

2020 Annual Report



**34th Annual General Meeting
17 March 2021**

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Acknowledgements

GEALC acknowledges the Boonwurrung people of the Kulin Nation as the Traditional Owners and Custodians of the land on which we work, learn and meet. We pay our respects to their Elders past, present and emerging, and recognise and uphold their continuing relationship to this land.

GEALC would like to acknowledge the support from the following organisations in 2020:



About GEALC

GEALC first opened its doors in 1986. It began as the Holmesglen Home Tutor program, with committed volunteer tutors. Since then, the need for language, literacy and computer education in the Glen Eira area has grown. So much so, that we are now a registered training organisation with approximately 500 students attending our centre's programs each year.

GEALC's inclusive & welcoming approach makes it unique in bringing people from all walks of life together to create opportunities for community connectedness. With students from over 45 different countries attending the centre, GEALC meets a significant need in Glen Eira for adults wishing to learn and improve their language, literacy, numeracy, computer & vocational skills so that they may enhance their personal and family lives and participate more fully in the community where they live.

Vision

A strong inclusive community of connected, empowered, confident people

Mission Statement

To provide opportunities for adults to fully participate in society through further education, employment and community inclusion

Underpinning Principles

- We provide a warm & welcoming centre
- We are caring & professional

Our people

2020 Committee of Management

President	Dan Fine
Vice President/Treasurer	Ashwind Skinnon
Secretary	Nicola Williams
General Members	Jamie Hyams, Jenny Jackson, Judy Moylan, Belinda McLennan (Mar), Alice Ooi (Nov) & Vinita Godhino (Dec)

2020 Staff Members

Executive Officer (Manager)	Philippa Caris
Education Coordinator	Ann Manning
Client Support & Engagement Officer	Lindy Lifszyc
Finance Officer	Rita Ying
AMEP Assessment Officer	Kerry Moore
Enrolment Officer	Sandra Tempes
Communication Officer	Poonam Trivedi
Administration Officer	Shikha Agarwal
Facility & Hospitality Officer	Elizabeth Amini (2 months)

2020 Tutors

Computer Tutor / IT Maintenance	Peng Ng
EAL Tutors	Jenny Boyarski, Nola Clark, Kay Fisher, Sally Smith, Lyn McKee, Susan Henenberg, Kerry Moore, Meg Thorley, Stephanie Daley (3 months), Julie Levine (2 months) & Marina Makarova (2 months)
Drawing & Painting Tutor	Nicole Kemp
Chi Yoga Tutor	Rita Ying



Thanks to GEALC's Invaluable Volunteers!

Ann Maddern *OH&S and Library*
Sheila Ward *Administration*
Courtney Tonkin *Administration*
Heather Baxter *EAL Tutoring & B Bags*
Caren Silver *EAL Tutoring*
Mardie Townsend *EAL Tutoring*

Catherine Deltour *Boomerang Bags*
Hayley James *Boomerang Bags*
Jiamei Li *Boomerang Bags*
Thi Hong Khong *Boomerang Bags*
Judy Moylan *Marketing Distribution*
Sue Favier *EAL Tutoring*



I am extremely proud of the work GEALC does within the community and especially the additional outreach activities throughout 2020 and I am very grateful to the volunteers and staff for all the work that they do

President's Report

2020 was obviously a challenging year. For everyone! It was challenging for people in their personal lives as well as their public/professional lives. GEALC was no exception and it was a difficult year for the teachers, the volunteers and of course the students. As an organisation, we were well positioned to weather the challenges thanks to our; healthy finances, courageous and committed leadership and tenacity and hard work of all our staff and volunteers, however we acknowledge it was not easy. I think we all did a fantastic job so well done!

We have and will continue to reflect on the lessons learned and new skills developed over the past year and will consider what changes should be maintained moving forward.

The experience of our students and the warmth and supportive environment maintained throughout the year, especially online, is due to the commitment and dedication from staff and volunteers led by our incredible Executive Officer, Philippa Caris. On behalf of the Committee, I want to thank each and every one of you for your commitment and hard work throughout 2020. We really do have a great and supportive GEALC family.

2020 highlighted the importance of community organisations like GEALC more than ever and illustrated the critical role they play in society. I anticipate this will benefit GEALC in the long term as more agencies and governing bodies invest in social wellbeing and community infrastructure that provide a place of unity and community wellbeing. We will continue to ensure we are well placed to take advantage of new opportunities to continue to deliver value and increase our positive influence throughout the community.

