

A photograph of a group of students in a classroom, identified by a sign on the door as 'CLASS ROOM 1'. They are gathered around a long table, engaged in a food preparation activity. The table is covered with various kitchen items including bowls, a colander, a pitcher, and a striped mug. Some students are using knives to chop ingredients. In the foreground, there are books, one of which is titled 'The Vegetables that Relate to Nutrition'. The entire image is overlaid with a solid blue color.

# *Annual Report* 2021/2022

# Our Vision

To be a welcoming, safe and happy space where you learn, connect and make friendships within a culturally diverse community.

# Our Purpose

Lalor Living & Learning Centre aims to:

- Nurture community connections, create opportunity, promote equity and challenge disadvantage
- Transform lives with the power of learning, skills & knowledge sharing
- Bring the community together to create a healthy and sustainable local environment
- Engage in friendship, fun and creativity.

# Values

Lalor Living & Learning Centre brings the following core values to everything we do:

- Community led.
- We champion inclusion, equity and strive for a sustainable environment.



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## Contents

2	Our Staff
3	President's Report
4	Manager's Report
6	Treasurer's Report
8	Adult Education
12	Occasional Childcare
13	After School Tutoring
14	Partnerships
16	Financial Statements

### Inside Cover

Who we are

What we do





## Our Staff

### Committee of Governance:

Deirdre Worn	Chairperson (Retired in September 2021)
Rosa Harrison	Chairperson (Current)
Leanne Wright	Treasurer
Marilena Aloï	Secretary
Helene Pype	Member
Zara Al Hasany	Member
Hala Alkhoury	Member
Neda Nejad	Member
Alita D-Souza	Member
Inaam Barakat	Member
Sidharth Sunt	Member (Retired in March 2022)
Ildiko Kormanos	Member (Retired in March 2022)

### Administration Staff:

Manager	Meredith Budge
Administration Coordinator	Silvana Barba
Administration Officer	Marcella Masters (Retired in February 2022)
Administration Assistant	Paula Yacoub
Bookkeeper	Sandra Arceri

### Childcare Service:

Childcare Coordinator	Cathy Stagliano
Childcare Educator	Rouda Jayoghli

### Volunteers:

Sandra Arceri, Helene Pype, Cathy Vindigni, Maria Madia, Brittany Doyle

### Teaching Staff:

Betty Matthews, Carmela Garzia, Paula Yacoub, Sheryl Parker, Shruti Malavde, Wendy Vecchio (Volunteer) Helene Pype (Volunteer)

### After School Tutoring Staff:

Coordinator	Joyce Parle (Co-ordinator)
Tutors	Shruti Malavde, Valmai Maskell, Megan Jackson, Pauline Longley, Andromahe Castles

# President Report 2022 – Rosa Harrison

The 2021-2022 financial year has been another extraordinarily challenging period for our whole society. Over the last 12 months the Lalor Living & Learning Centre has demonstrated that we are determined to survive the impact of the COVID-19 pandemic and use it as an opportunity to enhance the Centre's activities and ensure we can serve our community more effectively into the future.

I would like to thank Meredith Budge as the Centre's new Manager, who started mid-July 2021, and recognize the enthusiasm, commitment and contribution she has brought to the role and the Centre.

The new financial year started with rolling lock downs and meeting pandemic needs, while pivoting our programs again to on-line courses and tutoring and providing childcare to nominated/authorised works. We supported the City of Whittlesea Council in the delivery of a pop-up Vaccine centre and provided over \$9000 of Lalor specific shopping vouchers for people in need. Our Centre was at the heart of pandemic relief for the Lalor community.

Our learnings from relief aid informed us of the importance of effective recovery for the local community. Connection of community, especially since the pandemic, is the foundation of the Centre and the Committee is committed to operating the Centre's childcare facility, pre-accredited education programs and after school tutoring, but in addition, in 2022 introduced new community engagement opportunities for Italian senior citizens, youth and art enthusiasts. The Centre has been able to consolidate these services as the focus areas for community house delivery and has incorporated them into the Centre operations for the short to medium term. With the support of new and returned volunteers these activities are thriving.

I would like to take this opportunity to offer my sincere thanks and appreciation for the tireless contribution from the members of the Committee of Governance; Leanne Wright (Treasurer), Marilena Aloï (Secretary) Zara Al Hasany, and Alita D'Souza . I would also like to thank Neda Hoosh, Hala Al Khoury, Helene Pye, Inaam Barakat who retired from the Committee during the year.

