

# AGM

Monday 9 October  
6pm

*“Community is much more than belonging to something: it’s about doing something together that makes belonging matter.”*



Caulfield South  
Community House



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register



# Annual General Meeting 2023

## Monday 9 October 2023 at 6.00pm

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### AGENDA

#### 1. Welcome

##### **Acknowledgement to Country – Caulfield South Community House**

*Caulfield South Community House acknowledges the Boonwurrung people of the Kulin Nation as the Traditional Owners, Custodians and were the very first inhabitants of this land where we stand here today. We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this region.*

*We acknowledge all of those from our past and our present, in particular our Australian first nation communities, whose love of this land has made this a place we treasure and a state of land we all seek to nurture for our future.*

*Welcome everyone to our Community House gathering space today.*

#### 2. Attendance and Apologies

Angela Coffey, Dilys Anderson, Tamara DeSilva

#### 3. Confirmation of Previous Annual General Meeting (17 October 2022)

- Acceptance of minutes
- Business arising

#### 4. Reports

- President
- Treasurer
- Manager – Videoplay, the Year That Was 2022-23

#### 5. Welcome our special guest speaker – Nayran, Flavours of Syria

*Nayran came to Australia as an asylum seeker from Syria. When the civil war broke out, the situation was unsafe in her hometown Damascus. She and her family decided it was time to leave and sought out a new country to call home. That country was Australia. She came via a people smuggler's boat with her husband and daughter, facing many dangers and difficulties during her journey. However, Nayran believes this experience has helped make her the strong woman she is today and has helped her build her business from the few possessions she had, to one that provides for her new life here.*

*'I believe that food can connect us and build community'*

*Nayran has a strong commitment to giving back to the country which provided her family with a safe haven and is building her cafe as a platform to support others that are making Australia home.*

**6. General Business**

- Election of Committee of Management for 2023-2024  
President, Deputy President, Secretary, Treasurer
- Nominate and Elect General committee members

**7. CSCH Service Awards**

- Presentation of Volunteer Committee Service Awards – 10 year recognition – John Cowen

**8. Determine the Annual Membership Fee and date for payment thereof:**

- Increase to annual CSCH Membership subscription  
\$25 per family  
\$15 per senior/concession

**9. Determine the Early Learning Childcare Sessional Fees – 2023-24**

- 5 hour session - \$75.00
- 7 hour session - \$95.00

**10. Appointment of an Auditor:**

- It is recommended Frederik R L Eksteen, Audit Principal of Collins & Co, 127 Paisley Street, Footscray 3011, be appointed the auditor for the ensuing year.

*The Annual Report will be publicly available at the meeting and from CSCH following the meeting.*

## Presidents' report 2023

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A few years ago, I peered through the blue fence on Jupiter Street and was amazed to find a thriving and productive garden. I quickly became a regular and was honoured to be asked to join the Garden Subcommittee, followed by the Committee of Management, and then a year ago to be elected as President.

It was evident to me from the outset that the Community House was doing wonderful work, and the scope of that work has only continued to grow. The House offers so much to many, nurturing individual needs as well as providing the community and connection that our society often lacks these days.

With the pandemic well and truly over (for most) and the “new” chapel space bedded down, one might describe the last year as one of “business as usual” for the Community House. But I know enough to know there is no such thing at a place as vibrant as our House. There is always a new challenge, a new idea to execute, people to lift to their full potential.

Let me mention just a few areas success from the year past.

- Partnerships – we are constantly finding new opportunities to leverage our offering. Take for example the Connecting Community to Care program, run in conjunction with City of Glen Eira, to promote wellbeing for the over 65s through social connection.
- Grants – thanks to all the organisations that assisted us with grants (Bendigo Bank Murrumbeena foremost among them), and the team that works tirelessly on applications.
- Volunteer recognition afternoon – volunteers are the lifeblood of the place, and it was an honour to join Keir Paterson (CEO Neighbourhood Houses Victoria) and Zoe Daniel MP to recognise some long termers.

