



Mitcham

Community House



2020

Annual Report

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MitchamCommunityHouse

ABN 94 427 759 044

Reg Incorpor No. A0001021S

teaching

connecting

supporting

Mitcham Community House

Who we are

Mitcham Community House (MCH) is a not-for-profit, community-based organisation which provides a wide range of weekly activities including classes that support health and wellbeing, pre-accredited Adult Education, social and support groups, and childcare.

Our Vision

Teaching | Supporting | Connecting

Our Purpose

MCH provides a safe, welcoming, and inclusive environment where people participate, develop skills and connect to the community.

December 2020 Profile

Committee of Management

Chairperson	Wendy Rose
Deputy Chairperson	Sue Fallon
Treasurer	Robert Williams
General Member	Tara Waghorn
Association Secretary	Leila Ragg

Staff

Manager	Leila Ragg
Administration Officer	Pam McCutchan
Finance Officer	Nicky Albert
Childcare Coordinator	Jody Walker
Childcare Educator	Robyn Bugeja
Childcare Educator	Anilangel Stephanraj
Cleaner	Gary Brunnen
IT Support	Chris Kuhn

Volunteers

Sue Curlis
Neil Waghorn
Helene Boucher
Judith Cooke
Lesley Hawkes
Mavis Smith
Kerrie Waters
Mary-Louise Freeman
Nisante Selrabumaran

Mitcham Community House

Chairperson's Report

Welcome back to the House!

As your Committee reflects on the past year and its difficulties, we are determined to continue to provide a warm and friendly welcome to our House participants as we emerge from a pandemic and its flow on effects. Your support was amazing in 2020 and is even more important now.

As the pandemic began, our Manager of seven years, Anne Kean, retired. We recruited and were fortunate in securing Leila Ragg as our new Manager. We thank both Anne and Leila for their support in enabling an easy transition despite the challenging situation. Leila assumed her duties in April and with the support of all our staff, adapted our program as much as possible to go forward despite the odds. Leila's warmth and enthusiasm were great assets during those trying times.

During the lockdown we used various forms of technology to keep in touch with you all and we thank our tutors and our Child Care Co-ordinator Jodie for their enthusiasm in finding new ways of connecting despite the lockdown.

These are challenging times for a not-for-profit and COVID has made it extremely difficult for the House to remain viable into the future. We're facing a difficult financial position in 2021 with income slashed last year due to cancellation of classes.

The committee was forced to close the Family Violence Program in November 2020 due to financial restraints. We tried tirelessly to seek a partner or more ongoing funding to continue the service but were unable to do so. We were very disappointed and sad to lose the program of many years standing and want to thank our wonderful co-ordinator Cathie Nederveen for her commitment and professionalism both long term and over what was a difficult time prior to closure.

Whilst we have received help from the Government Job Keeper program, with the uncertain future and our reduction in income, we had to cut our costs which meant making our Marketing and Administration position redundant. We want to thank Vrinda Fernando for her work on our behalf and wish her well in the future.

I want to thank the members of the Committee for their commitment in ensuring the House is sustainable through a very uncertain future for the not-for-profit sector. Your committee looks to the future with optimism knowing that in these uncertain times we must be ready to change and adapt to all circumstances. With your continued support, along with our Manager, staff and tutors, we will welcome 2021 and all it brings.

Wendy Rose AM
Chair

Mitcham Community House

Treasurer's Report

2020 was a very different year, with the Covid virus affecting every aspect of our work, especially the finances. Our wonderful Manager, Anne decided to retire and our equally wonderful new Manager, Leila stepped into the role. My thanks to them both and our amazing staff for coping so well with such a difficult year.

Our very capable Accountant, Nicky kept us on top of all the Covid funding available from the government, so although our Course fees etc were well down, this was compensated by our jobkeeper and Covid 19 stimulus monies received, enabling us to finish the year with a solid surplus which will help us ride out the uncertain financial future of 2021.