There have also been some exciting changes to the committee of management in 2020. We welcomed Belinda McLennan, Vinita Godinho and Alice Ooi, and we have already benefited from their diverse and extensive experience in NFP board positions, finance, and risk management. We look forward to continuing to grow and develop as a committee in 2021.

In Semester 2 2021, we will be saying farewell to our beloved Booran Road home. The teaching staff will continue classes through a blended delivery model combining online as well as in person (assuming COVID restrictions allow). The in-person classes will be delivered across a few locations – some familiar and some new as we continue to be flexible and adaptable while we slowly migrate our primary premises to be at DC Bricker Pavilion at Princess Park. This exciting move will provide GEALC with a great new home, providing a sense of security, stability, and also allowing scope to grow.

In closing, I am extremely proud of the work GEALC does within the community and especially the additional outreach activities throughout 2020 led by Lindy and Philippa. I am very grateful to the volunteers and staff for all the work that they do, and I look forward to continuing our success and the success of our students through 2021.

Yours in lifelong learning,

Dan Fine – President

PS - If you are interested in joining the committee of management, please reach out to myself – Dan Fine or Philippa Caris

EO's Report

I can't believe it's the end of another year and WHAT a YEAR it has been!!

When we look back in history, it will be interesting to see how 2020 is remembered! It was certainly one of the most challenging and uncertain periods many of us have ever experienced. At GEALC, like everyone else, we needed to adapt and respond to rapidly changing circumstances and emerging needs during this period.

At the beginning of 2020, GEALC was heading to its busiest year yet. And then COVID-19 hit! GEALC decided to close its doors to learners on 23 March and all staff moved to working from home by 1 April.

From the start of the pandemic, GEALC wanted to make sure it put mechanisms in place to support people struggling with social isolation, loneliness and economic downturn, all of which are a perfect storm to harm people's health and wellbeing. We were determined to connect our learners in any way we could.

GEALC was able to respond quickly to ensure continuity of its programs and other service delivery. More than ever GEALC was committed to supporting its learners with core education and skills to build their confidence, knowledge and be ready to take the next step once restrictions eased. Whether that be further training, to find employment, develop further skills to improve their future or to connect with others in their community.

By the beginning of Term 2, GEALC was able to successfully engage over 168 learners in online learning using Zoom and Google Classroom. GEALC was committed to keeping everyone engaged and connected to the Centre. Not all students participated in the online clas-

ses but those who didn't, were contacted by phone or email. Regular newsletters and care packs were also sent to all students to make sure they felt connected.

We feel proud that we were able to engage and connect with our learners during this challenging time and help them achieve their goals in some small way.

One of GEALC's greatest assets in 2020 was the contribution made by the people who work here. GEALC's team of admin staff, committee of management and tutors displayed a great deal of flexibility and responsiveness to the changing circumstances and community needs. I would like to personally thank everyone for their hard work and outstanding efforts in supporting and connecting our GEALC community during the COVID-19 pandemic. You never cease to amaze me!

I would also like to acknowledge our network partners and those who fund us, as well as the people who use our services, particularly our dedicated learners. GEALC is a critical piece of local infrastructure requiring the coordinated effort of many people determined to see us succeed.

Winning the "Innovation in a time of COVID Acknowledgement Award for the 2020 Victorian Learn Local Awards" reflects everyone's commitment, adaptability and innovation during this challenging time and I feel so proud of our GEALC family!

As we all adjust to the impact of COVID-19, GEALC is ready to embrace and maximise all its efforts to continue to reach and engage as many learners as it can to make a difference.

Philippa Caris - Executive Officer



Winning the “Innovation in a time of COVID Acknowledgement Award for the 2020 Victorian Learn Local Awards” reflects everyone’s commitment, adaptability and innovation during this challenging time and I feel so proud of our GEALC family!

Education Report

2020 brought with it many challenges! GEALC's admin, students and teachers were presented with problems no one had ever encountered. Due to Covid-19 students were suddenly unable to attend face to face classes and interact with their classmates and teachers.

All teachers rallied and threw themselves into learning how to produce lessons suited to online learning. *Zoom* and *Google Classroom* were words we had heard of and now we not only needed to use them daily, we had to live them. The commitment shown and willingness to go above and beyond from all the teachers needs to be acknowledged and I thank them. Initially some students were confused and reluctant to attempt online classes. This was due to varied reasons from not having the technical skills, not having the equipment necessary or adequate internet connections to a lack of confidence in their abilities.

