



# Mitcham

## Community House



# 2022

# Annual Report

Phone 9873 4587

Email [info@mitchamcommunityhouse.org](mailto:info@mitchamcommunityhouse.org)

Website [www.mitchamcommunityhouse.org](http://www.mitchamcommunityhouse.org)

 MitchamCommunityHouse

ABN 94 427 759 044

Reg Incorpor No. A0001021S

teaching

connecting

supporting

# WHO WE ARE

Mitcham Community House is a not-for-profit, community-based organisation providing a wide range of weekly activities including health and wellbeing classes, adult education classes, social and support groups, playgroups and childcare.

## December 2022 Profile

### Committee of Management

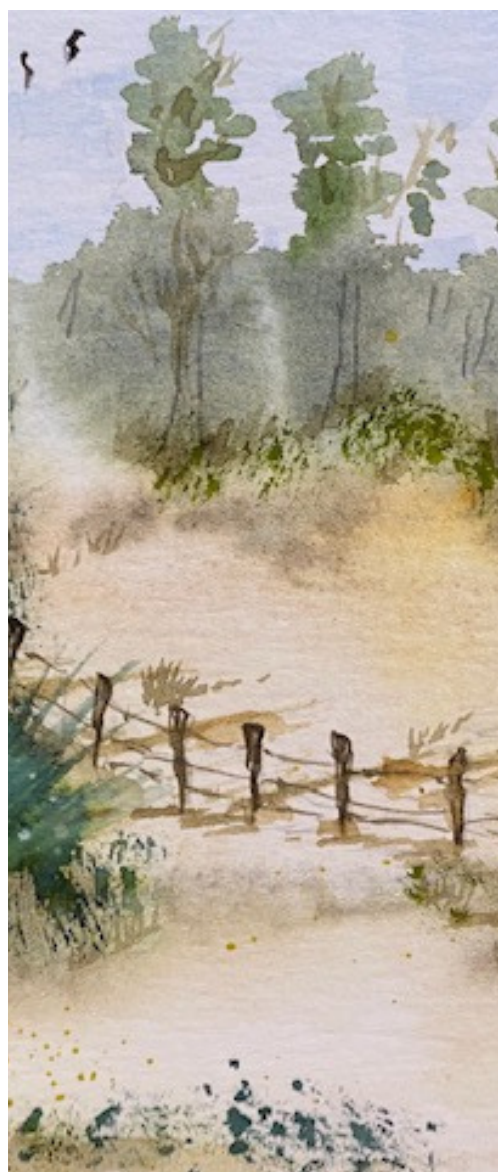
Chair	Wendy Rose
Deputy Chair	Wendy Gander
Treasurer	Robert Williams
General Member	Sue Fallon
General Member	Marina Dickson
Association Secretary	Leila Ragg

### Staff

Manager	Leila Ragg
Administration	Pam McCutchan
Finance	Nicky Albert
Childcare Coordinator	Jody Walker
Childcare Educator	Angel Stephanraj
Childcare Educator	Alison McIntosh

### Volunteers

Sue Curlis	Mavis Smith
Helene Boucher	Maddy Green
Judith Cooke	Lesley Hawkes
Carolyn Shelley	



(above: Artwork by Bernie Robinson,  
MCH Art Student)

# CHAIR'S REPORT

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On behalf of our governing Committee a very big thank you to our supporters for their continued involvement in our House Program over the past year. A big thank you, also, to the City of Whitehorse for their ongoing commitment along with Cr Prue Cutts, our local councillor.

After Covid and the difficulties we faced, 2022 was a year for rebuilding our program, welcoming back our participants and making sure we were fit for purpose. Financially it has not been easy but we are indebted to all those who returned to classes and helped us build our numbers, not quite preCovid, but giving us hope that we can continue to improve over the coming year to meet the expectations of the Mitcham Community.

We are indebted to our wonderful staff and tutors who soldiered on and made sure that despite the challenges the House continued functioning. Leila, our Manager, continues to explore new ways in which we can serve our community and, along with the Committee, would welcome your ideas and involvement. Pam, whose friendly face has welcomed people to the House for eighteen years, continues front of house, ensuring a warm welcome for everyone.

We cannot do without Nicky our Accountant who provides us with sound financial accounts. Jody, our Childcare Coordinator, who has risen to the challenge of increasing our occasional childcare numbers, and her support staff, provide an important service to families in the area and are greatly valued as part of our team.

