

Elwood St Kilda Neighbourhood Learning Centre Inc.

Annual Report 2018



Elwood St. Kilda Neighbourhood Learning Centre Inc. (ESNLC) is a not-for-profit, community based organisation that has been providing quality adult education programs, community service and support since 1986. Our programs cater to the needs of those most disadvantaged in the community, empowering them to overcome educational gaps and social isolation within a supportive environment. ESNLC is a Registered Training Organisation, Learn Local provider and Neighbourhood House. Government funded and low cost places are available in pre-accredited, accredited and general courses that focus on, literacy, vocational skills, English as an additional language and computer skills. ESNLC also offers public internet cafe access, short courses and recreational activities as well as provision of rooms for a wide range of community support groups and clubs.



Elwood St Kilda Neighbourhood Learning Centre Inc.
87 Tennyson St (PO Box 57)
Elwood, VIC 3184
esnlc@esnlc.com.au 9531 1954

Vision

To be a warm, vibrant and inclusive hub, supporting, educating and empowering members of the Elwood and St Kilda communities, with links to surrounding communities.

Mission

To provide a quality learning environment and opportunities for community connection through the active commitment of the ESNLC committee, staff, teachers and volunteers.

Overview

Elwood St Kilda Neighbourhood learning Centre (ESNLC) has provided services to the local community for 32 years. The centre is among other things a Registered Training Organisation (RTO) conducting accredited and non-accredited vocational training. Literacy, English as a Additional Language (EAL), and various levels of computer training are our strengths. Whilst we rely on individuals to take up our services, we also work in partnerships with local employment and social support organisations to develop learning programs that work towards building community resilience, educational pathways and social capital. Learning and connecting into community demonstrably improve people's life chances, mental health and positive community engagement.



ESNLC gratefully acknowledges the funding it receives from the Victorian Government through the DET & DHHS, from the City of Port Phillip & our other generous sponsors and donors.

ESNLC respectfully acknowledges the Yalukit Willam Clan of the Boon Wurrung. We pay our respect to their Elders, both past and present. We acknowledge and uphold their continuing relationship to this land.

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Committee of Management January 2018– December 2018

Chair:	Gary March
Treasurer:	Stella Hughes
Secretary:	Lynne Wittner
Committee Members:	Penny Digaletos
	Christopher Lamb
	Ruth Avery
	Mary Hall
	Isaac Hermann
	Simone Jamieson (ex officio)



Staff

Office

Manager:	Simone Jamieson
Accounts:	Guillaume Steiner/Fiona Cupido
Outreach:	Philippa Armstrong
Education:	Melanie Norton
Data Entry:	Lisa Murphy
Administration:	Helen McDonald

Education

English as an additional language:	Vivien Atkins
Literacy and Numeracy:	Annette Shilton
English as an additional language:	Petra Sim
Creative Writing:	Philippa Armstrong
Moving on Up (Work Skills):	Karen McKnight
Computers/ Digital Literacy:	Tanya Vessey
Computers for Russian Speakers:	Victoriya Repka
Guest Teachers for digital literacy LEAP:	Alastair Richards & Ben Southall

Health and Wellbeing

Yoga Tuesday:	Monica Fleck
Yoga Thursday:	Penny Digaleto
Art Therapy	Damien Curtain



English as an additional language
Intermediate class



Beginners English on a Wednesday



Artwork donated by Lisa Murphy
for the office

Volunteers

True fact: Elwood St Kilda Neighbourhood Learning Centre would absolutely not be able to operate without the magnificent contribution of the following dedicated volunteers:



Nanya Shee
Mary Hall
Janice Anglin
Sandy Robertson
Estefania Mateo
Pooja Punch
Nicole Harte
Joanne Casper
Caitali Patel
Donna Clark
Katalina Oban
Bindhya Jose
Anita Georgiedes
Mary Sotiriou
Audrey Lee
Victoria Repka
Ivana Lukic
Kim Vandali
Caroline Rule
Lisa Barkly
Gaythri Jayaraman
Susan Burke
Len Wittner

