

**COMM UNITY PLUS SERVICES LTD**

**ACN 603 318 494**

**GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**COMM UNITY PLUS SERVICES LTD**  
**ACN 603 318 494**  
**GENERAL PURPOSE FINANCIAL REPORT**

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**COMM UNITY PLUS SERVICES LTD**  
**ACN 603 318 494**  
**DIRECTORS' REPORT**

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The Board of Directors presents their report on the Association for the financial year ended 30 June 2022.

**Directors**

The names of members of the Board of Directors in office at any time during or since the end of the year are:

<b>Name</b>	<b>Board Position</b>
Susanne Legena	Chairperson
Nella Buccheri	Deputy Chairperson
Greg Bowers	Treasurer
Louise Walters	Director
Brendan Walsh	Director
Emma Hunt	Director
Olivia Joel	Director
Jackie Mead	Director

The Board of Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Company Secretary**

Bryan Smith held the position of the Company Secretary from 1 July 2021 to 4 March 2022.

Tracey Gaudry held the position of the Company Secretary from 4 March 2022 until the end of the financial year.

**Principal Activities**

Comm Unity Plus Services Ltd (commUnity+), is a multi-disciplinary community agency that provides services across Victoria while looking for opportunities to deliver programs and support to people experiencing disadvantage in communities rich in cultural diversity.

We strive to create positive change, growth, and empowerment through a range of early intervention and prevention programs. These programs include Adult Education, Legal Services (Brimbank Melton Community Legal Centre), our Neighbourhood House, and Children's Contact Services, as well as a range of community and individual development activities.

There were no significant changes in the principal activities of the Company during the year.

**Short Term and Long Term Objectives**

Our Vision – Everyone in the West has a safe place where they feel they belong and live the life they choose.

Our Purpose - To support, strengthen and enable individuals and diverse communities in the West to flourish.

Our Values:

Responsive – We will listen to our diverse communities, measure impacts and make informed decisions about the services we provide.

Empowering – We will respect the strength of our communities and collaborate to deliver holistic services.

Accountable – We will be responsible and self-reflective. We will acknowledge and celebrate achievements.

Collaborative - We work well together as one team for our community.

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**Short Term and Long Term Objectives (*continued*)**

Our Priorities:

**1. Deliver a fully integrated and person-centred commUnity+ service delivery model**

Strategies:

- Engage staff, clients, students, community members, community leaders, stakeholders and partners and draw on data & evidence
- Develop a resourcing plan to including staff capacity, skills, budget and partnerships
- Identify options to leverage our service delivery strengths and address priority gaps
- Co-develop our new service delivery model with our clients, students and community members, partners and stakeholders
- Develop a staged implementation plan commencing in 2022-23

**2. Strengthen education to employment pathways, further study and community participation**

Strategies:

- Enhance the flexibility and sustainability of the CU+ education portfolio to further participant and student engagement with communities, education, and employment

**3. Amplify the voices of diverse communities in our governance, operations, and advocacy**

Strategies:

- Develop a framework to ensure the diverse voices of our clients, students and community members are represented in everything we do
- Commence work on a 'Reflect' Reconciliation Action Plan and submit to Reconciliation Australia
- Strengthen our understanding of our clients, students and community members' needs through surveys and other data
- Listen, share and celebrate our clients, students and community members stories to support our service and program promotion, acquittal, and advocacy efforts
- Build an evidence base of our clients, students and community members' needs to inform funding and policy organisations
- Develop advocacy positions for policy and funding to address our clients, students and community members needs, and proactively support and engage with peak bodies that advocate for issues impacting our clients, students and community members

**4. Strengthen our financial security and sustainability to support our programs, services and operations**

Strategies:

- Develop rigorous financial models, using conservative and realistic values and scenarios, to enhance confidence in our budgets and forecasts
- Identify and explore existing program funding expansion and renewal options
- Identify and assess alternatives and opportunities to grow and diversify enterprise and program funding and revenue

**5. Build organisational capacity and capability to deliver our programs and services**

Strategies:

- Support the achievement of our CU+ goals by enabling our people's performance, development and wellbeing, and flexible work policy
- Optimise the organisation structure to deliver on our Strategic Plan and commUnity+ service delivery model
- Review and optimise the use, maintenance and development of our existing and future CU+ service locations to enable the commUnity+ service delivery model. Plan the fit-out and transition to the St Albans Wellbeing Hub
- Develop a CU+ Monitoring, Evaluation and Reporting Framework incorporating clients, students, community members and partners feedback
- Enhance our Governance, renew our Policy Framework and update essential policies, embed risk culture and management, and ensure a strategic approach to business decision making

**Key Performance Indicators**

Measured using the strategies for achieving short and long-term objectives.

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**Information on Directors**

The particulars of the qualifications, experience and special responsibilities of each Director are as follows:

**Susanne Legena**

Qualifications: BA, MA (Professional Communication)

Experience: Susanne was appointed to the commUnity+ Board in 2016 and the role of Chair in 2019. Susanne is the Chair of the Governance Committee.