Nicky has prepared our 2021 budget, forecasting a small surplus which has been ratified by our dedicated Committee of Management and with the careful monitoring we have come to expect from Leila and Nicky we can look forward to another challenging but rewarding year financially for us.

It is a privilege to be a part of this warm and welcoming Community House team.

Bob Williams
Treasurer

Mitcham Community House

Manager's Report

During my first year as Manager, Mitcham Community House (MCH) underwent many changes. My thanks go to Anne Kean for providing a thorough handover and I wish her all the best in retirement.

In 2020, we found new ways to stay connected to our community while our building was closed to the public for much of the year and here are some of the highlights:

- We moved our classes online in term 2 and added more classes, groups and workshops each term. By term 4, MCH provided twenty weekly activities online plus group meetings and workshops.
- With funding from The Good Things Foundation, we ran free "Learn how to use Zoom" workshops.
- Our free children's art competition was such a huge success, with 83 entries, that we have decided to make it an annual event! Thank you to everyone who entered. Children were able to enter via email and prizes were awarded in three age groups. Congratulations to Beatrix, Sophie and Indigo for the winning entries below:



- Our online photography exhibition was a wonderful way to connect with people and share something positive with our community. The theme of "Local Beauty / Past Travels" seemed to strike a chord with our wider community and we received 79 entries which we shared on our website and Facebook page.
- We supplied free, reusable facemasks to our community thanks to donations from local resident Raelene Prisan and the Department of Health and Human Services.

Mitcham Community House

- Graphic designer Beth Ellis was engaged to create a bright fresh logo and new look for our semester course guide. This allowed us to update many of our written communications and redevelop our website for a more consistent and modern look.
- Our newly re-launched website, Facebook page and brand new YouTube channel provided more ways for our community to stay in touch and keep a sense of belonging.
- We reached out to our community with phone calls and weekly emails during the long weeks of lockdown.



Funding

Mitcham Community House gratefully received ongoing funding and support from the following agencies in 2020:

- Department of Health and Human Services (Neighbourhood House Coordination Program)
- Whitehorse City Council (Partnership Funding)
- Department of Education and Training (pre-accredited training)

Additional covid-specific funding

All levels of government provided additional covid related support which allowed us to move activities swiftly online, increase our staff's capacity to work from home, purchase extra equipment for improved cleaning and hygiene, and plan for activities to promote recovery. This extra funding had a significant impact on our financial sustainability in 2020 and allowed us to plan for 2021 with confidence.

Substantial financial support came from the Federal Government in the form of wage subsidies (Jobkeeper) and PAYG tax relief and the State Government's Business Support Fund. The Department of Health and Human Services and the Department of Education and Training also provided extra support.

I am pleased to report that I successfully applied for the first round of the City of Whitehorse's Recovery Grant. The funding was used to hire a skip (enabling a thorough spring clean), purchase additional hand sanitising equipment and plan for a marketing campaign to promote recovery in 2021.

Partnerships

Adult, Community and Further Education (ACFE)

Mitcham Community House provided the following pre-accredited training in 2020:

- AUSLAN
- EAL (English as an additional language)

The purpose of pre-accredited training is to provide learners with a pathway to employment and/or further training. Eligible places are funded by the State Government of Victoria through the Department of Education.

Swinlocal

The Swinlocal network is a partnership between Swinburne University of Technology and a group of Learn Local organisations (such as Mitcham Community House).

Mitcham Community House

Mitcham Community House joined Swinlocal during 2020 and the aim of the partnership is to build the capacity of learners, communities and training organisations.

MACV (Mitcham, The Avenue, Clota Cottage, Vermont South)

Mitcham Community House works in partnership with three other community houses to offer a combined delivery of targeted pre-accredited training. The focus so far has been to give participants the skills to re-enter the work force.

