

KEW  
NEIGHBOURHOOD  
LEARNING CENTRE

# ANNUAL REPORT 2022



Thriving  
Equitable  
Resilient



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*Kew Neighbourhood Learning Centre acknowledges and pays respects to the Traditional Owners and Custodians of the lands on which we work and acknowledge all First Nations Elders -past, present and emerging.*



# Chairperson's Report

When our financial year started on July 1, 2021, the House was still closed due to government restrictions imposed as a result of the Covid-19 pandemic.

Having already experienced the 173 days of lockdown over the previous financial year, the Board and staff of the House had already prepared a comprehensive set of Covid-secure rules and guidelines so we would be ready to open. Unfortunately, like all the best laid plans, the virus continued to lock Melbourne down for a further 89 days throughout July, August, September and October. As restrictions began to ease from late October, we were able to open the House for very limited activities, and classes gradually built up. However, the requirement to maintain social distancing meant that we were unable to reintroduce our activities at the pre-pandemic levels. Over one and a half years of pandemic restrictions resulted in the House's income from class attendance and social activities being down significantly on what we would expect in a normal year. However, State and Federal Government assistance helped us to cover our normal running costs.

## **Community activities**

The pandemic meant that we were unable to hold any of our classes and community events onsite during the first half of the financial year. Our attention therefore continued to with what we could do online, while also exploring outdoor opportunities that would deliver much needed socially distanced camaraderie to the House's program participants.

The hiatus in normal House activity during the pandemic provided the Board and Staff with an opportunity to prepare ourselves to take advantage of future opportunities, and to make improvements to how programs are managed.

It was an opportunity to undertake community consultations on a range of questions, from the use of the Spare Chair café to future enrolment interest in Shoestring occasional childcare, and the community's continued interest in online learning

One of the key learning from our consultation was the desire of the community to have a fully functional neighbourhood house. A neighbourhood house that offers both face-to-face learning and alternative class engagement opportunities, whether over video-conferencing facilities or pre-recorded sessions that can be accessed by participants in their own time and at their own pace.

Examples of the continuing community spirit to have the House open was witnessed at the opening of two new KNLC initiatives, our Women's Shed program and our second social enterprise, Just in Time Garden and Maintenance. And the Board and House are greatly appreciative of the generous support provided by the Stuart Leslie Foundation and the Toorak Op Shop in helping launch Just in Time Garden and Maintenance.

## **Thank You**

Running a Neighbourhood House that has been closed for a large part of the year, and severely restricted for most of it, has been interesting, and busier than you might expect! I thank our Executive Manager, Barbara Ghiani and all the Staff of KNCL for their dedication and the hard work they have put in to keep the House open and accessible to our local community. I also extend my thanks and gratitude to my Board colleagues for their perseverance, skills and contributions over the last 12 months. I would particularly like to thank Megan Cramer who has retired from the Board.

With the pandemic looking to be behind us, may 2022/23 offer us all hope for a bigger and brighter future.

**Scott Samson**

**Chair, Kew Neighbourhood Learning Centre.**



# Manager's Report

As I reflect over the past 12 months, I am reminded of the many mixed emotions experienced. The many highs and lows, feelings of defeat, of determination, of loss, of wins, of frustration and of elation at all that we ultimately were able to achieve. The past 2 years have changed much of how we deliver our programs and how we engage with our community, but they have also reinforced how vitally important it is to connect and engage as a community.

As 2021 came to a close, KNLC staff began to envisage all that 2022 would bring. I, as many can attest, was full of optimism that upon opening our doors in January, swarms of people would begin to come through the doors. I could not have been more wrong. Along with a seeming return to 'normal' life free of the lockdowns, January brought with it an increase in COVID cases. Thankfully, due to the high percentage of population that vaccinated, most people were able to isolate and recover. However, the increase in these numbers made people hesitant, so instead of the 'swarms', we had a trickle of people coming through our doors. Most were happy to continue in the remote space, continuing their activities, education and social connection through zoom.

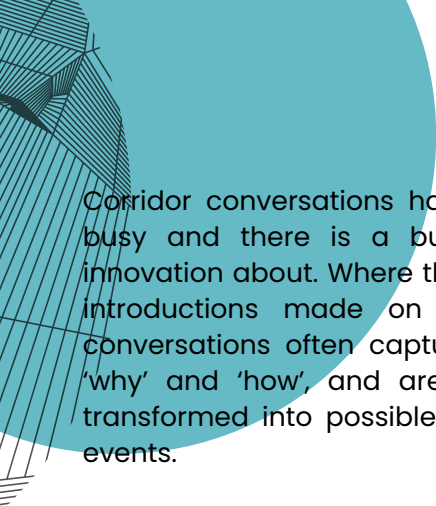
It took until term 2 for us to begin to see an increase in people attending in person, even so, many of our tutors continued to deliver blended classes. For those familiar with KNLC, you will know the pleasure of walking through our corridors – our house- to the sound of chaos – a happy busy! Discussions and laughter coming from classrooms, ongoing chatter from café patrons sitting over coffee or lunch, walk-ins asking about programs and activities they can join or volunteer for. KNLC is always abuzz and when it is not – the silence, as was aptly noted one afternoon, is eerie.

Traditionally, Organisations like ours exist for our ability to connect and facilitate connections in a way that feels welcoming and safe. As we often mused, we were not purposed for a work from home model.

While this model kept us safe throughout lockdowns and allowed us to continue to deliver programs and connect with our participants, it was now time to transition back. Throughout the periods of lockdown we were challenged to maintain our 'why' and 'how', so that upon our return we could continue to connect, engage and deliver what is fundamentally a very unique business model.