Susanne is the CEO of Plan International Australia and an advocate for community development, gender equality and youth participation. Susanne has previously served as Chief of Staff to the Victorian Minister for Energy, Resources and Community Development and the Arts where she contributed to key policies on energy and climate change as well as leading the implementation of A Fairer Victoria; a whole of government social policy action plan to address disadvantage and promote inclusion and participation.

She has dedicated her career to working on social justice issues tackling family violence, poverty, youth unemployment and homelessness.

Susanne has a Bachelor of Arts in Social Sciences from Flinders University and a Master of Arts (Professional Communication) from Deakin University.

**Greg Bowers**

B Bus, CPA

Qualifications: Greg was appointed to the commUnity+ board in early 2017 and was appointed as Treasurer in 2018. Greg is currently the Chief Financial Officer at Trust for Nature in Victoria; a statutory authority protecting native plants and wildlife on private land in Victoria. A Certified Practising Accountant with a Business degree from Ballarat University, Greg has extensive experience in financial management. He has overseen large-scale financial and process management at the Australian Crime Commission and PMSC.

A certified TEFL teacher, Greg has worked overseas as an English teacher and is passionate about opportunities that arise through adult education. Greg offers commUnity+ his extensive financial and operational management experience to oversee the next phase of the organisation's growth into the North Western and Inner Melbourne regions.

**Nella Buccheri**

Qualifications: BA, LLB & Australian legal practitioner

Experience: Nella was appointed to the commUnity+ Board in 2016 and joined the Finance & Risk Committee in 2021. She is currently the Associate Director of Legal Practice at Victoria Legal Aid. Nella has significant experience in criminal law and more than 10 years' experience working in the delivery of legal services through her role in the Legal Practice Directorate.

Nella is a local resident with a strong interest in social justice. She is very supportive of the work we do in local communities and is very committed to improving service provision in the Western Suburbs. Nella is particularly interested in providing better services in the Melton area for new and emerging communities and people experiencing family violence.

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**Information on Directors (*continued*)**

**Brendan Walsh**

Qualifications: MBA, Dip, Corp Governance (AICD) FAICD, Exec Cert (Non-profit Governance) Exec Cert , M&A Strategy

Experience: Brendan was appointed to the Board of commUnity+ in 2019. Brendan is a member of the Governance Committee.

For more than three decades, Brendan has been a passionate and inspired contributor to non-profits in Australia. His substantial experience includes roles as Senior Executive, CEO, Director and Board Chair of a range of highly successful and strategically focused organisations. He has worked in community and social enterprises, as well as state and local governments.

Brendan is a trusted Strategy and Governance Advisor to many organisations across Australia and internationally. He has a passion for transforming organisations to better support the people and communities they serve. He also has interest and experience in helping organisations to identify and seize opportunities for alliances, partnerships and, when appropriate, mergers.

Brendan has an MBA from the Melbourne Business School of the University of Melbourne. He is a Fellow (and Graduate) of the AICD. He holds a Diploma of Corporate Governance (AICD) as well as an Executive Certificate in Non-profit Governance from the Harvard Business School (Boston, USA).

**Louise Walters**

Qualifications: MBA, CAPM, SMAC, AMRSPH

Experience: Louise was appointed to the commUnity+ Board in 2020 and has recently become a member of the Finance, Audit and Risk Management Committee. Louise is dedicated to supporting commUnity+ towards its vision of building safe and vibrant communities in the West, where people are engaged, respected and in charge of their future. She brings a decade of experience delivering business improvement programs across private and government sectors, as well as experience in the financial services and technology industries.

Louise holds an MBA from Melbourne Business School (University of Melbourne) and certification from the Australian Institute of Company Directors.

Louise is a local resident of the inner west and has held a number of non-executive volunteer positions, including as a Board Director of the Brain Injury Foundation of Victoria.

**Olivia Joel**

Qualifications: BCom & LLB(Hons)

Experience: Olivia was appointed to the commUnity+ Board in 2020 and joined the Finance & Risk Committee in 2022. She is a Manager at Nous Group, an international management consultancy, and is passionate about instrumenting meaningful change through social policy and community development.

Olivia has worked with not-for-profit, government and member-based clients across a range of sectors, including education, human services, health and justice. She has worked extensively in business development, public policy, regulation, organisational performance and strategy. Olivia currently volunteers as a mentor through YWCA's Asista program, which links girls aged 12-18 in the child protection system with a positive female role model to build self-esteem, resilience and confidence.

Olivia has a double degree in Law (Honours) and Commerce (International Commerce) from Monash University, and undertook postgraduate studies in globalisation and international economic law.

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**Information on Directors (*continued*)**

**Emma Hunt**

Qualifications: LLB; BA; admitted to practice as an Australian legal practitioner, Masters in Criminology

Experience: Emma was appointed to the commUnity+ Board in 2020. Emma is a member of the Governance Committee.

Emma is working as Manager, Strategic Projects at Victoria Legal Aid (VLA). She is an experienced executive and senior lawyer with in-depth experience and proven ability to manage organisations as well as complex legal projects in the not-for-profit, community and government sectors in Australia and overseas.