Due to the constant encouragement and efforts of all teachers and staff we were able to encourage and support learners to join the classes. Slowly we built up a strong following of students who challenged themselves on a daily basis. IT equipment was made available to those who didn't have it in the form of iPads and laptops to anyone who needed them.

In addition to online work teachers made themselves available to students through email and mobile to ensure no student was unable to access help or have any queries answered.



Mailing work to students was another avenue to keep as many connected as possible.

AMEP hours saw a reduction but we were so grateful that students remained loyal in any way they could.

One critical element of 2020 was to ensure no student suffered from isolation or a feeling of disconnection due to living under the restrictions imposed. This is where GEALC concentrated a strong effort ensuring students who may have not joined classes were not left alone. Regular newsletters filling them in on what was happening and contact from our Student Support Officer, Lindy, as well as their teachers was ongoing. As a result many students commented in their end of year evaluations and feedback forms that this was greatly appreciated and helped them cope with the lack of physical interaction.

Throughout the year GEALC provided social interaction for students in the way of online games (Bingo), creating a Happy Dance (see <http://gealc.org.au/youtube/>) as well as social online gatherings at the end of terms.

All of this created a year like no other for all of us here at GEALC. The pride I have in saying we not only survived but lived our ethos; we not only provided opportunities for all to participate and connect we ensured the heart and soul of the Centre continued to flourish.

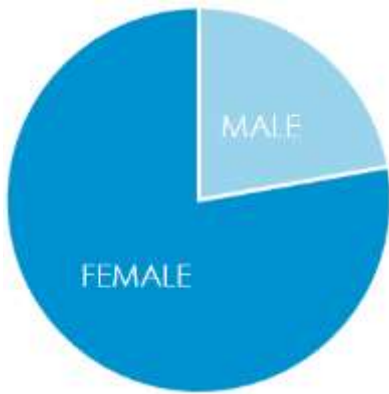
Ann Manning - Education Coordinator



Snapshot 2020

Our Students

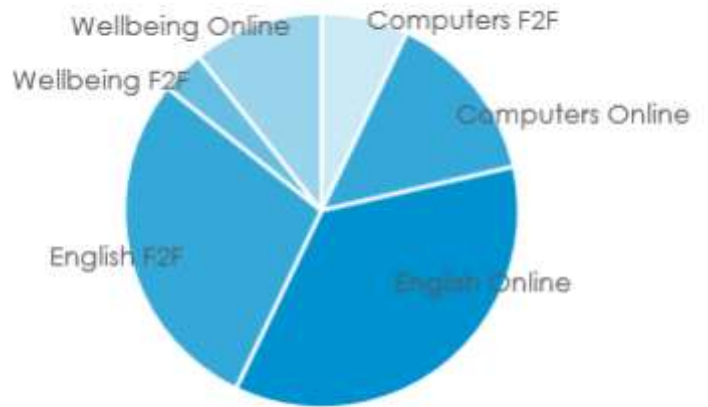
371



37 Nationalities

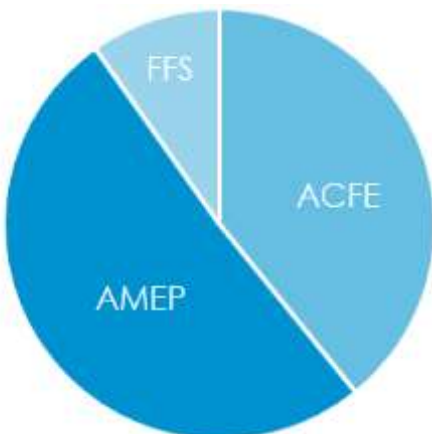
Programs Delivered

56



Hours Delivered

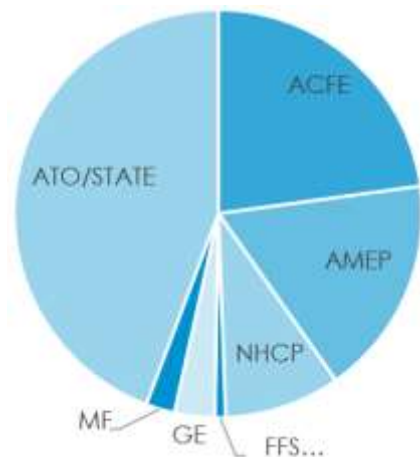
41,388



Fee For Service (FFS) Adult Migrant English Program (AMEP) Adult Community & Further Education (ACFE)

Funding

\$923,841



Glen Eira Council (GE) Miscellaneous Funding (MF) Neighbourhood House Coordination Program (NHCP)

