



2022/23
ANNUAL
REPORT

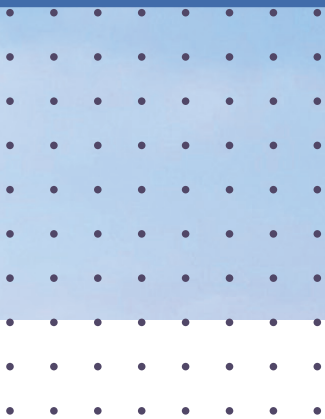


**CASTLEMAINE
COMMUNITY
HOUSE**

“Your
Community
House”

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History

Castlemaine Community House is one of over 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 and PURPOSE

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

CCH Committee of Management

Toby Heydon (BA hon; MA)

Chair

Ron Moore (BEd)

Vice-Chair

Bronwen Machin

(BA; GradDip Env Science)

Treasurer

Rani Kerin (BA hon; PhD)

Secretary

Janet Phillips (MA Soc.Ec.)

Ordinary Member

Bron Grieve (B Science Nursing;

Post Grad Paediatric Nursing)

Ordinary Member

CCH Management Team

Martyn Shaddick

Manager

Kerrily Jennings

Community Development Manager

Kelsey Docherty

Customer Service/Office Manager

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 and providing governance on our Committee of Management. 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.

This year, a special thanks goes to Peter Cole who retired in 2023 after volunteering with CCH for over 12 years. Peter started as a volunteer in our NILS (No Interest Loan Scheme) program, providing the essential client support required to successfully submit a NILS application. In 2017, the funding for this program was significantly reduced, but Peter would not let that stand in the way of providing this important service to our community. Peter then stepped up to manage the NILS program at CCH as a volunteer. But when Peter retired, he did not leave us empty handed; he insured that we had two incredibly skilled volunteers to take over his role.



Manager's Report

COVID normal set in and established itself in 2022–23. While the community was still understandably hesitant to re-engage with social connections in 2022, the start of 2023 seemed to indicate the end of this.

Enrolments in courses, programs and festivals significantly increased at the start of 2023. This suggested that the community was gradually regaining confidence and re-engaging with social connections.

However, the financial challenges resulting from three years of COVID continued to be a significant issue for CCH. The specifics of this are covered in the reports of the chair and treasurer.

Over the past twelve months we have also seen the community facing increased financial challenges, with higher interest rates and an elevated cost of living.

In addition to our regular programs, this report includes separate pages covering:

- the pilot Social Prescribing Project ('Get Connected') launched in partnership with Mount Alexander Shire Council, Dhelkaya Health and Women's Health Loddan Mallee
- the 2022 Spring Ball (possibly our largest and most successful ever)

- the 2023 Castlemaine Pride Festival (absolutely our biggest and most successful ever)
- Murnong Mammals Aboriginal Catering (and their farm enterprise).

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

CCH is dedicated to working with and for the Mount Alexander Shire community to enhance the quality of life for its residents. The ongoing efforts, initiatives and collaborations described in this report are our commitment to addressing the community's needs and fostering a stronger, more resilient community.

Martyn Shaddick

Manager



Chair's Report

Since our last Annual Report in 2022, Castlemaine Community House (CCH) has continued to adapt and change so we can maintain our role as a neighbourhood centre and community hub for the Mount Alexander Shire. While we still face several financial challenges, it is heartening to report that the House has begun to grow again, both in terms of enrolments in our courses and in the number and variety of programs and organisations that we support.

I am pleased to report that enrolments in our courses continue to grow—not yet to pre-Covid levels, but greater than they were this time last year. And, at this stage, all indications suggest that we can look forward to increasing enrolments in both our ACFE-funded courses as well as the fee-for-services ones. We remain grateful to our local state MP, Maree Edwards, for her backing, and to the state government for its vital financial support of these courses, as well as for the continued funding for the salary of our manager, Martyn Shaddick, whose skills and expertise in guiding the House through turbulent times has been critical for our survival. I also thank the indefatigable Kez and Kelsey as well as all the volunteers who help staff the office and maintain the House as a welcoming and inclusive institution at the heart of Castlemaine.

We are still in negotiations with Services Australia to find the best way forward for us to continue providing the vital Centrelink Agency. With an increasing population of seniors and pensioners in the Shire, and a diverse range of people in need of face-to-face contact with Services Australia, our Centrelink agency is as important as ever. We are always grateful to our Centrelink staff for their continuing hard work. I also want to acknowledge our local federal MP, Lisa Chesters, for her advocacy in this matter as well as Minister of Government Services Bill Shorten. Both Lisa and Bill have shown great interest and care in helping us find solutions to the challenge of providing these services in the face of rapidly increasing costs.

