

ANNUAL REPORT 2021



**Inverloch
Community
House Inc.**

'The House In The Hub'

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STRATEGIC PLAN 2018 - 2021

Our Vision

The House in The Hub Connecting Our Community

Our Purpose

Fostering Community Connections by providing a supportive environment to learn, share ideas, skills and information.

Inverloch Community House aims to ensure we operate in conjunction with our policies and procedures in line with the Neighbourhood House Victoria best practice framework.

Goal 1 Our Community

To provide opportunities for enjoyment, contributions and learning

Goal 2 Our Partners

To actively develop and promote partnerships, relationships and networks

Goal 3 Our House

To operate a viable, effective and accountable Community House.



COMMITTEE OF MANAGEMENT

President:

Andrea Evans -McCall

Treasurer:

Jenny Cummings

Secretary:

Susan Haddock

Ordinary Committee Members

Emily Physick

Alan Meredith (resigned during year)



MINUTES 2020 ANNUAL GENERAL MEETING

Annual General Meeting 2020 (Covid Zoom)

Annual General Meeting for 2020

When 17-11-2020 at 4:30 PM

Location: Inverloch Community House Inc., A'beckett, 16 Abeckett St, Inverloch VIC 3996, Australia

Chairperson Andrea EVANS-McCALL

Minute taker Susan HADDOCK

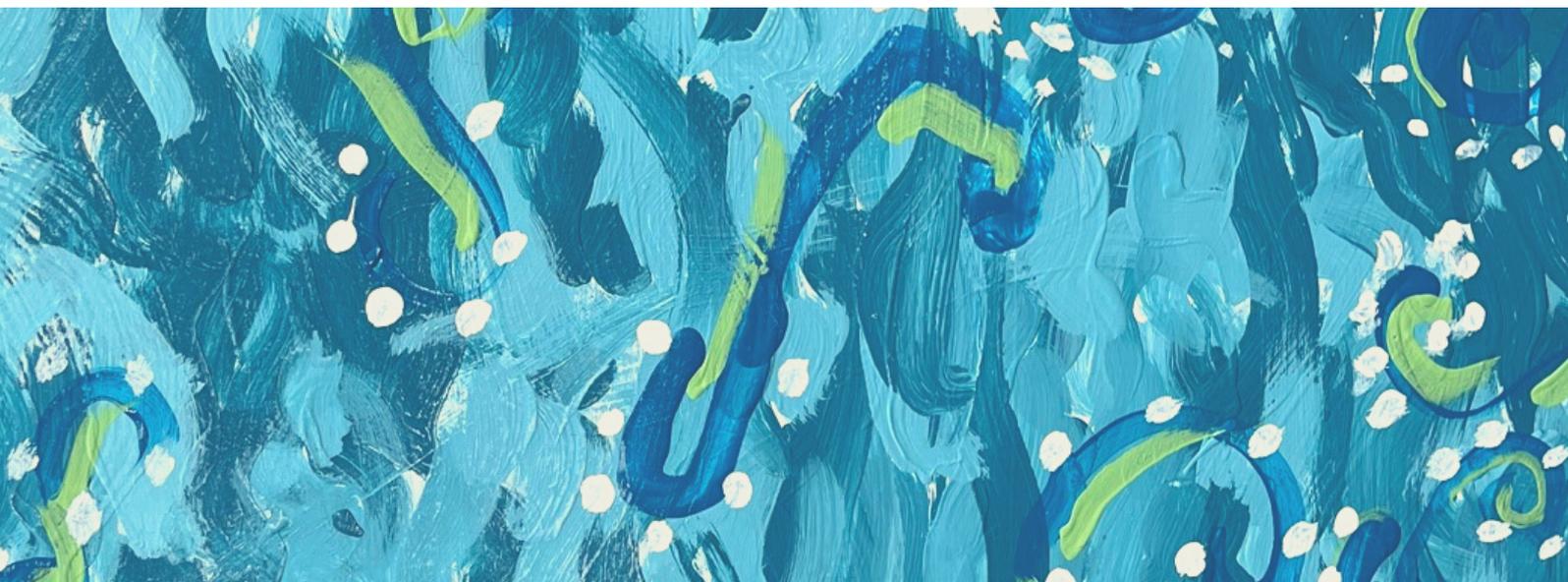
Minutes

1. Welcome and Introduction

Andrea Evans-McCall presided over the AGM, welcomed those present and acknowledged the traditional owners past and present. She outlined the meeting agenda and protocols.