At Kew, you will often hear staff talk about 'corridor conversations'. These conversations take place as staff are making their way from one activity to another, one meeting to another or having that light bulb moment. We often think it is where we do our best work. It is where ideas are thrown out there and left until a formal meeting can be organised to discuss, it is where practical last minute advice is shared, it is where we get to know ourselves and our community a little better.





Corridor conversations happen when a place is busy and there is a buzz of excitement and innovation about. Where there is connections and introductions made on the go. Our corridor conversations often capture the essence of our 'why' and 'how', and are where our ideas are transformed into possible programs, activities or events.

Throughout the period of lockdown, we hoped these corridor conversations would not be lost. If anything, we hoped the pandemic would highlight and strengthen our need to connect and to converse. We noted online classrooms connecting after class had finished. We noted friendships developing in the online space. We noted the outdoor café space with more customers (all socially distancing) but staying a little longer to exchange a few words of encouragement. Our amazing staff who connected with their students not only via zoom but also through phone calls or extra activities offered. We continued to find creative ways to connect and continued to promote and engage with planned events such as book week or footy colours day.

In spite of the many challenges, we continued to innovative. In the first half of 2022, after much planning and discussions we launched our women's shed program and a second social enterprise. We are grateful to the Stuart Leslie Foundation and the Toorak Op Shop for their support of the Just in Time Garden and Maintenance Social Enterprise.

Further, I would like to thank our funding bodies for their ongoing support. A special thank you to our partners GMCT and SUT who continue to provide valuable support and opportunities for our students. Thank you to all the businesses, organisations and industries we collaborate with. A particular heartfelt thank you to Highly Sprung Interiors in High St, Kew. What started as a phone call to take some upholstery samples off their hands has become a collaboration that is making a difference to those fleeing violent relationships. We could not be more grateful for these moments of community engagement.

Lastly, I want to thank the KNLC team. The staff whose passion and commitment to their work remains unwavering. To the Board for their continued support. To all our learners, participants, volunteers who freely give their time. To anyone who has supported us by purchasing from our café, has attended an event or purchased goods from our markets, **thank you.**

**Barbara Ghiani**  
**Executive Manager**

# Thriving Equitable Resilient





# Treasurer's Report

It is my great pleasure as Treasurer to present the financial statements of Kew Neighbourhood Learning Centre (KNLC) for the year ended 30 June 2022 (FY 2022) as audited by Accru.

The audited financial statements show the Financial Position as at 30 June 2022, a Statement of Comprehensive Income, and a Statement of Cash Flows for the year ended 30 June 2022.

In FY 2022, Revenue for KNLC was \$985,100, which is a 26% decrease from FY 2021, though this decrease has been driven primarily by the absence of COVID-19 Subsidies (\$556,116 in FY 2021). JobKeeper was a major component of COVID-19 Subsidies, and these payments were passed on to our valued employees as wages allowing us to retain staff as the federal program intended.

In reporting a loss of \$61,199 for FY 2022, I am pleased to note that KNLC remains in a strong financial position, enjoying healthy cash reserves of \$748,562. The previously reserved \$265,000 for initiatives in the areas of Innovation and Programming, and Capacity and Infrastructure, remains from FY 2021.

The board is grateful to Barbara Ghiani and the entire KNLC team for their ongoing diligence and active participation in the financial stewardship of KNLC throughout FY 2022 – another challenging year from a financial perspective due to the ongoing societal impact of the global COVID-19 pandemic.

Special mention must go to our KNLC Bookkeeper, Claudia Callero, for her tireless efforts in financial management throughout the year.

There is no doubt KNLC will continue to face challenges creating and delivering programs in the new environment through FY 2023, however we remain in a strong and healthy financial position.

**Luke Meehan CPA, MBA**

## Our Vision

### A thriving, equitable and resilient local community.

We aspire for people in and around Kew to live with a sense of belonging and purpose, and be able to realise their potential. This applies regardless of people's backgrounds and life experiences. We recognise that life has its ups and downs so we also aspire for community resilience, whereby people can enjoy the good times and bounce back from the difficult times.

## Our Impact Areas

### Social connection

From enabling initial contact to supporting ongoing interactions to building meaningful relationships, social connection will continue to be at the heart of what we do at Kew Neighbourhood Learning Centre.



### With an equity lens and commitment

Some people experience more discrimination and disadvantage than others. That's why we're committed to fair and equitable communities, where everyone has the opportunity to thrive.

## Our Purpose

### We empower people in and around Kew to learn and connect.

We provide opportunities and resources for our local community to learn, develop and grow. Our spaces, places and programs also enable people to meet and get to know one another, and make friends. Building skills and confidence, and being socially connected are critical for people to flourish, disadvantage to be addressed and communities to recover from adversity.

### Education and employment

Supporting education and employment pathways is central to our work and vital to our community. Learning opportunities and meaningful work also have other benefits, such as social connection and better wellbeing.



## Our Organisational Priorities



**Supported and high-performing team with a culture of innovation**



**Financial resilience and responsibility backed by great governance**



**Data-driven decision making and digitally-enabled practice**



**Exceptional partnerships close to home and further afield.**

## Our Values

**Leadership:** We embrace innovative approaches to remain relevant and responsive to our community's changing needs.

**Excellence:** We strive to learn and improve so we manage and deliver our services with professionalism and purpose.

**Approachability:** We care about the wellbeing of others and we will listen and respond with understanding kindness and care.

