



**INVERLOCH
COMMUNITY HOUSE**

**2022/2023
ANNUAL
REPORT**



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Thank you very much for a pleasant experience. The soup was delicious and the volunteers wonderful. Thank you again



OUR COMMITTEE & STAFF

Treasurer

Michael Perry

Bookkeeper

Whitney Anderson

Secretary

Anne Marie Dieperink

Manager

Lisa Archibald

Committee

Graham Scott

Heather Fraser



OUR COMMUNITY



TO PROVIDE OPPORTUNITIES FOR ENJOYMENT, CONTRIBUTION AND LEARNING

- Build our Brand, ensuring it reflects our values and is consistent
- Treat all people in line with our values
- Deliver programs that fill a need, encourage social connection and are accessible
- Build our Membership through actively promoting our activities

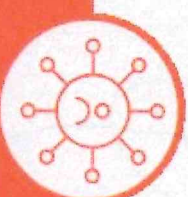
OUR HOUSE



TO OPERATE A WELL GOVERNED, SUSTAINABLE AND ACCOUNTABLE COMMUNITY HOUSE

- Prioritise good Governance and Succession Planning
- Attract, engage and invest in our people
- Ensure our Physical space is accessible, attractive and welcoming
- Optimise current Systems & Processes

OUR PARTNERS



TO ACTIVELY DEVELOP AND PROMOTE PARTNERSHIPS, RELATIONSHIPS AND NETWORKS

- Identify, develop and promote mutually beneficial partnerships
- Collaborate with Partners with the aim to fill gaps and avoid duplication
- Identify Gaps through stakeholder engagement
- Seek opportunities for additional funding

OUR VALUES

WELCOMING

INCLUSIVE

RESPECT

PROACTIVE

COLLABORATIVE

COMMITTEE OVERVIEW

I am pleased to report to you on the successful year of the Inverloch Community House.

Our thanks go to you, our members, for your support and trust in our organisation. Without your commitment to us, we would not be here.

We are very pleased to see that our level of membership has grown exponentially over the past 12 months and is now at 291 active members. This sees us back to levels not seen since 2018. We hope this is a continuing trend as it shows the relevance of our programs and a willingness of the community to reengage after the pandemic.

My thanks go to Lisa Archibald for her expert management of the Community House and for her ability to host a range of programs for all to enjoy. And of course, this thanks extends to the wonderful band of volunteers who are always ready to greet everyone with a smile on their face and who keep the wheels turning in the office. Where would we be without you?!

This year, the committee has created a new strategic plan, which was based on the feedback received from a workshop with the volunteers. This strategic plan has provided the committee with a strong direction for improving our organisation and strengthening our membership and our reach in the community over the next 5 years.

We also have firmed up the values that we would like to live by and see reflected by all who come to the House, whether it be to work or to visit. These values are: **WELCOMING INCLUSIVE RESPECT PROACTIVE and COLLABORATIVE.**

Since we are a small committee, it is our wish and our hope to involve members and volunteers in undertaking an exciting program of improvements which aim to make us work smarter and create a welcoming Neighbourhood house with a strong identity and place in the community.

Please consider a nomination for a spot on the committee. We cannot run the Inverloch Community House without a volunteer committee. Together we are stronger!



Anne Marie Dieperink
On behalf of the Committee of Governance

TREASURER'S REPORT

During the 12 months to 30 June ICHI received income of \$132,665 and expenditure was above this at \$139,789, resulting in a deficit for the year of \$7,124.

Income was lower than in the previous financial year due entirely to a reduced level of grants from Victorian government authorities and others. Income from sources other than grants and donations was in fact higher than in the 2022 financial year by a little more than forty per cent. This increase was largely accounted for by increased membership numbers and attendance at classes and other activities, possibly reflecting life recovering to a more normal level of social involvement following the extended period of Covid restrictions.

On the expenditure side, major items were employment costs, accountancy fees, room hire and tutor's fees. A notable item was the replacement of the office printer/photocopier at a cost in excess of \$4,000. This was written off as an expense during the year (as allowed under the present rules). In total costs were almost 13 per cent above the previous year, due largely to the increased level of activity, referred to above, as well as to the prevailing significant level of inflation.

The balance sheet continued to show a healthy position with bank deposits, including two 12 month term deposits, totaling over \$208,000. Liabilities are approximately \$28,000, leaving net assets at \$180,000.

Financial accounts for the year showing further details have been circulated to members. The Accounts have been subject to Annual Review by Cardell Chartered Accountants as in previous years.