The pressures of rising costs of living are keenly felt by many in our community, and our House is a key nexus for people in need as well as those individuals and organisations able to offer assistance. Our No Interest Loans Scheme (NILS) is helping many people across the Shire with assistance in times of need. It is a sign of our times that Martyn and the Committee of Management (CoM) acted with urgency earlier this year to commit to providing a Community Food Bank. The Food Bank cupboards are stocked with non-perishable food and household necessities and can be found at the back of the building near the kitchen, where you can also take fresh food from the boxes adjacent. With help from the Shire and other local community organisations, we have created an information sheet and map displaying the locations, dates and times of other food relief outlets and social and low-income meals. Copies of these are available from the front desk.

As many of you can attest, the Community Lunch remains a key event in the weekly life of Castlemaine, providing delicious and nutritious meals on Tuesdays at the Town Hall. The support of the Shire of Mount Alexander is crucial for us in delivering the lunch and so we extend our heartfelt thanks to councillors and staff for helping with this and other important community services and events.

For the second year running since the end of Covid restrictions, we have been able to host the fabulous Spring Ball, the twenty-eighth since its inception in the

1990s. It is always wonderful to hold this community party—our principal fundraising event—in the lovely Castlemaine Town Hall. Thank you to Rani for her extraordinary efforts and to the whole Spring Ball sub-committee for bringing this marvellous event to Castlemaine yet again. We are also grateful to the other volunteers, artists, performers and DJs who committed their time and talents to help make this such a fun night out. And a big shout out to everyone who helped and supported our Trivia Night earlier this year. The funds we raise from these events are so important for us. Equally important, though, events such as these are so meaningful to the life of the community, and on behalf of the House I thank everyone for coming along with happiness, good cheer and generosity.

It is also important to note that CCH continues to auspice and host a range of important programs and organisations, many of which operate out of our Templeton Street home, including the Mount Alexander Shire Disability Advocacy Group (MASDAG), the Positive Ageing Advocacy Group (PAAG), Mondo Lounge, Safe Spaces, Murnong Mamas Aboriginal Catering Enterprise, the My Home Network, Financial Counselling, Free Tax Help, the Women's Shed, and more. Thank you to all those who staff these valuable organisations and programs; together we are building a stronger and kinder community. We are also thrilled to carry on sharing our building with Nalderun Aboriginal Services, who continue to act as a key First Nations organisation in this beautiful part of Djadja Wurrung Country.

Since the last Annual Report a year ago, there have been some changes to the House's CoM, with me stepping into the chair's role to replace Bronwen Machin, an honour that I hope to serve faithfully. I thank Bronwen for her enormous efforts as chair up until April of this year. Bronwen remains our treasurer, a role that continues to demand her considerable talents and leadership as we

continue our climb out of the difficulties of the post-Covid world and address the financial challenges we face. We are also very fortunate that Rani Kerin remains our secretary. Our vice-chair, Ron Moore, is a great asset to the CoM and his experience is highly valued. I am also happy to report that the CoM is now augmented by the membership of Janet Phillips and Bron Grieve, both of whom bring experience and wisdom to the governance of the House. We still have space available on our CoM and welcome applications from members of the community.

I also note the help and support of our peak body—Neighbourhood Houses Victoria—for assisting us and advocating on our behalf, a role it has had to perform for many neighbourhood and community houses across Victoria these past twelve or so months.

I encourage you to get involved: join CCH as a member or volunteer (or both). Enrol in one (or more) of our wonderful courses. Our House is a safe and inclusive place and is welcoming to all.

Toby Heydon

Chair

Treasurer's Report

Unusually, the Castlemaine Community House (CCH) Annual Report includes two sets of audited accounts: one for the financial year ended June 2022 and a redo of the previously published audited reports for the year ended June 2021. The Committee of Management (CoM) for CCH decided that a re-audit was necessary after seeking advice from Neighbourhood House Victoria (NHVic).

Their advice has also led to significant changes in the way we manage our finances. We are simplifying our accounts and moving from cash accounting to accrual accounting. These changes will soon be finalised now that the audit for the 2021–22 financial year has been completed. We have also brought in-house all financial transactions, including payroll. A big thank you to NHVic.

These changes and re-auditing have required significant effort from CCH's customer service and office coordinator Kelsey Docherty, who has managed an increased workload and the development of new skills in a way that looks effortless. The CoM is very much in her debt and we thank her. Martyn Shaddick, CCH manager, has also had to lead the changes and learn new skills while dealing with a CoM that has much to learn as well. Our heartfelt thanks to him. Both Martyn and Kelsey have managed their increased workload at a time in which communities and governments are requiring more from many organisations. For example, the increased child safety standards required of us by the state government, while absolutely necessary, has required considerable work, and there has been an increase in the number of people with mental health issues requiring assistance.

Other people have also been generous with their time and funds. We thank Rani Kerin and the events team for their work in running the Trivia Night and Spring Ball. Not only does this bring in much-needed money, these events bring people together to laugh and enjoy each other's company in a way that strengthens our community. We thank the sponsors who also gave generously. And of course, thank you Rani!