2. Call the Annual General Meeting 2020 to Order

Present: Andrea Evans-McCall, Jenny Cummings, Emily Physick, Trevor Key, Sue Haddock, Lisa Archibald, Geoff Haddock, Clare Riddoch, Jacky Webster, Wendy Elson, Gero Gardener, Peter Gardener, Leah Bellairs, Jill Vella, Sue Smith, Graeme Bright.
Please Note: Sue Horvath has resigned from the committee
Apologies: Alan Meredith



3. Confirmation of the Minutes of the Annual General Meeting of 2019

Copies of the 2019 AGM were emailed to registered zoom participants prior to the date of AGM for reading

Motion: Minutes of Previous Meeting be accepted as read

Moved: Trevor Key

Seconded: Peter Gardener

Carried: unanimously

[Annual_Report_2019-2020_Final.pdf](#)

4. 2020 President's Report

President delivered her report

Motion: President's Report be accepted as read

Carried: unanimously

[Annual_Report_2019-2020_Final.pdf](#)

5. Financial Report 2019-2020

Jenny Cummings delivered her report of which Cardell Accountants prepared the financial statement.

Motion: Financial Statement be accepted

Carried: unanimously

[Annual_Report_2019-2020_Final.pdf](#)

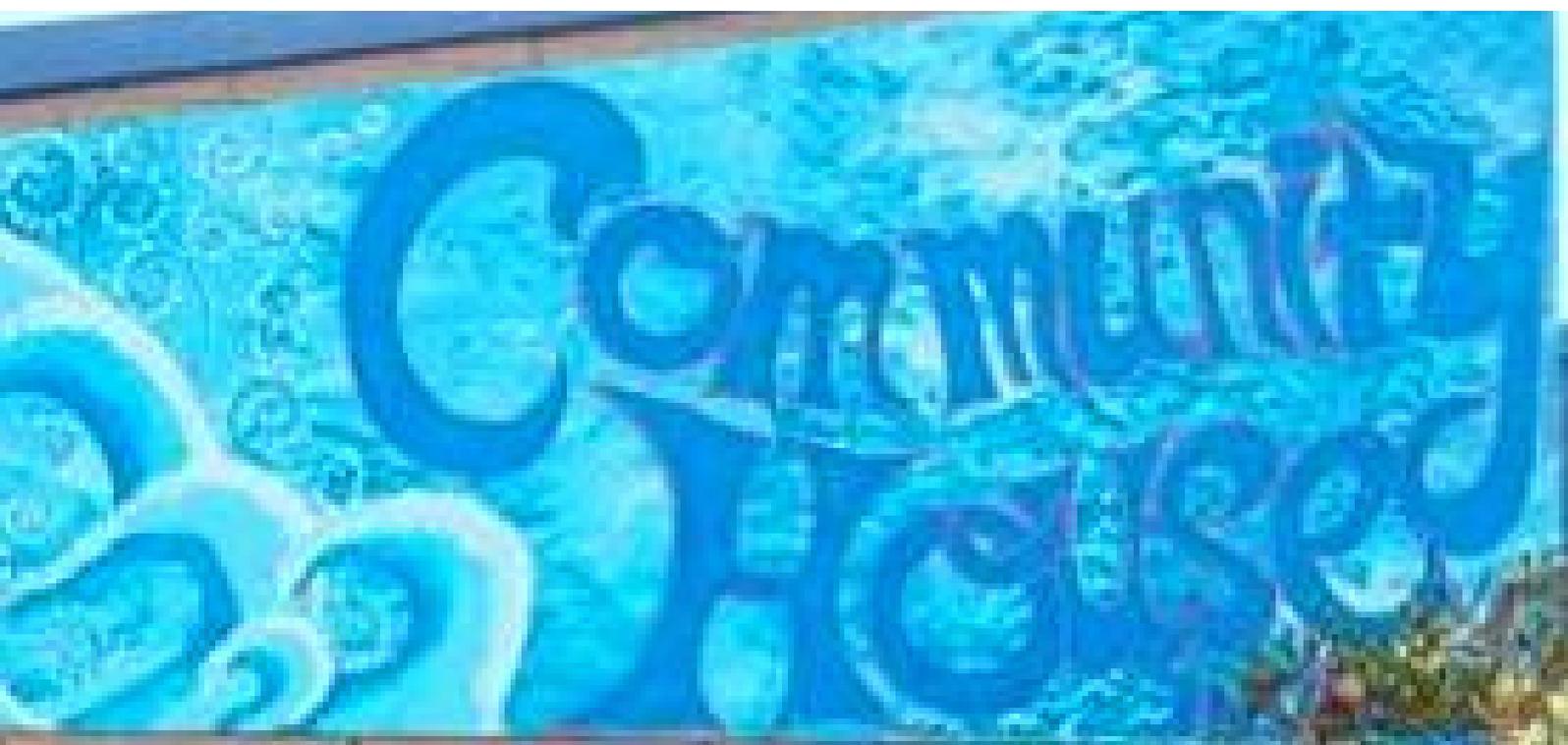
6. Coordinator's Report

Lisa delivered her report mentioning some of the highlights of 2020

Motion: Coordinator's Report be accepted

Carried: unanimously

[Annual_Report_2019-2020_Final.pdf](#)



7. Election of Office Bearers & Ordinary Members

Andrea Evans-McCall declared all committee positions vacant.

Trevor Key conducted the election of new committee members. They are as follows:

President: Andrea Evans-McCall

Nominated: Sue Haddock

Seconded: Jenny Cummings

Vice President:

Nominated:

Seconded:

Treasurer: Jenny Cummings

Nominated: Sue Haddock

Seconded: Andrea Evans-McCall

Secretary: Susan Haddock

Nominated: Andrea Evans-McCall

Seconded: Jenny Cummings

Ordinary: Emily Physick

Nominated: Jenny Cummings

Seconded: Andrea Evans Mc Call

Ordinary: Alan Meredith

Nominated: Andrea Evans-McCall

Seconded: Sue Haddock

8. Confirmation of Annual Fee

Confirmation of annual fee to stay at \$11.00