Her experience in leadership and management includes six years as a Co-Executive Director, Public Interest Law Clearing House (PILCH) Vic Inc. (now known as Justice Connect), seven years as a senior manager in the Department of Justice and Community Safety, and five years at VLA in senior roles.

Emma is passionate about the work of community organisations that seek to improve the lives of Victorians. Her career has been based on her belief that a strong legal assistance sector is a way of ensuring vulnerable Victorians receive the advice and help they need when engaging with the law and the justice system, in turn strengthening communities and individual agency.

Emma has a Bachelor of Laws and a Bachelor of Arts from The University of Adelaide, and a first-class Master's degree in Criminology from The University of Melbourne. She is admitted to practice law in Victoria and holds a current practising certificate.

**Jackie Mead**

Qualifications: BComm, MPA, GAICD

Experience: Jackie was appointed to the commUnity+ Board in 2020 and joined the Governance Committee in 2022. She is a long-time resident of Melbourne's inner west and has a passion for creating and supporting vibrant communities that are inclusive and compassionate at their core. She brings 15 years of not-for-profit experience, along with a background in consulting and HR.

Jackie has completed a Bachelor of Commerce from Deakin University and a Master of Public Administration from the University of Melbourne (ANZSOG). Jackie has also undertaken certification from the Australian Institute of Company Directors.

**Information on Company Secretary**

**Tracey Gaudry** Appointed 4 March 2022

Qualifications: Tracey holds Bachelor Degrees in Commerce and Science from Deakin University, a Masters in Management from the National Graduate School of Management, Australia National University, and is a member of the Australian Institute of Company Directors.

Experience: Tracey is an accomplished leader with more than 20 years of experience in executive and governance roles. Her previous CEO roles for community and for-purpose organisations include Respect Victoria and the Amy Gillett Foundation. Her governance roles have included Vice President Union Cycliste Internationale where she chaired the global Women's Commission and Advocacy Commission. She has led organisations to focus on crucial prevention and early intervention research, policy and programming initiatives supporting diversity, equity and inclusion in local, regional, national and international communities.

Tracey is dedicated to supporting and enhancing the diverse communities that commUnity+ serves and has brought significant knowledge, experience and insights to our organisation.

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**Information on Company Secretary (Continued)**

**Bryan Smith** From 1 July 2021 to 4 March 2022

Qualifications: B.Bus (Accounting), CPA, Grad Dip (Applied Corporate Governance)

Experience: Bryan was the General Manager, Shared Services for Comm Unity Plus Services Ltd and was appointed Company Secretary in February 2020. Bryan has extensive experience at an Executive level managing shared services in not for profit and commercial organisations. Bryan is a non-executive Director for a Community Health Service in Country Victoria.

**Meetings of Directors**

During the financial year, 10 meetings of Directors, as well as, 6 Governance Committee meetings and 9 Finance, Audit & Risk Management Committee meetings were held.

Attendances by each director during the year were as follows:

	Board Meetings		Governance Committee		Finance, Audit & Risk Management Committee	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Susanne Legena	10	9	6	6		
Greg Bowers	10	8			9	8
Nella Buccheri	10	8			9	9
Brendan Walsh	10	10	6	6		
Louise Walters	10	9			9	9
Emma Hunt	10	10	6	6		
Olivia Joel	10	10	3	3	4	4
Jackie Mead	10	9	3	2	5	5

The Directors act in an honorary capacity and are not paid for services to Comm Unity Plus Services Ltd.

**After balance day events**

The COVID19 pandemic may induce a significant changes in the state of affairs of the Company during the financial period ended 30 June 2023. The Board of Directors will take all necessary measures to preserve capital and shepherd the Company through this uncertain period.

**Contribution in Winding Up**

Comm Unity Plus Services Ltd is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$5.00 towards meeting any outstanding obligations of the Company.

At 30 June 2022 the collective liability of members was \$65 (2021: \$65).

**Auditor's Independence Declaration**

The auditor's independence declaration for the year ended 30 June 2022 has been received and is included in this report on Page 7.

Signed in accordance with a resolution of the Board of Directors.

Director   
 Susanne Legena

  
 Greg Bowers

Dated: 12.10.2022





# Collins & Co Audit Pty Ltd

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## AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF COMMUNITY PLUS SERVICES LTD ACN 603 318 494

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2022 there have been:

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

**Frederik Ryk Ludolf Eksteen CA**  
**ASIC Auditor Registration Number 421448**

**Collins & Co Audit Pty Ltd**  
**127 Paisley Street**  
**FOOTSCRAY VIC 3011**

**Dated this 13th day of October 2022**

**COMM UNITY PLUS SERVICES LTD**  
**ACN 603 318 494**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>REVENUES</b>	<b>2</b>	8,387,672	9,198,825
<b>EXPENDITURE</b>			
Employee benefits expenses		6,032,622	5,848,716
Depreciation and amortisation expenses	<b>3</b>	790,361	766,492
Finance charges on lease liabilities		26,170	27,709
Interest paid on building loan		510	4,557
Loss on sale of property, plant and equipment		8,796	3,943
Program resources		277,470	275,978
Lease expenditure		263,676	332,625
Data management fees		-	-
Other expenses		985,713	874,770
<b>TOTAL EXPENDITURE</b>		<b><u>8,385,318</u></b>	<b><u>8,134,790</u></b>
Surplus/(deficit) attributable to entity		<b>2,354</b>	<b>1,064,035</b>
Other comprehensive income		-	-
Net gain or loss on revaluation of non-current assets	<b>7</b>	-	-
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<b><u>2,354</u></b>	<b><u>1,064,035</u></b>
Total comprehensive income/(loss) attributable to entity		<b><u>2,354</u></b>	<b><u>1,064,035</u></b>

