Leave Provisions		3,565	3,882
		<u>3,565</u>	<u>3,882</u>
Total Liabilities		<u>98,244</u>	<u>79,492</u>
NET ASSETS		<u>275,001.37</u>	<u>332,152</u>
EQUITY			
Retained Earnings		332,152	193,225
Net Income		-57,151	138,928
NET WORTH		<u>275,001</u>	<u>332,152</u>

CASH FLOW & CHANGES IN EQUITY

	2021-22	2020-21
CASH FROM OPERATING ACTIVITIES		
Receipts from Customers	835,382	1,193,869
Payments to suppliers & employees	-859,241	-1,225,776
Interest received	201	800
NET CASH FROM OPERATING ACTIVITIES	5 -23,658	-31,107
INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	0	-460
NET CASH FROM INVESTING ACTIVITIES	0	-460
NET CASH INCREASE FOR PERIOD	-23,658	-31,567
CASH AT BEGINNING OF PERIOD	373,111	404,678
CASH AT END OF PERIOD	5 349,453	373,111

Changes in Equity

Balance at 1 July 2020	193,225
Surplus/Deficit for the year	138,928
Balance at 30 June 2021	332,153
Balance at 1 July 2021	332,153
Surplus/Deficit for the year	-57,151
Balance at 30 June 2022	275,002

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2022

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>
AASB 1058	<i>Income of Not-For-Profit Entities</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 excerpt 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.

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.

Volunteer services, while not paid in cash, have been included as revenue and measured at the level of consideration they would have

otherwise been paid if they weren't volunteers, per the requirements of AASB 1058.

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 2020 have been reclassified accordingly to provide comparable and more relevant

information. This has not affected any other financial statements in this report.

3. Cash and cash equivalents

Cash on hand	400	1,822
Cash at bank	349,053	371,288
	<u>349,453</u>	<u>373,111</u>

4 Property, Plant, Equipment

Office Furniture at fair value	53,681	53,681
less accumulated depreciation	-47,195	-42,720
Total Office Furniture	<u>6,486</u>	<u>10,961</u>

Plant & Equipment at fair value	43,094	43,094
less accumulated depreciation	-43,094	-43,094
Total Plant & Equipment	<u>0</u>	<u>0</u>
	<u>6,486</u>	<u>10,961</u>

5 Cash Flow Information

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>349,453</u>	<u>373,111</u>
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Reconciliation of Net Cash Provided by Operating Activities to surplus

Surplus from ordinary activities	-57,151	-42,350
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Non-cash flows in profit

Depreciation	4,475	3,984
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Changes in assets and liabilities:

(Increase)/decrease in receivables	11,471	-19,815
Increase/(decrease) in payables	20,887	-19,802
Increase/(decrease) in income in advance	0	-135,025
(Increase)/decrease in provisions	-3,340	623

Net Cash provided by Operating Activities	<u>-23,658</u>	<u>-212,385</u>
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Castlemaine Community House acknowledge and pay our respects to the Dja Dja Wurrung people, traditional custodians of this land, and to their Elders; past, present and emerging. We acknowledge that this land has never been ceded.

We recognise and appreciate funding from the following organisations.



We also acknowledge the following agencies who partner with us or provide funding or regular support to deliver various programs and services.



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SCAN ME