Motion: Confirmation of Annual Fee

Carried: unanimously

9. Close AGM 2020

Closing Remarks: Andrea Evans-McCall thanked everyone for attending, welcomed in the new Committee and asked if there were any additional members to join.

Thank you to Trevor Key and declared the 2020 AGM closed.

Meeting closed at 5.22

PRESIDENTS REPORT

It's my pleasure to present this annual report for the 2020-2021 year on behalf of the Inverloch Community House Committee of Management (COM).

In times of social isolation, the actual value of community houses like ours stands out. It has been another busy year for the COM as we strive to operate a viable, effective, and accountable Community House. To our staff Lisa and Jill, and the myriad of volunteers that make all this possible. Thank you all for a great year's work!

I joined Inverloch COM in 2015 as I am committed to the success of our local community. Our COM consists of volunteers from its active membership and the wider community. The role of the COM is to develop strategic plans and establish policies that provide staff with direction for the day-to-day management of the House's activities. This will be my final report, as I am not renominating for a position on the COM next year. It is time for new leadership. I am very excited that Emily Physick will be taking on the role of President. Emily brings extensive community development experience, and I look forward to watching Emily lead the House into an exciting COVID normal future.

During my time at the House, I have had the pleasure to work with some fantastic people. I am grateful for the opportunities I have been provided to build my knowledge of policy, procedures, risk assessment, strategic planning, budgeting, and staff recruitment.

Sue Haddock, our secretary and Jenni Cummings, our treasurer, are also not renominating. On behalf of the COM and all our members, I sincerely thank you both for your tremendous contribution to our COM. In closing, I would like to thank you all for the privilege of serving as your President; I wish you all a safe and enjoyable year to come.