**Respect:** We are an inclusive community who warmly welcomes people of all ages, abilities and backgrounds, valuing all contributions.

**Nurturing:** We work in collaboration, nurturing and strengthening partnerships and people to create stronger communities.



# Kew Neighbourhood Learning Centre Inc

**\$11,953 community value provided in just 4 days in COVID-19 restricted settings!**

## This includes the value of:

- Improved quality of life through social connection: **\$10,048**
- Volunteer contributions: **\$158**
- Improved health: **\$31**
- Services provided: **\$2,630**

## Service Value Includes:

- Facilities use or hire: **\$60**
- Résumé assistance: **\$30**
- Social enterprise goods and services: **\$2,300**
- Community lunch, frozen or other meals: **\$240**

## This community value equates to:

**\$8.70 for every \$1 of Neighbourhood House Coordination Program funding**  
**or \$299.89 for every hour the neighbourhood house was in use.**



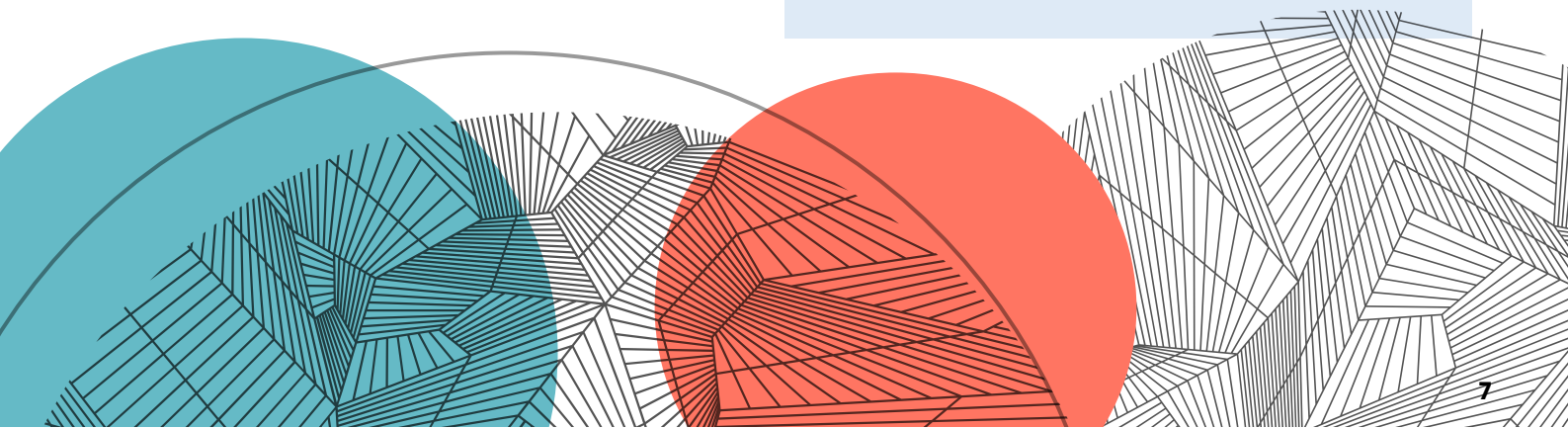
These values are produced by Neighbourhood Houses Victoria based on data provided by Kew Neighbourhood Learning Centre Inc in the 2021 Neighbourhood Houses Survey. Only a limited range of activities where a determinable valuation method exists are included. Data collection commenced on August 2 following the lifting of a state-wide lockdown and ceased on August 5 as Melbourne returned to an enduring lockdown. Restrictions including density limits during the period covered by this report reduced the number of participants and activities.

## Employment

In 2021 NH name provided 15.6 full time equivalent positions including 11.2 direct and 4.4 indirect positions.

## Other community groups

Provided auspice arrangements for 2 community organisations in 2021 worth: **\$3,856**



# 2021-2022 *Snapshot of Achievements*



**14,000 hours of Education Programs delivered**



**8,328 hours of Social Support programs delivered**



**17 volunteer hours per week**



**3 Market events**



**1 new social enterprise launched**



**Launched the Women's shed**



**Launch of Kew Cart sales endeavour**



**Job advocates onsite twice monthly**



**12995 Coffee and drinks sold at Sparechair Café**



**3 new social support programs**



**31 Community/Social Lunches offered Sparechair Café per week**



**536 Suspended meals and coffee served at Sparechair Café**



# SparechairCafé

Coffee culture is synonymous with Melbourne, and with Melbournians becoming more discerning when selecting their favourite blends and cafes, you really need to have a point of difference to be sustainable.

At Sparechair café, we serve up some of the best coffee with a side of community connection and social engagement. Along with great coffee, you can find a selection freshly cooked meals, cakes and opportunities to make an impact locally through our 'suspended meals and coffee' program.

Regulars Leoni, Rob and Garry chanced upon the café 3 years ago when Leoni attended a fitness class at the Neighbourhood Learning Centre. Over the years they have become part of a welcoming community, getting to know different staff that have worked behind the counter and watched as they progressed through their life journey. They have met many a young adult with a disability undertaking hospitality or customer service training and have relished in watching the growth of the students over time.

The café benefits from the support of a local community. Many use it as an entry point to other Neighbourhood Learning Centre programs and activities. As Leoni noted, the space is casual and welcoming and they have made many new friends through the café as well as catching up with established friends. Leoni, Rob and Garry love that the café is dog friendly and that it offers a variety of 'take home meals', which they made use of during the pandemic.

