



# ANNUAL REPORT

## 2022



**Bass Coast  
Adult Learning**

Learn More.

RTO ID: 3720

**239 White Road  
Wonthaggi**



## ABOUT US

Bass Coast Adult Learning (BCAL) offers a unique service to people living, working and/or studying in Bass Coast and nearby districts. We have a history, since 1988, of providing a range of offerings to meet our community's further education and training needs and interests.

We are a Registered Training Organisation (RTO) and a Learn Local. We are a registered Australian Migrant Education Program (AMEP) provider.

We are the only local (Bass Coast) post-secondary education provider filling the skills gap between low and basic skill levels and, either, entry level employment or further training offered by public (TAFE) and other RTOs. Many of our programs include special emphasis on language, literacy, numeracy, digital and employability skills. We also offer tailored training to local businesses.

We have established partnerships with a range of government and community agencies and organisations, enabling us to develop and deliver programs that meet the training needs of our community.

Our site at 239 White Road, Wonthaggi is leased from the Bass Coast Shire Council. We host and collaborate with our location partners at Wonthaggi U3A and Wonthaggi Woodcrafters, which further broadens offerings that meet the needs of a cross section of the Bass Coast community.

### Acknowledgement of Traditional Owners

Bass Coast Adult Learning operates on Kulin Nation country. We acknowledge the Bunurong and Boonwurrung People as the traditional custodians of the Bass Coast region and pay our respects to elders past and present.

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## Our legal context

As a community-based, not-for-profit organisation, BCAL is incorporated under the Associations Incorporation Reform Act 2012. We are a registered charity with Deductible Gift Recipient status and have Income Tax Exempt status under the Income Tax Assessment Act 1997. As such, we are regulated by and report annually to the Australian Charities and Not-for-profits Commission (ACNC).

We are required to hold an Annual General Meeting within 5 months of the end of our financial year, which for BCAL, as an educational institution, is a calendar year.

Many of the programs we deliver, we do so under contract to State or Commonwealth Government Departments.

We deliver nationally accredited qualifications under contract to the Victorian Government which also the funds delivery of pre-accredited or Learn Local programs through its Adult, Community and Further Education section (ACFE).

The Commonwealth Department of Home Affairs funds our delivery of nationally accredited English language training through AMEP.

BCAL delivers Capacity Building programs to National Disability Insurance Scheme (NDIS) clients. The NDIS is administered by the National Disability Insurance Agency (NDIA). NDIA is an independent statutory agency.

**RTO ID: 3720**  
**INC No: A0017261Y**  
**ABN: 80 913 366 342**



**12,110**

Pre-accredited hours



**11,551**

Accredited hours



## 2 new successful courses

Work for Yourself Care and Support  
&  
Sustainability Series



**96**

Responsible Servicing  
of Alcohol enrolments



**127**

CPR enrolments



**1,493**

Facebook followers



**265**

Instagram followers

# Our Philosophy

At BCAL we believe that learning changes lives for the better and opens opportunities for us all to achieve our full potential. Community-based learning and development addresses personal and social development, active citizenship, individual health and wellbeing issues. It empowers people, both as individuals and in communities, to make positive changes in their lives and can grow community-led groups and services that make their communities more cohesive, sustainable, and better able to overcome the challenges they face. This is particularly the case for the disadvantaged and those facing discrimination, who can gain the confidence and skills they need to influence decisions that affect their lives.

## Our Mission

To provide a flexible, supportive and inclusive adult learning environment to enable community members from Bass Coast and surrounding areas to study, improve work and life skills and build social capital.

## Our Vision

Bass Coast Adult Learning is a vital community resource. We offer a range of learning programs and community development opportunities in a welcoming, inclusive and supportive environment.

## Our Strategic Objectives

### COMMUNITY

We will build partnerships with other organisations to serve and strengthen the community of Bass Coast Shire. Lifelong learning makes an important contribution towards promoting social inclusion, active citizenship and social capital.

### PEOPLE

We will provide education and training that meets the needs of the Bass Coast community. We will build staff capabilities as lifelong learners and model this to our students and participants.

### GROWTH

We will grow our service capacity and capability to deliver our services locally.