In this complicated world we cannot do without a governing body to keep an eye on our legal and legislative responsibilities, and I want to thank my colleagues, Wendy Gander, Deputy Chair, Bob Williams, Treasurer, Sue Fallon (a formidable minute taker) and Marina Dickson who ensures our policies are relevant. No Community House can exist without volunteer support and we want to thank those who have contributed their time. We do need new committee members and would welcome your enquiries.

We look forward to 2023 with confidence and thank you again for your support.

**Wendy Rose AM**

CHAIR

# TREASURER'S REPORT

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Yet another challenging year for the House, particularly for Programs and Finances.

Revisiting my Treasurer Report in our 2020 Annual Report, I wrote that our solid surplus that year will help us ride out the uncertain future and that indeed has been the case.

Our deficit this year was far more than anticipated, mainly due to a considerable decrease in income.

However, totaling together our 2020, 2021 and 2022 net results, we have averaged over \$30,000 surplus yearly and still have a healthy Balance Sheet in support, as although the COM has taken steps to increase our income this year, we still face a number of uncertainties. Our experienced accountant, Nicky has responsibly budgeted for a small deficit in 2023 with the COM making contingency plans for hopefully breaking even.

Leila and her amazing MCH team have again enabled the House to not only continue to offer a full set of programs in their usual warm and friendly manner but also have maintained a strong hold on expenses, keeping them well under budget.

Mitcham Community House is well respected in our community, providing a range of worthwhile programs in an accommodating and friendly manner and I am pleased to play my small role in our wonderful team.

**Robert Williams**

HON. TREASURER



# MANAGER'S REPORT

Mitcham Community House (MCH) commenced activities in term one with few covid related restrictions in place and remained open to the public for all four terms.

2022 was a year of recovery for MCH. House activities recommenced and enrolment numbers steadily increased through the year. By the end of 2022, we had added several new classes to our program, opened our house to the wider public during a free community event and were taking bookings for our first summer exercise program in three years.

MCH received significant covid-related funding in the first 2 years of the pandemic. This additional income supported our recovery, allowing MCH to reopen in 2022 and welcome community members back to the House, while budgeting for steady growth and an annual deficit.

*(below: the baby animal farm was a hit at our open day in October)*



## Highlights of 2022:

- Mitcham Community House and Box Hill South Neighbourhood House created a display at Nunawading Library promoting all ten Neighbourhood Houses in the City of Whitehorse.
- Forest Hill Rotary Club provided a \$1500 grant to support our Childcare Centre. Funds were used to purchase new items for the children to enjoy including a tool table, puzzles, toy kitchen, sand/water table, balance tubs, wooden rocker and arts and crafts supplies.



*(Above: some of the items purchased with the grant)*

- Our community continued to volunteer their time for the House:
  - raising \$ 1,803.70 at our Bunnings BBQ in August
  - working in our office
  - keeping our garden tidy
  - helping to run our Open Day in October
  - our regular volunteers continued to support our groups and keep our community connected and we welcomed 2 new weekly volunteers to MCH in 2022
- The MCH 2022 Open Day ran in October and provided an opportunity for local residents to enjoy some Mitcham Community House hospitality and learn more about what we do.
  - We served a record number of sausages to approximately 300 attendees.
  - The work of our talented art class participants was showcased in our first art exhibition.
  - Our wonderful tutors ran free demonstration classes.
  - Volunteers were essential and helped setup and packup, serve food and drinks, cook sausages, and welcome new community members to MCH.

## **Funding**

Mitcham Community House gratefully received ongoing funding and support from the following agencies in 2022:

- Department of Families, Fairness and Housing (Neighbourhood House Coordination Program)
- Whitehorse City Council (Partnership Funding)
- Department of Education and Training (pre-accredited training)

## **Partnerships**

### Adult, Community and Further Education (ACFE)

Mitcham Community House provided the following pre-accredited training in 2022:

- Auslan and Support for carers to return to work and study

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). 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. In 2022 we successfully applied for funding from the Adult Community and Further Education Board (ACFE) to create a local stakeholder group with a focus on partnerships with local businesses and job seekers.

## **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

My thanks to our dedicated team of staff and volunteers including our Committee of Management (Wendy Rose, Robert Williams, Sue Fallon, Wendy Gander and Marina Dickson), Pam McCutchan (Office Administrator), Nicky Albert (Finance Officer) and our wonderful Childcare team of Jody Walker (Childcare Coordinator), Angel Stephanraj and Alison McIntosh.