Lisa Chesters, our local federal MP, continues to support us in our advocacy and in giving us the funds to have more of our rooms supplied with air conditioning.

The state government provides significant funds to pay for the management of CCH, without which we would not be here. Council supports us via funding managed through a memorandum of understanding and through working with us in partnership on many projects. Jellis Craig Real Estate are gifting us with funds to subsidise our much-loved Community Lunch. And, though they don't bring in money, our volunteers bring much energy and time to CCH and without them we would be far less. Thank you all. Those volunteers wouldn't be there without our staff, especially Kirrily (Kez) Jennings, Kelsey and Martyn. Another thanks.

Clarifying our accounts hasn't led to good news, unfortunately. The accounts showed that we were eating into our savings last financial year, and this trend has continued this financial year. The losses are unsustainable. The pandemic changed how people behave and it seems they no longer want the courses we have been offering. While we are not making a loss on our courses, we are not getting the numbers in to cross-subsidise our other activities. Our focus for the remainder of this financial year will be on developing courses that are attractive to people and to consider other changes to our business model. Sadly, many neighbourhood and community houses are in similar positions. If you have any suggestions for new courses, or different ways of doing business, or would like to join the CoM, please step forward!

Bronwen Machin

Treasurer



Learn Local

Adult, Community & Further Education, ACFE

Second semester 2022 was an incredibly challenging time for education and training at CCH, as we were still on an unpredictable enrolment rollercoaster, trying to understand new rhythms and make adjustments accordingly so as to weather the impacts.

We leapt into Semester 1 2023 with a bit of wariness, but renewed enthusiasm and hope for the year ahead, with aims to better meet the educational needs of our community and build upon local relationships to support this. Listening to student, staff and community feedback and suggestions led to the creation of new courses, such as Fundamentals of Arts Professional Practice and Intro to Art Therapy, both of which received good enrolment numbers and are producing terrific outcomes.

In many ways, there is still a lot of change happening within training and employment in terms of what is needed/wanted by the community, by learners and by business. To address this, we established the Mount Alexander Shire Employment Education and Training Network (MASEETN) in 2020, and in 2022 MASEETN gained strength with the inclusion of Work Force Australia representatives.

In 2023, ACFE saw such great value in MASEETN that it provided \$5,500 in funding to CCH to further develop this initiative that is helping to create a more informed response in the learning opportunities we provide to meet business and employment needs in our community.

Kerrily Jennings

Community Development Coordinator



Community Development

Community Lunch

It has been heartwarming to watch our Community Lunch grow again in this past year. Some key aspects of this important program had been on hold for a long time thanks to COVID, and we have so enjoyed being able to bring it back to become the fuller, more fun Community Lunch that we love.

We've even been able to add to our lunches by introducing the 'Community Lunch on Tour'! Thank you to the Harcourt, Chewton and Campbells Creek communities for welcoming us to your patches and joining us for lunch. We look forward to your hospitality again next year.

There have been many wonderful moments of sharing and connection at our Community Lunches, as we have welcomed attendees, new volunteers and new residents to town. We are so lucky and appreciative of the amazing community we have here. Community Lunch has also been a perfect forum for sharing information and opportunities, via the mini-expos we've held across the year, such as:

- National Carer's Week (October 2022)
- National Harmony Day (March 23), with Fringe Festival and Loddon Campaspe Multi-Cultural Service – amazing food, entertainment and energy!
- National Volunteer Week (May 23) – free lunch for volunteers (thanks vollies!) at which services/groups shared information.

We love the energy these moments bring, with the partnerships across all our community helping us to create and maintain important connections.



Community Development

Community Christmas Lunch – Christmas Day 2022

This third Community Christmas Lunch hosted by CCH and partners (Mount Alexander Shire Council, Dhelkaya Health and HALT – Hope Assistance Local Tradies) was brilliant and huge!

It was even bigger and better than the previous two! The incredible team (over forty-nine volunteers and two paid staff, across many days) put together a lunch that served over 170 meals on the day. We had gifts for each and every person. There was music. There were games. There was so much cheer and chatter.

This incredible event is held together by pure community spirit, from the food, to the gifts, to the volunteers, to the attendees, to the cleaning up afterwards. Thank you, thank you, thank you everyone, you know who you are.



Social Prescribing (Get Connected)

Late 2022 we were approached by two people who were completing the Loddon Mallee Leadership Program. They'd heard about the work we'd been doing to implement Social Prescribing in our Shire and wanted to offer their time and energy as volunteers to make it happen. Thank you, thank you, thank you, Isis and Isaac.

These generous souls meant that we could move full steam ahead with designing a model based on what we already had – solid partnerships, fabulous volunteers, identified community need – instead of continuing to seek funding to make it happen.