To all the staff, teachers, tutors and volunteers at the Centre, I greatly appreciate your commitment and efforts, particularly during these trying times in serving our students, clients and community. Your hard work is greatly appreciated, thank you for a job well done.

I was honoured to represent the Centre as the President of the Committee, proud of its achievements in the challenging year that has passed and look forward to seeing what the future holds.

**Rosa Harrison**

Chairperson/President, LLLC — Committee of Governance



## Manager's Report 2021-2022

What a wonderful privilege to join the Lalor Living & Learning team (LLLC)! I started in July 2021 and have really enjoyed working with and learning so much from everyone! It's been a real joy to work with the staff and committee of management who've been so supportive, through a time of real challenge and change!

My first six months were dominated by lockdowns, but I was blown away by how efficiently the team flipped between online and face to face classes – a real tribute to our Admin Coordinator, Silvana, and all the teachers, who enabled everyone to adjust to the constant changes like clockwork. However, it is wonderful to be back in the office and the classrooms throughout 2022. Nothing can replace connecting up in real life!

I've been so impressed by the wonderful classes run by our highly regarded and experienced teachers, Betty, Carmela, Paula, Sheryl and Shruti bring much creativity and fun to learning English or computers. Our students all love coming and appreciate the smaller classes and tailored learning, paced for everyone's needs. This appreciation is particularly evident at the end of each term as students bring generous quantities of beautiful food to celebrate the term. Thanks must go to our volunteers Neena and Wendy who add so much to the classroom atmosphere. We also appreciate the ongoing support from the Victorian Government for our ACFE and Neighbourhood House funding along with the City of Whittlesea annual grant.

Our After School Tutoring (AST) program has had successful year! Our AST coordinator, Joyce, keeps growing this popular service. We've recruited more tutors to meet demand and are offering one to one tutoring for Primary and Secondary school students right through to adults. Joyce recently tutored one student to pass his Victorian Police Entrance exam.

We also want to acknowledge the hard work and years of service from Marcella, who retired in February after 16 years of service. Fortunately, Paula has stepped into the breach and is making a great contribution – bringing Arabic language, expertise in childcare software systems, and working with Silvana to move most of our ACFE registrations and reporting online.

We worked hard to support the City of Whittlesea and DPV Health with their Covid responses, hosting a weekend vaccine pop-up centre in October 2021. And then with the help of the City of Whittlesea's Covid Emergency Response fund we supported over 70 families experiencing hardship with Lalor Shopping vouchers from September 2021 to March 2022.

As a team, the staff, committee members and volunteers have participated in several strategic planning and dreaming sessions about the future of Lalor Living & Learning Centre. We've generated lots of creative ideas and thanks to our university students, we are already making some of these ideas a reality.

One of those visions was to host the Multicultural Arts Festival in March this year in collaboration with Lalor Trader's Association, the Lalor Library, Thomastown Neighbourhood House, Whittlesea Community Connections, and the City of Whittlesea. It was a wonderful day with music and dance in the shopping centre and beautiful artworks from nearby primary schools and local artists, displayed along the cyclone fencing between the library and LLC leading people to our inhouse exhibitions. This has inspired Ildiko Kormanos to offer weekly art classes and LLC to apply for grants to install more art in the area including murals, mosaics and rotating outdoor art exhibitions.

Many other new initiatives are happening thanks to our wonderful volunteers and our students from Melbourne Politechnic, RMIT and Victoria University. Our first student and local resident, Marilena, set up our Italian friendship group in March, which is still going strong thanks to the volunteer efforts of Maria and Cathy. And Marilena is now the secretary of our Committee of Governance! Our Victoria University students started a youth hub, a playgroup, a plant exchange, attracted donated goods to equip our garden and youth activities.

We also want to thank our many local partner organisations, City of Whittlesea, particularly the community development team and facilities management who've tolerated our urgent pleadings for repairs and improvements. A Federal grant from Andrew Giles office is enabling us to upgrade our outdoor areas in childcare, to build community gardens and provide a great coffee to all our guests!