## **2022 Tutors**

Mitcham Community House offers a wide range of well attended activities due to our talented tutors. I'd like to thank the following tutors for sharing their skills and experience with our participants in 2022:

Kim Beasley  
Tamara Doyle-Bates  
Birgit Veith  
Debra Morgan  
Erica Kurec  
Irene Herzel  
Jane Bouwmeester  
Lea Young

Lucy Woollard  
Lyn Cardwell  
Maree Chadwick  
Mel Gomersall  
Melisa Macchia  
Richard Scalamera  
Wendy Bradtke  
Wanda Poon

# **Leila Ragg**

MANAGER



# CHILDCARE REPORT

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Mitcham community House Child Care offered 3 or 5 hours care on a Wednesday and Friday between 9am and 2pm and 3 hours on a Thursday from 9-12pm. Child care subsidy was available to eligible families with over 90% taking advantage of the government service.

We had 3 staff across the 3 days- Jody all days and Alison Wednesday and Thursday and Angel on a Friday. All staff were Diploma qualified enabling us to offer an exceptional level of care.

Childcare spaces were well utilized and Wednesday and Friday reached capacity by term 2. Thursday's session took a little longer but reached capacity by August.

We had a great year with no disruptions to care which enabled us to encourage children to develop and extend their independence through routines such as hygiene, toileting, snack time, caring for their space and the toys within it. We also helped children rediscover how to engage in play either by themselves or with others.

We assisted the children to feel connected to their space by allowing them to choose where their bags hung each day and where they sat at morning teatime and lunch time. We spent a lot of time outdoors getting dirty in the sandpit or playing with the diggers and rocks, we jumped in puddles when it rained and washed every toy imaginable.

We celebrated all special days – Easter, Anzac Day, Mother’s and Father’s Day and Christmas as well as the seasons. Each season had the opportunity to get messy from water play in Summer, to mud in Autumn, ice in Winter and dirt with bugs in Spring. Children were encouraged to participate in the direction of their play and how it could be extended.

We were lucky enough to have numerous visits from Bunnings throughout the year. They donated planters, soil, rocks, plants and helped to create a ball run with plumber’s pipe which was immensely popular. During December someone from Bunnings visited each week to do craft items with the children.

As a result of so much time spent outdoors the children became very connected to their environment and took responsibility for helping to keep it clean. With small rakes and brooms they became involved in cleaning the leaves in Autumn as well as helping to plant some plants that were donated by Bunnings in the Spring.

We introduced yoga to all sessions of care and all ages. The younger children took delight in copying the older children and the older children assist and redirected where they could. Meditation was also offered across all sessions. This gave the children a chance to calm their minds after a busy day or week. Sitting or laying and listening to calming music has had a positive effect in calmer and quieter children at the end of a session.

Alison said farewell at the end of the year after two years with us. We wished her well in her future endeavours.

We are really looking forward to an even better year in 2023 as we continue to grow.

## Jody Walker

CHILDCARE COORDINATOR



# FINANCIAL STATEMENTS

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For the year ending 31 December 2022

Balance Sheet

Statement of Profit and Loss

Statement of Cash Flow

Statement of Changes in Equity

Notes to the Financial Statements

Statement by Members of the Committee

Committee Report

Auditors Independence Declaration

Independent Audit Report

**Mitcham Community House**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2022

	Dec 31, 22	Dec 31, 21
<b>ASSETS</b>		
Current Assets		
Chequing/Savings		
BBL Cheque Account	131,344.19	166,510.61
BBL Debit Card Account	388.31	204.75
BBL Online Saver Account	72,576.03	72,346.39
BBL Saver - 90 Day	116,778.14	115,884.85
CBA Cheque Account	2.34	0.21
Total Chequing/Savings	321,089.01	354,946.81
Accounts Receivable		
Accounts Receivable	1,943.60	1,928.60
Total Accounts Receivable	1,943.60	1,928.60
Total Current Assets	323,032.61	356,875.41
<b>TOTAL ASSETS</b>	<b>323,032.61</b>	<b>356,875.41</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable		
Accounts Payable	13,318.87	8,131.62
Total Accounts Payable	13,318.87	8,131.62
Other Current Liabilities		
2023 ACFE	120.00	0.00
2023 Annual Fee	360.00	225.00
2023 Fees in Advance	12,688.00	13,391.95
ACFE - Clota Cottage	0.00	2,184.00
ACFE - Grants In Advance	7,927.92	0.00
GST- Net	-443.46	9.31
Staff Entitlements		
Prov for Annual Leave	13,577.16	14,404.82
Provision for Long Service Leav	30,136.15	20,137.56
Provision for LSL (PLSA)	-11,795.90	-7,697.40
Provision for Personal Leave	53,053.49	51,713.40
Purchased Leave	2,013.32	1,568.11
Total Staff Entitlements	86,984.22	80,126.49
Total Other Current Liabilities	107,636.68	95,936.75
Total Current Liabilities	120,955.55	104,068.37
<b>TOTAL LIABILITIES</b>	<b>120,955.55</b>	<b>104,068.37</b>
<b>NET ASSETS</b>	<b>202,077.06</b>	<b>252,807.04</b>
<b>EQUITY</b>		
J Matthews Bequest	27,579.93	27,579.93
Reserve for Contingency Plans	22,000.00	22,000.00
Retained Earnings	203,227.11	201,937.54
Net Income	-50,729.98	1,289.57
<b>TOTAL EQUITY</b>	<b>202,077.06</b>	<b>252,807.04</b>