In March 2023 we launched Get Connected, a Social Prescribing pilot for Mount Alexander Shire. The pilot ran for six months, led by a Steering Group (reps from Mount Alexander Shire, Dhelkaya Health, Women's Health

Loddon Mallee and Goldfields Medical Group) and two Community Connectors. Welcomer volunteers also began a Chatty Café. The program received over thirty referrals, and supported over twenty participants in reducing social isolation, increasing connections with community activities/groups and improvement in overall wellbeing.

Hot off the press is that we have now received significant funding from Loddon Mallee Public Health Unit to continue Get Connected as a funded project.

Spring Ball 2022

After two years without a Spring Ball due to COVID, the return of this much-loved community event was met with wild enthusiasm. The theme 'Paint the Town Red' was chosen to give people the opportunity and freedom to go out for a night on the town and have fun – and they did!

Castlemaine's Town Hall was a sea of red on 15 October 2022, with more than 400 people dressed to party. Attendees ranged in age from eighteen to eighty and everyone had a fantastic night, dancing to the funky beats of local band M79 and local DJs. Highlights included a performance by Lady Fun Times and projections by Frank Veldze.

Much of the success of the night was due to the hard work of volunteers, including the Castlemaine Country Women's Association, and generosity of local businesses. After expenses, this twenty-sixth annual Spring Ball raised over \$15,000 for CCH, which was used to help pay for unfunded and underfunded programs and services.



Community Development

Castlemaine Pride 2023

With sixteen events over eight days in April and May, Castlemaine Pride 2023 was the biggest and most inclusive festival so far.

Commencing in 2019 as a celebration of marriage equality in Australia, this festival has developed and grown each year, with ever increasing community support.

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.





Murnong Mammias

Murnong Mummas is a program of Castlemaine Community House, developed in partnership with First Nations people living on Dja Dja Wurrung Country.

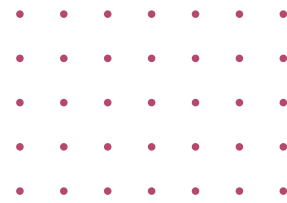
The program provides catering and Bush Tucker services, along with a Bush Tucker Farm at Harcourt Organic Farming Co-Op supplying produce for the catering. School tours of the Bush Tucker Farm incorporate the farm experience with cooking classes in the commercial kitchen at CCH.

Murnong Mammias provide employment and education opportunities for First Nations people living at Dja Dja Wurrung Country.



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 (Get Connected)	Mount Alexander Shire Council Dhelkaya Health Women's Health Loddon Murray CV Prevention, People and Population Castlemaine Library Salvation Army Local GPs	Loddon Mallee Public Health Unit
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 Mount Alexander Shire Council
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	Various 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
Women	Castlemaine Women's Shed	CCH Program	No funding
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

Financial & Auditor's Report

Committee's Report

Your committee members present the special purpose financial report on the entity for the financial year ended 30 June 2022.

Committee Members

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

Name	Portfolio (2021/22)	Date of Change
Toby Heydon	Vice-Chair	Chair (24 April 2023)
Bronwen Machin	Chair and Treasurer	Treasurer (24 April 2023)
Rani Kerin	Secretary	Secretary (no change)
Ron Moore	Ordinary Member	Vice Chair (24 April 2023)
Janet Phillips		Ordinary Member (20 December 2022)
Bron Grieve		Ordinary Member (25 July 2023)

Principal Activities

The principal activities of the entity during the financial year were to provides programs and activities contributing to community development and supporting individuals and groups within the local community..

Significant Changes

No significant changes in the entity's state of affairs occurred during the financial year.

Operating Results

The surplus for the year attributable to the entity amounted to \$18,013 (2021: \$138,928 - surplus).

Significant Changes in State of Affairs

No significant changes in the entity's state of affairs occurred during the financial year.

After Balance Date Events


A matter has continue to evolve since 31 December 2022 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.

The COVID19 pandemic may induce changes in the state of affairs of the association during the financial period ended 31 December 2023. The committee members will take all necessary measures to preserve reserves and shepherd the association through this uncertain period.

Signed in accordance with a resolution of the Members of the Committee.