ANDREA EVANS-MCCALL

President; Committee of Mangement



FINANCIAL SUMMARY

I am pleased to present the report for 2020-2021. In the financial year to June 30, after an income of \$150,326.00 and expenditure of \$118,324.00 the House had a surplus of \$32,002.00 which was an increase on the previous year of \$10,510.00.

In what has continued to be a difficult year it is good to note that memberships have remained relatively stable with only a minor drop of \$403.00.

Once again our Coordinators hard work has resulted in the House receiving grants in this period of \$50,050.00 which have helped to allay the drop in Student Contributions and Room Hire income of \$13,989.00 due to the effects of Covid-19 restrictions and lockdowns. Some of these grants are on a continuing basis so funding is still being received by the House.

The full Financial Report as published was prepared by Cardell Assurance and Audit Wonthaggi and an independent audit was completed successfully.

All things considered I am pleased to report that the House finances are in a healthy state as at 30th June, 2021 and with continuing diligence are expected to remain so.

As I am retiring as Treasurer as of 18th October I wish to thank the Committee for their cooperation and support during the last two years and offer my successor my good wishes and continued support going forward.



JEN CUMMINGS

Treasurer; Committee of Mangement



OFFICE SUPPORT REPORT

The Office Support role has continued to be a challenge and a pleasure. Last year we thought the worst of the pandemic was behind us; little did we know. We have had several more lockdowns during the year, and many changes of operational rules as the government responds to the crisis. Each of these new scenarios has required a whole raft of procedures, signage, and notification to members and friends via the South Gippsland Sentinel Times, Facebook and the website.

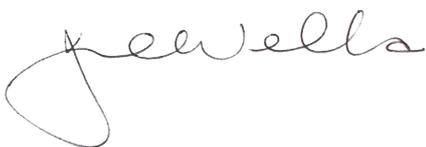
During this year we have changed the way we offer our program to House users and members. As things change from week to week it is important to be flexible. Our program is now printed on demand and made available in the House (and from a dispenser outside the door after hours) and available as a download from the website. This means we can update the document immediately events are rescheduled or postponed. Although we are not in lockdown, Melbourne is and some of our contributors come from lockdown areas meaning these events cannot proceed.

In an attempt to lift spirits the program has been updated and is now a colourful document.

As well as my five hours on Friday, I have been involved tutoring the flower arranging group and the ICHI bookclub. These activities have allowed me to meet even more of our House users. This has been a wonderful gift this year. Days and weeks of isolation then the joy of being out and about and meeting with friends and colleagues. I think from talking to you, that the House fulfils a vital role of normality when we are allowed to use it.

Please continue to follow us on Facebook, and read all about our programs on the website, in the South Gippsland Sentinel Times, and enjoy our House activities.

See you around on a Friday,



JILL VELLA

Office Support Worker

COORDINATOR'S REPORT

It been another busy and challenging year navigating our way through the pandemic once again. Thankfully, we have an amazing team on board and a resilient and enthusiastic community we take pride in supporting and celebrating.

Our Community

Adapting and restructuring has become a way of life for many of us, the House not being exempt. As our doors remained closed for a significant part of the year, balancing the need to remain inclusive, welcoming, and supporting of our community is an ongoing challenge. From online to pop up outdoor COVID safe activities we managed to entice and support our members throughout the year.

In March we welcomed our 1000th membership of the House. While current membership intake suffered a decline during the pandemic, we continued to be a haven for our newcomers to the township seeking the chance to build much needed new local connections.

We continued to engage and reach out to our members during lockdowns, supporting our groups in maintaining their connections with each other; informing and providing information related to Government guidelines and House activities.

Program and Activities.

During lockdowns we reinvented ourselves and began to offer online or virtual experiences as well as our usual with face-to-face options when our doors were open.

New online and face to face sessions which proved to be extremely popular were the likes of Cooking with June, Flower Arranging, Succulent Bowls, Book Club, and our Women's Fishing Clinic. Many of the sessions have continued into the new year and have now become embedded within our program.