**COMMUNITY PLUS SERVICES LTD**  
**ACN 603 318 494**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,548,784	1,551,708
Trade and other receivables	5	318,200	219,654
Other current assets	6	301,065	308,300
<b>TOTAL CURRENT ASSETS</b>		<b><u>2,168,049</u></b>	<b><u>2,079,662</u></b>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	7	2,546,444	2,631,381
Intangible assets	8	731,712	803,289
<b>TOTAL NON-CURRENT ASSETS</b>		<b><u>3,278,156</u></b>	<b><u>3,434,670</u></b>
<b>TOTAL ASSETS</b>		<b><u>5,446,205</u></b>	<b><u>5,514,332</u></b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,084,749	1,175,951
Provisions	10	519,417	459,722
Lease liabilities	12	361,922	508,918
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>1,966,088</u></b>	<b><u>2,144,591</u></b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	10,000	10,000
Provisions	10	67,354	66,009
Lease liabilities	12	382,376	275,699
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b><u>459,730</u></b>	<b><u>351,708</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>2,425,818</u></b>	<b><u>2,496,299</u></b>
<b>NET ASSETS</b>		<b><u>3,020,387</u></b>	<b><u>3,018,033</u></b>
<b>EQUITY</b>			
Accumulated funds		2,625,087	2,622,733
Reserves		395,300	395,300
<b>TOTAL EQUITY</b>		<b><u>3,020,387</u></b>	<b><u>3,018,033</u></b>

The statement of financial position is to be read in conjunction with the audit report and the notes to the financial statements.

**COMM UNITY PLUS SERVICES LTD**  
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**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022**

	<b>Accumulated funds \$</b>	<b>Asset revaluation reserve \$</b>	<b>Total \$</b>
<b>Balance as at 1 July 2020</b>	<b>1,558,698</b>	<b>395,300</b>	<b>1,953,998</b>
Surplus/(deficit) attributable to entity	1,064,035	-	<b>1,064,035</b>
<b>Balance as at 30 June 2021</b>	<b><u>2,622,733</u></b>	<b><u>395,300</u></b>	<b><u>3,018,033</u></b>
Surplus/(deficit) attributable to entity	2,354	-	<b>2,354</b>
<b>Balance as at 30 June 2022</b>	<b><u><u>2,625,087</u></u></b>	<b><u><u>395,300</u></u></b>	<b><u><u>3,020,387</u></u></b>

**COMM UNITY PLUS SERVICES LTD**  
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**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and grants		8,132,962	9,982,606
Payments to employees and suppliers		(7,432,311)	(7,239,606)
Interest received		6,067	3,650
Interest paid		(26,680)	(32,266)
<b>Net cash generated from/(used in) operating activities</b>	<b>14</b>	<b>680,038</b>	<b>2,714,384</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from disposal of property, plant and equipment		-	-
Payment for purchase of property, plant and equipment		(23,234)	(50,000)
<b>Net cash generated from/(used in) investing activities</b>		<b>(23,234)</b>	<b>(50,000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of lease liabilities		(659,728)	(706,803)
Repayment of building loan borrowings		-	(1,120,110)
<b>Net cash generated from/(used in) financing activities</b>		<b>(659,728)</b>	<b>(1,826,913)</b>
Net increase/(decrease) in cash held		(2,924)	837,471
Cash and cash equivalents at beginning of financial year		1,551,708	714,237
<b>Cash and cash equivalents at end of financial year</b>	<b>4</b>	<b>1,548,784</b>	<b>1,551,708</b>

**COMM UNITY PLUS SERVICES LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

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**Note 1. Statement of Significant Accounting Policies**

The financial statements and notes represent those of Comm Unity Plus Services Ltd (the Company).

**Basis of preparation**

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

*Historical cost convention*

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

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

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

**Accounting Policies**

**a. Property, Plant and Equipment**

Freehold land and buildings, plant & equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the Company includes the cost of materials, labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the asset can be measured reliably. All other repairs & maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Company commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to depreciation.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable amount.

**COMM UNITY PLUS SERVICES LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

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**Note 1. Statement of Significant Accounting Policies (continued)**

**a. Property, Plant and Equipment (continued)**

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Buildings	2.50%
Computer software	30.00%
Telephone system	20.00%
Computer equipment	30.00%
Office equipment, furniture and fittings	7.50 - 30.00%
Security system	25.00%

**b. Impairment of Assets**

At each reporting date, the company reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash generating unit to which the asset belongs.