Chairperson



Toby Heydon

Secretary



Rani Kerin

Dated this

day of 9/11/23

Statement of Profit or Loss for the year ended 30 June 2022

	2022 \$	2021 \$
INCOME		
Adult Community Further Education (Vic)	217,512	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	88,148	56,118
Good Shepherd Microfinance	4,750	5,000
Community Lunch	18,017	16,610
Murrnong Mammias Catering	73,293	126,194
Nalderun Aboriginal Services	100,000	283,076
Cobaw Community Health	-	14,345
Mount Alexander Shire Council	-	17,466
Central Vic Primary Care Partnership	-	20,446
Equipment and room hire	3,646	3,613
Donations and Fundraising	2,997	31,436
Volunteer services	121,200	151,000
COVID-19 Government Assistance Payments: JobKeeper	-	145,850
Other income and auspices	132,553	48,835
Miscellaneous income	5,397	73,128
TOTAL INCOME	923,621	1,286,990
EXPENDITURE		
Staff wages – CCH	240,319	373,924
Staff wages - Nalderun	90,000	180,116
Volunteer expenses	121,200	151,000
Education programs	179,556	221,846
No Interest Loans Scheme	475	237
Community Lunch	3,813	22,170
Murrnong Mammias Catering	71,788	83,679
Operational expenses	77,108	51,730
Other programs and auspice	121,349	30,469
Miscellaneous expenses	-	32,891
TOTAL EXPENDITURE	905,608	1,148,062
NET SURPLUS/(DEFICIT) FOR THE YEAR	18,013	138,928

CASTLEMAINE COMMUNITY HOUSE INCORPORATED
ABN 20 112 806 357
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NET SURPLUS/(DEFICIT) FOR THE YEAR	18,013	138,928
Other Comprehensive Income for the Year	-	-
NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO THE ASSOCIATION	18,013	138,928

Statement of Financial Position as at 30 June 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	2	351,074	350,415
Trade and other receivables	3	9,386	28,777
Current other assets			
TOTAL CURRENT ASSETS		360,460	379,192
NON CURRENT ASSETS			
Property, Plant and Equipment	4	6,486	10,961
TOTAL NON-CURRENT ASSETS		6,486	10,961
TOTAL ASSETS		366,947	390,153
CURRENT LIABILITIES			
Trade and other creditors	5	35,444	21,771
Amounts received in advance	6	91,983	-
Provisions	7	46,728	53,839
TOTAL CURRENT LIABILITIES		174,155	75,610
NON-CURRENT LIABILITIES			
Provisions	7	4,894	3,882
TOTAL NON-CURRENT LIABILITIES		4,894	3,882
TOTAL LIABILITIES		179,049	79,492
NET ASSETS		187,898	310,661
EQUITY			
Accumulated funds		187,898	310,661
TOTAL EQUITY		187,898	310,661

Statement of changes of equity for the year ended 30 June 2022

	Accumulated funds \$	Total \$
Balance as at 1 January 2021	171,733	171,733
Surplus/ (Deficit) attributable to the Association	138,928	138,928
Balance as at 31 December 2021	310,661	310,661
Surplus/ (Deficit) attributable to the Association	18,013	18,013
Prior Year Adjustments	(140,776)	(140,776)
Balance as at 31 December 2022	187,898	187,898

Statement of Cash Flows for the year ended 30 June 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and other sources		1,034,794	1,131,350
Payments to employees and suppliers		(991,542)	(1,185,953)
Interest received		201	800
Net cash generated from/(used in) operating activities	(i)	43,453	(53,803)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		-	(460)
Proceeds on disposal of property, plant and equipment		-	-
Net cash (used in)/provided by investing activities		-	(460)
Net increase/(decrease) in cash held		43,453	(54,263)
Cash and cash equivalents at beginning of financial year		350,415	404,678
Cash and cash equivalents at end of financial year	(ii)	393,868	350,415

Notes to the statement of Cash Flows for the year ended 30 June 2022

	2022	2021
	\$	\$
Note (i). Net cash generated from/(used in) operating activities		
Net surplus/(deficit) attributable to the Association	18,013	138,928
Non-cash flow item:		
Depreciation	4,475	3,984
Prior Year Adjustments	(97,983)	-
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other debtors	19,391	(19,815)
- (Increase)/decrease in prepayments	-	-
- Increase/(decrease) in trade and other payable	13,673	(42,498)
- Increase/(decrease) in income in advance	91,983	(135,025)
- Increase/(decrease) in provisions	(6,099)	623
	<u>43,453</u>	<u>(53,803)</u>
Note (ii). Cash and cash equivalents at end of financial year		
Cash at bank	188,181	187,803
Cash on hand	1,922	1,822
Cash on deposit	160,971	160,790
	<u>351,074</u>	<u>350,415</u>

Notes to the financial statements for the year ended 30 June 2022

Note 1. Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of the Castlemaine Community House Incorporated, an incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals accounting basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

Accounting Policies

a. Cash and Cash Equivalents

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

b. Income Tax

The Association is exempt from paying income tax by virtue of Sections 50-50 & 50-52 of the *Income Tax Assessment Act 1997*. Accordingly, tax effect accounting has not been adopted.

c. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost where applicable, less any accumulated depreciation.

Depreciation

The depreciable amount of all property, plant and equipment was depreciated on a straight-line basis over their useful lives to the company commencing from the time the asset is held ready for use.

d. Employee Entitlements

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.

Provision is made for the Association's liability for long service leave from commencement of employment, not from the 5 year employment period normally accrued as industry practice.