Our Impact

COMMUNITY ENGAGEMENT

- Virtual Biggest Morning Tea *over 50 participants*
- Adult Learners' Week Free Workshops *cooking online, virtual excursion, online Bingo, joke competition*
- End of Term Celebrations *virtual dance, funny hat party & certificate ceremony*
- Get Online Week *free digital computer classes*
- WELLvember *12 free online health & wellbeing workshops*



ONLINE LEARNING

- **168** students engaged in online learning
- **21** ZOOM classes delivered weekly (over 20,000 hrs)
- **FREE** Google Classroom activities (learn anytime)
- **Reduced fees** to encourage online engagement
- **68 online interviews** to assess new students



WELLBEING

- **Health** Gentle Yoga, Tips for exercising at home, Women's Health Issues
- **Walk & Talk** free online conversation class for migrants
- **Weekly newsletter** updates current COVID-19 information, free wellbeing support information, services available & online events
- **WELLvember** 12 free online health & wellbeing workshops



STUDENT WELFARE



- **160** care packs mailed to students
- **60 hours** 1:1 support phone, Zoom & face to face
- **Email support** by tutors & staff daily
- **Google Classroom** noticeboard with support information
- **IT equipment iPad** loans to students

STAFF SUPPORT



- **Upskilling staff** online internal & external PD
- **1:1 mentoring** to support staff working online
- **Weekly online meetings** for tutors and admin staff
- **30 care packs** mailed to staff & volunteers
- **IT equipment** loans to staff

COLLABORATIONS



- ATO (financial workshops)
- Glen Eira Council Community Groups
- Glen Eira Community Providers' Network
- Caulfield Community Health Service (online exercise tips)
- Multicultural Centre for Women's Health
- Services Australia (digital services)
- Inner South Multicultural Network
- Bendigo Bank Ormond McKinnon (financial literacy)

Highlights

Objectives & Strategic Goals

EDUCATION & EMPLOYMENT

Our people gain the skills they need to create pathways and opportunities

STRATEGIC PRIORITIES:

English Literacy

By early March 2020, GEALC was heading to its busiest year yet with 256 students enrolled one of its 20 English as additional language programs (EAL). Then COVID-19 hit and GEALC had to close its doors to learners on 23 March! GEALC was able to respond quickly to ensure continuity of its EAL programs online. The education team delivered 16 EAL classes online to over 155 students. Ann Manning and her team of EAL tutors are to be congratulated on their outstanding efforts throughout the year.

Financial Literacy

The following financial workshops were delivered:

- * Bendigo Bank Financial Literacy Workshop on how to manage money effectively (5/3/20)
- * Services Australia online presentation including Centrelink payments, Child Support & Medicare claims (18/3/20)
- * Australian Tax Office "Introduction to Tax in Australia" on Zoom in easy English (30/7/20) and Mandarin (7/8/20)

Computer Literacy

GEALC ran 4 face to face pre-accredited computer programs (20 hours) in Term 1 2020 and 8 classes online during lockdown. Unfortunately we were unable to teach beginner classes online.

Life Skills

Life skill activities are invaluable in helping our students improve their everyday speaking and language skills. It's wonderful to see their increased confidence and willingness to get more involved:

- *Australian Studies*: to learn more about the local area, everyday services, Australian history, culture and useful Aussie vocabulary and phrases

- *Language for Living*: develop everyday language in practical situations (local school, a restaurant, shopping, cooking, local services).

Employability & Job Ready Skills

Employability programs are usually scheduled for Term 2 so unfortunately we were unable to deliver any programs face to face like Bookkeeping & MYOB. Lindy, our Client Support Officer, provided 1:1 support to learners looking for work (over Zoom and phone) and piloted a new program called *Job Ready* (which commenced in 2021).

SOCIAL INCLUSION

Our people and the wider community feel welcome and connected with us and each other