It has been a pleasure working with Tracey and the committee members. Each of them has a unique skillset, and continually provides me with different perspectives. Over the years, I have come to know and value the staff members, Andrea, Rachael, Rebecca, Naomi and the childcare teachers: particularly when I spent a couple of hours trying to help them with the kids!

I look forward to seeing what we can achieve together in 2024.

**Andrew Cossen**

Caulfield South Community House President  
October 2023

# Treasurers' Report 2023

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The 2022/2023 financial year has seen a return to strong participation in programs and engagement with members at the Caulfield South Community House (CSCH) after two years being significantly impacted by COVID. This has resulted in the continuation of our strong financial position with increases in course and program income, more members and the completion of the major capital works at Kooyong Rd. Our partnership with St. John's Uniting Church has continued to be strengthened as we are united in our commitment to being inclusive and responsive to the needs of the whole community.

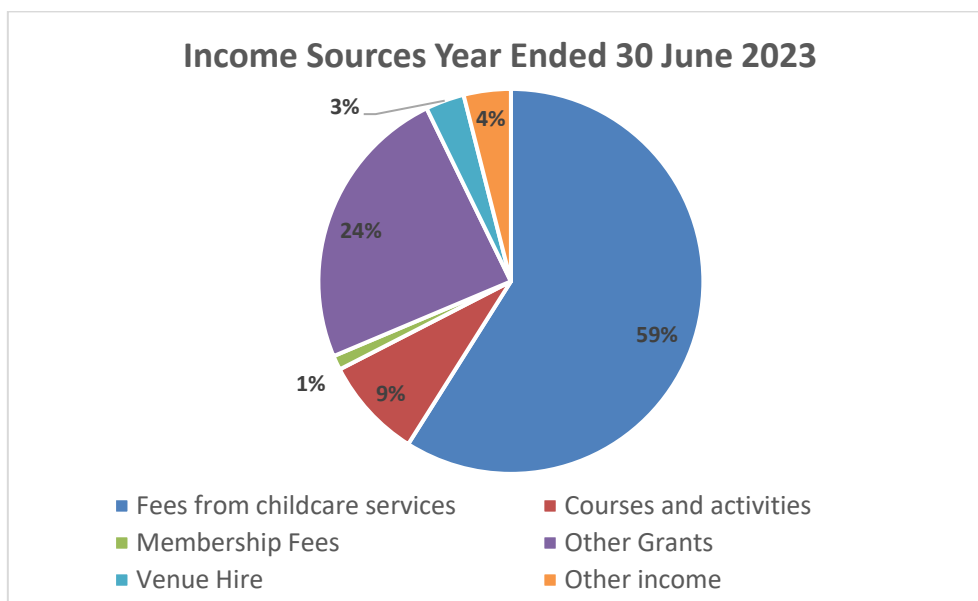
The Independent Reviewers Report of the CSCH finances as at June 30, 2023 has been completed by Frederik R. L. Eksteen of Collins & Co Audit Pty Ltd. His conclusions were that the financial report gives "a true and fair view of the Association's financial position as at 30 June 2023 and of its performance for the year ended on that date and also complying with Australian Accounting Standards".

The CSCH staff and volunteers have done some amazing work throughout the year, rebuilding, reconnecting and maintaining The House as a vibrant place of friendship and learning. The programs and services offered by the CSCH provide people of all ages with opportunities to grow and learn, they connect families and children and they help build community. The key activities of the House are providing affordable, quality childcare, adult classes such as EAL, Computer, Welsh, Health and Fitness activities, the Community Garden, holiday programs and a range of social activities.

The demand for childcare and children services remained high through the year and we are fortunate to have such committed staff working every day to ensure that being at the House is a positive experience for all children and families. There is increased pressure on childcare and children services and CSCH has worked hard to ensure that the service remains affordable and is of a high quality.

The completion of the major capital works at the Kooyong Rd site has been a significant achievement and the staff have done an outstanding job guiding this work and maintaining services throughout the building program. The facilities are now excellent and have enabled programs to be expanded and developed. This year upgrades of IT systems in program areas were also completed. Members and participants greatly appreciate the improvements in the facilities at the House.