Sparechair café makes use of the produce coming from the kitchen garden adjacent to it, helping to reduce expenses but also ensuring the quality of the meals. The commitment to the café extends to the kitchen garden that is often watered and tended to by our café patrons such as Leoni, who helped by watering through the summer period when the café had closed.



Sparechair café is the heart of the Learning Centre. It is where the public, as well as our regulars, get a glimpse of what the Centre does. It is where community comes together to support one another and to connect. Throughout the last 2 years Sparechair served as a point of engagement for many as they grabbed their coffee or 'take home' meal before making their way home waiting for the next coffee run. At a time where isolation was important to keep us safe, Sparechair connected us and gave purpose. Many regulars contributed to our 'suspended meals and coffee' program so that we could continue to service the increasing number of people asking for free meals.

As we hit the half way mark of 2022, there has been a decrease in patronage as people make their way back into offices, however, we continue to increase our training capacity delivering opportunities for young adults with a disability to work alongside staff, learning skills and having the opportunity for mentorship. As 'take home' meals are less in demand, catering is once again on the rise as more people are returning to onsite work.

Despite the challenges that the hospitality sector continues to face this small social enterprise café, where 'chairing is caring', our Sparechair café, continues to deliver exceptional coffee, quality meals and successful outcomes for those students coming through the training programs. Sparechair café truly embodies the values of respect, fairness and equity – you only need to spend 5 minutes there to see how exceptional it is.



## Occasional Care

I am the parent of three children, now aged 7, 5 and 3 years old. All have joyfully attended the Shoestring Occasional Care program and the Playgroups at KNLC. My 3 year old daughter is currently attending occasional care on Tuesdays and Thursdays. I first came to know of the children's programs at KNLC when I was looking for a playgroup to attend with my eldest child when he was 1. I saw a brochure for KNLC at the Kew Library and noted that they run playgroups, so I decided to have a look. After finding great favour with the manager and facilities at KNLC, my son started the Shoestring program a year later.

There is much to like about the children's programs at KNLC. The playgroups are very welcoming for both children and carers, with lots of play and conversation, yet the atmosphere remains relaxed. This is largely due to the friendly, vivacious, yet serene nature of the manager, Denise Mitchell. She has a unique way to put children and carers at ease and to help both find their area of comfort. She lets the children lead the play, but she is always there with hints and prompts if they reach a block. And her ear is always within reach for the struggling first time parent or the carer needing to debrief about the challenges of looking after young children.

After such a positive experience at the playgroups, I was filled with confidence as a first time parent leaving my young son for his first experience away from Mummy, when he commenced at Shoestring occasional care. He had already formed a relationship of friendship and trust with Denise and he had fallen in love with the toys, puzzles, games and sandpit. I had also witnessed how Denise handled incidents such as bumps and falls, conflict between children and soothing the upset child. Her priority is to always ensure the children's welfare and safety first, make them feel safe and show them how to find happiness in an activity. I knew he would enjoy a happy morning of play.

Over time, I saw how all the staff demonstrate the same genuine care for the children as Denise. They use the same gentle words to soothe tears, encouraging suggestions to facilitate play and physical guidance to avoid collisions and conflict. As a parent, there are many things I like about Shoestring at KNLC.



In addition to the staff and facilities, as already outlined above, there is a comprehensive yet understated learning program. Denise's skills in meeting the criteria of the Early Years Learning Framework (EYLF) are exceptional. Denise provides photographic and written evidence for carers of their children demonstrating the EYLF Outcomes.

I feel Shoestring prepares my children well for the learning, play and socialisation they go on to undertake at community kindergarten and then school. It has also prepared me for leaving my child in someone else's care and informed me on how to advance and facilitate my child's socialisation and education.

My children have made their first friends at KNLC and I have made strong connections with the staff and community of carers, some of whom I see outside the centre.

I feel strongly that Shoestring is providing a much needed program, the likes of which is disappearing from our community. Not everyone chooses long-day childcare programs for their children. Yet some respite from the privileged labour of stay at home childcare duties is a necessity for parents and carers and children too

## Program *Spotlight*

### Giant Partnership

KewNLC and Giant Steps have a partnership centered on a shared commitment to learning. Our Mothers Day stall project was an opportunity for KewNLC Customer Service students to plan, organise and manage a Mothers Day stall. For several weeks the group planned the stall layout, practiced greeting customers, worked on money exchange and carefully putting the purchases into bags. The Horticulture students potted up chrysanthemums and pansies which looked beautiful. The stall was a great success with the students from Giant Steps enjoying the experience of shopping and choosing a gift for Mum.

The feedback from everyone involved was great and Customer Service students proposed more projects and collaboration. They have focused on a Father's Day Stall coordinating the communication between the organisations and designing products specially for the stall.

The partnership with Giant Steps is practical and purposeful and for KewNLC students another opportunity for community engagement.

### Threads of Kindness

KewNLC Each Tuesday afternoon an enthusiastic group of volunteers get together to cut, sort and sew beautiful fabric into bedcovers for victims of domestic violence. **Threads of Kindness (ToK)** showcases the best in partnerships, giving, creativity, connection, volunteering and kindness. KewNLC has a partnership with Women's Liberation Halfway House, an organization providing support and refuge to victims of domestic violence. The project has been funded by the Sidney Myer Foundation through the Australian Neighbourhood Houses and Centres Association Community Strengthening Grant. ToK is a practical project as bedding is a basic need for the women and children staying in the refuge and when they leave as they start rebuilding their lives taking the bedcovers with them.

Highly Sprung Interiors give remnants and samples of fabric which is both generous and also saves the waste of fabric going into landfill.