Lynne Witner
Helen McDonald
Tony Calfini
Sajdin Paljevic
Stella Hughes
Lynne Chapple
Helena Kallaur
Sherry Westley
Carolyn Masel
Jemma Calder



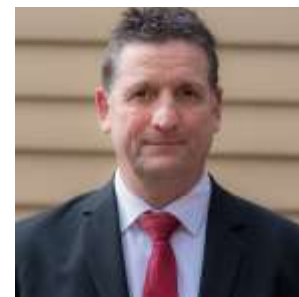
Estafania Mateo
Chris Lamb
Pandora Martek
Chatali Patel
Lisa Murphy
Amanda Watson
Guillaume Steiner
Iona Alexander
Mary Hall
Isaac Hermann
Gary March
Sarah Booth
Andrew Lamb
Jenny Lamb
Juliette Armstrong Sehee
Joey Sehee

thank you!

Chair's Report

Gary March

I am pleased to present the 2018 Report on behalf of the E&SNLC Committee of Management. During 2018 the Committee members were Lynne Wittner (Secretary), Stella Hughes (Treasurer), Penny Digaletos, Mary Hall, Ruth Avery, Jane Touzeau (until May 2018), Isaac Hermann, Christopher Lamb (from May 2018), Gary March and Simone Jamieson (ex-officio member).



It has been a pleasure to Chair the Committee of Management during 2018, the energy of the House from the staff, students, volunteers, users and committee members, is invigorating. I have enjoyed being involved and watching others enjoy themselves on those special community days like the AGM, the Seniors Festival, and the Alumni Ceremony, as well as all the other events we facilitate.

There were ten committee meetings during 2018, to which most committee members attended. Our focus during 2018 was to further consolidate the changes made in 2017. I am pleased to announce that during 2018 we were able to offer several RTO courses. However, our role as an RTO is being reviewed and the next Committee of Management will be deciding on this in 2019. We have continued to offer our ACFE programs during 2018, and the revenue from these programs increased overall when compared to 2017.

During 2018 we finalised the work started in October 2017 from our four yearly strategic planning day, to provide a guide for the development and progress of E&SNLC up until the end of 2021. Our strategic plan has provided us with the guidance to address issues as they present and of note is that decisions and directions made in October 2017 are now being revisited as we end 2018 and enter 2019, a lot can change in a year.

The changes that have occurred at E&SNLC over the last few years have been transformative, we have continued to increase our revenue, reduce our costs and again E&SNLC has made a small profit. The financial results have come from a lot of hard work by the Staff, Volunteers, Committee of Management and support from external organisations such as the Elwood Community Bendigo Bank, the State (DET, ACFE, DHS) and Federal Governments, City of Port Phillip, the Community of Elwood and beyond.

During 2018, Simone Jamieson has made the role of Manager her own and that in undertaking this role full-time E&SNLC is now starting to see the benefits through her new vision to the role, a vision aligned with our strategic plan and a vision that is developing and growing E&SNLC. A growth that is evident in the strong financial result and the high satisfaction of all users of E&SNLC.

In 2018 the ACFE funded partnership with other Learn Locals - Port Melbourne Neighbourhood Centre and Port Phillip Community Group – was completed. The outcome being the creation of a single website across the three Learn Locals and the commencement of shared employees.

We have continued our outreach programs – with Roomers creative writing with the support of ACFE, the City of Port Phillip and the local community; at the Elsternwick Estate with the support of the City of Bayside, to name a few.

We would not be able to do the things we do without our Volunteers, volunteers who give with their time about 400 hours per month. A

contribution that is always provided in a happy and helpful manner and being respectful of the others at the



House. I find it such a joy that so many people use the House on a weekly basis from structured learnings, board meetings, children's parties, internet café or just a place to meet. Most of these activities would not be possible without our volunteers and I must say thank you again.

Thank you to all involved with E&SNLC during 2018, I have received so much pleasure and enjoyment and I look forward to 2019 during which we continue our relationship with each other and with E&SNLC, all participants and staff.

Gary March

Treasurer's Report



Stella Hughes

The Elwood St Kilda Neighbourhood House (ESNLC) recorded a surplus of \$24,445 for the 12 months January to December 2018.

