

Selby Community House



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ANNUAL REPORT



Selby Community House

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October

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About Us

Established in 1975, Selby Community House engages community by providing a safe space to socially interact, learn skills, stay informed and feel supported.

"Selby Community House's purpose is to build inclusion of the local community of Selby and the Dandenong Ranges."

Vision

To be fully committed to providing lifelong adult, youth and child education and learning.

Mission

To provide a safe and welcoming community House for the population of Selby and the Dandenong Ranges





Our Team

Committee of Management

Jennifer Gerrard - President

Susan Heywood -Downard - Vice-President

Judy Wolff - Secretary

Tracey Wheeler - Treasurer

Jill Davis - Board Member

Spyros Topalis - Board Member

Management Team

Yvette Hayes House Manager (July-Dec 2023)

Danielle Steele House Manager (Dec 2023-2024)

Suzy Downie Program Coordinator

Alyssa Jones Director of Childcare

Jordan Sibley Engagement Officer

Jason Xin Finance Officer

Una Steel Facilities Officer

President Report

Jennifer Gerrard

We have had a wonderful year filled with new learnings, new members of staff, new board members and many achievements of which to be proud. Our dedicated office staff work tirelessly to bring the best programs and opportunities to the community and should be commended for all that they have achieved in this past year. Likewise, the Selby Community House Occasional Care provide a warm and welcome environment where children of different ages can explore and grow in a safe and loving space.

Last year we made the difficult decision to cancel SelbyFest. With a newly initiated manager and Suzy, our Program Officer on long service leave, the staff were well inundated with running the house and programs, without organising a festival! However, we are thrilled for the return of Selbyfest this year and are confident everyone is going to thoroughly enjoy themselves.

In last years report I welcomed Amanda Leeper to the team as the House Manager, however, a couple of weeks later, she had to resign for family reasons. This meant re-advertising the role and left the House without a manager for some time. During this challenging period, our remaining staff stepped up remarkably to maintain operations.

In December we were very pleased to have Danielle Steele join Selby Community House as our House Manager. Danielle brings a wealth of diverse skills, with a background in advertising, marketing and event management. Danielle also has her own flower business and grows the most spectacular Dahlias, which brighten up the house. Danielle hit the ground running and has quickly adapted to her role and its many facets.

We are privileged to have two new board members this year: Tracey Wheeler and Spyros Topalis. Spyros is well known by our Selby House community as the brilliant yoga teacher and Shiatsu therapist. He brings a calm and respectful level headedness to our board and a cheeky sense of humour. Tracey has over 30 years' experience in advertising, sales and marketing management and has taken to the position of Treasurer with enthusiasm and dedication and in conjunction with Jason Xin, our finance officer, streamlined our financial reporting.

As a board we have been working to upgrade our policies, procedures and code of conducts. We, in conjunction with staff have also been looking into the most effective use of time and resources for the benefit of the House and community, especially in light of rising living and operational costs.

We are thrilled to announce the return of SelbyFest after a year's break and are confident everyone is going to thoroughly enjoy themselves.

Jennifer Gerrard
Board President

House Manager Report

Danielle Steele
Dec 2023 – 2024

I have been lucky enough to call Selby home for 12 years and have forged a real love and strong attachment to our beautiful surroundings and local community. When I took on the role of House Manager in December 2023, it was an honour to step into a position with an organisation that has been so integral to this area since the House's inception in 1975. I'd like to extend my heartfelt thanks to our wonderful staff, the Board, and the lovely community members who welcomed me so warmly and supported me as I settled into this new role.

After starting in December, I worked for three weeks before we closed for the school holidays, resuming in late January 2024. So much had already been achieved July–November, with Yvette in the role of House Manager, including a fantastic Community Lunch in September, which was very well attended and enjoyed by all. The House also participated in the Selby Primary School Fair in November, where Board members connected with the community and spread the word about the House's services and upcoming events. The House also hosted a Selby CFA Bushfire Information session in December, providing a free sausage sizzle for the community.

While we were sad to postpone the much-loved SelbyFest from November due to staffing changes, we are thrilled to announce that the event will return in 2024. Funds secured from the Yarra Ranges Council were rolled over to ensure SelbyFest will again be a vibrant and inclusive celebration of what makes our area so unique and special this November.