### My Working Life

My Working Life is a short movie produced by the pre accredited media Digital Futures students for the International Day for Disability as part of the City of Boroondara feature event at Hawthorn Town Hall. The students developed the film to present their experience of understanding their disability and identity as they move into adulthood, study, training and work.

The film focusses on one of the students as he travels to work and goes about his work tasks. To complement the visual narrative the audio provides an insight into the challenges to participation, independence and confidence.

The Digital Futures course is an introduction to the film and media industry including in front and behind the camera, the creative process and technical skills. As the student's skills progressed the group produced short films, short form documentaries and more.

To view My Working Life KNLC - Vimeo



The fabrics are beautiful and the covers are inspiring creative works of art with different patterns and styles. As the pieces of fabric connect so do the volunteers with the room full of laughter and energy.

The volunteers hope the recipients of the bedcovers will feel the warmth both from the fabric and also from the kindness sewn into the making of the covers knowing that the community cares.



## Just in Time

In January 2022 KewNLC launched **Just in Time Garden and Maintenance Service**. The service is a social enterprise providing horticulture pathways for young people with a disability who have developed gardening skills in the pre accredited Horticulture program. Young people with a disability face a gap transitioning from pre accredited vocational programs to further training and open employment. The JIT initiative is a step toward solving the problem of the gap to open employment by starting a social enterprise gardening service.

KNLC has developed a successful pre accredited Horticulture program for learners with a disability. The pre accredited horticulture course at KNLC is a work integrated program learning skills from a qualified horticulture teacher. Learners undertake a weekly blended delivery mode of theory and hands on practical delivered on site at Kew Cemetery and Willsmere Community Garden.

The Just in time gardening services;

- General garden maintenance
- Planting out
- Raking and sweeping paths and patios
- Weeding
- Care of shrubs and plants
- Mulching garden beds
- Trimming hedges and bushes
- Pruning shrubs

We have received a lot of interest from people needing help to care for their gardens. JIT has been very successful, our clients are happy and their gardens look great!

**JUST IN TIME**  
Garden & Maintenance

*"What a great initiative. The team did a lovely job again"*



*"When I found out about JIT I was excited and wanted to support the program"*



## Be Connected Digital Skills Program

My name is Bill Glasson and I am 88 years old and a widower of 4 years. I have lived in Kew for 45 years. I have an engineering degree and worked for most of my working life with a large, now defunct company ICI.

I joined the Be Connected program at Kew as smart phones arrived late in my life and it is helpful to have guidance and also the social connection with the group and chat after class. I knew about Kew Neighbourhood learning centre as my late wife was a counselor at Kew and she had some associations with the centre. I found out about the program either through the council bulletin or at the Kew library.

I enjoy the training/learning and Alison is a good teacher who understands how to support and reinforce our learning. I often pick up new knowledge through questions asked by other group members. It is informative and helpful learning new and revising smart phone operation and I enjoy the social engagement.

I have children and grandchildren in Melbourne, but enjoy the extra social interaction. Be Connected is better than asking my Grandchildren for help as assume that I have a higher level of knowledge and go too fast for me to follow.

By joining the Be Connected program I have improved my capacity to use the smart phone and I feel more confident, I use it more often now than I did in the past. It will be easier to use the internet to search for information than go to library as my mobility reduces.



Be Connected – Digital Skills Program Participants

## Fit at Home - Shirley Branagan interview

### Why did you begin coming to KNLC?

My daughter found the place for me. I wanted to keep exercising and keep fit. I enrolled into an Exercise class for mature aged women 8 years ago, and have been doing exercise classes at the centre ever since. Attending regular classes helped me to be motivated and have a goal. Having a regular schedule gives me an incentive to do it.

### What do you like about the Fit at Home program?

I like it because it is low impact exercise, which suits me. I like the company and the social aspect of it. I began to feel isolated during COVID, and this gives me something to do. I want to continue to be active because I don't want to become frail as I get older. I look forward to the classes every week.

### What do you like about coming to KNLC?

It is a welcoming environment. The cafe and staff are fantastic. The facilities are fantastic and it is close to home.

### How has KNLC made a difference in your life?

It is convenient, as it is close to home. It has also provided a stability in my life. It is good to attend things in your local area, and I think that everyone should make an effort.



Shirley keeping fit!

# Learner Achievements

## Callum Lydiard - Creative Industries pre accredited vocational course

My name is Callum Lydiard, I am on the autism spectrum and have a learning disability. I completed the pre accredited Creative Industries course at Kew Neighbourhood Learning Centre. I learnt a broad range of technical skills and about the industry.

The pre accredited course has given me the creative freedom, guidance and the encouragement to bring my vision to life. It has been a pathway for my imagination and ambition to make art. The tutor, a professional film maker, shared stories from his career which was an inspiration and an understanding of what to expect of the industry and how to approach the future with wit and energy.

In the course I had the opportunity to learn about and take on different tasks and roles including directing, editing and location scouting. As well as the technical skills and development of my creative potential the course involved community projects producing short movies in a variety of formats. Working on the community projects I put my learning into practise.

A highlight was producing 'My Working Life' for the International Day of Disability 2021. I developed the concept and inspiring message of the film and led the film from idea to final production. I devised the central character to connect the story with the message. I had a plan for the audience experience and in the narrator role I used my communication skills with moments of humour and warmth.

The Creative Industries course gave me the opportunity to make high quality content, build a resume and application for further training. My portfolio demonstrated what I learnt in Creative Industries. I am now on my way to my life goal to be a Film maker, artist and Animator studying at the JCM Academy Melbourne.