The CSCH results for the financial year ending 30 June 2023 reflect an operating deficit of \$14,170 (FY22 - \$28,552 surplus). Income increased from \$679,989 in 2022 to \$710,064 in 2023 however operating costs have increased and the costs associated with re-establishing the range of programs was significant. Income from courses and activities increased, as did income from grants and child care services.



\$171,353 was received from grants during the year which included Department of Health and Human Services (\$92,000), City of Glen Eira (\$25,000), City of Glen Eira (\$25,000 rental assistance), Department of Jobs, Precincts and Regions (\$20,000), City of Glen Eira (\$5,000) and Zoe Daniels MP Volunteer Support Program (\$2,200). This year there were no COVID related grants received.

Expenditure increased from \$651,437 in FY22 to \$724,234 in FY23. The highest increases in costs were to staffing relating costs, course expenses, rent and site improvements. Over the past two years the Committee of Management worked to ensure that staff entitlements are fully met and that the work environment is one in which people wish to contribute and grow. The redevelopment of the Chapel has been completed and we continue to work in partnership with the St John's Uniting Church.

The total assets of CSCH are \$431,527 and total liabilities of \$69,243. The resulting Net Assets are \$362,284 (FY22 \$376,454).

The CSCH is very fortunate to have team of committed and capable staff, who are led by an outstanding Manager. The Committee of Management appreciates all the work they do and their contributions to the maintenance of the good financial practices and the sound financial position of the organisation. The CSCH continues to do great work in the community helping people to grow, learn and connect. The Committee of Management wishes to thank staff and volunteers for all their efforts throughout the year.

**John Stafford**

*Caulfield South Community House Treasurer*

*October 2023*

# Managers' Report 2023

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This is my favourite time of the year - Writing reports, financial audits, regulated processes and constitution policies – Definitely NOT!

But, what is my favourite, is inviting our community House friends, members and special guests to our AGM meeting presenting on how our past year has transpired.

It gives me great pleasure to present my managers' report to our community, its members and the wider group – I am sure you will all enjoy the story.

We have (hand on heart) really had a wonderful year and my favourite time of year provides both myself and the Committee of Management the opportunity to reflect on how exceptionally proud we are of our growing Community, our team of Volunteers and importantly our administration staff and educators.

This favourite time of year provides Rebecca the enormous task of sorting an entire year of photos and picking only a few that can fit into a 3 minute music clip. A reflection of photos from all our programs, activities, fundraising functions, events, social gatherings, garden celebrations and of course – the numerous photos of our child care children – the colour, the smiles, the joy on their faces is priceless.

In the 2022/23 operational period and across all facets of the Community House, we have had many “fist pump” moments. These moments can be a really big deal or they can be quite small in comparison but have made a significant impact.

What CSCH do really well is celebrate moments – we celebrate really really well and quite often!

I would like to share a few ‘fist pump moments’ with you, and in no particular order they are:

- CSCH are currently employing equivalent to 17 FTE employees – highest number of employees since inception
- CSCH volunteer team comprise of 48 active volunteers – leading program, leading teams and sharing skills is something they all have mastered
- We have hit an all time high of welcoming more than 470 participating members through our Community House front doors
- Fundraised more than \$7,000 for various charity organisations across the year
- Increased our-In-House charity including rental assistance, food/petrol vouchers and providing emergency home gardening services
- Built and upgraded a grand total of 28 community garden harvest beds
- Introduced the Resilience Early Years Program into our preschool sessions
- Our volunteer barista pours an average of 32 cappuccinos/lattes every Tuesday at our chitter chatter café program
- Our members have donated more than 50 boxes /bags of non-perishable pantry items and delivered to Glen Eira CIS and St.Kilda Mission for distribution and emergency care
- Upgraded our IT facilities in all programming areas
- Our “Mens Only Class” have increased from 3 participants to average of 10 men, who stay for a coffee after the class every week and chat!
- Childcare celebration of cultural diversity included visiting Japan, France, Greece, Africa, India, Italy and recognising Jewish traditions, indigenous culture and more!
- Our Community Garden Open Days are held monthly and on most occasions, we were able to secure sort after, local environmental and sustainability leading experts to present on pressing issues such as sustainability and organic processes in our gardens, biodiversity, garden bees, healthy soil, edible gardens, fruit trees and more!