Early 2024 presented some challenges. In February, three Total Fire Ban days saw us closing the House and our Childcare Service, leading to a notable loss of revenue. During this time, a severe storm caused widespread power outages across the region. Thankfully, with our new generator in place, we were able to reopen quickly, providing a much-needed space for the community to charge devices, use essential facilities, and share a cup of tea and a chat. It was incredibly rewarding to see so many people come together during this time, highlighting the vital role we play in community support. We have since invested in a dedicated charging trolley, allowing us to assist more people in a more organised and efficient way during future power outages. We are also in discussion with Council to explore how we can further expand our role in supporting the Selby community during emergencies and power disruptions.

From February to June, we were busy applying for numerous grants to help support the work we do and fund some exciting new programs. These include a potential Youth Group for 10–14-year-olds, a Carer's Support Program, and an LGBTQIA+ Youth social group. While we still await news on some of these applications, we have already secured funding for a Children's Week activity, several other community workshops and another series of Educating & Empowering Children with Food Aversions workshops.

We also hosted a high-tea style 'Wise Ones' Morning Tea for our 65+ community in May, which was met with great enthusiasm. Attendees shared some insightful and valuable feedback, helping shape future programming for this group. The Belgrave Lantern Parade in June was another highlight, where our giant Diprotodon Lantern proudly represented Selby House, with new lettering to boost our visibility and profile.

My first seven months really flew by, and I'm incredibly proud of everything we've accomplished here together. As we look ahead to SelbyFest 2024 and the ongoing expansion of our programs, I'm excited about the many possibilities the future holds. We have plenty of wonderful ideas and plans in the works, and we'll continue to work diligently to secure the necessary funding and grants to bring them to life.

Danielle Steele - House Manager

Program Coordinator Report

Suzy Downie
2023-2024

The last 12 months of programming has been really successful at Selby Community House. On average 20 courses are advertised per term and approximately 90% of these go ahead, with a healthy number of enrolments within each class. Our Health & Wellbeing and ACFE (Adult Learners) classes have been the most popular. We have steady, regular enrolments for Hatha Yoga, Stretch & Strengthen, Computer Training, Indigenous Plants and Botanical Drawing courses.

In addition, in the last 12 months we have offered many new one-off workshops and classes such as Papermaking, Comic Book Art, Finding the Wisdom of the Inner child, Hoarder to Order, Thai Cooking, Soap Making, Middle Eastern Cooking, First Aid for Professionals, Self-Publishing, Fermenting, Cheesemaking, Mushroom Foraging, Gardens for Food, and Nature Play for children.

ACFE (Adult Learners) courses have continued to be popular during the 12-month period, many regular students re-enrolling to upskill. Our most popular have been Digital Skills, iPads, and the series of Indigenous Gardening courses- Introduction, Sustainable Design and Practical Skills. CAD and Canva courses have been offered at a more affordable rate for the community which has seen enrolment numbers rise. Our new course Break into Event & Festival Management has been a popular addition to the offerings of ACFE courses.

Social events and Community awareness sessions we have hosted in the last year have included Community Lunches, Reach Out & Connect (Suicide Prevention Training), Death/Life Café, Wise Ones Social group for over 60's, AKWAK (Aussies knitting for War Affected Kids), Selby Folk Club and Educating & Empowering Parents of Fussy Eaters supported by NEPHU (North East Public Health Unit).

We are thrilled to have secured funding from Yarra Ranges Council to allow us to offer important Emergency Management Training for the community, including Chainsaw Training Level 1, and a custom designed Generator Training workshop. We are fortunate to be able to encourage and assist the community to gain the skills to help themselves and others during emergencies.

Playgroup continues to constantly attract new families to the house, which commonly leads to families transitioning over to accessing our Selby Childcare Service.

There has been steady House Hire by regular community groups, self-employed people offering workshops and in particular locals needing somewhere to have parties, especially for children.

We continue to be approached by talented individuals wanting to share their passions and knowledge. I am so grateful to our dedicated tutors, students, volunteers, local community, Friends groups and local business for their ongoing support. A special thank you to our staff and committee, for supporting the program.

Suzy Downie
Program Coordinator

Director of Childcare Report

Alyssa Jones
2023 – 2024

We have gone from strength to strength over the past 12 months – and that is whole heartedly due to my awesome staffing team. Last year we added the Tuesday and increased the Wednesday session to a longer session. However, this year we are operating 5 days a week with 2 long sessions and have increased our shorter session as well. These changes have been received well by our families.