Office Staff and Committee

I work alongside a dedicated team of staff and volunteers including the Committee of Management (Wendy Rose, Sue Fallon, Robert Williams and Tara Waghorn), Pam McCutchan (Office Administrator) and Nicky Albert (Finance Officer). I thank them all for their professionalism and hard work during a very challenging year. Our Treasurer, Robert Williams, received a certificate of recognition from the 2020 Treasurers Awards.

Pam McCutchan (Office Administrator) deserves a special mention for her commitment to the House. Pam took home a laptop and eftpos machine during lockdown and provided seamless support to our participants and tutors from her lounge room!

We farewelled several staff members in 2020 including Vrinda Fernando, Cathie Nederveen and Robyn Bugeja and thank them for all their hard work. Robyn Bugeja retired after 30 years of service in our Childcare. Committee Chair, Wendy Rose, presented her with flowers and a gift (*see right*).



Childcare

Our childcare remained open through much of the lockdown and our team of educators, Jody Walker (Childcare Coordinator), Robyn Bugeja, Angel Stephanraj and Alison McIntosh provided a wonderful service to local families. Welcome to the team Alison!

Groups

MCH provides a home for a range of social and support groups. I'd like to thank all our groups for the support they provide to our community and our volunteer group leaders for their hard work and commitment.

Tutors

My sincere thanks to all our tutors for caring for our participants and working hard to professionally facilitate our classes during 2020. Our tutors went above and beyond the call of duty, providing on-line classes, regular phone and email contact with participants and other resources for those who couldn't connect online. Thank you for your amazing flexibility and professionalism.

Mitcham Community House



(above: Playgroup families happy to return to the house after restrictions ease. Playgroups are supported by our wonderful facilitator Wanda Poon)

Volunteers

Thank you to all our volunteers for your hard work and support in 2020. I look forward to welcoming you all back to the house in 2021.

Associations and Networks

Mitcham Community House is a member of the following associations and networks:

- Neighbourhood Houses Victoria (NHVic), our peak body
- Jobs Australia
- Whitehorse Community Houses (WCH)
- Community Houses Association of Outer Eastern Suburbs (CHAOS)
- Swinlocal
- Playgroups Victoria

I have thoroughly enjoyed my first year as manager and look forward to working towards growth and recovery in 2021.

Leila Ragg
Manager

Mitcham Community House

Childcare Report

Mitcham Community house has a limited occasional care licence allowing for care for any child 1-6 years for up to 5 hours a day with a maximum of 15 hours a week.

All staff have diploma qualifications enabling high quality care. There are two staff each session caring for mixed aged groups up to 15 children.

In 2020, child care was offered 3 days a week; Wednesday for 5 hours, Thursday for 3 hours and Friday for 5 hours. It was well attended across all sessions.

Childcare was in great demand by families wanting a regular ongoing weekly booking for a child-free break, for children to socialize or to be able to study or work.

Child care subsidy became available at the beginning of 2020 ensuring accessible and affordable quality child care for those within the community as well as house participants.

Despite the challenges of 2020, children experienced many different themes, including Under the Sea, Nature, Bugs, Seasons, Transport, Mother's Day, Father's Day and Christmas. Outside play became a bigger part of the planning for children and they got to get wet, sandy and muddy in all weather. They developed a love for bugs and insects and spend many hours exploring the animal's environment and collecting nature treasures.

Children were actively encouraged to develop skills in Independence with all routines throughout the day from hand washing, snack time, picking up toys after play and dressing themselves after toileting.

We are looking forward to another rewarding year in 2021.