As I always mention in my report, it has taken several years of planning and effort for the organisation to achieve the results it has in the last few years. I would like to thank everyone who has contributed – Management, Staff, Volunteers, and the members of the Committee of Management, past and present.

I also always mention that we must remain vigilant for changes in our environment and continue to adapt if we want to ensure the house's ongoing financial stability.

Our audit was completed by Kidman's Partners again this year. The audited financial reports for the 12 months January to December 2018 are included in this AGM report.

Stella Hughes

Manager's Report

Simone Jamieson

Overall ESNLC has had an extraordinary year for 2018, both financially and in regards to outcomes for learners and participants of the Centre. Throughout the year we saw increases to our recurrent funding for Neighbourhood House Coordination that has helped put us in a positive position to continue forth with our strategic direction. ESNLC continues to be a responsive and sensitive organisation that provides support for the broader community of Elwood and surrounds.



The best part about the role as Manager and being part of this wonderful organisation is the support that Committee, Staff and Volunteers provide to everyone. I definitely feel we best practice the principles of Community Development and we should all be proud of the achievements; including the development of the Community Workshop Series for community skill and knowledge sharing, the participation in the multi-faith Christmas tree celebration, the creation of pathways and employment opportunities for individuals and our continual relationship with support groups who work hard in providing assistance to those in need.

In April 2018 we welcomed Fiona Cupido to the team as bookkeeper. I'd like to thank Guillaume Steiner who provided interim services by updating our financial reporting system and processes for a period of 18 months up until

the introduction of Fiona. I'd also like to express endless gratitude to Philippa Armstrong and Melanie Norton for their commitment to their roles and this organisation. This year we started the year off with a planning day which helped us solidify our objectives aligned with the Strategic Plan that was drafted in 2017. We also finished the year off with an evaluation of our work. In October we were fortunate enough to secure a supported job seeker position for our amazing long term volunteer Helen McDonald. Helen took over the responsibility of Room hire for sessional programs and we are absolutely thrilled with the accuracy of her work in this area.

Again our successful Applied Reception and Customer Service [ARCS] course ran for



Learning on the Job

two more semesters in 2018. We are grateful to our long term partner Port Melbourne Neighbourhood Centre for the development and ongoing delivery of this win-win program that trains jobseekers in Reception and Customer Service whilst enabling us to provide a welcoming and service orientated front reception for the Elwood Community. Over the years we have proudly witnessed ARCS trainees go on to further education or to secure employment. In fact, three of

the participants have gone on to secure paid casual positions within our organisation. Congratulations to everyone involved in this program.



Graduation from ARCS

The House continues throughout 2018 with important partnerships and memberships to different peak bodies and organisations that have been strengthened over the years with other organisations, such as Galiamble, Elwood Toy Library, Elsternwick Estate, Emerald Hill Library, City of Port Phillip, City of Bayside, South Port Day Links (SPDL), Boomerang Bags, Elwood Community Choir, Port Melbourne Neighbourhood Centre, Port Phillip Community Group, Adult Community and Further Education (ACFE), Victorian Government, Australian Government, Elwood



Unveiling of the new Community Notice board.

Community Bank (Bendigo) AA, Neighbourhood Houses Victoria (NHV), Community House Network, Housing First, Asylum Seeker Resource Centre, Poet's Garden, Wear for Success and Port Phillip Volunteer Coordinator's Network. We also continue with some subscriptions that support us in our service delivery and these include: Our Community, ACE Victoria, Jobs Australia & Writers Victoria. These partnerships and memberships support our offerings at the Centre and allows us to have a good presence within all relevant networks.

Some additional highlights to mention in this report, in what has been an incredibly full and exciting year are: the pop up Toysale in February that freed up a room for us, the very effective working bee held in July, the implementation of the Electronic Diary, Christmas Tree festival participation, installation of the Community Notice board and much, much more.

All our volunteers are amazing and we absolutely could not operate without their contributions. Thank you in particular to Chris for IT maintenance, Helen for everything you do and to Tony who managed to transition us from analogue room booking system to electronic!