At the start of 2024 we did have lower numbers due to 3 year old kinder been funded, so we lost a lot of our 3 year olds. It took time to fill up and we weren't full until Term 4 of 2024. We have done a lot of advertising before next year and have increased the number of younger children we can take to adjust to the needs of the community.

As noted before Selby Childcare wouldn't have the reputation it has, without the hard work of our staffing team. We have a brilliant staffing team who work together amazingly. We have had some new staff join, us as well as our existing dedicated staff continuing with us this year. This brings our team to 9 staff. We pride ourselves on continuity of staff which benefits the children immensely.

Zoe, our team and I have worked hard on our Quality Improvement Plan (Q.I.P). We are working on extending our skills within cultural responsiveness and behaviour management. We have made a family board which provides important information for our families whether it be local school or kinder to services such as speech therapist.

The new Child safe laws have come into effect, and we have implemented procedures to address the new Guidelines.

I have just been given the information about the wage increase for the childcare staff by the Department of Education so I will be working on applying for the Grant to provide funds for this increase.

I am looking forward to a busy and exciting 2025!

Alyssa Jones
Childcare Director

Financial Reports

Treasurer and Financial Officer Report

Tracey Wheeler (Treasurer)
Jason Xin (Finance Officer)
2023-2024

With thanks to the ongoing commitment and support of the Selby Community House Staff and Board, we are pleased to submit the final Financial Report for the 2023/2024 financial year.

This year saw all new appointments to the "Financial Team" – Jason, Tracey & Danielle. Despite facing a steep learning curve, the team quickly adapted and gained an understanding of the current financial reporting process.

After a challenging last half of the year, the team met in late June to review each line item. Available funds were identified and transferred from the Prepaid Accounts to the Current Account, enabling us to report a profit of \$1,569. This marks a decrease on the 2022-2023 financial year, where a profit of \$5,710 was reported, but ensures the thirteenth successive surplus!

The following EOFY 2023 KPI's were achieved as set:

- Compilation of a detailed and separate budget for each Unit – OCC, House, Training and Education and Projects/Grants.
- Grant Writing and Admin are now included in all projects to cover Engagement Officer hours.
- Enrolments in ACFE are meeting requirements.
- Reporting is prepared monthly, provided to the Board quarterly and audited annually.

The following KPI's have been set for 2024/2025:

- | | |
|---|----------------|
| • Prepare and provide final report to Auditor | September 2024 |
| • Prepare 2024/2025 Budget | September 2024 |
| • Prepare interim monthly financial report to Board | Monthly |
| • Update Budget v Actuals on monthly basis | Monthly |
| • Prepare quarterly financial report to Board | Quarterly |
| • Update Budget quarterly | Quarterly |
| • Continue with Cost Benefit analysis for each Unit | Ongoing |
| • Ensure compliance | Ongoing |

Treasurer and Financial Officer Report

Tracey Wheeler (Treasurer)
Jason Xin (Finance Officer)
2023–2024

(Continued...)

Profit and Loss Statement

Between EOFY 2023 and 2024, Selby Community House experienced a drop in both income and expenses of approximately \$40,000. Whilst significant it was managed effectively, resulting in a similar outcome to the earlier period.

The EOFY 2024 results indicate an overall Profit/Loss of \$1,569. Both the OCC and Training Units reported profits, which successfully offset the losses incurred by the House and Project budgets. This outcome aligns with expectations since the House is not intended to generate revenue. Given the current economic climate and the reduction in revenue due to the cessation of COVID funding, this overall result is quite pleasing.

The Actual v Budget Income shows an additional \$33,500 over anticipated budget. Main area of concern is the drop in income (\$14,000 – Parents Fees) in the OCC due to the emergency period shutdowns, holiday periods and not running at capacity for the entire year. We are reviewing this to ensure minimum affect to the budget in future. This was offset by a \$21,000 increase in House income (LSL Return \$6,088, Manager's Project Wages \$3,760, VIC Govt FFH Grant of \$3,375) and \$25,000 Service Income fee in the Training and Education Account.

Whilst Expenses were \$27,000 over budget with all Units other than the OCC running over. Main issues were with the Tutors Expenses.

Balance Sheet

The Balance Sheet shows similar reporting between the two periods with a decrease in Assets at EOFY 2024 of \$30,000.

Liabilities have also decreased by \$25,000. This gives overall Net Assets of \$110,000 EOFY 2023 and \$117,659 EOFY 2024.

As in previous years, it is pleasing to see that the financial position of the house remains viable, whilst continuing to provide much needed and valued services to our community.