**CSCH Child Care service** is continually receiving positive recognition within the community. Families are willing and waiting for vacancies to bring their children to our exceptional early learning sessions. Our commitment to deliver a quality service and keep our fees affordable for accessibility for all families, is certainly something we are all very proud and worthy of a fist pump.

**CSCH Community Garden** is an award winning sanctuary in Glen Eira where we are kicking sustainable goals, following organic gardening processes and providing spaces for experimental gardening projects. Engaging Deb Punton to deliver gardening learning programs to educate our community groups to become aware of sustainable gardening, gardening for wellness and basic garden techniques to grow your own food. Our garden and our education programs are one of a kind in the Glen Eira region and is definitely a fist pump moment.

One of our strategic priorities for the 2022/23 year was to focus on community partnerships, community service networking and connection. This focus of combined forces, shared services and funding acquisitions has enabled the House to continue its exceptional program delivery to meet the needs and expectations of our participants. Importantly, it provides access to additional resources to reach further, spread wider and delve deeper to find those people, for various reasons - needed us the most. Special mentions to:

Connect Local – Bolton Clark

Pathway for Carers – Brother Hood of St. Laurence and City of Glen Eira

The GoodThings Foundation – Be Connected

Caulfield Community Health Services

Calvary/(Bethlehem) Hospital, Retirement living and Lifestyle living

City of Glen Eira – Community Strengthening Dept and Sustainability Team

Neighbourhood Houses Victoria, Good Shephard (Power Saving Bonus Scheme)

Godfrey Street Community House – Glen Eira cluster

Rotary Clubs of Bentleigh, Caulfield and South Bank ESG Group

Bendigo Bank – Murrumbeena Community Bank

Belle Property Group – Elsternwick

St John’s Uniting – Glen Huntly Road

Living Local Fund – Dept Jobs Precincts and Regions

Zoe Daniel – Supporting our Volunteer Program

Another strategic priority for the past year was to complete the renovation and upgrade of our Chapel wellbeing space. With many thanks and gratitude to our landlord – St John’s Uniting Church, who continue to support our endeavours (and inspirations) to rebuild, refresh and rejuvenate our inside facilities and outside garden surrounds. The new and improved facilities have certainly provided the foundations to comfortably welcome people of all abilities into our service and welcome larger groups to join our community.

In closing .....

A special mention to our **over achieving volunteer team** who tirelessly give their time and expertise to deliver many of our activities each week – they are passionate and dedicated. Our volunteers appreciate the opportunity we can provide them to show case their talent and skills.

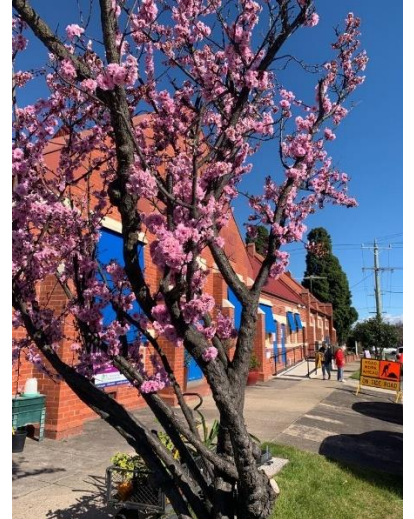


A final special mention to our **administration team**, our **child care educators** and our **Committee of Management**. Outstanding, hard working, community minded and just all round good people with exceptional work ethic. We work in our service because we trust and believe in what we do every day and we trust and believe in what we can eventually achieve.

Another Year of “Creating Community So We Can Grow”.

We had a lot to look back on but we have much more to look forward to.

I hope you enjoy the video clip of the year that has been.