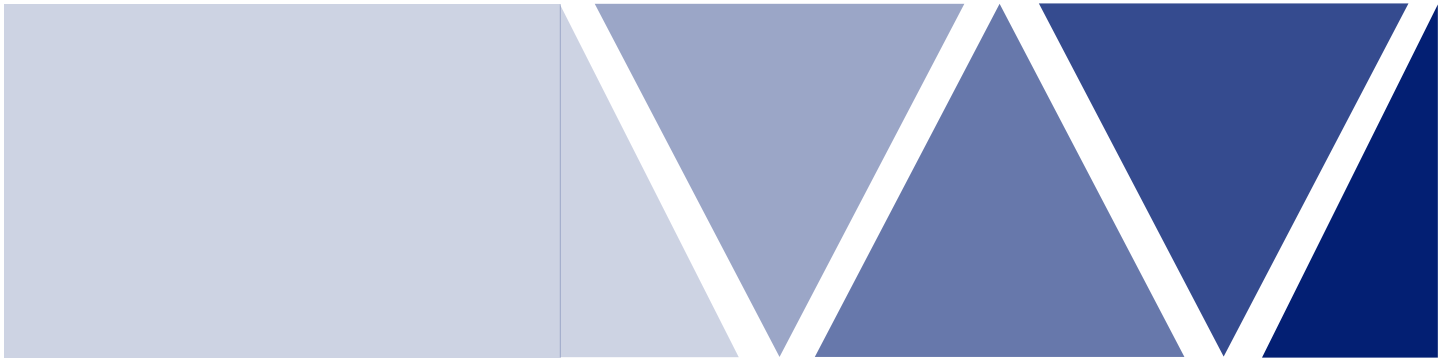
STRATEGIC PRIORITIES:

Social inclusion activities

- GEALC Biggest Morning Tea on Zoom (May 20)
- Adult Learners Week Virtual NSW Bush Walk, online Cooking Class, online Bingo, joke competition (1-8 September 2020)
- Get Online Week (October 2020) – face-to-face beginners computer classes, online cooking class and online Bingo
- End of Term Celebrations including a virtual dance, silly hat party and a social inclusion lunch and certificate ceremony (held in a park).

Community wellbeing

- Walk & Talk – weekly walking group continued online as COVID restrictions were introduced and changed, became "Sit & Talk" from August 2020 when masks were compulsory outdoors
- Online exercise class with Sara from Caulfield Community Health Service (August 2020)
- Wellvember (November 2020): Full schedule (3 sessions per week throughout November) of online wellbeing activities supporting good health and general wellbeing
- Incursions/online webinars for GEALC students: including 7 online health workshops run by the Multicultural Centre for Women's Health in Mandarin (June-July 2020)



- Gentle Yoga sessions delivered face to face in Term 1 and then online for remainder of year
- Painting & Drawing mainly delivered online.

Grow community network

- Glen Eira Community Providers Network (fortnightly meetings from April 2020)
- Application for Let's stay Connected grant with 11 Glen Eira community network providers
- Inner South Multicultural Network meetings
- Laneway Art Project
- Participated in David Southwick MP's "What Now - What Next" panel discussion
- Presentation to the Gippsland Learn Locals & at ACFE forum on how to deliver programs online.

Client support

- Approximately 60 hours of 1:1 support provided both face-to-face and online via Zoom, phone calls and emails, covering issues including well-being & COVID questions, career & study options, general welfare & settlement, technical support and AMEP extensions
- 68 online interviews to assess new EAL students
- Google Classroom Student Support Noticeboard from April with information and links relating to COVID, Arts, Accessing Information in languages other than English, Centrelink payments, safety, racism, respectful relationships, work, study & wellbeing
- Weekly Student Support Update from April 2020 covering special events, services, COVID updates, health guidelines and support services
- Nearly 200 care packs mailed out to students and staff
- Digital Loans including laptops for tutors and iPads for students
- Reduced course fees to encourage online engagement.

SUSTAINABILITY

Our organisation is able to continue to function at a high level

STRATEGIC PRIORITIES:

Diversification of Funding

GEALC continued to receive recurrent funding from Neighbourhood House Coordination Program (NHCP), Adult Community and Further Education (ACFE), Adult Migrant English Program (AMEP) and Glen Eira City Council.

Non-recurrent grant activities:

- Glen Eira City Council's 2020-2021 Community Services Grant to run a series of free health and wellbeing workshops in the community
- Learn Local 2020 Training and Delivery Support Grant to purchase new equipment
- Department of Premier & Cabinet Capacity Building & Participation program to run digital literacy programs for senior multicultural learners
- Multicultural Affairs & Social Cohesion Division 2019-2020 'Honouring Multicultural Citizens' Grant
- Small grants from Be Connected Get Online Week and from CommInsure.

Security of Accommodation

GEALC has been working closely with Glen Eira Council to secure accommodation at DC Bricker Pavilion (Princes Park). This included a 'Change of Land Use' permit application. GEALC will begin moving to DC Bricker in Semester 2 2021.

Investment in IT Infrastructure

- Migration to Office Microsoft 365
- New laptops and equipment were purchased to support staff working from home .