**Mitcham Community House**  
**Profit & Loss Prev Year Comparison**  
January through December 2022

	Jan - Dec 22	Jan - Dec 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>ACFE/DET Income</b>		
ACFE Course Enrolments	610.00	1,522.00
ACFE Software Grant	749.34	0.00
Course Income	190.00	240.00
Pre Accredited Training	7,644.00	40,422.20
Training Delivery Support Grant	5,500.00	3,053.45
<b>Total ACFE/DET Income</b>	14,693.34	45,237.65
<b>Administration Income</b>		
City Of Whitehorse Grant - Admi	39,418.58	39,032.29
DHHS Coordination Grant	92,580.11	88,898.14
<b>Total Administration Income</b>	131,998.69	127,930.43
<b>Childcare Income</b>		
Childcare Fees	48,478.29	43,964.30
Rotary Grant - Childcare	1,500.00	0.00
<b>Total Childcare Income</b>	49,978.29	43,964.30
<b>Fundraising Income...</b>	87.00	0.00
<b>General Courses Income</b>		
General Course Enrolments	101,381.15	85,765.39
<b>Total General Courses Income</b>	101,381.15	85,765.39
<b>House Income</b>		
Interest Received	1,122.93	567.03
Membership	665.00	345.00
Power Saving Bonus	510.00	400.00
Rental Income		
Birthday Party Bond	100.00	0.00
Key Bond	0.00	85.00
Rentals	5,518.19	1,190.91
<b>Total Rental Income</b>	5,618.19	1,275.91
Sundry Income	11.00	8.60
Ventilation Grant Income	500.00	0.00
<b>Total House Income</b>	8,427.12	2,596.54
<b>Total Income</b>	306,565.59	305,494.31
<b>Gross Profit</b>	306,565.59	305,494.31
<b>Expense</b>		
<b>ACFE Expense</b>		
ACFE Non Provision of Hours '21	2,120.30	0.00
ACFE Super	213.60	408.79
ACFE Tutors Payroll	3,856.56	23,860.77
Long Service Leave Provision	92.46	593.40
Professional Development - ESL	0.00	0.00
Training Delivery Support Expen	3,745.27	3,140.00
<b>Total ACFE Expense</b>	10,028.19	28,002.96
<b>Administration Expenses</b>		
Admin Payroll On Costs		
Admin Super	14,223.16	13,624.57
Annual Leave Provision	9,204.13	8,556.27
Long Service Leave Provision	3,378.73	3,117.95
Personal Leave Provision	3,155.15	3,790.35
Professional Development	165.00	202.64
Workcover	2,116.84	2,789.55
<b>Total Admin Payroll On Costs</b>	32,243.01	32,081.33