**c. Leases**

**Leased Assets**

For any new contracts entered on or after 1 July 2019, the Company considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period in exchange for consideration'. To apply this definition the Company assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Company
- the Company has the right to obtain substantially all the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
- the Company has the right to direct the use of the identified asset throughout the period of use.

The Company assess whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

**COMM UNITY PLUS SERVICES LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

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**Note 1. Statement of Significant Accounting Policies (continued)**

**Measurement and recognition of leases as a lessee**

At lease commencement date, the Company recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Company, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Company depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

The Company also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Company measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Company's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Company has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

**Accounting for Leases under AASB 16**

The adoption of this new Standard has resulted in the Company recognising a right-of-use asset and related lease liability in connection with all former operating leases except for those identified as low-value or having a remaining lease term of less than 12 months from the date of initial application.

The new Standard has been applied using the modified retrospective approach, with the cumulative effect of adopting AASB 16 being recognised in equity as an adjustment to the opening balance of retained earnings for the current period. Prior periods have not been restated.

For contracts in place at the date of initial application, the Company has elected to apply the definition of a lease from AASB 117 and has not applied AASB 16 to arrangements that were previously not identified as lease under AASB 117.

The Company has elected not to include initial direct costs in the measurement of the right-of-use asset for operating leases in existence at the date of initial application of AASB 16, being 1 January 2019. At this date, the Company has also elected to measure the right-of-use assets at an amount equal to the lease liability adjusted for any prepaid or accrued lease payments that existed at the date of transition.

Instead of performing an impairment review on the right-of-use assets at the date of initial application, the Company has relied on its historic assessment as to whether leases were onerous immediately before the date of initial application of AASB 16.



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**Note 1. Statement of Significant Accounting Policies (continued)**

**Accounting for Leases under AASB 16 (continued)**

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low-value assets the Company has applied the optional exemptions to not recognise right-of-use assets but to account for the lease expense on a straightline basis over the remaining lease term.

For those leases previously classified as finance leases, the right-of-use asset and lease liability are measured at the date of initial application at the same amounts as under AASB 117 immediately before the date of initial application.

On transition to AASB 16 the weighted average incremental borrowing rate applied to lease liabilities recognised under AASB 16 was 2.68%.

The Company has benefited from the use of hindsight for determining the lease term when considering options to extend and terminate leases.

**d. Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Finance instruments are subsequently measured at either of fair value, amortised cost using the effective interest rate method, or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as (i) the amount at which the financial asset or financial liability is measured at initial recognition (ii) less principal repayments (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

*The effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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**Note 1. Statement of Significant Accounting Policies (continued)**

**d. Financial Instruments (continued)**

**Financial assets at fair value through the profit & loss**

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a Company of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

**Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of reporting period. If during the period the Company sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments would be tainted and reclassified as available-for-sale.

**Available-for-sale Financial assets**

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in equity of other entities where there is neither fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period.

**Financial liabilities**

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**Fair value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

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**Note 1. Statement of Significant Accounting Policies (continued)**

**d. Financial Instruments (continued)**

**Impairment**

At the end of each reporting period, the entity assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**e. Employee Benefits**

**Short term benefits**

The provisions for employee entitlements to wages, salaries, annual and paid maternity leave represent obligations resulting from employees' services provided up to reporting date, calculated at undiscounted amounts based on wage and salary rates, including related on-costs, which the Company expects to pay at the end of each reporting period.

**Long term benefits**

The provision for employee entitlements to long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to reporting date.

**Superannuation**

Superannuation contributions are made by the Company to approved superannuation funds for all employees. The costs are charged as employee expenses as they are incurred. The Company has no legal obligation to cover any shortfall in the superannuation funds' obligations to provide benefits to employees on retirement.

**f. Provisions**

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**g. 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 short term borrowings in current liabilities in the statement of financial position.

**h. Revenue**

Revenue comprises income from the provision of government grants, client contributions and donations. Revenue from major products and services is shown in Note 2.

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**Note 1. Statement of Significant Accounting Policies (continued)**

**h. Revenue (continued)**

**AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities**

The Company applies Australian Accounting Standards AASB 15 and AASB 1058.

AASB 15 involves the use of a five-step recognition model for recognising revenue, the steps are:

Step 1 – Identify the contract with the customer

Step 2 – Identify the sufficiently specific performance obligations to be satisfied

Step 3 – Measure the expected consideration

Step 4 – Allocate that consideration to each of the performance obligations in the contract

Step 5 – Recognise revenue

AASB 1058 measures income by reference to the fair value of the asset received. The asset received, which could be a financial or non-financial asset, is initially measured at fair value when the consideration paid for the asset is significantly less than fair value, and that difference is principally to enable the entity to further its objectives. Otherwise, assets acquired are recognised at cost.

Where the asset has been measured at fair value, AASB 1058 requires that elements of other Accounting Standards are identified before accounting for the residual component. These standards are:

- AASB 15 Revenue from Contracts with Customers
- AASB 16 Leases
- AASB 1004 Contributions
- AASB 137 Provisions, Contingent Liabilities & Contingent Assets
- AASB 9 Financial Instruments

***Client Contributions***

Fees charged services provided to clients are recognised when the service is rendered.