Jody Walker
Childcare Coordinator



Mitcham Community House

Financial Statements For the Year ended 31 December 2020

Balance Sheet

Statement of Profit and Loss

Statement of Cash Flow

Notes to the Financial Statements

Statement by Members of the Committee

Committee Report

Auditors Independence Declaration

Independent Audit Report

Mitcham Community House

10:35 AM
09/03/21
Accrual Basis

Mitcham Community House Balance Sheet Prev Year Comparison As of December 31, 2020

	Dec 31, 20	Dec 31, 19
ASSETS		
Current Assets		
Chequing/Savings		
BBL Cheque Account	123,103.70	23,708.46
BBL Debit Card Account	262.07	545.53
BBL Online Saver Account	72,310.23	92,185.25
BBL Saver - 90 Day	115,353.98	114,274.93
Cash Register Funds	30.20	0.00
CBA Cheque Account	1.24	189.70
Clearing Accounts		
Carol's Cards	-7.00	-7.00
Lynn's Cards	-4.00	0.00
Total Clearing Accounts	-11.00	-7.00
Online Clearing Account	-198.00	0.00
Total Chequing/Savings	310,852.42	230,896.87
Accounts Receivable		
Accounts Receivable	30,239.60	364.60
Total Accounts Receivable	30,239.60	364.60
Total Current Assets	341,092.02	231,261.47
TOTAL ASSETS	341,092.02	231,261.47
LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	1,674.01	2,410.21
Total Accounts Payable	1,674.01	2,410.21
Other Current Liabilities		
2021 Annual Fee	85.00	920.00
2021 Childcare	157.12	0.00
2021 Fees in Advance	8,528.00	18,656.00
FLSP Funds	0.00	916.00
FV Contingency Allowance	0.00	10,000.00
GST- Net	2,646.37	2,756.17
PAYG Payable	2,884.00	3,252.00
Staff Entitlements		
Prov for Annual Leave	12,666.90	21,413.65
Provision for Long Service Leav	18,714.34	41,648.53
Provision for LSL (PLSA)	-6,515.66	-1,207.89
Provision for Personal Leave	45,489.25	37,883.61
Purchased Leave	1,344.36	48.44
Total Staff Entitlements	71,699.19	99,786.34
Superannuation Payable	1,900.86	0.00
Total Other Current Liabilities	87,900.54	136,286.51
Total Current Liabilities	89,574.55	138,696.72
TOTAL LIABILITIES	89,574.55	138,696.72
NET ASSETS	251,517.47	92,564.75

Mitcham Community House

10:35 AM
09/03/21
Accrual Basis

Mitcham Community House Balance Sheet Prev Year Comparison As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>
EQUITY		
J Matthews Bequest	27,579.93	27,579.93
Reserve for Contingency Plans	22,000.00	22,000.00
Retained Earnings	42,984.82	43,448.80
Net Income	158,952.72	-463.98
TOTAL EQUITY	<u>251,517.47</u>	<u>92,564.75</u>

Mitcham Community House

10:45 AM
09/03/21
Accrual Basis

Mitcham Community House Profit & Loss Prev Year Comparison January through December 2020

	Jan - Dec 20	Jan - Dec 19
Ordinary Income/Expense		
Income		
ACFE/DET Income		
ACFE Course Enrolments	1,263.00	4,705.00
ACFE Childcare	0.00	48.00
Course Income	1,000.00	0.00
FLSP/DET	916.00	6,225.50
Pre Accredited Training	42,606.20	48,682.90
TDSG	5,500.00	5,500.00
Total ACFE/DET Income	51,285.20	65,161.40
Administration Income		
BBL Equipment Enhancement Grant	0.00	2,500.00
City Of Whitehorse Grant - Admi	38,266.95	37,515.95
DHHS Coordination Grant	82,473.62	81,142.81
Good Things Foundation Grant	1,000.00	1,500.00
Project Administration	0.00	2,500.55
We Do Better Together Project	0.00	3,622.05
Total Administration Income	121,740.57	128,781.36
Childcare Income		
Childcare Fees	27,545.03	33,784.00
DEECD	0.00	7,500.00
Total Childcare Income	27,545.03	41,284.00
Family Violence Income		
Business Continuity Funding	2,663.26	0.00
Family Violence Grant - COW	8,029.72	17,491.69
Family Violence Grant - DHHS	57,513.80	59,056.02
Family Violence Program	210.00	30.00
FVP Childcare	78.00	71.00
Total Family Violence Income	68,494.78	76,648.71
General Courses Income		
General Course Enrolments	52,613.25	134,852.23
Total General Courses Income	52,613.25	134,852.23
House Income		
Interest Received	1,204.03	2,819.54
Membership	1,580.05	2,330.00
Project Administration	240.00	980.00
Rental Income		
Birthday Party Bond	0.00	0.00
Key Bond	0.00	0.00
Rentals	1,270.92	6,695.52
Total Rental Income	1,270.92	6,695.52
Sundry Income	6.00	2,297.18
Total House Income	4,301.00	15,122.24
Total Income	325,979.83	461,849.94
Gross Profit	325,979.83	461,849.94