### SUSTAINABILITY

We will maintain our financial diversification and viability and successfully transition the organisation to the next stage of its leadership.

# CHAIR'S REPORT



After two years of lockdowns, 2022 presented new challenges. Centre Manager, Deb Watson took leave for the Semester One due to illness. In Deb's absence, the Board appointed Olivia Hurrell, our English Language teacher, to share Centre management duties with me. With support from all staff, we worked to ensure BCAL's courses and programs continued smoothly. I want to thank Olivia for her outstanding work in leading and supporting staff and streamlining curriculum and reporting processes.

BCAL continued to support our learners to emerge from pandemic-driven life changes. Like other providers, we saw reluctance to engage in programs and courses. These attitudes shifted and we met and, in some instances, exceeded our funding commitments by year's end. We achieved this as we dealt with some difficult circumstances of our own.

BCAL continued to project our presence across the Bass Coast community through a wide range of events:

- The Diverseability Breakfast was a great success thanks to Josh Latham, Melissa Harrison and Geoff Ellis and support from The Wonthaggi Club.
- The inaugural Bass Coast Edible Gardens was another great success, with over 500 visitors. Thanks to Deb Watson, Leslie Adams and volunteer, Sharon Willcox. The event was conceived as a BCAL fundraiser and was successful. A second NDIS CelebrateAbility event was another success.
- A Pathways Expo, celebrating learning was held during International Adult Learner's Week. The event provided engaging presentations on the learning programs, courses and activities that BCAL offers.

We can also report strategic achievements in 2022:

- An MOU with 3mFM (now SouthCoastFM) governing the transfer of our local community radio station from Inverloch to be co-located at 239 White Road. The Board was happy to respond to a request from the station as it believes the addition of such a vital community service to our site will generate benefits to the community

- An MOU with TAFE Gippsland, that will benefit BCAL learners seeking pathways to further study in nationally accredited training.
- An MOU with Corinella and District Community Centre to improve access to education and training in the Waterline Community.
- The Board commissioned an IT Strategic Plan, that sets out a framework and timetable for upgrading and maintaining our computing and other digital equipment. This will ensure our students are learning on up-to-date devices.

The Board welcomed two new members during 2022, Michael Bladen, has replaced Alan Hurst as Woodies representative, and Nina Kane. Nina is a trained lawyer and, has held positions in legal research, risk management and, migrant settlement services with our close partner, Latrobe Community Health Services.

We have also welcomed Glo-Ann D'Souza as our Strategic Marketing Coordinator. Glo's skills had a measurable impact on BCAL's profile and she has become a valued member of the BCAL community.

At the end of 2022, we said goodbye to our Board Chair, Emily Sinnbeck, who has taken on a demanding employment position. We wish her well in her new role.

We also said goodbye to Deb Watson. We thank Deb for her three years of dedication to BCAL and wish her well.

A personal thank you from me to members of the BCAL Board for their commitment and support through a challenging year.

BCAL's offerings are enriched by the work of our volunteers. Cheryl Padgett's contributions have improved our compliance efforts. Our reliable EAL volunteers enhance the experience of our students.

Thank you and congratulations, to our dedicated and talented staff, who are central to BCAL's capability to deliver services to its community.

A handwritten signature in black ink that reads "Maddy Harford". The signature is written in a cursive, flowing style.

**Maddy Harford**

**Acting Chair, BCAL Committee of Management**

# TREASURER'S REPORT



## Financial Performance in 2022

Following the Covid turmoil (and in common with similar institutions) the year started poorly with lower than expected student enrolments, but the staff worked hard to improve this and we finished the year achieving 99% of budget in student hours (standard course hours). The course revenue was even better at \$544k (13% over budget!) due mainly to the growth in NDIS and Pre-accredited courses.

The breakdown by course groups is as follows:

### Profit and Loss Summary

	<b>Student Hours</b>	<b>Revenue (\$k)</b>
Accredited Courses	11,551	\$112
Pre-accredited Courses	12,110	\$147
Fee-for-service Courses	2,756	\$ 64
NDIS	<u>3,252</u>	<u>\$219</u>
Total Courses	<b>29,669</b>	<b>\$544</b>

The overall revenue of \$574k was 3% over budget, unfortunately dragged down by a poor result (again) in obtaining grants, but still on a par with 2021.