Notes to the financial statements for the year ended 30 June 2022

Note 1. Statement of Significant Accounting Policies (*continued*)

e. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. 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 an 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.

g. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

Grant Income

Grant income received, other than for specific purposes, is brought to account over the period to which the grant relates.

Deferred Income

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

Capital Grants

Grant income received relating to the purchase of capital items is shown as Unamortised Capital Grant and brought to account over the expected life of the asset in proportion to the related depreciation charge.

Interest Revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Donations

Donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

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

h. Comparative Figures

i. 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 assets and liabilities statement.

	2022 \$	2021 \$
Note 2. Cash and Cash Equivalents		
Cash at bank	188,181	187,803
Cash on hand	1,922	1,822
Cash on deposit	160,971	160,790
	<u>351,074</u>	<u>350,415</u>
Note 3. Trade and Other Receivables		
Trade debtors	9,386	28,777
Other debtors	-	-
	<u>9,386</u>	<u>28,777</u>
Note 4. Property, Plant and Equipment		
Plant and Equipment		
At cost	43,094	43,094
Less accumulated depreciation	(43,094)	(43,094)
	<u>-</u>	<u>-</u>
Office Furniture		
At cost	53,681	53,681
Less accumulated depreciation	(47,195)	(42,720)
	<u>6,486</u>	<u>10,961</u>
Total property, plant and equipment	<u>6,486</u>	<u>10,961</u>
Note 5. Trade and Other Payables		
Trade creditors	13,415	6,320
Sundry creditors & accruals	181	69
PAYGW payable	5,649	1,444
Superannuation payable	5,234	4,862
Net GST payable	10,965	9,076
	<u>35,444</u>	<u>21,771</u>
Note 6. Amounts Received in Advance		
Grants received in advance	<u>91,983</u>	-
	<u>91,983</u>	<u>-</u>

	2022	2021
	\$	\$
Note 7. Provisions		
Current		
Annual leave	27,316	-
Long service leave	19,412	-
Leave entitlements	-	53,839
	<u>46,728</u>	<u>53,839</u>
Non-current		
Long service leave	4,894	-
Leave entitlements	-	3,882
	<u>4,894</u>	<u>3,882</u>

Note 8. Related Party Transactions

The Committee Members act in an honorary capacity and are not paid for their services as Committee Members.

There were no transactions with related parties during the 2022 year.

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 2 to 12, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

- 1 a. comply with Australian Accounting Standards applicable to the association; and
b. give a true and fair view of the financial position of Castlemaine Community House Incorporated as at 30 June 2022 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Castlemaine Community House Incorporated will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Chairperson



Toby Heydon

Treasurer



Bronwen Machin

Dated this

day of

Independent Auditor's Report to the members

Opinion

I have audited the accompanying financial report of Castlemaine Community House Incorporated (the Association), which comprises the balance sheet as at 30 June 2022, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012* (Victoria), including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1, the Australian Charities and Not for Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria).

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. I am 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Castlemaine Community House Incorporated to meet the requirements of the Australian Charities and Not for Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management 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, management 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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Name of Auditor: Frederik R. L. Eksteen

Address: Collins & Co Audit Pty Ltd
127 Paisley Street
Footscray VIC 3011


Date:

Certificate by members of the committee

I, **Bronwen Machin** and I, **Toby Heydon** hereby certify that:

- (a) We are members of the committee of the Castlemaine Community House Incorporated.
- (b) We attended the annual general meeting of the association held on 22 November 2022
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This special purpose financial report was submitted to the members of the association at its annual general meeting.

Chairperson



Toby Heydon

Treasurer



Bronwen Machin

Dated this

day of 10/11/23

Financial & Auditor's Report

Committee's Report

Your committee members present the special purpose financial report on the entity for the financial year ended 30 June 2023.

Committee Members

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

Name	Portfolio	Date of Change
Toby Heydon	Chair	Appointed 22 November 2022
Bronwen Machin	Treasurer	Appointed 22 November 2022
Rani Kerin	Secretary	Appointed 22 November 2022
Ron Moore	Ordinary Member	Appointed 22 November 2022
Janet Phillips	Ordinary Member	Appointed 22 November 2022
Bronwyn Grieve	Ordinary Member	Appointed 25 July 2023

Principal Activities

The principal activities of the entity during the financial year were to provide programs and activities contributing to community development and supporting individuals and groups within the local community.

Significant Changes

No significant changes in the entity's state of affairs occurred during the financial year.

Operating Results

The deficit for the year attributable to the entity amounted to \$ 83,847 (2022: \$18,013 - surplus).

Significant Changes in State of Affairs

No significant changes in the entity's state of affairs occurred during the financial year.

After Balance Date Events

No matter has evolved since 30 June 2023 that has significantly affected, or may significantly affect:
(a) the entity's operations in future financial years, or
(b) the results of those operations in future financial years, or
(c) the entity's state of affairs in future financial years.

Signed in accordance with a resolution of the Members of the Committee.