Mitcham Community House

10:45 AM
09/03/21
Accrual Basis

Mitcham Community House Profit & Loss Prev Year Comparison January through December 2020

	Jan - Dec 20	Jan - Dec 19
Expense		
ACFE Expense		
ACFE Childcare	0.00	484.00
ACFE Equipment	44.55	0.00
ACFE Super	84.36	455.73
ACFE Tutors Payroll	20,326.46	28,333.51
Administration Costs	0.00	10,545.00
Long Service Leave Provision	437.39	561.89
Professional Development - ESL	0.00	0.00
TDSG Grant Expenditure	3,375.27	3,357.09
Total ACFE Expense	24,268.03	43,737.22
Administration Expenses		
Admin Payroll On Costs		
Admin Super	16,079.66	14,807.28
Annual Leave Provision	0.00	0.00
Long Service Leave Provision	3,408.18	2,602.93
Personal Leave Provision	4,748.78	3,904.38
Professional Development	63.64	1,345.66
Workcover	4,232.07	4,397.35
Total Admin Payroll On Costs	28,532.33	27,057.60
Administration Payroll		
Admin Casual	0.00	266.78
Front of House/Admin Manager	50,336.24	44,654.56
Marketing & IT	78,188.76	67,089.70
	38,292.59	40,260.38
Total Administration Payroll	166,817.59	152,271.42
BBL Equipment Grant Expenditure	82.18	2,017.00
Equipment	0.00	17.27
Marketing	664.13	0.00
Total Administration Expenses	196,096.23	181,363.29
Childcare Expenses		
Administration Costs	0.00	17,255.40
Annual Leave Provision	0.00	0.00
Childcare Payroll	40,811.71	38,608.48
Childcare Super	3,851.33	3,862.91
Consumables - Childcare	246.40	1,042.61
Equipment - Childcare	-387.93	1,427.13
Long Service Leave Provision	775.38	702.56
Personal Leave Provision	2,253.98	2,107.70
Professional Development	82.50	90.00
Rotary Grant - Exp - CC	0.00	1,375.00
Total Childcare Expenses	47,633.37	66,471.79
Family Violence Expenses		
Administration Costs	0.00	29,717.52
Business Continuity Funding Exp	2,663.26	0.00
Debriefing	600.00	900.00
Family Violence Payroll		
Annual Leave Provision	0.00	0.00
Family Violence Co-facilitator	0.00	10,621.42
Family Violence Project Worker	1,531.87	0.00
FV Co-ordinator	34,819.94	39,915.24
Total Family Violence Payroll	36,351.81	50,536.66

Mitcham Community House

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09/03/21
Accrual Basis

Mitcham Community House Profit & Loss Prev Year Comparison January through December 2020