I also want to thank everyone for welcoming me into the team and for being so willing to embrace and be part of the change, contributing their ideas, energy and time to make things happen. 2022/2023 will be an exciting year as we connect in with the local community and start implementing lots of our great ideas!

**Meredith Budge**

Manager



# Treasurer's Report

This year has finally seen the centre's operations begin to return to pre-covid normality, and while some areas are recovering more slowly than we would like, the signs of our continuing viability are positive. This has been demonstrated by the Centre producing a small profit for the financial year, despite budget predictions of a deficit. This is an encouraging sign, as we resume operations minus government pandemic assistance grants.

In addition, as stated in last year's report, the vast improvement to our liquidity in the 2020/2021 financial year has left us in an extremely good position to continue to expand and venture into new fields of operation, especially those which may require an outgoing of funds in order to generate more profitable business opportunities in the future.

After school tutoring has once again produced a healthy profit. This service continues to expand its operations and profitability, and the signs are that it will continue to do so for the foreseeable future.

Childcare has operated at a loss for this financial year, but is recovering slowly. The numbers for the current calendar year are below both capacity and the break-even number of children needed to avoid a loss. In order to address this situation efforts have been put in place to advertise this service more widely, and I remain confident that numbers will increase and a return to profitability in the current financial year.

From our current financially secure base, we have continued to focus on maintaining our existing educational services, as well as expanding our operations into more community based activities, and developing new pre-accredited courses for which there is a demand within our community.

I would like to thank our current manager Meredith Budge aided by our enthusiastic and innovative placement students, for their tireless work in applying for and securing a range of grants from a number of sources, which has greatly improved our financial situation, and been instrumental in turning the predicted deficit into a small profit for the financial year. I would also once again like to thank our bookkeeper Sandra Arceri for her hard work over the past year, her excellent record keeping skills and her prompt production of information whenever asked.

The Auditor's and Director's Reports, with declaration along with financial year statements ergo the Profit and Loss and other comprehensive income, statement of position and cash flow statements can be found at the rear of the annual report.

**Leanne Wright**

Treasurer







# Adult Education

## Information Technology/Digital Literacy

Students and teachers' relationships are so much more significant in Community Centres. This was demonstrated by my students organising my birthday in the Centre. It was a truly overwhelming experience as I haven't celebrated my birthday in this way in a long time. This also reflected student's planning and organising skills, teamwork, and communication skills, all important skills needed for the job.

I also delivered a class where most of the session was Q and A. Students were so immersed into the session and always wanted more! That thirst for knowledge intrigued me, with the range and novelty of topics raised in their Q & A related to current changes in Information Technology.

Access to technology remains the big issue but students have adapted to online learning with resilience and have adapted positively to the change in the pace. I truly am proud of our students!

Lalor Living & Learning Centre is the place for work but also a place to share fun, joy, sorrow and togetherness! The staff are very supportive.

### **Shruti Malavde**

Information Technology/Digital Literacy Teacher





## Building English Skills In Living & Learning (BESLL) 2021

This is a post-beginner general education curriculum for the delivery of English language, literacy and numeracy to learners who have developed a basic level of English, literacy or numeracy skills and have had some formal or informal experience with English (it can be from the working environment or the school setting.)

Through participating in this course over a full year, students will develop language, literacy and numeracy knowledge and skills that will build on their prior knowledge of life skills and being involved in the community to encourage further personal confidence.

A brief reflection on how the year has gone –

- Students have been enthusiastic to come to class and meet face to face, having had quite a few disruptions with COVID 19 and lockdown.
- Students have shown ongoing consideration and support of fellow students in making each other feel comfortable in class.
- Students have been very aware of winter/COVID and sickness and it has been a challenge when class numbers are down and students miss chunks of learning. They have been staying at home when ill and returning when they are better.
- Students have enjoyed the course so far where we have looked at Personal information on forms – written and oral, Health and sickness – including making a doctor's appointment and being able to talk about their health problems to the Doctor, Giving and receiving instructions/directions related.

### **Sheryl Parker**

English Teacher

## Fire Safety in the Home

Jon Sculley is the Multicultural Liason Officer from Fire Rescue Victoria. Jon came to Lalor Living and Learning Centre in July to give a presentation to our students on 'Fire Safety in the Home'. He gave important information on a range of topics including smoke alarms, cooking, heaters and having a fire escape plan. It was an interesting and valuable presentation and students gained knowledge on how to prevent a fire at home and knowing what to do if there is a fire. A big thank you to Jon Sculley and the team at Fire Rescue Victoria!