Our Partnerships and Stakeholders

As a result of our members survey, in partnership with the **Inverloch Branch of West Gippsland Regional Library** during September Book Club was launched online. Every 2nd Wednesday of the month literature enthusiasts met online to discuss and review their books of choice from the libraries Book in a Box. Now a permanent addition to the program, participants valuing the opportunity to come together in person in a COVID safe setting when State Government guidelines allow.

In between lockdowns and constant rescheduling, we finally managed to host the second stage mural launch. The mural is a contribution of over six hundred students over a period of 3 years. We thank all the students at **Inverloch Kongwak Primary School** for their patience and contribution.

Bunnings Wonthaggi generously donated materials and supplies for the popular Succulent Bowl Workshops, our first face to face workshop after a hard lockdown. Group size was limited and taken outdoors to adhere to government guidelines. For many, these sessions were the first social gatherings they had attended in quite some time. It was a wonderful experience to welcome them back into the community reminding us of the importance of face-to-face human contact.

Throughout the month of October, we participated in the **Walktober Neighbourhood House Challenge** initiated by **GippSport**. The Australian wide event encourages people to walk or move for the duration of the month. Over 30 Walkie Talkies and local community members counted their steps to be entered into the competition taking the House to win the event with close to two million steps in total. A fantastic effort by all. Thank you to Gene Parini from GippSport for his encouragement and support.

In partnership with **Neighbourhood House Victoria, Safe Seats Safe Kids Victoria** and **Inverloch Childcare**, car seat fittings for the public were conducted on the childcare centre premises. Correctly fitted child car restraints and booster seats play a crucial part in protecting children from serious injury and death in the event of an accident. Alarming, 70 per cent of these are not correctly fitted or used, making injury around seven times more likely. This State-wide program delivered a series of events where parents and carers (inc. grandparents) booked in for a child car restraint safety check. As the Community House we secured and maintained the partnerships, managed promotions, networking, bookings and coordinated and attended events on the day.



Our Partnerships and Stakeholders

The Women's Fishing Clinic, a partnership with the **Anderson Inlet Angling Club Inverloch** and **Victorian Fisheries Authority - Recreational Fishing** proved to be a surprising success. The project was initiated with the interest of supporting the club in an ongoing effort to attract new memberships of women to the organisation. As drivers of the partnership, we successfully secured funding, maintained administrative duties, promoted, and participated in the event. We are pleased to inform that as a direct result of the clinics, new membership and participation was enhanced for both organisations.

Following State Government funding secured by **Bass Coast Shire Council (BCSC)** Inverloch Community House joined in the Working for Victoria Community Recovery from the COVID 19 pandemic program. The strategically aligned program supported in the sharing of resources as agreed by both parties for a period of six months. This was an opportunity for BCSC to support the broader community by providing human resources to enhance services to assist in their recovery. Key outcomes included the creating and updating of policies and procedures as well as aiding in the safe access and development of protocols amidst COVID-19. Overall, contributing to the goals of both Bass Coast Shire Council and Inverloch Community House in supporting the Bass Coast community to have access to services within a Covid Safe environment. We appreciated the support and initiative of BCSC and particularly would like to acknowledge Christine Hicks for her incredible dedication and commitment to the Working for Victoria role.

We continued to sustain a healthy working relationship with **Inverloch Mens Shed** who provided maintenance and event support including but not limited to hosting and supporting our soup cafes, general House repairs, installations and even the assembly of our donated BBQ. We thank them for their generosity.

Our House

Under the guidance of the Victorian State Government, Department of Families, Fairness and Housing and NHVic we continually reviewed and adapted our policies and procedures accordingly ensuring a COVID Safe environment for our volunteers, staff and community. Our Gippsland Network continued to remain a constant and valuable support providing both practical and emotional reassurance during a challenging year.

We were successful in securing financial assistance through the Victorian Business COVID Support packages. The additional funds safeguarded the House in remaining financially viable during a period of reduced income.