	Jan - Dec 20	Jan - Dec 19
Family Violence Super	3,346.72	4,075.14
Long Service Leave Provision	635.27	723.84
Personal Leave Provision	885.63	1,150.82
Professional Development	115.00	20.64
Submission Writing	0.00	4,668.00
Subscriptions & Consumables	468.28	403.19
Total Family Violence Expenses	45,065.97	92,195.81
General Courses Expenses		
Administration Costs	0.00	38,345.16
General Super	5,964.64	8,640.94
General Tutor Payroll	44,450.40	74,946.07
Invoice Tutors	640.00	3,428.11
Long Service Leave Provision	921.97	1,481.90
Playgroup Expenses	75.11	531.04
Total General Courses Expenses	52,052.12	127,373.22
House Expenses		
Administration Costs Allocated	0.00	-95,863.08
Audit	2,100.00	2,050.00
Bank Charges		
Cheque Account	138.04	149.99
Merchant Fees	936.07	2,287.90
Total Bank Charges	1,074.11	2,437.89
Cleaning	11,400.18	11,203.00
Equipment	3,274.42	869.09
Finance Officer	9,017.50	9,090.00
Gifts	1,077.01	173.96
Good Things Foundation Grant Ex	1,160.00	0.00
House Supplies		
Cleaning	84.79	0.00
Groceries	981.67	1,430.81
Office	991.12	1,187.15
Total House Supplies	2,057.58	2,617.96
Insurance		
General	861.01	816.77
Insurance - Other	131.82	181.82
Total Insurance	992.83	998.59
Other Expenses		
Photocopier Expenses	61.07	77.05
Postage and Delivery	3,080.10	3,497.98
Printing of Booklet	281.00	145.45
Registrations	0.00	1,189.00
Incorporation	185.10	0.00
Kitchen Registration	232.50	305.00
Total Registrations	417.60	305.00
Rent Expenses	100.00	415.45
Repairs & Maintenance		
Building	1,547.00	1,946.36
Grounds	110.00	440.00
IT Upgrades & Repairs	1,629.09	2,445.70
Other	80.00	0.00
Repairs & Maintenance - Other	0.00	320.37
Total Repairs & Maintenance	3,366.09	5,152.43
Strategic Planning Day	0.00	0.00

Mitcham Community House

10:45 AM
09/03/21
Accrual Basis

Mitcham Community House Profit & Loss Prev Year Comparison January through December 2020

	Jan - Dec 20	Jan - Dec 19
Subscriptions		
Associations	1,228.18	963.64
Other	3,396.52	475.00
Total Subscriptions	4,624.70	1,438.64
Telephone & Internet	1,285.35	1,770.25
Utilities		
Electric	2,235.44	2,609.41
Gas	358.25	380.27
Water	372.74	340.43
Total Utilities	2,966.43	3,330.11
We Do Better Together Grant Exp	0.00	3,672.05
Total House Expenses	48,335.97	-45,429.18
Total Expense	413,451.69	465,712.15
Net Ordinary Income	-87,471.86	-3,862.21
Other Income/Expense		
Other Income		
COVID-19 Stimulus	130,000.00	0.00
COW COVID-19 Funding	2,570.02	0.00
Fundraising Income		
Bunnings Sausage Sizzle	0.00	1,397.40
Christmas Raffle	0.00	233.00
Donation	902.20	76.80
Entertainment Books	0.00	1,666.00
Fresh Produce	90.05	231.20
General	56.50	511.95
Knitted Goods	20.00	246.95
Market Day	0.00	2,520.85
Market Day Raffle	0.00	287.00
Mother's Day Raffle	0.00	248.00
People's Choice Lottery	0.00	260.00
Total Fundraising Income	1,068.75	7,679.15
FV Contingency	10,000.00	0.00
Gift Received	0.00	800.00
JobKeeper Payments Received	345,150.00	0.00
Total Other Income	488,788.77	8,479.15
Other Expense		
Bequest Expenditure - Bathroom	0.00	2,626.36
COW COVID Response Expenditure	966.09	0.00
Fundraising Expenses.		
Entertainment Books	0.00	1,470.00
Market Day Expenses	0.00	755.47
Purchases from Fundraising	0.00	229.09
Total Fundraising Expenses.	0.00	2,454.56
Jobkeeper TopUps	220,467.90	0.00
Redundancy	20,930.20	0.00
Total Other Expense	242,364.19	5,080.92
Net Other Income	246,424.58	3,398.23
Net Income	158,952.72	-463.98