## Adult Learners Day Tuesday 6th September

We had a fun special morning, sharing in Adult Learners week with 3 classes – Paula's computer class, and two English classes. Morning tea was a rich blend of colorful cultural foods!! All students generously bought MORE THAN a small plate to share!! They love to share their food.

Special thanks to Bronwyn Halfpenny and Alita (committee member) who attended some of the morning, along with Meredith and Silvana. Our Uni placement students Aldona and Renjith were super helpful in preparing and packing up the rooms but mingled well with our adult learners over the morning.

We had 4 activity stations of fun learning where everyone really enjoyed themselves but also gained confidence in their English skills through participating.

Three "surprise" bags of goodies were handed out at the end to students who showed enthusiasm, care of fellow students or interest in learning "outside the usual classroom".

We asked the students to reflect on what they learnt or what they liked about the "different" way of learning. All students said they had fun, it was a good day. Others commented that it made them happy, it was relaxing, it was good to meet other people, it was good to share food from different countries and cultures. We will definitely factor it in more than once a year for 2023.

We are fortunate to have a great enthusiastic team of people to work with at Lalor. To embrace and encourage Adult student learners in their ongoing learning journey is what we are here for.

**Sheryl Parker**



# ADULT EDUCATION PROGRAMS OFFERED 2021/2022

## Pre-Accredited Courses

English for the Workplace - Beginner & Post-Beginner

Literacy for the Workplace - Beginner & Post-Beginner

Building English Skills in Living & Learning

English for Living & Learning in Australia

Community Facilitation and Leadership Skills

Numeracy Skills for the Workplace

Navigate the Internet

Internet For the Workplace

Computers for the Workplace

Welcome to Computers

Intermediate Computers

Using Internet Devices

Using Social Media





## Occasional Childcare Report

2021/2022 we focused on creating an environment where children enjoy coming in and having lots of fun with all their friends. Our program is designed to help in the five important development areas in a child's life being social, emotional, cognitive, physical and language skills. In May we started writing observations for each child once a week to implement the frameworks for learning and development program which is now a requirement by the government.

Sadly, this year has seen a low number of children with 11 enrolled. The lowest we have seen in a long time.

Recently we have purchased some new toys, garden beds and a bridge for our outdoor area which will be getting a makeover soon which we are all very excited about thanks to a grant from Andrew Giles office – Federal member for Scullin.

I would like to take this opportunity to thank my colleague Rouda, all staff and board members for their help and support throughout the year.

Finally! My thanks must also go to the families who trust us to support, nurture and guide their children on a crucial first step in their lifelong learning journey.

We look forward to a safe, successful, and fun filled 2023.

**Caterina Stagliano**

Childcare service Coordinator

# After School Tutoring Program

After School Tutoring continues to provide quality tuition for students of all ages. Currently we have 26 students who come each week on Mondays, Tuesdays and Wednesdays.

This year we welcomed two new tutors: Pauline Longley, with expertise is in the younger years (prep to grade 3). She is a very experienced teacher and brings with her a lot of great resources and games which make her tutoring sessions interesting and fun.

Our most recent new comer is Mahe Castles, who, in joining us, has filled our need for a secondary English tutor. She is also a very experienced teacher who has taught in a number of schools. Mahe and her husband Peter also worked at LLLC many years ago teaching ESL and computer.

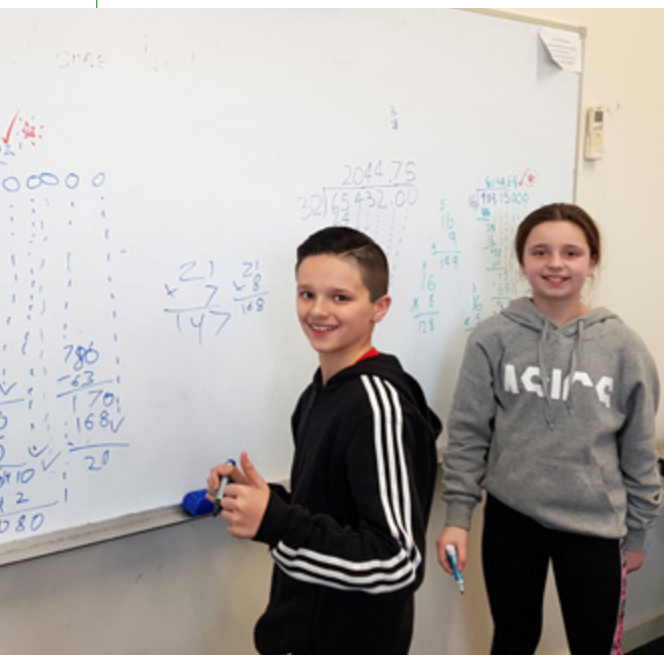
It is wonderful to be back teaching in person after the many lock downs and subsequent Zooming of the past few years. They have taken their toll on the childrens' education and confidence.