**CAULFIELD SOUTH COMMUNITY HOUSE**

**ABN 50 067 356 410**

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

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**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**COMMITTEE'S REPORT**

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

**Committee Members**

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

<b>Name</b>	<b>Portfolio</b>	
Andrew Cossen	President	From November 2022
Julie-Anne Busch	Vice President	From November 2022
Elizabeth Kitchin	Secretary	
John Stafford	Treasurer	
John Cowen	General Member	
Vijay Viswanathan	General Member	

**Principal Activities**

The principal activities of the entity during the financial year were to operate affordable, quality childcare for the members of the local community, offer social groups, social activities and adult community courses, and hold special events for social outreach and community needs.

**Significant Changes**

There were no significant changes to the operations and activities during the current financial year.

**Operating Results**

The deficit for the year attributable to the entity amounted to \$14,170 (2022: \$28,552 - surplus).

**Significant Changes in State of Affairs**

The association invested \$160,000 in the buildings and facilities from the renovation fund during the current financial year.

**After Balance Date Events**

No matter has evolved since 30 June 2023 that has significantly affected, or may significantly affect:

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

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

**President**

\_\_\_\_\_  
**Andrew Cossen**

**Treasurer**

\_\_\_\_\_  
**John Stafford**

Dated this \_\_\_\_\_ day of \_\_\_\_\_

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>INCOME</b>		
<b>Childcare related income</b>	<b>418,664</b>	<b>410,026</b>
Fees from childcare services	418,664	410,026
<b>Other income</b>	<b>291,400</b>	<b>269,963</b>
Courses and activities	60,235	34,799
COVID-19 government assistance payments - Business Support Fund	-	45,400
Interest received	11,085	1,738
Fundraising income	7,108	4,537
Membership fees	8,580	5,816
Other income	9,911	1,962
Other grants	171,353	150,754
Venue hire	23,128	24,957
<b>TOTAL INCOME</b>	<b>710,064</b>	<b>679,989</b>
<b>EXPENDITURE</b>		
<b>Administrative and operational expenses</b>	<b>167,756</b>	<b>171,489</b>
Accounting and audit fees	1,200	1,250
Administration cost	-	10,352
Advertising and marketing	1,327	1,527
Bad debts	(71)	-
Bank charges	940	816
Cleaning supplies	10,037	10,177
Computer expenses	114	4,654
Consumables/resources	4,761	4,746
Consulting fees	4,373	16,148
Course expenses	45,645	18,718
Electricity	3,455	4,270
Equipment and furniture	2,726	3,262
Excursions and incursions	-	2,917
Fundraising expenses	1,542	1,537
Gas	1,666	1,380
Insurance	1,775	1,211
Memberships and registrations	6,932	6,242
Office expenses and postage	21	-
Printing and stationery	2,225	3,118
Rent	52,078	43,998
Repairs and maintenance	5,442	20,406
Special events	5,338	2,435
Sundry expenses	11,726	8,416
Telephone, internet and support costs	3,123	2,361
Water	1,381	1,548
<b>Amortisation and depreciation</b>	<b>5,939</b>	<b>-</b>
<b>Staff related expenses</b>	<b>550,539</b>	<b>479,948</b>
Salaries and wages	471,595	422,551
Superannuation	49,224	42,085
Staff amenities	5,407	6,978
Portable long service benefits scheme levies	7,550	6,903
Professional development	1,952	838
Provisions for leave entitlements: Annual Leave	7,899	(43)
Provisions for leave entitlements: Long Service Leave	1,347	(3,902)
Workers compensation	5,565	4,538
<b>TOTAL EXPENDITURE</b>	<b>724,234</b>	<b>651,437</b>
<b>Net surplus/(deficit) attributable to the Association</b>	<b>(14,170)</b>	<b>28,552</b>

The income statement is to be read in conjunction with the review report  
and the notes to the financial statements.