Chairperson



Toby Heydon

Secretary



Rani Kerin

Dated this

day of

9/11/23

Statement of Profit or Loss for the year ended 30 June 2023

	2023 \$	2022 \$
INCOME		
Adult Community Further Education (Vic)	139,803	217,512
Department of Health & Human Resources (Vic)	93,718	89,596
Department of Human Services (Federal)	68,634	66,511
Course and Program fees	66,607	88,148
Good Shepherd Microfinance	5,000	4,750
Community Lunch	24,513	18,017
Murrnong Mammias Catering	124,294	73,293
Nalderun Aboriginal Services Income	52,955	100,000
Equipment and room hire	17,269	3,646
Donations and Fundraising	3,188	2,997
Other income and auspices	197,326	132,553
Miscellaneous income	-	5,397
TOTAL INCOME	<u>793,306</u>	<u>802,421</u>
EXPENDITURE		
Staff wages – CCH	324,278	240,319
Nalderun Aboriginal Services Expenses	45,000	90,000
Education programs	168,224	179,556
No Interest Loans Scheme	2,383	475
Community Lunch	7,683	3,813
Murrnong Mammias Catering	124,293	71,788
Operational expenses	84,759	77,108
Other programs and auspice	120,532	121,349
TOTAL EXPENDITURE	<u>877,153</u>	<u>784,408</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>(83,847)</u>	<u>18,013</u>

CASTLEMAINE COMMUNITY HOUSE INCORPORATED
ABN 20 112 806 357
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NET SURPLUS/(DEFICIT) FOR THE YEAR	(83,847)	18,013
Other Comprehensive Income for the Year	-	-
NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO THE ASSOCIATION	<u>(83,847)</u>	<u>18,013</u>

Statement of Financial Position as at 30 June 2023

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	2	248,907	351,074
Trade and other receivables	3	16,160	9,386
Current other assets		<u>2,954</u>	<u>-</u>
TOTAL CURRENT ASSETS		<u>268,021</u>	<u>360,460</u>
NON CURRENT ASSETS			
Property, Plant and Equipment	4	<u>-</u>	<u>6,486</u>
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>6,486</u>
TOTAL ASSETS		<u><u>268,021</u></u>	<u><u>366,947</u></u>
CURRENT LIABILITIES			
Trade and other creditors	5	29,617	35,444
Amounts received in advance	6	78,915	91,983
Provisions	7	<u>50,545</u>	<u>46,728</u>
TOTAL CURRENT LIABILITIES		<u>159,076</u>	<u>174,155</u>
NON-CURRENT LIABILITIES			
Provisions	7	<u>4,894</u>	<u>4,894</u>
TOTAL NON-CURRENT LIABILITIES		<u>4,894</u>	<u>4,894</u>
TOTAL LIABILITIES		<u><u>163,970</u></u>	<u><u>179,049</u></u>
NET ASSETS		<u><u>104,051</u></u>	<u><u>187,898</u></u>
EQUITY			
Accumulated funds		104,051	187,898
TOTAL EQUITY		<u><u>104,051</u></u>	<u><u>187,898</u></u>

Statement of changes of equity for the year ended 30 June 2023

	Accumulated funds \$	Total \$
Balance as at 1 June 2021	310,661	310,661
Prior Year Adjustments	(140,776)	(140,776)
Surplus/ (Deficit) attributable to the Association	18,013	18,013
Balance as at 30 June 2022	<u>187,898</u>	<u>187,898</u>
Surplus/ (Deficit) attributable to the Association	(83,847)	(83,847)
Balance as at 30 June 2023	<u>104,051</u>	<u>104,051</u>

Statement of Cash Flows for the year ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and other sources		770,962	913,593
Payments to employees and suppliers		(875,631)	(913,135)
Interest received		2,501	201
Net cash generated from/(used in) operating activities	(i)	<u>(102,168)</u>	<u>659</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		-	-
Proceeds on disposal of property, plant and equipment		-	-
Net cash (used in)/provided by investing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		(102,168)	659
Cash and cash equivalents at beginning of financial year		351,074	350,415
Cash and cash equivalents at end of financial year	(ii)	<u><u>248,907</u></u>	<u><u>351,074</u></u>

Notes to the statement of Cash Flows for the year ended 30 June 2023

	2023 \$	2022 \$
Note (i). Net cash generated from/(used in) operating activities		
Net surplus/(deficit) attributable to the Association	(83,847)	18,013
Non-cash flow item:		
Depreciation	6,486	4,475
Prior Year Adjustments	-	(140,776)
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other debtors	(6,774)	19,391
- (Increase)/decrease in prepayments	(2,954)	-
- Increase/(decrease) in trade and other payable	(5,827)	13,673
- Increase/(decrease) in income in advance	(13,068)	91,982
- Increase/(decrease) in provisions	3,817	(6,099)
	<u>(102,168)</u>	<u>659</u>
Note (ii). Cash and cash equivalents at end of financial year		
Cash at bank	82,063	188,181
Cash on hand	3,382	1,922
Cash on deposit	<u>163,461</u>	<u>160,971</u>
	<u>248,907</u>	<u>351,074</u>