Our House

Our Volunteers participated in professional development training hosted by PICAL, Phillip Island Community and Learning centre. The Accidental Counsellor workshop provided practical and effective skills for our volunteers and staff who are often required to provide emotional support as untrained counsellors. In addition over 90% of our office volunteers attended, creating a great team building exercise for all. It was wonderful to take time out from our duties and celebrate the hard work of all our volunteers at Harmen's Winery later in the year, an annual event we all look forward to.

Throughout the year, faced with many challenges both in the work environment and personally, our volunteers excelled through adversity. I am extremely grateful and proud of their invaluable contributions and support. I would particularly like to extend my thanks to Gero for her amazing ability in recruiting volunteers and her dedication to inducting and supporting them through the introductory stages in the work place. Jill Vella our Office Support worker remains an incredibly efficient and enthusiastic colleague who we are extremely grateful for. Her contribution both in her role and as a volunteer is to be admired.

A number of our Committee members will be retiring this year. I would also like to thank them for their ongoing professionalism, continuous support and devotion. Our president Andrea Evans-McCall is retiring after more than 5 years in her role. Andrea, while working full time in her employed role outside of the House, never faltered in her duties as president and always gave above and beyond. Sue Haddock has also shown integrity, enthusiasm and a sense of humour in her role as Secretary. Luckily for us Sue will continue on at the House with the Walkie Talkies ensuring her presence remains. Jenny Cummings cautiously took on the role as Treasurer some years back. Her invaluable attention to detail and perseverance is to be admired. We will dearly miss all of our retiring committee and thank them once again for their participation in such vital roles.

I look forward to working with the new committee and navigating our way into the new year. I am sure there will be many more challenges to come and feel confident in our strength together in achieving the best outcomes for our community.

Lisa Archibald

LISA ARCHIBALD

Coordinator

OUR PARTNERS AND STAKE HOLDERS

Paul The Pieman
Inverloch Quality Meats
Aldi Wonthaggi
Safeway Wonthaggi
Coles Wonthaggi
Foodworks Inverloch
Mitre 10 Capeview Inverloch
Bunnings Wonthaggi
Inverloch Newsagency
Share The Dignity Campaign
It's In The Bag
Close The Gap
South Gippsland Mental Health
Carers' Support Group
KoGo
Bass Coast Shire Council
Neighbourhood Houses Gippsland
Inverloch Community Hub
Neighbourhood Houses Victoria
Department of Families Fairness
and Housing
Bass Coast Health
Inverloch Library
Friends Of Inverloch Library

CWA Inverloch
Anglicare Victoria
Rotary Inverloch
Lions Inverloch
Inverloch Men's Shed
Inverloch Kongwak Primary School
Inverloch and District Pre School
Inverloch Childcare
Andersons Inlet Angling Club
Victorian Fisheries Authority
GippSport
Abicore Wonthaggi
Talum Windows
Safe Seats Safe Kids
3mFM
South Gippsland Sentinel Times

ACTIVITIES

Bass Coast Writers*

Android Phone, Tablet, Computer Training and MyGov

Book Club

Chatty Crafters

Circle Dancing

Cooking With June (4 events)

French*

italian*

Line Dancing

Pilates*

Walkie Talkies

Welcome to Inverloch Morning Tea

Walk And Wag

Safe Seats Safe Kids

Women's Fishing Clinic

Succulent Bowl Making (2 events)

Walktober

First Aid*

Soup Cafe

Snapfish book making

In-house Painters

Apple iPhone Support

Second Stage Mural Launch

Flower Arranging

Christmas Succulent Bowl

Resume Writing

Doing Family Watercolour Workshop

Basic Car Maintenance

Healthy Eating and Cooking on a Budget

Virtual Soup Cafe

Stroke Safe Training

Succulent Seed and Plant Swap

Seated Yoga

Dinosaur information session in partnership with NTV Landcare

TRAINING

Accidental Councilor

Social Media with Mac and Ernie

COMMUNICATION

Members Newsletter during lock-down

Activities marked with an *

asterisk are on a room hire basis

This months book is
THE MUSEUM OF MODERN LOVE
by Heather Rose available online from
<https://wgrlcvic.overdrive.com/>