This year we have had a lot more sickness than usual – colds, flu and various other viruses, and of course Covid which has still been doing the rounds.

Shruti, Pauline, Mahe and I feel very privileged to be part of our students' lives, supporting and encouraging them in their education.

## Joyce Parle

After School Tutoring Coordinator





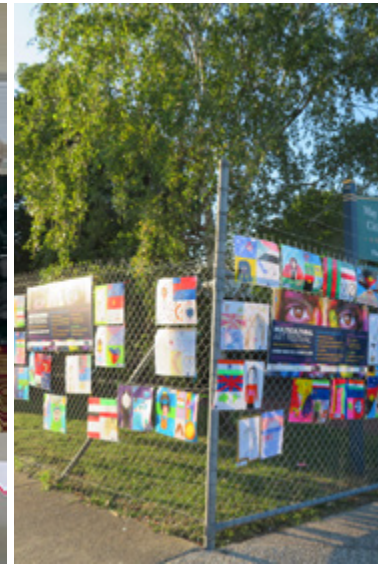
# Partnerships

We are proud to be in partnership with the following community groups and organisations:

Neighbourhood Houses Victoria (NHVic)  
Italian Migrant Welfare Organisation  
Adult, Community & Further Education Board (ACFE)  
North East Neighbourhood House Network (NENHN)  
City of Whittlesea  
Whittlesea Community Connections  
Yarra Plenty Regional Library — Lalor  
Whittlesea Neighbourhood House Network  
The Australian Shia Muslim Inc.  
Jobactive Providers  
St Vincent de Paul Society  
Foodbank Victoria  
Lalor Traders Association  
Whittlesea U3A  
Mill Park Community House  
Brotherhood of St Laurence  
Thomastown Neighbourhood House  
Mill Park Secondary College  
Lalor Primary School  
St Luke's Primary School







# Financial Statements

For the year ended 30 June 2022

## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2022

	2022 \$	2021 \$
<b>Revenue</b>		
ACFE Pre-Accredited	101,971	92,154
After School Tutoring Fees	46,818	32,777
ATO Income- Jobkeeper/Cash Flow Boost	28,500	189,174
Childcare Fees	27,395	35,397
Childcare Funding	21,992	45,939
City of Whittlesea	53,140	36,117
DHHS - N/Hood House CP	89,596	86,909
Enrolment Fees	31,714	34,788
Interest income	9	482
Other income	5,731	2,838
<b>Total revenue</b>	<b>406,866</b>	<b>556,575</b>
<b>Expenses</b>		
Advertising & marketing	(2,159)	-
Audit fees	(3,200)	(3,000)
Bank charges	(512)	(565)
Sundry expenses	(3,818)	(2,474)
Cleaning	(6,661)	(7,565)
Consultants	(890)	(4,940)
Depreciation	(1,368)	(3,195)
Equipment - expensed	-	(5,174)
Insurance	(962)	(856)
IT Support	(21,833)	(20,537)
Leave expenses	3,590	(5,129)
Subscriptions & memberships	(2,720)	(4,634)
Office consumables	(2,070)	(3,426)
Other payroll expenses	(1,051)	(1,177)
Program expenses	(18,663)	(5,156)
Telecommunications	(3,046)	(3,679)
Wages	(304,807)	(306,895)
Superannuation	(28,794)	(22,850)
Workcover	(3,872)	(1,971)
<b>Total expenses</b>	<b>(402,836)</b>	<b>(403,223)</b>
<b>Profit for the year</b>	<b>4,030</b>	<b>153,352</b>
<b>Total comprehensive income for the year</b>	<b>4,030</b>	<b>153,352</b>

The accompanying notes form part of these financial statements.