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	315,955	430,077
Trade and other receivables	3	198	3,933
Prepayments		2,541	2,024
<b>TOTAL CURRENT ASSETS</b>		<b>318,694</b>	<b>436,034</b>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	4	112,833	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>112,833</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>431,527</b>	<b>436,034</b>
<b>CURRENT LIABILITIES</b>			
Trade and other creditors	5	19,387	16,396
Amounts received in advance	6	-	2,574
Provisions	7	49,856	40,610
<b>TOTAL CURRENT LIABILITIES</b>		<b>69,243</b>	<b>59,580</b>
<b>TOTAL LIABILITIES</b>		<b>69,243</b>	<b>59,580</b>
<b>NET ASSETS</b>		<b>362,284</b>	<b>376,454</b>
<b>EQUITY</b>			
Accumulated funds		362,284	216,454
Property renovation fund		-	160,000
<b>TOTAL EQUITY</b>		<b>362,284</b>	<b>376,454</b>



**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Accumulated funds \$</b>	<b>Property renovation fund \$</b>	<b>Total \$</b>
<b>Balance as at 1 July 2021</b>	<b>187,902</b>	<b>160,000</b>	<b>347,902</b>
Surplus/ (Deficit) attributable to the Association	28,552	-	28,552
Transfer Funds for Property Renovation Fund	-	-	-
<b>Balance as at 30 June 2022</b>	<b>216,454</b>	<b>160,000</b>	<b>376,454</b>
Surplus/ (Deficit) attributable to the Association	(14,170)	-	(14,170)
Transfer Funds from Property Renovation Fund	160,000	(160,000)	-
<b>Balance as at 30 June 2023</b>	<b>362,284</b>	<b>-</b>	<b>362,284</b>

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from child care fees		418,312	412,211
Receipts from grants		171,353	150,754
Receipts from other sources		110,475	115,958
Payments to employees and suppliers		(706,575)	(648,704)
Interest received		11,085	1,738
<b>Net cash generated from/(used in) operating activities</b>	<b>(i)</b>	<b><u>4,650</u></b>	<b><u>31,957</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(118,772)	-
Proceeds on disposal of property, plant and equipment		-	-
<b>Net cash (used in)/provided by investing activities</b>		<b><u>(118,772)</u></b>	<b><u>-</u></b>
Net increase/(decrease) in cash held		(114,122)	31,957
Cash and cash equivalents at beginning of financial year		430,077	398,120
<b>Cash and cash equivalents at end of financial year</b>	<b>(ii)</b>	<b><u><u>315,955</u></u></b>	<b><u><u>430,077</u></u></b>

The statement of cash flows is to be read in conjunction with the review report and the notes to the financial statements.

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Note (i). Net cash generated from/(used in) operating activities</b>		
Net surplus/(deficit) attributable to the Association	(14,170)	28,552
<b>Non-cash flow item:</b>		
Depreciation	5,939	-
<b>Changes in assets and liabilities:</b>		
- (Increase)/decrease in trade and other debtors	3,735	54
- (Increase)/decrease in prepayments	(517)	(146)
- Increase/(decrease) in trade and other payable	2,991	6,823
- Increase/(decrease) in income in advance	(2,574)	618
- Increase/(decrease) in provisions	9,246	(3,944)
	<b>4,650</b>	<b>31,957</b>
	<b>4,650</b>	<b>31,957</b>
<b>Note (ii). Cash and cash equivalents at end of financial year</b>		
Cash at bank	11,395	14,688
Cash on hand	180	180
Term deposit	304,380	415,209
	<b>315,955</b>	<b>430,077</b>
	<b>315,955</b>	<b>430,077</b>

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1. Statement of Significant Accounting Policies**

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

**Basis of preparation**

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

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

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

**Accounting Policies**

**a. Cash and Cash Equivalents**

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

**b. Income Tax**

The Association is exempt from paying income tax by virtue of Section 50 of the *Income Tax Assessment Act 1997*.