Best wishes to every single person who walks through the doors at ESNLC in search of lifelong learning and community connection.

Simone Jamieson



A visit from Nicole Battle CEO of NHVic



Artwork from Galiamble Indigenous Art therapy

Education Coordinator's Report

Melanie Norton

ESNLC has continued running our very popular courses which contributes so much to the people in our community, allowing them to be more active in and to give back to their community. We held computer courses for absolute beginners, who are finding how much computer skills are needed in this day and age, and those needing more advanced computer skills for work. We also held our Smartphone and Ipad course which is our most popular computer course, helping all those with a new phone and no idea how to make a call!



Our English as Another Language courses offer people with a non English speaking background a safe and friendly environment to increase and practice their English skills allowing them to reach their goals be it employment, education or simply being an active part of their new community.

ESNLC also introduced a new area of education aimed at native Russian Speakers. A motivated and hard working native Russian speaker named Victoriya with a PhD in Information Technology undertook

our Administration, Reception and Customer Services course. We snapped her up and asked her to teach our computer courses in Russian. She has gone above and beyond and this has proven a very successful area for ESNLC. We also introduced a Small Business Development Series which focused on alternatives to traditional employment reflecting the changing nature of work in Australia today.



We offered short courses to meet these changing needs including; Creating a web-site for your small business; How to run an AirBnB; Computer Skills for Small Businesses. A kind volunteer also approached us to offer her skills in assisting people into employment so we helped her create a Job Club to assist our students in a small group environment to return to employment. This Job Club was hugely successful and much loved. We couldn't do what we do without the amazing and talented volunteers who offer to help us and our community.

ESNLC created strong links with other groups and organisations in 2018. In particular we held some classes and gatherings with Linking Neighbours.



Linking Neighbours is a friendly neighbours program, targeting people who are isolated, have support needs,

or are vulnerable in some way, particularly older residents within the City of Port Phillip. We offered Ipad and smartphone help along with lots of fun and food. The world opened up to the students who learnt about share trading on their Ipad and Skyping their grandchildren.

ESNLC also worked with Southport Community Housing Group to offer half price classes to their tenants. This was a great way to reach people who may be isolated or have additional needs and bring them to our friendly and welcoming House.

As a Registered Training Organisation we delivered our Certificate I Information Digital Media and Technology. This year focused on identifying trainers who may wish to deliver this course in the future, so five teachers undertook the course to gain a strong understanding of it and to add it to their qualifications.

Melanie Norton

Outreach Program Coordinator's Report

Philippa Armstrong



Roomers

Roomers have had a magnificent year. We were part of a live show called City of Lost Souls (COLS) that was performed over three nights in August at Theatreworks. Every night sold out. It was an incredible experience for everyone involved. We worked with a four piece band led by well-known St Kilda based musician Hugo Race, an all-women's choir and a teenage choir from Albert Park Secondary School. The show celebrated the lives of

people who have lived and died in St Kilda in a set of murder ballads that were punctuated by spoken word pieces read by the Roomers participants. COLS brought together multiple art forms, stories & people from different generations & walks of life.

A team of wonderful volunteers organised by ESNLC prepared dinner over 4 nights for the cast and crew – that's over 60 meals per night. It was a terrific effort and the food delicious.

We started the 2018 by moving to a lovely new location. The address is not given to new students until they have been interviewed. This is a significant change of policy. Prior to this we operated as an open door program and new people could turn up whenever they wished without a preliminary interview to see if the program was right for them and they right for the program.

For the safety of the program this is no longer the case. It's been a positive move and everyone feels safer and re-committed to coming every week. Roomers is a creative writing program for people living in rooming houses and at risk of homelessness or with a history of homelessness. The weekly workshops have been consistently well attended with a number of new students having joined throughout the year.

Have a go

This year has seen the finish of our long-running therapeutic art program 'Have a Go'. We have run the program in partnership with Bayside Library for eleven years and it has been a consistently well attended and an important program. The Elsternwick Flats have been vacated and will be rebuilt. This year we employed a new art therapist, Katie Wong, and she did a fantastic job. Simone and I have joined the Elsternwick Estate Consultative Committee. We have a long association with the Estate and look to provide possible future educational and well being programs there.