Audited Financial Report



Audited Financial Statements

Selby Community House Inc.
ABN 23 553 499 345
For the year ended 30 June 2024

Prepared by APL Financial Pty Ltd

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Committee's Report

Selby Community House Inc. For the year ended 30 June 2024

Committee's Report

Your committee members submit the financial report of Selby Community House Inc. for the financial year ended 30 June 2024.

Committee Members

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

Committee Member	Position
Jennifer Gerrard	President
Susan Heywood-Downard	Vice-President
Tracey Wheeler	Treasurer
Judith Wolff	Secretary
Jill Davis	Board Member
Spyros Topalis	Board Member

Principal Activities

The principal activity is the provision of a safe and welcoming community house for the population of Selby and the Dandenong Ranges where child, youth and adult educational and learning services are provided.

Significant Changes

There is no significant change in the services provided.

Operating Result

The surplus for the financial year ended 30 June 2024 totaled \$1,569. (2023 Surplus: \$5,710)

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

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



Jennifer Gerrard (President)

Date 14/10/24

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Committee's Report



Tracey Wheeler (Treasurer)

Date

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Income Statement

Selby Community House Inc. For the year ended 30 June 2024

	2024	2023
Trading Income		
Major Grants	92,070	130,394
OCC Revenue	304,682	297,483
House Program and ACFE Revenue	48,262	56,327
Other Income	14,806	28,650
Special Projects Revenue	94,387	86,350
Trading Income	554,207	599,203
Expenditure		
OCC Expenses	296,606	278,569
Other Staff & Related Expenses	152,007	147,751
House Program & ACFE Expenses	27,744	34,550
All Overheads	33,403	47,012
Special Project Expense	88	26,287
Other Expenses	42,790	59,325
Total Expenditure	552,638	593,493
Current Year Surplus/ (Deficit) Before Adjustments	1,569	5,710
Net Current Year Surplus After Adjustments	1,569	5,710

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report.

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Statement of Financial Position

Selby Community House Inc.
As at 30 June 2024

	NOTES	30 JUNE 2024	30 JUNE 2023
Assets			
Current Assets			
Bank Balances			
11110 - Cheque Account - Bendigo Bank		36,525	56,346
11116 - Sandhurst - reserve for LSL		9,414	8,535
11113 - Sandhurst (int-bearing)		120,140	116,074
11111 - Debit Card - Facilities Officer		520	941
Total Bank Balances		166,599	181,897
Petty Cash		1,954	1,203
Accounts Receivable		560	4,680
Total Current Assets		169,114	187,780
Non-Current Assets			
Plants & Equipments		23,749	25,168
Total Non-Current Assets		23,749	25,168
Total Assets		192,863	212,948
Liabilities			
Current Liabilities			
All Prepaid/Unspent Grants			
21601 - Prepaid ACFE Serv Deliv.Grants		(2,218)	4,856
22290 - Provision for Furniture & Equipment		189	2,407
21626 - Prepaid SelbyFest Grant		9,840	9,840
21602 - Prepaid ACFE Equipment Grants		1,833	1,884
21633 - Prepaid NHV Community Connection and Resilience Grant		(675)	5,957
21643 - Prepaid OCC Facilities Upgrade		-	212
21629 - Prepaid - NEPHU Health Promotion and Prevention Grant		6,131	4,600
21604 - Prepaid ACFE Microsoft License Grant		-	275
21609 - Prepaid ACFE Innovation Grant		(320)	6,388
21638 - Prepaid Selby Folk Club Grant (auspiced)		801	-
21611 - Prepaid Fee For Service		(102)	-
21639 - Prepaid Victorian Youth Fest Grant		2,300	-
21612 - Prepaid Hart into the Hill Grant		10,000	-
21608 - Prepaid YRC Partnership Grant		4	-
21607 - Prepaid Dept FFH		5,936	-
Total All Prepaid/Unspent Grants		33,619	36,421
ATO			
GST Payable		919	3,113
PAYG Withholding Payable		13,213	11,676
Total ATO		14,132	14,790
Superannuation Payable		9,956	20,116

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report.

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	NOTES	30 JUNE 2024	30 JUNE 2023
Other Current Liabilities		625	445
Total Current Liabilities		58,332	71,772
Non-Current Liabilities			
Provision for Annual Leave		11,100	18,451
Accrued Long Service Leave		7,672	8,535
Total Non-Current Liabilities		18,772	26,986
Total Liabilities		77,104	98,758
Net Assets		115,759	114,190
Member's Funds			
Current Year Earnings		1,569	5,710
Retained Earnings		114,190	108,481
Total Member's Funds		115,759	114,190

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report.