GOOD BOOKS, COCKTAILS OR COFFEE
AND GOOD COMPANY

ICHI

BOOK CLUB

2nd Wednesday of the month
next meeting - 14/4/2021

at the 'Bayside Lady' Inverloch
@5.15pm

BOOK INFO ON THE WEB
www.inverlochcommunityhouse.org.au/language--literature.html



INVERLOCH COMMUNITY HOUSE

Pay what you feel the meal is worth

Inverloch Community Hub Hall

Soup Cafe



**Dates: May 11th
June 8th
July 13th
August 10th
September 14th**

12.00 - 1.30pm

All Welcome - just turn up

Welcome to
Inverloch

Morning Tea



Come along and meet other newbie's over a cuppa and some delicious CWA treats

Wednesday 19th May
from 10:30—11:30am @
"The House in the Hub"
This event is FREE!

Phone 5674 2444 for details
RSVP for catering purposes

INVERLOCH COMMUNITY HOUSE

www.inverlochcommunityhouse.org.au



**INVERLOCH COMMUNITY
HOUSE INC.**

A0030114D

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021	2020
INCOME			
Student contribution		7,886	19,451
Donations		-	59
Membership		3,319	3,722
Office services		13	14
Grant received – NHCP		86,909	83,033
Hire income		1,155	3,579
Interest received		828	1,385
Soup café		166	817
Cash Flow Boost	3	5,000	15,000
JobKeeper subsidy	3	40,050	9,000
Victorian Government – Small Business Grant	3	5,000	10,000
Other income		-	873
Total income		150,326	146,933
EXPENDITURE			
Accounting review fees		620	600
Advertising & promotion		1,124	427
Annual leave provision expense		836	1,692
Asset purchases		2,538	-
Bank fees & charges		334	467
Book-keeping expenses		9,175	6,955
Cleaning/rubbish removal		620	863
Donations paid		125	50
Hire plant & equipment		2,680	5,973
Insurance		435	417
Internet expense		735	700
Long service leave provision expense		1,251	3,316
Men's Shed expense		-	80
Mural project		1,042	737
Office expenses		540	955
Postage		286	342
Printing & stationery		3,732	3,421
Program expenditure		676	9,121
Rent		-	91
Repairs & maintenance		1,638	1,419
Soup café expenses		-	634
Staff amenities		645	836
Staff training		220	660
Subscriptions		1,066	2,136
Superannuation		6,610	6,532
Telephone expense		123	109
Tutor fees		773	6,712
Wages		80,003	68,911
Workcover		497	265
Total expenditure		118,324	124,421
Net surplus for the financial year		32,002	22,512

The accompanying notes form part of this financial report.

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021	2020
CURRENT ASSETS			
Petty cash		100	85
Cash at bank:			
- Bendigo bank account		57,667	68,049
- Mastercard account		<u>149</u>	<u>59</u>
		57,816	68,108
Term deposits:			
- Bendigo # 2817		82,787	82,163
- Bendigo # 3249		<u>50,203</u>	-
Accounts receivables		29	117
JobKeeper subsidy receivable	3	-	3,000
Cash Flow Boost receivable	3	-	5,000
TOTAL CURRENT ASSETS		190,935	158,473
NON CURRENT ASSETS			
TOTAL NON CURRENT ASSETS		-	-
TOTAL ASSETS		190,935	158,473
CURRENT LIABILITIES			
GST payable		1,527	1,633
PAYG payable		2,760	3,416
Superannuation payable		1,516	1,978
Provision for annual leave		5,803	4,967
Funds held for other groups:			
- Walkie Talkies		1,637	740
- Walk and Wag		1,430	1,430
- Autism Support Group		112	112
TOTAL CURRENT LIABILITIES		14,785	14,276
NON CURRENT LIABILITIES			
Provision for long service leave		5,402	5,451
TOTAL NON CURRENT LIABILITIES		5,402	5,451
TOTAL LIABILITIES		20,187	19,727
NET ASSETS		170,748	138,746
MEMBERS FUNDS			
Opening accumulated surplus		138,746	116,234
Current year surplus		32,002	22,512
TOTAL MEMBERS FUNDS		170,748	138,746

The accompanying notes form part of this financial report.