We continued the investment in people and equipment which we started in 2021, but various circumstances resulted in an over-run of 18% on expenditure.

The overall result was a disappointing loss of \$164k, but the investments we have made have left us with a strong team going into 2023.

We have nevertheless managed to keep a strong asset base, with \$172k in the bank and current assets of \$235k versus current liabilities of \$108k, leaving net current assets at +\$127k.

The committee has developed a budget for 2023 with an increase in revenue, but with more modest expenses, targeting a small overall profit.

A handwritten signature in blue ink, appearing to read 'T. J. Herring'. The signature is written in a cursive style and is positioned above the printed name of the Treasurer.

**Tim Herring**  
Treasurer, BCAL

Refer to Appendix A for the full Financial Audit Report.

# COMMITTEE



**Maddy Harford**  
Acting Chair



**Graeme Charles - U3A**  
Secretary



**Tim Herring**  
Treasurer



**Alan Hurst**  
Wonthaggi Woodworkers



**Mike Bladen**  
Wonthaggi Woodworkers



**Leslie Adams**  
General Committee Member



**Nina Kane**  
General Committee Member



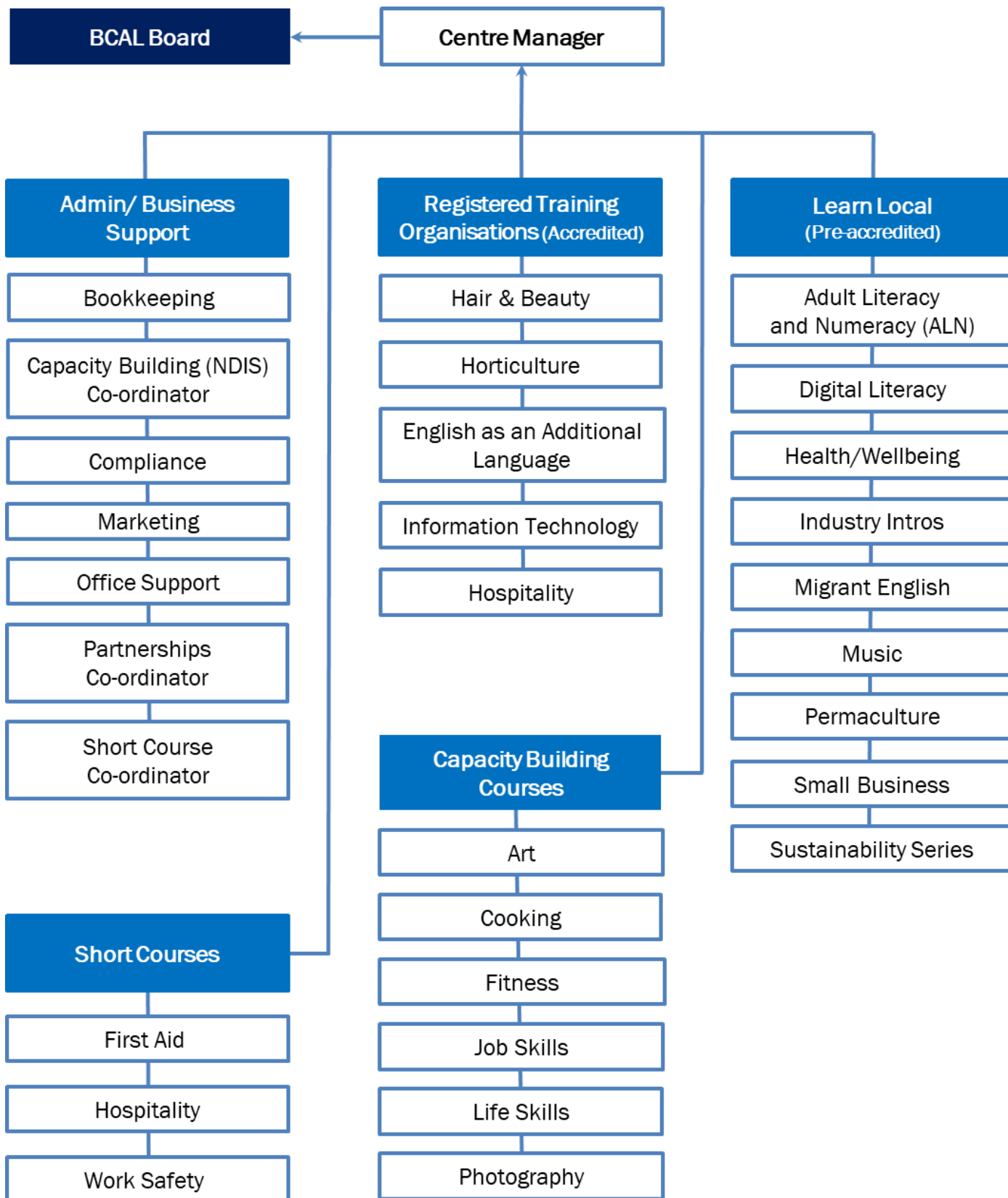
**Miranda Schooneveldt**  
General Committee Member