# Financial Statements

For the year ended 30 June 2022

## Statement of Financial Position

As At 30 June 2021

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	276,658	288,396
Trade and other receivables	5	1,102	365
<b>TOTAL CURRENT ASSETS</b>		<b>277,760</b>	<b>288,761</b>
NON-CURRENT ASSETS			
Property, plant and equipment	6	3,486	3,345
<b>TOTAL NON-CURRENT ASSETS</b>		<b>3,486</b>	<b>3,345</b>
<b>TOTAL ASSETS</b>		<b>281,246</b>	<b>292,106</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	7	15,080	22,838
Income in advance		1,365	649
Provisions	8	57,564	64,800
<b>TOTAL CURRENT LIABILITIES</b>		<b>74,009</b>	<b>88,287</b>
NON-CURRENT LIABILITIES			
Provisions	8	3,501	4,113
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,501</b>	<b>4,113</b>
<b>TOTAL LIABILITIES</b>		<b>77,510</b>	<b>92,400</b>
<b>NET ASSETS</b>		<b>203,736</b>	<b>199,706</b>
<b>EQUITY</b>			
Retained earnings		203,736	199,706
<b>TOTAL EQUITY</b>		<b>203,736</b>	<b>199,706</b>

The accompanying notes form part of these financial statements.

# Financial Statements

For the year ended 30 June 2022

## Statement of Changes in Equity

For the Year Ended 30 June 2022

### 2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	199,706	199,706
Profit/(loss) for the year	4,030	4,030
Balance at 30 June 2022	203,736	203,736

### 2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	46,354	46,354
Profit/(loss) for the year	153,352	153,352
Balance at 30 June 2021	199,706	199,706

The accompanying notes form part of these financial statements.



# Financial Statements

For the year ended 30 June 2022

## Statement of Cash Flows

For the Year Ended 30 June 2022

### CASH FLOWS FROM OPERATING ACTIVITIES:

Receipts in the course of operations  
Cash payments in the course of operations  
Interest received  
Net cash provided by/(used in) operating activities

### CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of plant and equipment  
Net cash provided by/(used in) investing activities

### CASH FLOWS FROM FINANCING ACTIVITIES:

Net increase/(decrease) in cash and cash equivalents held  
Cash and cash equivalents at beginning of year  
Cash and cash equivalents at end of financial year

Note	2022 \$	2021 \$
	409,002	600,871
	(419,241)	(400,881)
	9	22
12	(10,230)	200,012
	(1,508)	-
	(1,508)	-
	(11,738)	200,012
	288,396	88,384
4	276,658	288,396

The accompanying notes form part of these financial statements.

# Notes to the Financial Statements

For the Year Ended 30 June 2022

The financial report covers Lalor Living & Learning Centre Inc. as an individual entity. Lalor Living & Learning Centre Inc. is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Lalor Living & Learning Centre Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

## 1 Basis of Preparation

In the opinion of the Management committee the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

## 2 Summary of Significant Accounting Policies

### (a) Revenue and other income

#### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

# Notes to the Financial Statements

For the Year Ended 30 June 2022

## 2 Summary of Significant Accounting Policies (Continued)

### (a) Revenue and other income (Continued)

#### Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

#### **Rendering of services**

Revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable

#### **Grant income**

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

#### **Interest Income**

Interest income is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

### (b) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

### (c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

### (d) Property, plant and equipment

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

### (e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

# Notes to the Financial Statements

For the Year Ended 30 June 2022

## 2 Summary of Significant Accounting Policies (Continued)

### (f) Employee benefits

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

### (g) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

## 3 Critical Accounting Estimates and Judgments

The Management committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

### Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.