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings
Balance at 30 June 2019	116,234
Operating surplus for the year	22,512
Balance at 30 June 2020	138,746
Operating surplus for the year	32,002
Balance at 30 June 2021	170,748

The accompanying notes form part of these financial statements.

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Donations received	-	59
Grants received	95,600	91,336
Interest received	828	1,385
Operating receipts	14,078	31,205
COVID-19 funding received	58,050	26,000
Payments to employees and suppliers	(125,468)	(130,941)
NET CASH PROVIDED BY OPERATING ACTIVITIES	43,088	19,044
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, plant & equipment	(2,538)	-
Transfer of funds to term deposits	(50,827)	(1,385)
NET CASH USED IN INVESTING ACTIVITIES	(53,365)	(1,385)
NET INCREASE / (DECREASE) IN CASH HELD	(10,277)	17,659
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	68,193	50,534
CASH AT THE END OF THE FINANCIAL YEAR	57,916	68,193

The accompanying notes form part of these financial statements.

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2021

CASH FLOW INFORMATION	2021	2020
a) Reconciliation of cash for purposes of cash flows:		
Cash on hand	100	100
Cash at bank	57,816	68,093
Total	57,916	68,193
b) Reconciliation of net cash provided by operating activities to surplus from ordinary activities:		
Surplus from ordinary activities	32,002	22,512
<i>Changes in assets & liabilities</i>		
(Increase) / decrease in receivables	8,088	(8,117)
Increase / (decrease) in trade payables	(221)	646
Increase / (decrease) in provisions	787	4,215
Increase / (decrease) in GST	(106)	(212)
NET CASH PROVIDED BY OPERATING ACTIVITIES	43,088	19,044

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.

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

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.

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

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: COVID-19 PANDEMIC

In March 2020, a global pandemic for COVID-19 coronavirus was declared by the World Health Organisation. As a result, COVID-19 restrictions were introduced and the Australian Federal Government announced financial stimulus packages, including the ATO *Cash Flow Boost* and *Job Keeper*.

The association was entitled to an initial Cash Flow Boost of \$10,000 for the period from March to June 2020 and was therefore entitled to the second payment of \$10,000 to be paid in instalments from July 2020 to September 2020. The June 2020 payment of \$5,000 was accrued at 30 June 2020 as income and the remaining \$5,000 was received in the current financial year.

The association was also entitled to participate in the JobKeeper scheme receiving \$40,050 in the current year and \$9,000 in the prior year.

A \$5,000 grant was also received from the Victoria State Government.

The organisation was fortunate once again this year to be eligible for COVID-19 support packages provided by the Victorian State Government and the Commonwealth JobKeeper scheme; ultimately supporting the organisation to maintain a strong financial position despite the challenges of reduced income from operating activities.

Strategically and financially, it is expected an increase in operations as COVID-19 restrictions begin to ease in the new financial year.

NOTE 4: LEASE

The building is leased from the Bass Coast Shire Council.

A new lease has commenced from 1 March 2021 for 5 years with annual rental payable of \$318.38 plus GST.

INVERLOCH COMMUNITY HOUSE INC.

A0030114D

STATEMENT BY MEMBERS OF THE COMMITTEE

FOR THE YEAR ENDED 30 JUNE 2021

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.

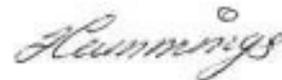
In the opinion of the committee, the financial report as set out on pages 2 to 8:

1. Presents a true and fair view of the financial position of Inverloch Community House Inc. as at 30 June 2021 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:



Andrea Evans-McCall
President



Jenni Cummings
Treasurer

8 October 2021

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT
TO THE MEMBERS OF INVERLOCH COMMUNITY HOUSE INC.
FOR THE YEAR ENDED 30 JUNE 2021

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 2021, 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 2021 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:

- a) Giving a true and fair view of the association's financial position at 30 June 2021 and its financial performance and cash flows for the year ended on that date: and
- b) 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 J. McKenzie
3A Billson Street
WONTHAGGI VIC 3995

8 October 2021

Liability limited by a scheme approved under
Professional Standards Legislation