Notes to the financial statements for the year ended 30 June 2023

Note 1. Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of the Castlemaine Community House Incorporated, an incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals accounting basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

Accounting Policies

a. Cash and Cash Equivalents

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

b. Income Tax

The Association is exempt from paying income tax by virtue of Sections 50-50 & 50-52 of the *Income Tax Assessment Act 1997*. Accordingly, tax effect accounting has not been adopted.

c. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost where applicable, less any accumulated depreciation.

Depreciation

The depreciable amount of all property, plant and equipment was depreciated on a straight-line basis over their useful lives to the company commencing from the time the asset is held ready for use.

d. Employee Entitlements

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.

Provision is made for the Association's liability for long service leave from commencement of employment, not from the 5 year employment period normally accrued as industry practice.

Notes to the financial statements for the year ended 30 June 2023

Note 1. Statement of Significant Accounting Policies (*continued*)

e. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. 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 an 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.

g. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

Grant Income

Grant income received, other than for specific purposes, is brought to account over the period to which the grant relates.

Deferred Income

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

Capital Grants

Grant Income received relating to the purchase of capital items is shown as Unamortised Capital Grant and brought to account over the expected life of the asset in proportion to the related depreciation charge.

Interest Revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Donations

Donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

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

h. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

i. 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 assets and liabilities statement.

	2023 \$	2022 \$
Note 2. Cash and Cash Equivalents		
Cash at bank	82,063	188,181
Cash on hand	3,382	1,922
Cash on deposit	<u>163,461</u>	<u>160,971</u>
	<u>248,907</u>	<u>351,074</u>
Note 3. Trade and Other Receivables		
Trade debtors	<u>16,160</u>	<u>9,386</u>
	<u>16,160</u>	<u>9,386</u>
Note 4. Property, Plant and Equipment		
Plant and Equipment		
At cost	43,094	43,094
Less accumulated depreciation	<u>(43,094)</u>	<u>(43,094)</u>
	<u>-</u>	<u>-</u>
Office Furniture		
At cost	53,681	53,681
Less accumulated depreciation	<u>(53,681)</u>	<u>(47,195)</u>
	<u>-</u>	<u>6,486</u>
Total property, plant and equipment	<u>-</u>	<u>6,486</u>
Note 5. Trade and Other Payables		
Trade creditors	5,159	13,415
Sundry creditors & accruals	9,231	181
PAYGW payable	219	5,649
Superannuation payable	2,623	5,234
Net GST payable	<u>12,385</u>	<u>10,965</u>
	<u>29,617</u>	<u>35,444</u>
Note 6. Amounts Received in Advance		
Grants received in advance	<u>78,915</u>	<u>91,983</u>
	<u>78,915</u>	<u>91,983</u>

	2023 \$	2022 \$
Note 7. Provisions		
Current		
Annual leave	30,398	27,316
Long service leave	<u>20,147</u>	<u>19,412</u>
	<u>50,545</u>	<u>46,728</u>
Non-current		
Long service leave	<u>4,894</u>	<u>4,894</u>
	<u>4,894</u>	<u>4,894</u>

Note 8. Related Party Transactions

The Committee Members act in an honorary capacity and are not paid for their services as Committee Members.

There were no transactions with related parties during the 2023 year.

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 3 to 12, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

- 1 a. comply with Australian Accounting Standards applicable to the association; and
b. give a true and fair view of the financial position of Castlemaine Community House Incorporated as at 30 June 2023 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Castlemaine Community House Incorporated will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Chairperson



Toby Heydon

Treasurer



Bronwen Machin

Dated this

day of

Independent Auditor's Report to the members

Opinion

I have audited the accompanying financial report of Castlemaine Community House Incorporated (the Association), which comprises the balance sheet as at 30 June 2023, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012* (Victoria), including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1, the Australian Charities and Not for Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria).

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. I am 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Castlemaine Community House Incorporated to meet the requirements of the Australian Charities and Not for Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management 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, management 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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Name of Auditor: Frederik R. L. Eksteen

Address: Collins & Co Audit Pty Ltd
127 Paisley Street
Footscray VIC 3011

Date:

Certificate by members of the committee

I, **Toby Heydon** and I, **Bronwen Machin** hereby certify that:

- (a) We are members of the committee of the Castlemaine Community House Incorporated.
- (b) We attended the annual general meeting of the association held on 28 November 2023.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This special purpose financial report was submitted to the members of the association at its annual general meeting.

Chairperson



Toby Heydon

Treasurer



Bronwen Machin

Dated this

day of 10/11/23

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