Community meals

We believe appreciation of preparing and sharing food is an integral part of the community programs we deliver. It is a way of sharing culture, knowledge and skills and can improve our participant's sense of community with a positive impact on health and wellbeing. Every year we try different approaches to bringing food and people together.



This year we have run a weekly breakfast club and a series of evening community workshops teaching skills such as how to make kombucha, kefir, sauerkraut and Spanish croquettes.

The breakfast club was held on Tuesday mornings. We chose this time as it is one of our busiest days with a house full of students. A number of students who volunteered over the year would come in early and prepare savoury muffins and fresh smoothies that would then be shared with students and staff. Tuesday morning quickly became everyone's favourite time at the house.



Seniors festival

The Annual Musical Tea Party was once again a roaring success. 75 seniors attended and this year we had a group from Sacred Heart Mission and a group from Napier St nursing home which bumped the numbers up. Entertainment was provided by Los Latinos Mariachi band. We had an army of fabulous volunteers helping on the day preparing and serving the delicious spread of goodies and by the end, not a skerrick of food was left.



Pinaroo Presents is an annual senior's festival put on by Wendy Butler, long-term Roomers participant. It is held in Pinaroo Village in Inkerman St, St Kilda which is Public Housing for over 55's. Three days of food and arts and performance. Highlights were a memoir-writing workshop, a dot-painting workshop with Uncle Les Stanley and a painting workshop where we set up easels and canvases and paint and had a group of three Senegalese musicians playing while participants painted. It was fantastic and we've promised to do it again next year although it will be scaled down to a one-day event.



Willy Road

We have been working with a group of men living in Public Housing in Williamstown Rd, Port Melbourne for three years. In 2018 we ran a series of monthly breakfast/writing workshops but felt that we were not meeting the needs of the participants adequately. I met with Good Shepard Finance and VOSS (Voices of the South Side) to talk about how best to continue with this project. Willy Rd is a Public Housing block in Port Melbourne that houses men over 55 who have complex issues and can be isolated. We agreed that the best way to engage might be to try and provide opportunities to encourage the men to attend programs and activities away from where they live. We will continue to meet in 2019 and look at finding opportunities.

Phillippa Armstrong



Committee members receiving funding cheque from Elwood Community Bank



Two stars shining brightly



Woody the House dog!



Community Workshop Series– Watercolours in action

Elwood St. Kilda Neighbourhood Learning Centre Inc.

ABN 22 616 363 473

Financial Report - 31 December 2018

**Elwood St. Kilda Neighbourhood Learning Centre Inc.
Committee report
31 December 2018**

The committee present their report, together with the financial statements, on the incorporated association for the year ended 31 December 2018.

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Gary March – Chair
Lynne Wittner – Secretary
Stella Hughes – Treasurer
Ruth Avery
Penny Digaletos
Mary Hall
Isaac Hermann
Christopher Lamb

Operating result

The profit of the incorporated association for the year amounted to \$24,445 (2017: \$17,360)

Principal activities

Elwood St. Kilda Neighbourhood Learning Centre Inc. (ESNLC) is a not-for-profit, community based organisation that provides quality adult education programs, community service and support. ESNLC is a Registered Training Organisation, Learn Local provider and Neighbourhood House. The programs and activities at ESNLC aim to cater to the needs of those most disadvantaged in the community, empowering them to overcome educational gaps and social isolation within a supportive environment. Government funded and low cost places are available in pre-accredited, accredited and general courses that focus on, literacy, vocational skills, English as an additional language and computer skills. ESNLC also offers public internet cafe access, short courses and recreational activities as well as provision of rooms for a wide range of community support groups and clubs.

Significant changes in the state of affairs

No significant changes in the incorporated association's state of affairs occurred during the financial year.

After balance date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the incorporated association, the results of those operations, or the state of affairs of the incorporated association in subsequent financial years.