***Donations***

Donations collected, are recognised as revenue when the organisation gains control, economic benefits are probable and the amount of the donation can be measured reliably.

***Interest Received***

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

All receipts are stated net of Good and Services Tax.

**i. Trade and Other Payables**

Trade and other payables represent the liabilities for goods and services received by the Company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**COMM UNITY PLUS SERVICES LTD**  
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**Note 1. Statement of Significant Accounting Policies (continued)**

**j. 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 Australian Tax Office.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a net basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows excluded from the receipts from customers or the payments to suppliers.

**k. Income Tax**

By virtue of its aims as set out in the constitution, the Company qualifies as an organisation specifically exempt from income tax under Section 50-45 of the *Income Tax Assessment Act 1997*.

**l. Comparative Figures**

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

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

**m. Critical Accounting Estimates and Judgements**

The direction evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

**Key Estimates - Impairment (General)**

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets.

Where an impairment trigger exists, the recoverable amount of the asset is determined.

**Key Judgements - Provision for Impairment of Receivables**

The management believe that \$Nil of the debt may be unrecoverable, and therefore no provision for impairment has been made.

**o. New, Revised or Amending Accounting Standards and Interpretations Adopted**

The Association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the AASB that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
<b>Note 2. Operating Activities: Revenues</b>		
Grants and other funding income	7,512,739	7,168,158
Corporate services income	1,877	13,971
COVID-19 government & other assistance payments	813,252	1,939,784
Fees received	46,484	41,977
Other income	7,253	31,285
Interest received	6,067	3,650
<b>Total revenues</b>	<u><u>8,387,672</u></u>	<u><u>9,198,825</u></u>

**Note 3. Operating Activities: Expenses**

Depreciation of non-current assets	99,376	107,797
Amortisation of right of use assets	<u>690,985</u>	<u>658,695</u>
	<u><u>790,361</u></u>	<u><u>766,492</u></u>
Salaries and wages	4,701,566	4,592,572
Superannuation	525,381	472,594

**Key Management Personnel Remuneration**

Key management of the Association are the members of the Board of Management, the Chief Executive Officer and Senior Executive Managers. Included in salaries and wages above is the following key management personnel remuneration:

Key management personnel remuneration	503,772	594,293
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Note that the Board of Directors are not financially remunerated.

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	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 4. Cash and Cash Equivalents</b>		
Cash on hand	1,780	3,480
Commonwealth Bank of Australia - Term Deposits	1,049,752	1,045,003
Commonwealth Bank of Australia - Saver Account	450,262	397,750
Commonwealth Bank of Australia - Society Cheque Account	46,990	105,475
	<u>1,548,784</u>	<u>1,551,708</u>
 <u>Reconciliation of Cash</u>		
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	1,548,784	1,551,708
	<u>1,548,784</u>	<u>1,551,708</u>
 <b>Note 5. Trade and Other Receivables</b>		
Trade debtors and grants receivable	318,200	219,654
Less: provision for doubtful debts	-	-
	<u>318,200</u>	<u>219,654</u>
 <b>Note 6. Other Current Assets</b>		
Sundry receivables	137,005	131,307
Prepayments	58,579	58,582
Rental bonds	105,481	118,411
	<u>301,065</u>	<u>308,300</u>

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	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 7. Property, Plant and Equipment</b>		
<b>Freehold Land and Buildings</b>		
Buildings and land at valuation	3,003,759	3,003,759
Accumulated depreciation	<u>(480,052)</u>	<u>(394,884)</u>
	<u>2,523,707</u>	<u>2,608,875</u>
<b>Computer and Office Equipment</b>		
At cost	29,584	22,800
Accumulated depreciation	<u>(11,943)</u>	<u>(21,463)</u>
	<u>17,641</u>	<u>1,337</u>
<b>Telephone System</b>		
At cost	-	-
Accumulated depreciation	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Office Equipment</b>		
At cost	137,913	169,920
Accumulated depreciation	<u>(132,817)</u>	<u>(148,751)</u>
	<u>5,096</u>	<u>21,169</u>
<b>Total Property, Plant and Equipment</b>	<u>2,546,444</u>	<u>2,631,381</u>



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

**Note 7. Property, Plant and Equipment (continued)**

(b) Reconciliation of movement in carrying values

	Land and Buildings	Computer and Office Equipment	Telephone System	Office Equipment	Total Property, Plant and Equipment
<b>Written down value at 1 July 2020</b>	<b>2,651,215</b>	<b>3,478</b>	<b>724</b>	<b>35,247</b>	<b>2,690,664</b>
Additions	50,000		-		50,000
Disposals	-	(1,015)	(471)		(1,486)
Depreciation expense	(92,340)	(1,126)	(253)	(14,078)	(107,797)
<b>Written down value at 30 June 2021</b>	<b>2,608,875</b>	<b>1,337</b>	<b>-</b>	<b>21,169</b>	<b>2,631,381</b>