Michael Perry



MANAGER'S REPORT

Celebrating a fruitful year of partnerships and community engagement at Inverloch Community House.

As we look back on the year that has passed, we are grateful for the tremendous support we have received from the community. With well over 6500 recorded activity attendances, it's clear that our House has been successful in providing a hub for connection and engagement. And that's not even counting drop-ins, referrals or volunteer participation!

Our partnerships with local service providers and stakeholders continue to develop and flourish, which has resulted in numerous funding supports this year. One of our standout achievements has been the introduction of Pickleball, a low-impact sport that has quickly become a permanent fixture in our program. We owe this success to the hard work of our enthusiastic volunteers Anne Marie Dieperink and Louise Dickson, as well as the funding support of Bass Coast Shire Council, GippSport and Pickleball Victoria. Since its inception five months ago, Pickleball has been attended over 600 times. It has been incredibly satisfying to witness our community embrace health, fitness, and fun. Of course, with the new activity came new learning, and we have been working closely with GippSport to ensure that our risk management procedures are updated and solid. We would like to give a special shout out to Gene Parini for his patience and ongoing support.

Our Soup Cafe remains an integral component of our itinerary. The benefits the event brings to the community in building social connections, inclusion and reducing social isolation have always been recognised and acknowledged by Bass Coast Shire Council. This year, the Council demonstrated their support to the cafe by developing a Memorandum of Understanding (MOU). The intention of the memorandum was to provide parity with other Neighbourhood Houses in Bass Coast, enabling free usage of the Hub facilities. The Memorandum also addresses several actions within the Councils Healthy Communities Plan 2021 - 2025, reflecting the partnership and shared goals of ICHI and BCSC and highlighting the importance of stakeholder relationships.

Interchange Gippsland, a community-based and National Disability Insurance Scheme (NDIS) registered organisation, also came on board with the cafe this year. As an initial community visitor to the cafe, the value of the cafe to the community and Interchange participants was recognised by both ICHI and Interchange. The very enthusiastic Interchange participants are now part of the team of volunteers in the management and delivery of each cafe. ICHI is delighted to support the growth and inclusion of Interchange participants and looks forward to working together in an ongoing capacity.

MANAGER'S REPORT

This year Inverloch Community House focused on empowering sustainable living through engagement and education. Our team has been working hard to achieve this goal.

Our monthly Garment Repair Cafe has been a resounding success, and we are proud of our volunteers' tireless efforts that have assisted over 90 people so far. We'd like to express our gratitude for their invaluable work. We are extremely proud and grateful for their ongoing commitment to the community and sustainability practices.

The Winter Clothes Swap we organised in collaboration with the Bass Coast Shire Council was another successful event, where 54 people attended and 134 items were swapped. This event showcased our commitment to tackling fashion waste while bringing the community together. I would like to thank Shana Bremner, Councils Waste Management Officer for her support, enthusiasm and infectious passion towards sustainability.

ICHI Continues to Support Power Saving Bonus Initiative

Recently, the House provided assistance to 40 community members seeking the \$250 rebate through the Power Saving Bonus (PSB) initiative. Thanks to a partnership with Good Shepherd Australia and the Department of Energy Environment and Climate Action (DEECA), NHVic organised an outreach program to help raise awareness about the program and assist community members in filling out rebate applications through their local Neighbourhood Houses. We would like to express our gratitude to Peter Gardener for his time and commitment to this program.

The Gippsland Primary Health Network provided funding to community houses throughout the region, aimed at helping local residents access their electronic vaccination certificates and My Health Record. Thanks to this initiative, Inverloch Community House has received over \$3000.00 in funding to date, and has been an active participant in the program. The initiative has helped many individuals overcome various barriers to accessing essential government services, and has been widely embraced by the community.

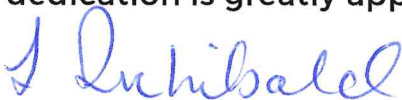
We've made significant improvements to our office operations this year by investing in new equipment. Our new printer has made it easier for volunteers to produce high-quality program materials in large quantities. As a result, our office is functioning more efficiently than ever before.

MANAGER'S REPORT

We are thrilled to have played a crucial role in securing ongoing Neighbourhood House Coordination Program funding of \$6.6 million dollars for the network and an additional \$19 million in funding for nearly 400 Neighbourhood Houses across the state. As one of the 167 Houses under direct threat of losing funding in 2024, we are pleased to announce our local campaigning to local councilors and members paid off.

We're grateful for the support we've received and excited about the future as we continue on the journey towards maintaining and developing new partnerships and actively listening to our community.