Auditors Independence Declaration

A copy of the auditor's independence declaration as required under division 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* has been included.

On behalf of the committee



Gary March
Chair



Stella Hughes
Treasurer

Date: 30 April 2019

Elwood St. Kilda Neighbourhood Learning Centre Inc.
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**AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF ELWOOD ST. KILDA
NEIGHBOURHOOD LEARNING CENTRE INC.**

I declare that, to the best of my knowledge and belief during the year ended 31 December 2018 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Kidmans Partners Audit Pty Ltd
ABN: 46 143 986 841



John Petridis
Director

Dated 30th April 2019

Kidmans Partners Audit Pty Ltd

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Elwood St. Kilda Neighbourhood Learning Centre Inc.
Statement of profit or loss and other comprehensive income
For the year ended 31 December 2018

	Note	2018 \$	2017 \$
Revenue	3	315,078	334,397
Expenses			
Administration expenses		(23,761)	(27,262)
Depreciation expenses		(1,522)	(1,640)
Employee benefits expense		(241,871)	(250,451)
Finance Costs		(4,656)	(4,567)
Grant expenses		(5,640)	(13,791)
Other expenses		(13,183)	(19,326)
Surplus/(deficit) for the year		24,445	17,360
Other comprehensive income for the year		-	-
Total comprehensive income for the year attributable to the members of Elwood St. Kilda Neighbourhood Learning Centre Inc.		<u>24,445</u>	<u>17,360</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Statement of financial position
As at 31 December 2018

	Note	2018 \$	2017 \$
Assets			
Current assets			
Cash and cash equivalents	4	220,688	164,618
Trade and other receivables	5	1,308	-
Other	6	4,312	5,100
Total current assets		<u>226,308</u>	<u>169,718</u>
Non-current assets			
Property, plant and equipment	7	2,990	2,703
Other	6	3,757	6,420
Total non-current assets		<u>6,747</u>	<u>9,123</u>
Total assets		<u>233,055</u>	<u>178,841</u>
Liabilities			
Current liabilities			
Trade and other payables	8	20,847	19,782
Employee benefits	9	36,236	8,795
Other	10	40,872	15,666
Total current liabilities		<u>97,955</u>	<u>44,243</u>
Non-current liabilities			
Employee benefits	11	777	6,111
Total non-current liabilities		<u>777</u>	<u>6,111</u>
Total liabilities		<u>98,732</u>	<u>50,354</u>
Net assets		<u>134,323</u>	<u>128,487</u>
Equity			
Retained earnings	12	134,323	128,487
Total equity		<u>134,323</u>	<u>128,487</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Statement of changes in equity
For the year ended 31 December 2018

	Note	Retained earnings \$	Total equity \$
Balance at 1 January 2017		111,127	111,127
Surplus/(deficit) for the year		17,360	17,360
Other comprehensive income for the year		-	-
Total comprehensive income for the year		17,360	17,360
Balance at 31 December 2017		<u>128,487</u>	<u>128,487</u>
		Retained earnings \$	Total equity \$
Balance at 1 January 2018		128,487	128,487
Surplus/(deficit) for the year		24,445	17,360
Other comprehensive income for the year		-	-
Total comprehensive income for the year		24,445	17,360
Adjustment for prior years	9	(18,609)	(18,609)
Balance at 31 December 2018		<u>134,323</u>	<u>128,487</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Statement of cash flows
For the year ended 31 December 2018

	Note	2018 \$	2017 \$
Cash flows from operating activities			
Receipts from customers		339,915	325,328
Payments to suppliers and employees		(284,547)	(311,210)
Interest received		2,511	2,085
Net cash from operating activities		<u>57,879</u>	<u>16,203</u>
Cash flows from investing activities			
Payments for property, plant and equipment		<u>(1,809)</u>	<u>6,492</u>
Net cash used in investing activities		<u>(1,809)</u>	<u>6,492</u>
Net increase in cash and cash equivalents		56,070	22,695
Prior year adjustments		-	29,911
Cash and cash equivalents at the beginning of the financial year		<u>164,618</u>	<u>112,012</u>
Cash and cash equivalents at the end of the financial year	4	<u>220,688</u>	<u>164,618</u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Notes to the financial statements
31 December 2018

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012 (Vic)* and associated regulations, as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer.