Uplift of marketing & communications

- Regular Facebook and website updates to notify students with COVID updates & changes to program delivery
- Weekly Student Support Newsletters
- Increased communication with community network providers and services.



Treasurer's Report

Overall Operating Profit

For the year ended 31 December 2020 GEALC finished with an operating profit of \$241,671. This can be compared to a budgeted operating profit of approximately \$70,000 for the same year and an operating profit of \$132,490 for the prior year (31 Dec 2019). This year's result is explained below.

Income

Total income for the year ended 31 December 2020 was \$923,842. This is compared to the prior year of \$688,402. The main changes from the year ended 31 December 2019 are:

- Income from ordinary operations decreased by approximately \$160,000 as a direct result of the Covid 19 pandemic.
- Grants received decreased by approximately \$11,000 because of fewer community activities due to the Covid 19 pandemic.
- Total federal and state government Jobkeeper, Cash Boost and Business Support Fund receipts of approximately \$409,000. This was a result of satisfying the necessary eligibility requirements, allowing the continued employment of GEALC staff through 2020 and again in 2021.

Expenses

Total expense for the year ended 31 December 2020 was \$678,662. This is compared to a budget of approx. \$698,000 for the same period and total expenses for the prior year of \$555,912. The key cost changes compared to the year ended 31 December 2019 were:

- Jobkeeper receipts being directly passed onto staff as required.
- Additional costs incurred to improve work from home resources and staff PD.

Balance Sheet

As at the 31 December 2020 GEALC had cash on hand of \$686,789. Total current assets at \$774,239 are more than sufficient to meet known liabilities, including up to date annual leave, long service provisions and the portable long service leave requirements.

Overall GEALC's balance sheet remains in a strong position as we look towards continued uncertainty in 2021, including changes to face to face delivery and hour limits associated with AMEP income due to classroom density quotients. Fee for service income is also expected to be well below 2019 levels in 2021.

GEALC's move to suitable and commercially appropriate long-term accommodation will occur this coming calendar year. This will require GEALC to use its own financial resources to ensure the move is a success for everyone.

2021 Budget

The GEALC Committee was presented with the 2021 budget in February 2021 which has now been endorsed. A *deficit* of approx. \$100,000 is estimated with the following key notes:

- GEALC will continue to employ the Centre Manager on a full time basis as well as providing key admin support/resources for the teaching team. This will allow GEALC to continue to meet the requirements of all students, the community and funding providers.
- A Compliance Officer will be employed to assist our admin team with the increased level of compliance requirements over the last two years. The compliance burden requires a dedicated and focused resource.
- Loss of federal and state government Covid-19 stimulus funding from April 2021. The funding received during the year ended 31 December 2020 will support GEALC through an uncertain 2021.
- Estimated costs associated with move to long term accommodation.
- Increase in other Centre admin costs associated with ongoing student management requirements and tutor resources.

It is noted that GEALC has received confirmation of approval for funding for the period 1 January 2021 to 31 December 2021 from ACFE, AMEP, NHCP and the Glen Eira City Council. This has been reflected in the 2021 budget.

Ashwind Skinnon - Treasurer

2020 Financial Report

Glen Eira Adult Learning Centre Inc.

ABN: 56 245 390 101 Reg No. A0013210Z



Hello Dear Team of GEALC,

Today I received your warmly letter, the masks and the seed of sunflower. I was touched by them deeply, especially during the challenging period. You guys have done excellence job, all I can say is, THANK YOU! And I believe that an amazing Sunflower Wall will present to all of us for the indelible memory.

Stay healthy and best regards,

Zhen Mi

Glen Eira Adult Learning Centre Inc.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 31 December 2020

	Note	2020 \$	2019 \$
Revenue	3(a)	459,095	621,700
Other income	3(b)	464,747	66,702
		923,842	688,402
Expenses			
Advertising and promotion expenses		292	1,226
Depreciation and amortisation		8,997	9,122
Employee benefit expenses		605,552	445,000
Grant & program delivery costs		7,111	14,762
Occupancy expenses		17,693	31,037
Office and administration expenses		30,981	44,855
Professional Fees		2,100	2,125
Other expenses		9,445	7,785
Total Expenses		682,171	555,912
Net Surplus		241,671	132,490
Other comprehensive income		-	-
Total Comprehensive Income		241,671	132,490

Glen Eira Adult Learning Centre Inc.