	Land and Buildings	Computer and Office Equipment	Telephone System	Office Equipment	Total Property, Plant and Equipment
<b>Written down value at 1 July 2021</b>	<b>2,608,875</b>	<b>1,337</b>	<b>-</b>	<b>21,169</b>	<b>2,631,381</b>
Additions	-	18,234	-	5,000	23,234
Disposals	-	-	-	(8,795)	(8,795)
Depreciation expense	(85,168)	(1,930)	-	(12,278)	(99,376)
<b>Written down value at 30 June 2022</b>	<b>2,523,707</b>	<b>17,641</b>	<b>-</b>	<b>5,096</b>	<b>2,546,444</b>

**Note 8. Intangible Assets**

	Leased Properties	Equipment Leases	Motor Vehicle Leases	Total Intangible Assets
<b>Written down value at 1 July 2020</b>	<b>1,129,727</b>	<b>49,698</b>	<b>33,103</b>	<b>1,212,528</b>
Additions	428,219	78,785	-	507,004
Disposals	(255,478)	(2,070)	-	(257,548)
Amortisation expense	(599,791)	(50,261)	(8,643)	(658,695)
<b>Written down value at 30 June 2021</b>	<b>702,677</b>	<b>76,152</b>	<b>24,460</b>	<b>803,289</b>
<b>Written down value at 1 July 2021</b>	<b>702,677</b>	<b>76,152</b>	<b>24,460</b>	<b>803,289</b>
Additions	619,408	-	-	619,408
Disposals	-	-	-	-
Amortisation expense	(666,585)	(15,757)	(8,643)	(690,985)
<b>Written down value at 30 June 2022</b>	<b>655,500</b>	<b>60,395</b>	<b>15,817</b>	<b>731,712</b>

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	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 9. Trade and Other Payables</b>		
<b>Current - Unsecured</b>		
Trade creditors	40,921	91,406
Accrued expenses	198,251	124,654
Income received in advance	593,048	737,447
Superannuation payable	64,908	62,680
GST payable	75,936	60,575
PAYG withholding tax payable	105,511	93,397
Commonwealth Bank of Australia - credit cards	6,174	5,792
	<b>1,084,749</b>	<b>1,175,951</b>
<b>Non-current - Unsecured</b>		
Other payables	-	-
	<b>1,084,749</b>	<b>1,175,951</b>
<b>Financial liabilities at amortised cost classified as trade and other payables</b>		
Trade and other payables		
- Total current	1,084,749	1,175,951
- Total non-current	-	-
	<b>1,084,749</b>	<b>1,175,951</b>
<b><u>Income Received in Advance consists of:</u></b>		
Brimbank City Council - Neighbourhood House	-	32,103
Deakin University Student Placement Fees	-	-
Department of Education - ACFE Pre-Accredited Funding 2020-2021	-	44,368
Department of Education - ACFE Pre-Accredited Funding 2021-2022	33,343	-
Department of Education - ACFE Pre-Accredited Funding 2018-2019	84,269	84,269
Department of Education - Adult Literacy & Numeracy Practitioner Program	-	5,500
Department of Health & Human Services - Neighbourhood House	13,340	16,742
Department of Social Services	314,741	-
Victoria Legal Aid Frontline Services	-	85,004
Victoria Legal Aid General Legal Program	-	109,688
Victoria Legal Aid IT Support	-	-
Victoria Legal Aid Other Projects	-	4,316
Victoria Legal Aid Melton Family Violence Grant	147,355	307,739
Women's Exercise Program	-	47,718
	<b>593,048</b>	<b>737,447</b>
<b>Note 10. Provisions</b>		
<b>Current</b>		
Annual leave	397,153	366,023
Long service leave	122,264	93,699
	<b>519,417</b>	<b>459,722</b>
<b>Non-current</b>		
Long service leave	67,354	66,009
	<b>67,354</b>	<b>66,009</b>

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	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Note 11. Borrowings</b>		
<b>Non-Current</b>		
Commonwealth Bank of Australia - mortgage loan	10,000	10,000
	10,000	10,000

The mortgage loan is secured by First Registered First Mortgage by the Commonwealth Bank of Australia over property situated at 822 & 824 Ballarat Road, Deer Park VIC 3023. This loan is for a 3 year term until July 2023, is interest only and will not be called by the Bank within the next 12 months.

**Note 12. Lease Liabilities**

**Current**

Leased Premises	337,818	485,209
Leased Equipment	15,219	15,058
Leased Motor Vehicles	8,885	8,651
	361,922	508,918

**Non-current**

Leased Premises	328,919	197,958
Leased Equipment	45,869	61,267
Leased Motor Vehicles	7,588	16,474
	382,376	275,699

**Note 13. Capital Commitments**

There are no future projected capital commitments.