Sales revenue

Events, fundraising and fees are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised when received or receivable.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Note 1. Significant accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives.

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

Provision is made for employee's long service leave benefits where entitlement conditions have not yet been met.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Notes to the financial statements
31 December 2018

Note 1. Significant accounting policies (continued)

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

The following Accounting Standards and Interpretations are most relevant to the incorporated association:

AASB 9 Financial Instruments

The incorporated association has adopted AASB 9 from 1 January 2018. New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. This standard did not have any significant impact on the association as provisioning for accounts receivable is minimal.

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Notes to the financial statements
31 December 2018

Note 3. Revenue

	2018	2017
	\$	\$
Grants	213,421	223,838
Donations	1,365	1,407
Membership fees	226	78
Child care	-	9,775
Student fees	33,509	30,251
Rental income	41,534	38,518
Computer access	2,132	4,584
Yoga classes	16,814	14,678
Interest	2,511	2,085
Other revenue	3,566	9,183
	<u>315,078</u>	<u>334,397</u>

Note 4. Current assets - cash and cash equivalents

	2018	2017
	\$	\$
Cash on hand	174	260
Cash at bank	<u>220,514</u>	<u>164,358</u>
	<u>220,688</u>	<u>164,618</u>

Note 5. Current assets - trade and other receivables

	2018	2017
	\$	\$
Trade receivables	<u>1,308</u>	<u>-</u>

Note 6. Assets - other

	2018	2017
	\$	\$
<i>Current</i>		
Accrued revenue	2,211	2,243
Prepayments	<u>2,101</u>	<u>2,857</u>
	<u>4,312</u>	<u>5,100</u>
<i>Non-current</i>		
RTO license	<u>3,757</u>	<u>6,420</u>

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Notes to the financial statements
31 December 2018

Note 7. Non-current assets - property, plant and equipment

	2018	2017
	\$	\$
Furniture and fixtures - at cost	9,716	38,926
Office equipment – at cost	21,957	35,662
Less: Accumulated depreciation	(28,683)	(71,885)
	<u>2,990</u>	<u>2,703</u>

Note 8. Current liabilities - trade and other payables

	2018	2017
	\$	\$
Trade payables	-	5,568
GST payable	2,816	(5)
PAYG withholding payable	4,024	3,336
Superannuation payable	1,959	3,358
Accrued expenses	4,040	7,525
Other payroll liabilities	8,008	-
	<u>20,847</u>	<u>19,782</u>

Note 9. Current liabilities - employee benefits

	2018	2017
	\$	\$
Annual leave	6,944	8,795
Long Service Leave	29,292	-
	<u>36,236</u>	<u>8,795</u>

An adjustment of \$18,609 was made to retained earnings to recognise long service leave benefits from prior years. The provision has been made to recognise long service leave entitlements for employees who have completed 5 years service plus related on-costs.

Note 10. Current liabilities - other

	2018	2017
	\$	\$
Grants received in advance	40,012	14,534
Other income in advance	860	1,132
	<u>40,872</u>	<u>15,666</u>

Note 11. Non-current liabilities - employee benefits

	2018	2017
	\$	\$
Long service leave	<u>777</u>	<u>6,111</u>

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Notes to the financial statements
31 December 2018

Note 12. Equity - retained earnings

	2018	2017
	\$	\$
Retained earnings at the beginning of the financial year	128,487	111,127
Surplus/(deficit) for the year	24,445	17,360
Adjustments for prior years – Long service leave	(18,609)	-
Retained earnings at the end of the financial year	<u>134,323</u>	<u>128,487</u>

Note 13. Contingent liabilities

The incorporated association had no contingent liabilities as at 31 December 2018.

Note 14. Commitments

The incorporated association had no commitments for expenditure as at 31 December 2018.