Lastly, Neighborhood Houses use the Strengths-Based Approach to community development, prioritising the capabilities, skills, knowledge, connections, and potential of individuals and the community. Collaboration with the community is key to achieving co-production of support and empowering individuals to reach their goals. At Inverloch Community House, this approach is reflected in our day-to-day activities, events, and operations. Our volunteers, community, and governance committee play an instrumental role in promoting this model of practice and maintaining the welcoming culture our House is recognised for. Your enthusiasm and dedication is greatly appreciated.



Lisa Archibald



OUR PARTNERS & STAKEHOLDERS

CWA inverloch

LaTrobe Community Health

Anderson Inlet Angling Club

NHVic

Safe Seats Safe Safe Kids

Interchange Gippsland

Gippsland Womens Health

Share the Dignity

Elder Rights Advocacy

Community Bank Inverloch Bendigo

Gippsland Community Energy Hub

Cosy Homes Projects

Gippsland Disability Advocacy

Bird Life Bass Coast

Inverloch Kongwak Primary School

Pickleball Victoria

GippSport

Bass Coast Shire Council

Paul the Pieman Inverloch

Victorian First Aid

Inverloch Library

Good Shepherd Australia

DEECA

Kids Safe Australia

Police Victoria, Wonthaggi

Victorian State Government

DFFH

Clancy's Printing Service Wonthaggi

Neighbourhood Houses Gippsland

Gippsland Primary Health Network



MINUTES 2021/2022 AGM

Annual General Meeting 2022 via zoom

October 19

Wednesday

5:00 AM - 5:45 AM

Inverloch Community House Inc. 16 Abeckett St, Inverloch VIC 3996, Australia

Conferencing via Zoom

[https://us06web.zoom.us/j/89612692300?](https://us06web.zoom.us/j/89612692300?pwd=NIB2anRCd3NrWVdaSTRFVFZ5Yk5PZz09)

[pwd=NIB2anRCd3NrWVdaSTRFVFZ5Yk5PZz09](https://us06web.zoom.us/j/89612692300?pwd=NIB2anRCd3NrWVdaSTRFVFZ5Yk5PZz09)

(ID: 89612692300)

Annual General Meeting for 2022

Chairperson Emily Physick

Minute Taker

Heather Fraser **Invitees:**

Emily Physick HF Heather Fraser

Minutes

Call the Annual General Meeting 2022 to Order

5:00 AM - 5:02 AM

Present: Emily Physick, Heather Fraser, Anne Marie Dieperink, Mary Carne, Susan Lester, Michael Perry,

Sue Haddock, Geoff Haddock, Gero Gardener, Peter Gardener, Julie Buckland, Robyn Hodgson, Brian

Hodgson, Anne Vale, Imants Zegilis, Louise Dickson, Lois Dwyer, Nola Maxfield, Judith Caughey,

Deborah Williams, Michael Nugent, Sue Smith, Heather Mack, Steve Carter, Lisa Archibald,

Proxy: Annette Wilkinson, Ally Quilty, Joy Flanagan, Christine Busuttill, Judy Wright, Wendy Rees, Jacquelyn Webster

Apologies: Sharon Jarvis, Claire Riddoch, Marg Pope.

Welcome and Introduction/Acknowledgement to country

5:02 AM - 5:07 AM

Emily Physick presided over the AGM, welcomed those present and acknowledged the traditional owners past and present.

Emily outlined the proceedings of the meeting agenda and protocols to observe on zoom.

Confirmation of the Minutes of the Annual General Meeting of 2021

5:07 AM - 5:12 AM The 2021 AGM Minutes were made available on the ICHI website to members prior to the date of AGM for reading.

Motion: Minutes of Previous Meeting be accepted as read Annual General Meeting for 2022

Carried: unanimously

MINUTES 2021/2022 AGM

Confirmation of Annual Fee

EP Emily Physick

Confirmation of annual fee to remain at \$11.00

Motion: Confirmation of Annual Fee

Carried: unanimously

President's Report

President gave a brief of her report

Motion: President's Report be accepted as read

Carried: unanimously

Financial Report Mary Carne

Mary delivered her report conveying how money was coming into the House and reported that the house is in a sound financial state.

Motion: The Financial Report be accepted as read and that the Audited Financial Statements for the Financial Year July 2021 to June 2022 as prepared were accepted.

Carried: unanimously

Coordinator's Report Lisa Archibald

Lisa delivered her report via a presentation mentioning highlights of 2022

Motion: Coordinator's Report be accepted

Carried: unanimously

Election of Office Bearers & Ordinary Members Geoff HADDOCK

5:12 AM - 5:22 AM

Emily Physick declared all committee positions vacant.