**c. Property, Plant and Equipment**

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

**Depreciation**

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

**d. Employee Entitlements**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

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

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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

**e. Provisions**

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

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

**f. Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

**g. Revenue**

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

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

***Grant Income***

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

***Deferred Income***

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

***Capital Grants***

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

***Interest Revenue***

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

***Donations***

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

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

**h. Comparative Figures**

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

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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

**i. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

**j. Related Party Transactions**

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

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

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2. Cash and Cash Equivalents</b>		
Cash at bank	11,395	14,688
Petty cash	180	180
Term deposit	304,380	415,209
	<u>315,955</u>	<u>430,077</u>
<b>Note 3. Trade and Other Receivables</b>		
Parent fees owing	198	2,420
Other debtors	-	1,513
	<u>198</u>	<u>3,933</u>
<b>Note 4. Property, Plant and Equipment</b>		
Leasehold improvements - at cost	248,326	134,713
Less accumulated amortisation	(135,493)	(134,713)
	<u>112,833</u>	<u>-</u>
Furniture and fittings - at cost	75,980	75,980
Less accumulated depreciation	(75,980)	(75,980)
	<u>-</u>	<u>-</u>
<b>Total property, plant and equipment</b>	<u>112,833</u>	<u>-</u>
<b>Note 5. Trade and Other Payables</b>		
Trade creditors	528	458
Accrued expenses	12,946	5,830
PAYGW payable	5,670	8,259
Superannuation payable	5,961	-
Net GST payable	(5,718)	1,849
	<u>19,387</u>	<u>16,396</u>
<b>Note 6. Amounts Received in Advance</b>		
Parent fees in advance	-	2,574
	<u>-</u>	<u>2,574</u>
<b>Note 7. Provisions</b>		
<b>Current</b>		
Annual leave	24,955	17,056
Long service leave	24,901	23,554
	<u>49,856</u>	<u>40,610</u>

The Association has registered all staff under the Portable Long Service Benefits Scheme since 1 July 2019 or 1 January 2020, as appropriate.

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**STATEMENT BY MEMBERS OF THE COMMITTEE**

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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 10:

- 1 Presents a true and fair view of the financial position of the Caulfield South Community House as at 30 June 2023 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that the Caulfield South Community House 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:

**President**

\_\_\_\_\_  
**Andrew Cossen**

**Treasurer**

\_\_\_\_\_  
**John Stafford**

Dated this

day of





# Collins & Co Audit Pty Ltd

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## **Independent Reviewer's Review Report To the Members of Caulfield South Community House Inc**

### **Report on the Financial Report**

I have reviewed the accompanying financial report of Caulfield South Community House Inc, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee Members' declaration.

### **Committee Members' Responsibility for the Financial Report**

The Committee Members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards, the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-Profits Commission Act 2012 and for such internal control as the Committee Members determine 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.

### **Independent Reviewer's Responsibility**

My responsibility is to express a conclusion on the financial report based on my review. I conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2400 *Review of a Financial Report Performed by an Assurance Practitioner Who is Not the Auditor of the Entity*, in order to state whether, on the basis of the procedures described, I have become aware of any matter that makes me believe that the financial report is not in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 including: giving a true and fair view of the Association's financial position as at 30 June 2023 and its performance for the period ended on that date; and complying with the Australian Accounting Standards. ASRE 2400 requires that I comply with the ethical requirements relevant to the review of the financial report.

A review of a 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, I do not express an audit opinion.

### **Independence**

In conducting my review, we have complied with the independence requirements of the Australian Charities and Not-for-Profits Commission Act 2012. I confirm that the independence declaration required by the Australian Charities and Not-for-Profits Commission Act 2012, which has been given to the Committee Members of the Association, would be in the same terms if given to the Committee Members as at the time of this independent reviewer's report.



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## Conclusion

Based on my review, which is not an audit, I have not become aware of any matter that makes us believe that the financial report of Caulfield South Community House Inc is not in accordance with the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-Profits Commission Act 2012 including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its performance for the period ended on that date; and
- b) complying with Australian Accounting Standards.

**Frederik R.L. Eksteen CA**  
**ASIC Auditor Registration Number 421448**

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

**4 October 2023**

**CAULFIELD SOUTH COMMUNITY HOUSE**  
**ABN 50 067 356 410**  
**CERTIFICATE BY MEMBERS OF THE COMMITTEE**

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I, **Andrew Cossen** and I, **John Stafford** hereby certify that:

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

**President**

\_\_\_\_\_  
**Andrew Cossen**

**Treasurer**

\_\_\_\_\_  
**John Stafford**

Dated this

day of