## Sandy K - Effective Writing - ACFE

My name is Sandy K. I am from Thailand. I am an international student and heard about KewNLC from Susan. Alison suggested I join the writing class. I have been living in Melbourne for 4 years. I'd like to improve my writing and grammar of my English skill, that's the reason why I joined this class. I learnt English 4 years ago but I almost forgot my grammar.

I really like writing with Jill because she is a good teacher she explains clearly the parts that I don't understand. I like small class size, with not many people. I feel like the teacher can look after each student perfectly.

I really like meeting new friends in the class. I love the Sparechair café, I had a lovely coffee before every class starts. It is a perfect to start my day.

My hope after the class finishes is to get more score in a IELTS (English) test. I did the test last 3 years ago. I got 4.5 overall. So after I finished my writing class, I expect to get a score 5.0 overall and it will help me to apply for permanent residency in Australia.

KNLC has given me new opportunities in terms of being able practice new skills for a future jobs, meet new people and exchange some new ideas for a job/life.



**Sandy K - Effective Writing Class**



## KNLC Visitors

On March 7th this year, KNLC had the pleasure of a visit from Cesar Melham MP, Parliamentary Secretary for Skills and Training and Nina Taylor MP, member for Southern Metropolitan Region. Together with Catherine Clark, Regional Manager, ACFE North Eastern Region, Cesar and Nina met with our horticulture, hospitality and carpentry students, who show-cased all the learning and work they have been involved with.

Cesar, Nina and Cathy met with 2 of our amazing students – Rory and Mickey, who happily talked about their learning and experiences at KNLC. Rory and Mickey showed examples of their work and talked about how their studies helped get them through the lock down period of 2021. Mickey commented, 'wood makes you happy, having the opportunity to make things is fun but also is a good way to stay positive and be happy'.

Rory took both Cesar and Nina on a discovery tour of all the important classroom learning required before successfully working onsite in a garden and maintenance space.

Cesar and Nina were given insight into KNLC's socially inclusive learning and training programs, including the importance of flexibility of delivery to achieve confident learners who are able to achieve positive employment related outcomes. They concluded their tour by meeting our bigger student group who quizzed them on everything from, what they knew about hospitality and horticulture, to their views on the pandemic and the current political climate (being an election year).

It was a pleasure to host them and show them the great work being done by our tutors and students in the ACFE space.

KNLC loves an opportunity to show what we are achieving daily.





## Community Partnerships

**KwNLC has established partnerships with organisations based on strong relationships, complementary strengths and shared aspirations**

### **Swinburne University/ Box Hill Institute**

With our education partners KwNLC explores opportunities in the connection between pre accredited and accredited programs to support the education and training continuum for learners

### **Burke and Beyond**

Burke and Beyond provides programs for young people with disabilities to develop independent living, communication and social skills. In combination with the KwNLC pre accredited education for employment and training pathways the partnership harnesses their respective expertise to provide young people with disabilities opportunities to make choices about their future.

### **Greater Metropolitan Cemeteries Trust (GMCT)**

KwNLC and GMCT formed a partnership in 2019. GMCT is committed to providing support to disadvantaged and marginalized members of the community and to partner with organizations in line with their core values. A goal of the partnership is to collaborate on the GMCT Horticulture Learning Development Program as an example to inspire organizations to work collaboratively to achieve education, training and employment pathways for young people with a disability. GMCT have a safe and nurturing environment which provides the perfect platform for a range of opportunities combining horticulture and workplace capabilities.

### **Kew Baptist and Women's Liberation Halfway House**

The organisations formed a partnership with KwNLC to educate and empower the Kew community to respond to the needs of women and children who have been impacted by family violence and work towards pathways to respond.

## **Projects and collaborations**

### **Kew Cemetery**

Kew Cemetery support the KwNLC pre accredited Horticulture program with a garden classroom environment and workplace context. The Sister's Garden project showcases the achievement of the students learning as they have regenerated a special historical area and transformed it into a beautiful space.

### **Giant Steps**

Giant Steps is a school based in Kew for children and young adults with autism. KwNLC and Giant Steps team up on projects to facilitate student's social engagement and learning activities across both organisations.

Thriving  
Equitable  
Resilient



# Prue Brown Community service *Award*

This years recipient of the Prue Brown Community Service Award for outstanding contribution to the KewNLC Community is **HIGHLY SPRUNG INTERIORS**

## **Developing the fabric of our community**

The support of Highly Sprung Interiors to KewNLC has had a remarkable ripple effect. The owner/director, Glenis Waddell and designer Natalie Dalle Nogare reached out to KewNLC with the offer of remnant material and discontinued sample books. Gratefully accepted by KewNLC the fabric has inspired a community project Threads of Kindness creating beautiful bedcovers and friendships.

There is great excitement when a new delivery arrives and the volunteers get to work cutting, washing and sorting the material. As the bedcovers are designed there's lots of discussion and fun arranging the colours and patterns. The finished bedcovers are works of art and the delight is infectious as each bedcover is presented to the group.

Highly Sprung exemplify how local business can support community projects and make a difference. The ripple effect of their thoughtful and generous act has produced beautiful creative works, saved the remnants going into landfill, delivered bedcovers for women in need and started new friendships. Threads has woven people with different interests together with a sense of purpose and become a source of pride and joy for everyone involved.