Statement of Financial Position

For the year ended 31 December 2020

	Note	2020 \$	2019 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	686,789	408,734
Trade other receivables	5	76,485	42,929
Other assets	6	10,965	13,964
Total current assets		774,239	465,627
Non-Current Assets			
Plant and equipment	7	7,938	8,078
Total non-current assets		7,938	8,078
Total assets		782,177	473,705
LIABILITIES			
Current Liabilities			
Trade and other payables	8	41,259	11,913
Employee benefits	9	63,571	36,895
Other liabilities	10	39,894	26,771
Total current liabilities		144,724	75,579
Non-Current Liabilities			
Employee benefits	9	7,663	10,008
Total non-current liabilities		7,663	10,008
Total liabilities		152,387	85,587
NET ASSETS		629,790	388,118
EQUITY			
Retained surplus		629,790	388,118
TOTAL EQUITY		629,790	388,118

Glen Eira Adult Learning Centre Inc.

Statement of Changes in Equity & Cash Flows

For the year ended 31 December 2020

STATEMENT OF CHANGES IN EQUITY

	Retained Surplus \$	Total \$
Balance at 1 January 2019	255,628	255,628
Comprehensive income		
Net surplus for the year	132,490	132,490
Other comprehensive income for the year	-	-
Total comprehensive income attributable to members of the entity	132,490	132,490
Balance at 31 December 2019	388,118	388,118
Balance at 1 January 2020	388,118	388,118
Comprehensive income		
Net surplus for the year	241,671	241,671
Other comprehensive income for the year	-	-
Total comprehensive income attributable to members of the entity	241,671	241,671
Balance at 31 December 2020	629,790	629,790

STATEMENT OF CASH FLOWS

For the year ended 31 December 2020

	Note	2020 \$	2019 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers (inclusive of GST)		949,027	606,822
Payments to suppliers and employees (inclusive of GST)		(667,427)	(502,830)
Net cash provided by operating activities	12	281,600	103,992
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		5,312	7,353
Payment for property, plant, equipment		(8,857)	(4,689)
Net cash used in operating activities		(3,545)	2,664
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from / (Repayments of) borrowings		-	-
Net cash used in financing activities		-	-
Net increase/ (decrease) in cash held		278,055	106,656
Cash at beginning of the year		408,734	302,078
Cash at end of the financial year	4	686,789	408,734

Glen Eira Adult Learning Centre Inc.

Notes to the Financial Statements

For the year ended 31 December 2020

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

In the committees opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations. The committee have determined that the accounting policies adopted are appropriate to meet the needs of the members of Glen Eira Adult Learning Centre Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

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

Critical accounting estimates

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

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Sales revenue

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

Donations

Donations are recognised at the time the pledge is made.

Grants

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

Volunteer services

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income Tax

The association is a not-for-profit organisation and a registered charity and accordingly is exempt from income tax under section 50.5 of the Income Tax Assessment Act 1997.

Current and non-current classification

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

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

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

Cash and cash equivalents

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

Trade and other receivables

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

Contract assets

Contract assets are recognised when the incorporated association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated

Glen Eira Adult Learning Centre Inc.

Notes to the Financial Statements

For the year ended 31 December 2020

as financial assets for impairment purposes.

Property, Plant and Equipment

As Glen Eira Adult Learning Centre Inc. leases the property, it is therefore is not the legal owner and accordingly no separate figure has been ascribed to the value or cost of the common property in the Statement of Financial Position.

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Leasehold improvements	15 years or expiry of the lease commitment
Plant and equipment	3-5 years
Office furniture & equipment	3-5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Trade and Other Payables

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

Contract liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

Employee Benefits

Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs.

Short-term employee benefits

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

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an

asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

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

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

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

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

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

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 31 December 2020. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

NOTE 2: CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

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

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and

Glen Eira Adult Learning Centre Inc.

Notes to the Financial Statements

For the year ended 31 December 2020

services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and

amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

NOTE 3. REVENUE

a). Revenue

Revenue consists of the following:

Adult, Community and Further Education	196,710	212,742
Neighbourhood House Coordination Program Guidelines	84,957	80,732
Adult Migrant English Program	160,714	260,939
Adult, Community and further Education students	8,837	30,533
Fee for service	7,727	36,314
Room hire	150	440
	459,095	621,700

b). Other Income

Grants income	50,206	58,308
Sundry income	414,541	8,394
	464,747	66,702

NOTE 4. CASH AND CASH EQUIVALENTS

CURRENT

Cash at bank	333,297	107,756
Term deposits	353,447	300,946
Petty cash	45	33
	686,789	408,735

NOTE 5. TRADE AND OTHER RECEIVABLES

CURRENT

Trade receivables	43,635	42,929
Other receivables	32,850	-
	76,485	42,929

NOTE 6. OTHER ASSETS

CURRENT

Prepayments	10,515	13,914
Deposits	450	50
	10,965	13,964

Glen Eira Adult Learning Centre Inc.