**Mitcham Community House**  
**Profit & Loss Prev Year Comparison**  
January through December 2022

	Jan - Dec 22	Jan - Dec 21
<b>Administration Payroll</b>		
Admin Casual	0.00	0.00
Front of House/Admin	47,789.53	48,103.03
Manager	79,319.15	77,406.39
Marketing & IT	0.00	0.00
<b>Total Administration Payroll</b>	127,108.68	125,509.42
<b>Marketing</b>	1,586.19	503.86
<b>Total Administration Expenses</b>	160,937.88	158,094.61
<b>Childcare Expenses</b>		
Annual Leave Provision	4,092.69	4,083.01
Childcare Payroll	44,889.99	40,284.33
Childcare Super	4,917.84	4,153.84
Consumables - Childcare	781.60	1,236.61
Equipment - Childcare	905.46	580.40
Licencing	0.00	1,854.98
Long Service Leave Provision	1,263.28	834.53
Personal Leave Provision	1,575.35	2,433.80
Professional Development	265.00	0.00
Rotary Grant - Exp - CC	693.09	0.00
Xplor Fees	1,899.00	1,800.00
<b>Total Childcare Expenses</b>	61,283.30	57,261.50
<b>General Courses Expenses</b>		
Class Expense	-20.00	45.45
General Books & Equipment	43.64	0.00
General Super	7,659.61	8,398.77
General Tutor Payroll	74,884.14	67,318.83
Long Service Leave Provision	1,873.71	1,659.47
Playgroup Expenses	50.00	0.00
<b>Total General Courses Expenses</b>	84,491.10	77,422.52
<b>House Expenses</b>		
Audit	2,200.00	2,000.00
<b>Bank Charges</b>		
Cheque Account	119.28	134.93
Merchant Fees	1,394.60	1,109.62
<b>Total Bank Charges</b>	1,513.88	1,244.55
<b>Cleaning</b>	14,385.00	13,517.00
<b>Equipment</b>	307.88	708.48
<b>Finance Officer</b>	6,540.00	7,050.00
<b>Gifts</b>	1,472.63	1,528.14
<b>Good Things Foundation Grant Ex</b>	0.00	0.00
<b>House Supplies</b>		
Cleaning	30.91	130.05
Groceries	914.89	1,013.01
Office	1,859.15	1,418.16
<b>Total House Supplies</b>	2,804.95	2,561.22
<b>Insurance</b>		
General	1,019.18	951.15
Insurance - Other	181.82	181.82
<b>Total Insurance</b>	1,201.00	1,132.97
<b>Other Expenses</b>	-1.42	-1.43
<b>Photocopier Expenses</b>	1,314.00	3,961.17
<b>Postage and Delivery</b>	0.00	1,102.64

**Mitcham Community House**  
**Profit & Loss Prev Year Comparison**  
January through December 2022

	Jan - Dec 22	Jan - Dec 21
<b>Registrations</b>		
Kitchen Registration	322.00	235.50
<b>Total Registrations</b>	322.00	235.50
<b>Rent Expenses</b>	100.00	150.00
<b>Repairs &amp; Maintenance</b>		
Building	1,451.74	1,783.82
Grounds	36.36	5,800.00
IT Upgrades & Repairs	0.00	1,085.42
Other	0.00	600.00
Repairs & Maintenance - Other	0.00	13.64
<b>Total Repairs &amp; Maintenance</b>	1,488.10	9,282.88
<b>Staff Welfare</b>	0.00	120.00
<b>Subscriptions</b>		
Associations	1,432.27	1,353.18
Other	1,122.44	3,729.00
Subscriptions - Other	831.24	594.52
<b>Total Subscriptions</b>	3,385.95	5,676.70
<b>Telephone &amp; Internet</b>	902.76	840.91
<b>Utilities</b>		
Electric	2,488.22	2,180.39
Gas	565.35	352.42
Water	588.34	244.97
<b>Total Utilities</b>	3,641.91	2,777.78
<b>Ventilation Grant Exp</b>	726.36	0.00
<b>Total House Expenses</b>	42,305.00	53,888.51
<b>Total Expense</b>	359,045.47	374,670.10
<b>Net Ordinary Income</b>	-52,479.88	-69,175.79
<b>Other Income/Expense</b>		
<b>Other Income</b>		
COVID-19 Stimulus	0.00	50,400.00
<b>Fundraising Income</b>		
Bunnings Sausage Sizzle	1,934.50	1,680.70
Donation	66.20	0.00
Fresh Produce	2.00	0.00
General	104.00	0.00
Knitted Goods	96.00	168.00
<b>Total Fundraising Income</b>	2,202.70	1,848.70
<b>JobKeeper Payments Received</b>	0.00	47,100.00
<b>Total Other Income</b>	2,202.70	99,348.70
<b>Other Expense</b>		
<b>Fundraising Expenses.</b>		
Bunnings Sausage Sizzle	452.80	150.00
<b>Total Fundraising Expenses.</b>	452.80	150.00
<b>Jobkeeper TopUps</b>	0.00	28,433.34
<b>Redundancy</b>	0.00	300.00
<b>Total Other Expense</b>	452.80	28,883.34
<b>Net Other Income</b>	1,749.90	70,465.36
<b>Net Income</b>	-50,729.98	1,289.57