**Glenis Waddell, owner/director (left) & Natalie Dalle Nogare, designer (right)**



## Thank you

ACCRU  
ACFE  
Australian Neighbourhood Houses and Centres  
Association (ANHCA)  
Boroondara Volunteers Resource Centre  
Boroondara General Cemetery  
Burke and Beyond  
BoxHill Institute of TAFE  
Bunnings  
City of Boroondara  
Department of Education and Early Childhood  
Development  
Department of Families, Fairness & Housing  
Department of Jobs, Precincts & Regions  
Department of Health  
Department of Social Services  
Giant Steps  
Greater Metropolitan Cemeteries Trust  
Highly Sprung Interiors  
Kew Baptist Church  
Kew Junction Business Traders Association  
Melbourne Polytechnic  
Neighbourhood Houses Victoria  
NIECH  
Odyssey House  
Department of Premier and Cabinet  
Sidney Myer Foundation  
Stuart Leslie Foundation  
Swinburne University of Technology  
Toorak Op shop  
Women's Liberation Halfway House

## Welcome

**It is with great pleasure that we welcome  
the following members to our team**

Emma Logan - Cafe  
Jo O'Connell - Cafe  
Kate Neilson - Administration  
Claudia Payet - Women's Shed  
Isabelle McKenna - Art Tutor

## Farewell

**It is always sad to say farewell to any one  
from our wonderful team, but we know that  
they'll always be a part of who we are...and  
so we say 'see you around' not 'goodbye'.  
Thank you for all you have contributed and  
we wish you well on whatever new journey  
you have embarked on**

Hannah Lacey  
Ana-Maria Espintoza

# **Financial Statements**

for the Year Ended 30 June 2022

## **Kew Neighbourhood Learning Centre Inc**

ABN: 47 842 381 892



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## Statement of Comprehensive Income

### For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
Revenue	2	<b>985,100</b>	1,323,341
Employee benefits expense		<b>(864,381)</b>	(984,942)
Depreciation and amortisation expense		<b>(17,038)</b>	(21,412)
Café supplies		<b>(56,351)</b>	(56,093)
Cleaning		<b>(24,550)</b>	(24,616)
Consumables		<b>(19,732)</b>	(17,828)
Contractors		<b>(2,900)</b>	(5,948)
IT expense		<b>(6,825)</b>	(6,324)
Utilities		<b>(12,735)</b>	(12,092)
Other expenses		<b>(41,787)</b>	(35,626)
Total expenses		<b>(1,046,299)</b>	(1,164,881)
Surplus/(deficit)for the year		<b>(61,199)</b>	158,460
Other comprehensive income			
Total comprehensive income for the year		<b>(61,199)</b>	158,460

The accompanying notes form part of these financial statements.

## Statement of Financial Position

### As At 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	<b>748,562</b>	859,711
Trade and other receivables	4	<b>1,133</b>	887
<b>TOTAL CURRENT ASSETS</b>		<b>749,695</b>	860,598
<b>NON-CURRENT ASSETS</b>			
Plant and equipment	5	<b>24,388</b>	19,508
<b>TOTAL NON-CURRENT ASSETS</b>		<b>24,388</b>	19,508
<b>TOTAL ASSETS</b>		<b>774,083</b>	880,106
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	<b>50,792</b>	53,987
Other liabilities	7	-	72,953
Employee benefits	8	<b>107,416</b>	77,118
<b>TOTAL CURRENT LIABILITIES</b>		<b>158,208</b>	204,058
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	8	<b>23,590</b>	22,564
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>23,590</b>	22,564
<b>TOTAL LIABILITIES</b>		<b>181,798</b>	226,622
<b>NET ASSETS</b>		<b>592,285</b>	653,484
<b>EQUITY</b>			
Reserves	9	<b>265,000</b>	265,000
Retained Earnings		<b>327,285</b>	388,484
<b>TOTAL EQUITY</b>		<b>592,285</b>	653,484

The accompanying notes form part of these financial statements.

## Statement of Changes in Equity

### For the Year Ended 30 June 2022

2022

	<b>Retained Earnings</b>	<b>Innovation and Programming Reserve</b>	<b>Capacity and Infrastructure Reserve</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July 2021	388,484	181,000	84,000	653,484
Deficit for the year	(61,199)	-	-	(61,199)
Balance at 30 June 2022	327,285	181,000	84,000	592,285

2021

	<b>Retained Earnings</b>	<b>Innovation and Programming Reserve</b>	<b>Capacity and Infrastructure Reserve</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July 2020	495,024	-	-	495,024
Surplus for the year	158,460	-	-	158,460
Transfers	(265,000)	181,000	84,000	-
Balance at 30 June 2021	388,484	181,000	84,000	653,484

The accompanying notes form part of these financial statements.

## Statement of Cash Flows

### For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from fees		173,138	178,307
Receipts from government grants		614,853	1,132,986
Receipts from other activities		191,157	139,917
Interest received		2,053	5,073
Payments to suppliers and employees		(1,070,432)	(1,177,446)
Net cash provided by/(used in) operating activities		<u>(89,231)</u>	<u>278,837</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		<u>(21,918)</u>	<u>(11,863)</u>
Net cash used by investing activities		<u>(21,918)</u>	<u>(11,863)</u>
Net increase in cash and cash equivalents held		(111,149)	266,974
Cash and cash equivalents at beginning of year		<u>859,711</u>	<u>592,737</u>
Cash and cash equivalents at end of financial year	3	<u><u>748,562</u></u>	<u><u>859,711</u></u>

The accompanying notes form part of these financial statements.



## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 1 Summary of Significant Accounting Policies

##### (a) 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. The Committee has determined that the not-for-profit Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic 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 the preparation of this financial report.