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Statement of Cash Flows

Selby Community House Inc. For the year ended 30 June 2024

	NOTES	2024	2023
Cash flows from Operating Activities			
Receipts from grants		200,418	183,318
Receipts from customers		-	1,352
Cash receipts from other operating activities		353,028	415,468
Cash payments from other operating activities		(552,638)	(593,493)
Total Cash flows from Operating Activities		809	6,646
Cash flows from Investing Activities			
Proceeds from sales of property, plant and equipment		2,827	5,880
Payment for property, plant and equipment		(1,409)	(15,507)
Other cash items from investing activities		280	(280)
Total Cash flows from Investing Activities		1,699	(9,907)
Cash flows from Other Activities			
Other activities		(17,054)	(4,527)
Total Cash flows from Other Activities		(17,054)	(4,527)
Net increase/(decrease) in cash held		(14,546)	(7,788)
Cash Balances			
Opening cash balance		183,100	190,888
Closing cash balance		168,554	183,100
Movement in cash		(14,546)	(7,788)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached auditor's report. Liability limited by a scheme approved under Professional Standards Legislation.

Notes of the Financial Statements

Selby Community House Inc. For the year ended 30 June 2024

1. Summary of Significant Accounting Policies

Basis of Preparation

These special purpose financial statements have been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The company is a not-for-profit entity and a non-reporting entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

Income Tax

The entity is tax exempt.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Cash on Hand

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

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

These notes should be read in conjunction with the attached auditor's report.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Comparative Figures

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

When the entity retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statements, must be disclosed.

2. Contingent Liabilities and Contingent Assets

As at 30 June 2024, the entity has no contingent liabilities or assets that it would like to disclose.

3. Events After Reporting Period

The committee has nothing to disclose in this regard.

4. Key Management Personnel

The Entity is a medium sized ACNC-registered charity and has elected not to report key management personnel.

These notes should be read in conjunction with the attached auditor's report.

Committee Members' Declaration

Selby Community House Inc. For the year ended 30 June 2024

In accordance with a resolution of the Committee of Selby Community House Inc., the Committee Members of the Registered Entity declare that, in the committee's opinion:

1. The financial statements and notes, as set out in the previous pages, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:

(a) comply with Australian Accounting Standards; and

(b) give a true and fair view of the financial position of the registered entity as at 30 June 2024 and of its performance for the year ended on that date.

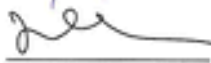
2. In the committee's opinion there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.




Jennifer Gerrard (President)

Date: 10/10/24



Tracey Wheeler (Treasurer)

Date: 10 October 2024



Denielle Steele (House Manager)
10 October 2024



J250W

10 October 2024

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Auditor's Independence Declaration Under ACNC Act 2012

Selby Community House Inc. For the year ended 30 June 2024

To the Committee Members of Selby Community House Inc.

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the committee members of Selby Community House Inc.. As the lead audit partner for the audit of the financial report of Selby Community House Inc. for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- (i) the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.



William Jonathan Griffin

APL Financial Pty Ltd

32 Business Park Drive
Notting Hill, Victoria 3168

Dated: 02 October 2024

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Audited Financial Statements : Selby Community House Inc.

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Independent Auditor's Report to the Committee Members

Selby Community House Inc. For the year ended 30 June 2024

Opinion

We have audited the financial report of Selby Community House Inc. (the registered entity), which comprises the statement of financial position as at 30 June 2024 and the Income Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and the Committee Members' declaration.

In our opinion, the accompanying financial report of the registered entity is in accordance with the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (the ACNC Act), including:

1. giving a true and fair view of the Registered Entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
2. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis of 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 Registered Entity in accordance with the auditor independence requirements of the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (including Independence Standards) (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.

Information Other than the Financial Report and Auditor's Report Thereon

The committee members are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee Members' for the Financial Report

The committee members of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the committee 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.

In preparing the financial report, the committee members are responsible for assessing the registered entity'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 the committee either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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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 the 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 this 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 Registered Entity'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's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If 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 registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee members 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.



William Jonathan Griffin
APL Financial Pty Ltd

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02 October 2024

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Acknowledgements



Australian Government
Department of Education



Families,
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Australian Government



Australian
Charities and
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