**MITCHAM COMMUNITY HOUSE INC.  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER, 2022**

	2022	2021
OPERATING CASH FLOW:		
Cash Receipts from Customers	\$ 330,980.67	\$ 439,617.81
Cash Payments to Suppliers & Employees	-\$ 365,961.40	-\$ 396,090.45
Interest Received	\$ 1,122.93	\$ 567.03
	<hr/>	<hr/>
Increase/Decrease in Cash & Cash Equivalents	-\$ 33,857.80	\$ 44,094.39
Cash Balance at 31/12/21	\$ 354,946.81	\$ 310,852.42
	<hr/>	<hr/>
Cash Balance at 31/12/22	\$ 321,089.01	\$ 354,946.81

Reconciliation of Profit & Net Cash provided by Operating Activities:

Surplus/Deficit	-\$ 50,729.98	\$ 1,289.57
Add (Deduct) items not affecting cash:		
Increase/Decrease Accounts Receivable	-\$ 15.00	\$ 28,311.00
Increase/Decrease Accounts Payable	\$ 5,187.25	\$ 6,457.61
Increase/Decrease Fees In Advance	\$ 5,294.97	\$ 7,030.83
Increase/Decrease FLSP Funds	\$ -	\$ -
Increase/Decrease Family Violence Contingency	\$ -	\$ -
Increase/Decrease GST	-\$ 452.77	-\$ 2,637.06
Increase/Decrease PAYG Payable	\$ -	-\$ 2,884.00
Increase/Decrease Staff Entitlements	\$ 6,857.73	\$ 8,427.30
Increase/Decrease Superannuation	\$ -	-\$ 1,900.86
Increase/Decrease Together we do Better Grant	\$ -	\$ -
	<hr/>	<hr/>
	-\$ 33,857.80	\$ 44,094.39

**MITCHAM COMMUNITY HOUSE INC.  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER, 2022**

	Retained Surplus	Total Equity
<b>Balance at 1 January 2021</b>	251,517.47	251,517.47
Surplus/Deficit after income tax expense for the year	1,289.57	1,289.57
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	-	-
	<hr/>	<hr/>
<b>Balance at 31 December 2021</b>	252,807.04	252,807.04
	<hr/>	<hr/>
<b>Balance at 1 January 2022</b>	252,807.04	252,807.04
Surplus/Deficit after income tax expense for the year	50,729.98	50,729.98
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	-	-
	<hr/>	<hr/>
<b>Balance at 31 December 2022</b>	202,077.06	202,077.06

This Report should be read in conjunction with the attached Audit Report

**Mitcham Community House Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 31<sup>st</sup> December 2022**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The committee have prepared the financial statements on the basis that the Incorporated Association 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 committee 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 Inc Committee's Report For the Year ended 31 December 2022

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Your committee members submit the financial report of the Mitcham Community House Inc for the financial year ended 31 December 2022.

## Committee Members

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

Wendy Rose  
Robert Williams  
Suzanne Fallon  
Wendy Gander  
Marina Dickson

## Principal Activities

The principal activities of the association during the financial year were:  
Community Services

## Significant Changes

No significant change in the nature of these activities occurred during the year.

## Operating Result


The Income (Loss) for the year ended 31st December 2022 amounted to \$(50,729.98), compared to an Income in the previous year of \$1,289.57

## Auditor's Independence Declaration

Section 307C of the Corporations Act 2001 requires the company's auditors, TBT Accounting Pty Ltd, to provide the directors with an Independence Declaration in relation to the review of the financial statements. The Independence Declaration forms part of the financial statements.

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

  
Wendy Rose ( Chair)

  
Robert Williams (Treasurer)

Dated 16/3/23



**Mitcham Community House Inc**  
**Statement by Members of the Committee**  
**Mitcham Community House Inc**  
**31 December 2022**

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The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee 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 2022 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)

Dated 16/3/23

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

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## 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 2022 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 Inc  
Independent Audit Report  
to the Members of  
Mitcham Community House Inc**

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**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 2022 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 J Taplin*

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

Dated this 7th day of March 2023

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

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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 2022 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 J Taplin*

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

Dated this 7th day of March 2023

# ACKNOWLEDGEMENTS

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

Department of Families, Fairness and Housing

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.