Geoff Haddock conducted the election of new committee members.

They are as follows:

President:

Nominated: no nominations the position is declared vacant

Vice President:

Nomination: no nominations the position declared vacant

Secretary: Anne Marie Dieperink

Nominated: Heather Fraser

Seconded: Susan Lester

Ordinary: Heather Fraser

Nominated: Susan Lester

Seconded: Mary Carne

Ordinary: Graeme Scott

Nominated: Emily Physick

Seconded: Anne Marie Dieperink

Close AGM 2022 Emily Physick

5:22 AM - 5:24 AM

Emily thanked everyone for attending and welcomed in the new Committee. The meeting was declared closed.

FINANCIAL REVIEW

INVERLOCH COMMUNITY
HOUSE INC.

A0030114D

SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

FINANCIAL REVIEW

INVERLOCH COMMUNITY HOUSE INC.

A00301140

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
INCOME		
Student contribution	22,363	16,927
Membership	3,414	2,627
Office services	74	69
DHHS grant	93,768	89,157
BCSC grants	909	2,813
DJPR grants	-	22,075
Victorian Fishing Authority	-	1,982
Neighbourhood Victoria	-	200
Hire income	4,744	3,007
Interest received	592	907
Soup café	1,538	177
Donations received	300	-
Other income	4,963	905
Total income	132,665	140,846
EXPENDITURE		
Accounting review fees	700	650
Advertising & promotion	302	1,915
Annual leave provision expense	825	2,333
Asset purchases	4,939	2,094
Bad debts	40	26
Bank fees & charges	448	423
Book-keeping expenses	9,900	9,460
Cleaning/rubbish removal	3,440	2,010
Donations paid	-	646
Hire plant & equipment	6,334	1,224
Insurance	589	441
Internet expense	1,059	700
Long service leave provision expense	1,300	1,955
Office expenses	1,856	1,396
Postage	317	301
Printing & stationery	3,560	3,222
Program expenditure	3,448	2,423
Project expenses	1,258	5,152
Rent	351	325
Repairs & maintenance	132	6
Soup café expenses	1,171	414
Staff amenities	761	1,738
Staff training	363	515
Subscriptions	2,602	1,932
Superannuation	8,082	6,737
Telephone expense	123	150
Tutor fees	8,308	7,662
Wages	76,973	67,374
Workcover	608	663
Total expenditure	139,789	123,917
Net surplus / (deficit) for the financial year	(7,124)	16,929

The accompanying notes form part of this financial report.

FINANCIAL REVIEW

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
CURRENT ASSETS		
Petty cash	187	-
Cash at bank:		
- Bendigo bank account	73,298	80,232
- Mastercard account	438	206
	73,736	80,438
Term deposits:		
- Bendigo # 2B17	84,069	83,594
- Bendigo # 3249	50,421	50,303
Accounts receivables	99	44
TOTAL CURRENT ASSETS	208,512	214,379
NON CURRENT ASSETS		
TOTAL NON CURRENT ASSETS	-	-
TOTAL ASSETS	208,512	214,379
CURRENT LIABILITIES		
GST payable	2,764	4,269
PAYG payable	3,528	2,760
Superannuation payable	1,742	1,436
Provision for annual leave	8,642	8,136
Funds held for other groups:		
- Walkie Talkies	2,888	2,346
- Walk and Wag	112	112
- Autism Support Group	1,430	1,430
- Monthly Book Club	254	-
TOTAL CURRENT LIABILITIES	21,360	20,489
NON CURRENT LIABILITIES		
Provision for long service leave	6,599	6,213
TOTAL NON CURRENT LIABILITIES	6,599	6,213
TOTAL LIABILITIES	27,959	26,702
NET ASSETS	180,553	187,677
MEMBERS FUNDS		
Opening accumulated surplus	187,677	170,748
Current year surplus / (deficit)	(7,124)	16,929
TOTAL MEMBERS FUNDS	180,553	187,677

The accompanying notes form part of this financial report.

FINANCIAL REVIEW

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2023

	Accumulated Surplus
Balance at 1 July 2021	170,748
Operating surplus for the year	16,929
Balance at 30 June 2022	187,677
Operating deficit for the year	(7,124)
Balance at 30 June 2023	180,553

The accompanying notes form part of these financial statements.