# Notes to the Financial Statements

For the Year Ended 30 June 2022

## 4 Cash and Cash Equivalents

	2022	2021
	\$	\$
Westpac general account	110,221	52,190
ANZ general account	121,424	191,203
ANZ GST account	45,013	45,003
	<b>276,658</b>	<b>288,396</b>

## 5 Trade and other receivables

CURRENT		
Trade receivables	1,102	365
<b>Total current trade and other receivables</b>	<b>1,102</b>	<b>365</b>

## 6 Property, plant and equipment

PLANT AND EQUIPMENT		
Office equipment		
At cost	35,407	33,898
Accumulated depreciation	(31,921)	(30,553)
Total office equipment	3,486	3,345
Computer software		
<b>Total property, plant and equipment</b>	<b>3,486</b>	<b>3,345</b>

## 7 Trade and Other Payables

CURRENT		
Accrued wages	5,717	4,546
GST (receivable)/payable	133	1,190
PAYG payable	2,921	1,540
Trade payables	6,309	14,273
Salary sacrifice payable	-	1,289
	<b>15,080</b>	<b>22,838</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

# Financial Statements

For the year ended 30 June 2022

## 8 Employee Benefits

### Current

Annual leave  
Long service leave

### Non-current

Long service leave

2022 \$	2021 \$
14,077	11,400
43,487	53,400
57,564	64,800
3,501	4,113
61,065	68,913
3,300	3,300

## 9 Auditors' Remuneration

Remuneration of the auditor LDAssurance, for:  
- reviewing and preparation of the financial statements

## 10 Contingencies

In the opinion of the Management committee, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

## 11 Related Parties

All committee members of Lalor Living & Learning Centre act in an honorary capacity. No Committee member received or was entitled to receive a fee solely by virtue of their position as a committee member.

## 12 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

Profit for the year

Non-cash flows in profit:

- depreciation

Changes in assets and liabilities:

- (increase)/decrease in trade and other receivables

- increase/(decrease) in income in advance

- increase/(decrease) in trade and other payables

- increase/(decrease) in employee benefits

Cashflows from operations

4,029	153,352
1,368	3,195
(736)	38,934
716	650
(7,759)	3,566
(7,848)	315
(10,230)	200,012

## 13 Statutory Information

The registered office and principal place of business of the Association is:

Lalor Living & Learning Centre Inc.  
47 French Street  
Lalor VIC 3075

# Financial Statements

For the year ended 30 June 2022

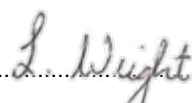
## Statement by the Committee

In the opinion of the Committee of Management of Lalor Living & Learning Centre Inc.:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

President 

Treasurer 

6th September, 2022

## **INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF LALOR LIVING & LEARNING CENTRE INC.**

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

We have reviewed the accompanying financial report, being a special purpose financial report, of Lalor Living & Learning Centre (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year, notes comprising of a summary of significant accounting policies, other explanatory notes and statement by the committee.

This review report has also been prepared for the committee of the association pursuant to the *Associations Incorporation Reform Act 2012* and *Australian Charities and Not-for-profits Commissions Act 2012*.

### **Committees' Responsibilities for the Financial Report**

The Committee are responsible for the preparation of the financial report that gives a fair and true view in accordance with the Australian Accounting Standards, the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error

### **Auditor's Responsibility**

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Australian Auditing Standards on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedure prescribed, anything has come to our attention that cause us to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the Association's financial position as at 30 June 2022 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the *Australian Charities and Not-for-profit Commission Regulation 2013*. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion**

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Lalor Living & Learning Centre Inc. does not satisfy the requirements of the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- (b) complying with Australia Accounting Standards to the extent described in Note 1 and the Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



**Basis of accounting**

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committees' financial reporting under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

LDAssurance  
Chartered Accountants



Stephen O'Kane  
Partner

Dated this 6<sup>th</sup> day of September 2022  
330 Collins Street, Melbourne.







## Who we are

**Lalor Living & Learning Centre** is a not-for-profit incorporated association. The association is made up of members who are local people who support the aims and purpose of the association.

Each year, the members elect a Committee of Governance who is responsible for overseeing the organisation. The role of the Committee includes making sure the organisation is working towards its vision and purpose, setting strategic goals, financial oversight and appointing the Manager.

## What we do

Our welcoming, friendly and professional centre includes a Neighbourhood House, providing different activities and classes for members of the community. Lalor Living & Learning Centre is registered with the ACFE Board as a Learn Local provider of adult education.

Many activities focus on adult education, including English and computers, but the Centre is very supportive of learners of all ages from culturally and linguistically diverse backgrounds. This includes social groups, art classes, weekly community lunches and cooking activities with local school students.

We offer an **Occasional Childcare Service** and an **After School Tutoring Program** for younger members of our community through to adults.



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