##### (b) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

##### (c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

##### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

##### Grants, childcare and workshop fees revenue

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

Childcare and workshop fee revenue is recognised when the income is earned which is usually when the service is performed.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 1 Summary of Significant Accounting Policies

##### (c) Revenue and other income

###### 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.

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

##### (d) Cash and cash equivalents

Cash and cash equivalents include cash on hand and term deposits held with banks.

##### (e) Leases

The Association has elected to apply the exceptions to lease accounting for leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

##### (f) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

###### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

##### (g) Employee benefits

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 that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 1 Summary of Significant Accounting Policies

##### (h) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

##### (i) Adoption of new and revised accounting standards

During the current year, the Association adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory. The adoption of these Standards has not had a significant impact on the recognition, measurement and disclosure of transactions.

#### 2 Revenue

	2022	2021
	\$	\$
Café sales	140,013	114,142
Men's Shed sales	2,775	214
Childcare fees	80,884	72,800
ACFE/ KNLC course fees	83,487	52,332
Operating grants	627,273	497,368
Interest received	2,299	4,808
Other income	48,369	25,561
Covid-19 Subsidies	-	556,116
<b>Total revenue</b>	<b>985,100</b>	<b>1,323,341</b>

#### 3 Cash and Cash Equivalents

Cash at bank and in hand	292,562	403,711
Term deposits	456,000	456,000
<b>Total cash and cash equivalents</b>	<b>748,562</b>	<b>859,711</b>

#### 4 Trade and Other Receivables

CURRENT		
Trade receivables	1,133	887
<b>Total current trade and other receivables</b>	<b>1,133</b>	<b>887</b>



## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 5 Property, plant and equipment

	2022 \$	2021 \$
Deposit paid for property, plant and equipment		
At cost	-	2,284
Motor vehicles		
At cost	<b>37,266</b>	37,266
Accumulated depreciation	<b>(37,266)</b>	(37,266)
Total motor vehicles	-	-
Office equipment		
At cost	<b>67,709</b>	57,869
Accumulated depreciation	<b>(59,305)</b>	(44,236)
Total office equipment	<b>8,404</b>	13,633
Leasehold improvements		
At cost	<b>66,317</b>	51,955
Accumulated amortisation	<b>(50,333)</b>	(48,364)
Total leasehold improvements	<b>15,984</b>	3,591
<b>Total property, plant and equipment</b>	<b>24,388</b>	19,508

#### 6 Trade and Other Payables

CURRENT		
Trade payables	<b>1,352</b>	6,860
GST payable	<b>16,027</b>	11,210
Sundry payables and accrued expenses	<b>33,413</b>	35,918
<b>Total trade and other payables</b>	<b>50,792</b>	53,988

#### 7 Other Liabilities

CURRENT		
Income in advance	-	72,953

#### 8 Employee Benefits

CURRENT		
Long service leave	<b>68,008</b>	51,915
Annual leave	<b>39,408</b>	26,364
<b>Total current employee benefits</b>	<b>107,416</b>	78,279
NON-CURRENT		
Long service leave	<b>23,590</b>	22,564

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 9 Reserves

##### (a) Innovation and Programming Reserve

This reserve is for the purpose of projects and activities that explore Kew Neighbourhood Learning Centre's core programming potential.

##### (b) Capacity and Infrastructure Reserve

This reserve is to be used for resourcing to support the programming.

#### 10 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

#### 11 Events after the end of the Reporting Period

The financial report was authorised for issue on 18 October 2022 by the members of the Committee.

##### Impact of Covid-19

The World Health Organisation announced that the coronavirus disease (COVID-19) had become a pandemic on 11 March 2020. The Association has developed policies and procedures to address the health and wellbeing of employees, participants and volunteers. At this stage the greatest impact on the Association has been a reduction in fees across all of the Associations' programs and no fees from health and wellbeing programs and activities and an increase in employee - participant engagement. Jobkeeper and the Government cash flow boost have mitigated the effects of the COVID 19 pandemic with no significant impact on the financial position and results of the Association, however, the full impact of the COVID-19 outbreak continues to evolve as at the date of this report. As such, the association is unable to estimate the effects of the COVID-19 outbreak on the association's financial position, liquidity and operations in the 2022 financial year.

#### 12 Association Details

The registered office of the Association is:  
Kew Neighbourhood Learning Centre Inc  
2-12 Derby Street  
Kew VIC 3101

## Kew Neighbourhood Learning Centre Inc

ABN: 47 842 381 892

### Responsible Persons' Declaration

The Committee Members are the Responsible Persons. The Committee has determined that the Association is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The Committee of the Association declare that:

1. The financial statements and notes, as set out on pages 1 to 9, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulation 2013* and:
  - (a) comply with Australian Accounting Standards as stated in Note 1; and
  - (b) give a true and fair view of the financial position as at 30 June 2021 and of its financial performance for the year then ended in accordance with the accounting policy described in Note 1 of the financial statements.
2. In the committees' opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the committee.

President .....  
Scott Samson

Treasurer .....  
Luke Meehan

Dated 18 October 2022

## **Independent Audit Report to the members of Kew Neighbourhood Learning Centre Inc**

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

#### **Opinion**

We have audited the accompanying financial report, being a special purpose financial report of Kew Neighbourhood Learning Centre Inc (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and responsible persons' declaration.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) complying with Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with applicable Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association 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**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.



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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the Committee Members use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Committee, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

ACCRU MELBOURNE (AUDIT) PTY LTD

A N SAMADI  
Director

18 October 2022