FINANCIAL REVIEW

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Grants received	104,145	127,850
Interest received	592	907
Operating receipts	40,985	24,375
Payments to employees and suppliers	(151,644)	(129,703)
Net cash provided by / (used in) operating activities	(5,922)	23,429
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in term deposits	(593)	(907)
Net cash used in investing activities	(593)	(907)
NET INCREASE / (DECREASE) IN CASH HELD	(6,515)	22,522
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	80,438	57,916
CASH AT THE END OF THE FINANCIAL YEAR	73,923	80,438

The accompanying notes form part of these financial statements.

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

CASH FLOW INFORMATION	2023	2022
a) Reconciliation of cash for purposes of cash flows:		
Cash on hand	187	-
Cash at bank	73,298	80,438
Total	73,485	80,438
b) Reconciliation of net cash provided by operating activities to surplus / (deficit) from ordinary activities:		
Surplus / (deficit) from ordinary activities	(7,124)	16,929
<i>Changes in assets & liabilities</i>		
(Increase) / decrease in receivables	(55)	(15)
Increase / (decrease) in trade payables	1,870	629
Increase / (decrease) in provisions	892	3,144
Increase / (decrease) in GST	(1,505)	2,742
NET CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES	(5,922)	23,429

c) The association has no credit standby or financing facilities in place.

d) There were no non-cash financing or investing activities during the year.

FINANCIAL REVIEW

INVERLOCH COMMUNITY HOUSE INC.

A00301140

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial report has been prepared on a cash basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in this financial report.

Accounting policies

- (a) **Income tax**
The association is exempt from income tax due to the nature of its activities.
- (b) **Plant and equipment**
The purchase of items of plant and equipment are recorded as an expense in the financial year when the item is purchased.
- (c) **Revenue**
Revenue is recognised when the entity obtains control over the funds which is generally at the time of receipt.
Grant revenue is recognised in the income statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be reliably measured.
If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.
- (d) **Goods and Services Tax**
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 Tax Office. In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of the item of expense.
- (e) **Employee provisions**
Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

NOTE 2: RELATED PARTIES

Members of the committee receive no payment or other consideration for their services as committee members. Where a member of the committee is engaged to teach courses or to act in a managerial capacity that person receives no special advantage or other consideration when compared with other employees or tutors.

NOTE 3: LEASE

The building is leased from the Bass Coast Shire Council. A new lease commenced from 1 March 2021 for 5 years with annual rental payable of \$318.38 plus GST.

FINANCIAL REVIEW

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

STATEMENT BY MEMBERS OF THE COMMITTEE

FOR THE YEAR ENDED 30 JUNE 2023

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 6:

1. Presents a true and fair view of the financial position of Inverloch Community House Inc. 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 Inverloch Community House Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:


Michael Perry
Treasurer


Anne Marie Dieperink
Secretary

17 October 2023

FINANCIAL REVIEW

L J McKenzie
Partner

REGISTERED COMPANY AUDITORS
INTERNAL AUDITORS
CHARTERED ACCOUNTANTS

CARDELL
ASSURANCE AND AUDIT

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT TO THE MEMBERS OF INVERLOCH COMMUNITY HOUSE INC. FOR THE YEAR ENDED 30 JUNE 2023

We have reviewed the accompanying financial report, being a special purpose financial report, of Inverloch Community House Inc., which comprises the balance sheet as at 30 June 2023, the income and expenditure statement, the cash flow statement and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation of the special purpose financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and to meet the needs of the members. This responsibility also includes such internal control that the committee determine is necessary to enable the preparation of the special purpose financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the special purpose financial report based on our review. We conducted our review in accordance with Australian Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the special purpose financial report does not satisfy the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including: giving a true and fair view of the association's financial position as at 30 June 2023 and its performance for the year ended on that date; and complying with the Australian Accounting Standards to the extent described in Note 1 to the financial report and the *Australian Charities and Not-for-profits Commission Regulations 2013*.

ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the special purpose financial report.

A review of the special purpose financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the special purpose financial report of Inverloch Community House Inc. does not satisfy the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including:

- Giving a true and fair view of the association's financial position at 30 June 2023 and its financial performance and cash flows for the year ended on that date; and
- Complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Accounting and Restriction on Distribution

Without modifying our conclusion, we draw attention to Note 1 to the special purpose financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the association's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the special purpose financial report may not be suitable for another purpose.

CARDELL ASSURANCE & AUDIT

Lyndal A. McKenzie
3A Bilson Street
WENTHAGGI VIC 3995

19 October 2023

Liability limited by a scheme approved under
Professional Standards Legislation

3a Bilson St Wonthaggi VIC 3995
MAIL PO Box 116 Wonthaggi VIC 3995

T 03 9672 3722
E carde@cardell.com.au

W www.cardell.com.au