Note 15. Related party transactions

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 16. Events after the reporting period


No matter or circumstance has arisen since 31 December 2018 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Elwood St. Kilda Neighbourhood Learning Centre Inc.
Committee statement
31 December 2018

In the committees' opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards - Reduced Disclosure Requirements, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012 (Vic)* and associated regulations;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 31 December 2018 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the committee



Gary March
Chair



Stella Hughes
Treasurer

Date: 30 April 2019 .

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF ELWOOD ST. KILDA NEIGHBOURHOOD
LEARNING CENTRE INC.****Opinion**

We have audited the financial statements of Elwood St. Kilda Neighbourhood Learning Centre Inc. (the association), which comprises the statement of financial position as at 31 December 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of the association as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (AASB's), the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-profits Commission Act 2012*.

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 Statements section of our report.

We are independent of the association in accordance with 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.

Other Information

The committee is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements 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 and Those Charged with Governance for the Financial Statements

The committee is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and for such internal control as the committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the committee is responsible for assessing 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 the committee either intends to liquidate the association or 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.

Kidmans Partners Audit Pty Ltd

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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF ELWOOD ST KILDA NEIGHBOURHOOD
LEARNING CENTRE INC. (CONTINUED)****Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 and 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 these financial statements.

As part of an audit in accordance with 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 statements, 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'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 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 statements 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Kidmans Partners Audit Pty Ltd

ABN: 46 143 986 841

**John Petridis**

Director

Dated 30th April 2019

COMPILATION REPORT TO THE MEMBERS OF ELWOOD ST. KILDA NEIGHBOURHOOD LEARNING CENTRE INC.

We have compiled the accompanying additional information of Elwood St. Kilda Neighbourhood Learning Centre Inc. for the year ended 31 December 2018. The additional information has been prepared to satisfy the information needs of the committee of Elwood St. Kilda Neighbourhood Learning Centre Inc. in accordance with the accounting policies adopted in the preparation of the annual financial statements of Elwood St. Kilda Neighbourhood Learning Centre Inc. for the year ended 31 December 2018, as described in Note 1 to the financial statements.

The Responsibility of the Committee

The committee of Elwood St. Kilda Neighbourhood Learning Centre Inc. are solely responsible for the form and content of the additional information, the reliability, accuracy and completeness of the information used to compile it and for the determination that the basis of accounting used for its preparation is appropriate to meet their needs and appropriate for the purpose that the additional information was prepared.

Our Responsibility

On the basis of information provided to us by management we have compiled the accompanying additional information in accordance with the basis of accounting described above and APES 315 *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to compile the additional information in accordance with the basis of accounting described above. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Disclaimer

Since our engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile the additional information or the appropriateness of the basis of accounting used for its preparation. Accordingly, we do not express an audit opinion or a review conclusion on the additional information.

The additional information was compiled exclusively for the benefit of the management and the committee of Elwood St. Kilda Neighbourhood Learning Centre Inc. The additional information may not be suitable for other purposes. We do not accept responsibility for the contents of the additional information.

Kidmans Partners Audit Pty Ltd

ABN: 46 143 986 841



John Petridis

Director

Dated 30th April 2019

Kidmans Partners Audit Pty Ltd

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Victoria, Australia 3103

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2018

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Len Wittner
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Guillaume Steiner
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Susan Veronica Mary McDonald-Timms
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Members

2018

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 Nancy Imlach
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 Antony Zaia
 Keith Rogers
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Partnerships: We are proud of our strong connections to community and the mutual support of our wonderful partners



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ESNLC Inc is proud to acknowledge the support of the following sponsors and funders, whose contribution to our organisation supports us in the delivery of our service to the Port Philip community, we take this opportunity to thank them for their generous support.

Victorian Government — Funding through the Department of Education and Training (DET) and Department of Human Service (DHS)

City of Port Phillip — Community Strengthening Grants Program, Service Agreements and Facilities Use

Bayside City Council— Supporting the 'Have a go' Art Therapy program

Elwood Community Bendigo Bank— Supporting the Community Notice Board project

Palais Theatre Community Grants— Supporting the 'City of Lost Souls' performance

Australian Government— Supporting the Community Notice Board project.