**Note 14. Cash Flow Information**

**(a) Reconciliation of Cash Flow from Operations with Profit after Income Tax**

Operating surplus/(deficit)	2,354	1,064,035
<u>Non-cash flows in profit</u>		
Depreciation	790,361	766,492
(Profit)/loss on disposal of property, plant and equipment	8,796	3,943
<u>Changes in assets and liabilities</u>		
(Increase)/decrease in trade and other receivables	(98,546)	174,172
Increase/(decrease) in doubtful debt provision	-	-
(Increase)/decrease in accrued income	(5,698)	329,836
(Increase)/decrease in prepayments and rental bonds	12,933	(2,688)
Increase/(decrease) in trade and other payables	(91,202)	192,606
Increase/(decrease) in provisions	61,040	185,988
	680,038	2,714,384

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**Note 15. Financial Risk Management**

**a. Financial Risk Management**

The Company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable and bank loans.

The Company does not have any derivative instruments at 30 June 2022.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	<b>Note</b>	<b>2022</b>	<b>2021</b>
		\$	\$
<b>Financial Assets</b>			
Cash and cash equivalents	4	1,548,784	1,551,708
Loans and receivables	5	318,200	219,654
		1,866,984	1,771,362
<b>Financial Liabilities</b>			
Trade and other payables	8	1,084,749	1,175,951
		1,084,749	1,175,951

**(i) Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the Statement of Financial Position and notes to the financial statements.

**(ii) Liquidity Risk**

The Company manages liquidity risk by monitoring forecast cash flows and ensuring that adequate borrowing facilities are maintained.

**(iii) Interest Rate Risk**

The finance committee meets on a regular basis to analyse the interest rate exposure in the context of the most recent economic conditions and forecasts.

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Note 16. Contribution of Assets</b>		
<b><i>Federal Government Grant Funding</i></b>		
Department of Social Services	919,274	898,522
Victoria Legal Aid	475,624	277,025
Department of Education and Training	3,237,657	3,380,832
Department of Health	34,378	18,983
<b><i>State Government Grant Funding</i></b>		
Department of Families Fairness and Housing	160,167	165,606
Department of Education and Training - ACFE	229,251	292,787
Department of Education and Training - Skills First	832,465	1,167,104
Jobs Advocate Program	151,667	-
Victoria Legal Aid	1,394,153	1,242,645
Legal Student Placements	11,000	22,000

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	2022	2021
	\$	\$
<b>Note 16. Contribution of Assets (continued)</b>		
<b>Local Government Grant Funding</b>		
Brimbank City Council Grants	67,103	26,501
<b>Note 17. Victoria Legal Aid Compulsory Disclosure</b>		
<b>Breakdown of income from Victoria Legal Aid</b>		
Commonwealth income for the financial year	475,624	369,763
Victorian State income for the financial year	1,394,153	1,452,109
Service generated income	-	72,735
Total income from Victoria Legal Aid	<b>1,869,777</b>	<b>1,894,607</b>
<b>Specific CLSP Assets</b>		
Computer equipment	-	-
less accumulated depreciation	-	-
Office equipment	-	-
less accumulated depreciation	-	-
Telephone system	-	-
less accumulated depreciation	-	-
Motor vehicle	-	-
less accumulated depreciation	-	-
TOTAL CLSP assets	-	-
less accumulated depreciation	-	-
Written down value of total CLSP assets at 30 June 2022	-	-

Details of changes in CLSP assets (including purchases, sales and depreciation), legal commitments for future years and any CLSP allowable surplus and excess surplus are shown clearly in either reports or Notes to Accounts.

**COMM UNITY PLUS SERVICES LTD**  
**ACN 603 318 494**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

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**Note 18. Company's Details**

The registered office of the company is:

822 Ballarat Road  
DEER PARK VIC 3023

The principal place of business of the company is:

822 Ballarat Road  
DEER PARK VIC 3023


**COMMUNITY PLUS SERVICES LTD  
ACN 603 318 494  
DIRECTORS' DECLARATION**


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The responsible persons declare that in the responsible persons' opinion:

1. there are reasonable grounds to believe that the Company is able to pay all of its debts, as and when they become due and payable; and
2. 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*.

Chairperson   
\_\_\_\_\_  
Susanne Legena

Treasurer   
\_\_\_\_\_  
Greg Bowers

Dated this                      day of 12.10.2022



# Collins & Co Audit Pty Ltd

127 Paisley Street  
Footscray VIC 3011  
Australia

Phone (03) 9680 1000  
Fax (03) 9689 6605

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**COMM UNITY PLUS SERVICES LTD  
A.B.N. 85 696 671 223  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

## ***Opinion***

I have audited the accompanying financial report of Comm Unity Plus Services Ltd (the company), which comprises the statement of financial position as at 30 June 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Comm Unity Plus Services Ltd is in accordance with Division 60 of the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2022 and of its performance and cash flows for the year ended on 30 June 2022; and
- ii. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

## ***Basis of Opinion***

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Responsibilities of Management and Those Charged with Governance for the Financial Report**

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

In preparing the financial report, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.





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## ***Auditor's Responsibilities for the Audit of the Financial Report***

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

**Frederik Ryk Ludolf Eksteen CA**  
**ASIC Auditor Registration Number 421448**

**Collins & Co Audit Pty Ltd**  
**127 Paisley Street**  
**FOOTSCRAY VIC 3011**

**Dated this 13th day of October 2022**