Notes to the Financial Statements

For the year ended 31 December 2020

NOTE 7. PLANT AND EQUIPMENT

	2020	2019
	\$	\$
LEASEHOLD IMPROVEMENTS:		
<i>Leasehold Improvement, Fixtures & Fittings</i>		
At cost	60,542	60,542
Less accumulated depreciation	(60,524)	(60,542)
	-	-
PLANT AND EQUIPMENT:		
<i>Plant & Equipment</i>		
At cost	45,274	36,416
Less accumulated depreciation	(38,459)	(33,294)
	6,815	3,122
 <i>Office Furnitures & Equipment</i>		
At cost	53,198	53,198
Less accumulated depreciation	(52,075)	(48,242)
	1,123	4,956
	7,938	8,078

NOTE 8. TRADE CREDITORS AND OTHER PAYABLES

CURRENT		
Trade creditors	7,881	2,836
GST and payroll-related taxes	13,257	6,073
Superannuation payable	6,723	3,004
	13,398	-
	41,259	11,913

NOTE 9. PROVISIONS

CURRENT		
Employee benefits		
Annual Leave	36,932	14,219
Long service leave	26,639	22,676
	63,571	36,895
NON-CURRENT		
Employee benefits		
Long service leave	7,663	10,008
	7,663	10,008
	71,234	46,903

Glen Eira Adult Learning Centre Inc.

Notes to the Financial Statements

For the year ended 31 December 2020

NOTE 10. OTHER LIABILITIES

	2020	2019
	\$	\$
CURRENT		
Deferred grant revenue	39,894	26,771
	39,894	26,771

NOTE 11. LEASE COMMITMENTS

Operating lease commitments – Leased Premises

Amount Payable – minimum lease payments

- no later than 1 year	4,311	7,124
- later than 1 year	-	-
	4,311	7,124

NOTE 12. CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations

Net surplus	241,671	132,490
Non-cash flows in profit		
Depreciation	8,997	9,122
Net (gain)/loss on disposal on property, plant and equipment	-	-
Non-operating items in surplus		
Interest received	(5,312)	(7,353)
Changes in assets and liabilities		
(Increase) decrease Receivables	(33,556)	(14,155)
(Increase) decrease Other assets	(2,999)	(11,883)
(Decrease) increase Payables	(29,346)	(5,022)
(Decrease) increase Provisions	24,332	1,516
(Decrease) increase Other liabilities	13,123	(723)
Net cash provided by operating activities	281,600	103,992

NOTE 13: CONTINGENT LIABILITIES

The incorporated association had no contingent liabilities as at 31 December 2020 and 31 December 2019.

NOTE 14: EVENTS AFTER THE REPORTING PERIOD

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 31 December 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 31 December 2020 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Glen Eira Adult Learning Centre Inc.

Statement By Committee and Auditor's Report 2020

The Committee has determined that the Centre is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity, and therefore there is no requirement to apply accounting concepts or standards in the preparation of these financial statements. The Committee has determined that this special purpose financial report should be prepared in accordance with the requirements of the Associations Incorporation Reform Act 2012 and the basis of accounting outlined in Note 1 to the accounts.

In the opinion of the Committee:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 31 December 2020 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

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

Treasurer

Secretary



Dated at Ormond on the 10th day of March 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLEN EIRA ADULT LEARNING CENTRE INC.

Opinion

We have audited the financial statements of Glen Eira Adult Learning Centre Inc. ('the Association'), which comprises the Statement of Financial Position as at 31 December 2020, the Statement of Profit or Loss, Statement of Changes in Members Funds and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by Members of the Committee.

In our opinion the financial report of Glen Eira Adult Learning Centre Inc. has been prepared in accordance with 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 31 December 2020 and of its financial performance for the year then ended;
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Basis of Accounting

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 Association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The committee is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Glen Eira Adult Learning Centre Inc.

Independent Auditor's Report to the Members

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee and Those Charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Kidmans Partners Audit Pty Ltd

ABN: 46 143 986 841



John Petridis

Director

Dated 11th March 2021



Your fundraising progress for
Glenn Fife Adult Learning Centre's Planning Fee
Cancer Council
\$4,028.62

**GEALC's
2020
COVID
MEMORY**

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