Mitcham Community House

MITCHAM COMMUNITY HOUSE INC

ABN: 94 427 759 04

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020	2019
Cash Flow from Operating Activities		
Receipts from Customers	\$ 781,986	\$ 461,850
Less		
Payments to Suppliers & Employees	<u>\$ 655,126</u>	<u>\$ 502,612</u>
Net cash provided by operating activities	\$ 126,860	-\$ 40,762
Cash Flow from Financing Activities		
Increase(Decrease) in Creditors	<u>\$ 46,905</u>	<u>\$ 1,251</u>
Net cash from Financing Activities	\$ 46,905	\$ 1,251
Net Increase(Decrease) in Cash Held	\$ 79,955	-\$ 42,013
Cash at beginning of Year	\$ 230,897	\$ 272,910
Cash at 31st December 2020	<u><u>\$ 310,852</u></u>	<u><u>\$ 230,897</u></u>

These Accounts have been subject and should be read in conjunction with the attached Audit Report

Mitcham Community House

Mitcham Community House Inc. Notes to the Financial Statements For the Year ended 31st December 2020

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The directors have prepared the financial statements on the basis that the company is a Non reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on a cash basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(b) **Employee Benefits**

Provision is made for the company'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, plus related on-costs.

(c) **Revenue and Other Income**

Revenue is measured at the 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 rate 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.

(d) Investment property revenue is recognised on a straight-line basis over the period of the lease term so as to reflect a constant periodic rate of return on the net investment.

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

(e) **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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

These notes should be read in conjunction with the attached Audit Report

Mitcham Community House

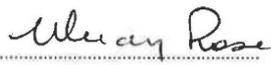
Mitcham Community House Inc
Statement by Members of the Committee
Mitcham Community House Inc
31 December 2020

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 as set out in the accompanying financial report;

1. Presents a true and fair view of the financial position of Mitcham Community House Inc as at 31 December 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Mitcham Community House Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:


.....
Wendy Rose (Chair)


.....
Robert Williams (Treasurer)

22nd March 2021
Dated

Mitcham Community House

Mitcham Community House Inc Independent Audit Report to the Members of Mitcham Community House Inc

Report on the Financial Report

We have audited the accompanying financial report of Mitcham Community House Inc (the association) which comprises the balance sheet as at 31 December 2020 and the income statement, statement of recognised income and expenditure and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Reform Act 2012 . This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Mitcham Community House

Mitcham Community House Inc Independent Audit Report to the Members of Mitcham Community House Inc

Auditor's Opinion

In our opinion:

The financial report of Mitcham Community House Inc is in accordance with the Associations Incorporation Reform Act 2012 including:

- i. giving a true and fair view of the Association's financial position as at 31 December 2020 and of their performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Reform Act 2012



David Taplin C A
T B T Accounting Pty Ltd
Suite 3, 43 Railway road, Blackburn Vic 3130

Dated this 9TH day of MARCH 2021

Auditors Independence Declaration Under Section 307C of the Corporations Act 2001

To Members of Mitcham Community House Inc

I declare that, to the best of my knowledge and belief, in relation to the audit of Mitcham Community House Inc for the year ended 31 December 2020 there have been;

- a) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.



David Taplin C A
T B T Accounting Pty Ltd
Suite 3, 43 Railway road, Blackburn Vic 3130

Dated this 9TH day of MARCH 2021

Mitcham Community House

Acknowledgements

Mitcham Community House thanks the following organisations for their ongoing support:

Department of Health and Human Services

City of Whitehorse

Department of Education and Training

Neighbourhood Houses Victoria

Community Houses Association of the Outer Eastern Suburbs

Whitehorse Community Houses Network



In the spirit of respect, Mitcham Community House acknowledges the Aboriginal peoples of Australia as the traditional custodians of the land on which we reside, work and travel.