**Daryl Pellizzer**  
Staff Representative



# ORGANISATION STRUCTURE



# CENTRE MANAGER'S REPORT



In 2022, BCAL delivered another year of high quality training, education and capacity building programs throughout Bass Coast. Despite a challenging year with the impacts of Covid19 still present and changes with staff and board members, we gained many outstanding achievements. I would like to thank the dedicated board members, staff and volunteers for their remarkable effort and many hours of teamwork over the year.

I am very grateful to everyone at BCAL for their support and understanding whilst I adapted to my new role as Acting Centre Manager, while Deb Watson was on personal leave during Semester One. Fortunately, with a diverse set of skills, qualifications and experience amongst our team, we were able to overcome the hurdles presented and welcomed Deb back in Semester Two.

We welcomed Glo-Ann D'Souza to the marketing team early in the year and Alana Hamilton and Leslie Adams joined the NDIS Capacity Building team. Later in the year we farewelled Adrian James from the Horticulture program and Deb Watson our Centre Manager.

The focus at the beginning of the year was to ensure staff and students felt welcome and inspired for another year of learning, as well as adhering to our strategic plan and compliance requirements.

Our annual Welcome Week included several shared lunches and distribution of a Welcome Pack. Other events such as Cultural Diversity Week, Harmony Day and National Volunteer Week provided opportunity for social events.

Participation in these events and course enrolment numbers were low in the first semester, this was echoed at other adult learning centres across the state. In order to continue providing quality programs, we made adaptations and worked in partnerships to increase enrolments.

Thankfully, in the second semester people appeared to be more confident participating in social activities post-Covid19. Enrolments increased and social events were well attended.

During Adult Learners' Week, BCAL proudly presented the Pathways Expo. This day showcased the courses we have on offer as well as several special events such as a Welcome to Country, sustainability talks, music performance and an art exhibition opening.

Once again, the annual events Bass Coast Edible Gardens and Diverseability were very successful. I would like to congratulate staff, board members and volunteers on leading all three of these events.

There were many more highlights in 2022 for example the creation of an e-newsletter consistent with other adult education educational providers, the introduction of NDIS Capacity Building School Holiday Programs, the launch of the new Sustainability Series, development of the Certificate III in Information Technology and the Welcome to BCAL video.

In addition, MOUs created with TAFE Gippsland and Corinella and District Community Centre, strengthened working relationships and referrals with local employment services and finally receiving the Learn Local Award for Small Provider (Practical Music).

At the end of the year, staff worked really hard to be well prepared for 2023. Term 4 was very busy with short introduction courses leading to enrolments for accredited courses for the following year.

Many thanks to all those who participated in BCAL activities this year and we look forward to another productive year.

A handwritten signature in black ink that reads "Olivia Hurrell".

**Olivia Hurrell**  
**Acting Manager**

# TEACHING AND LEARNING

## English as an Additional Language



A highlight of the year was the Multicultural celebrations and a Welcome to Country by Aunty Sonia Weston. A long, Covid prolonged wall banner project was completed and presented with the great help of Harriet Pellizzer and Mat Prezens.

Anny Bevan and Annie Chilsolm filled in expertly, for Daryl Pellizzer (on leave) and Olivia Hurrell on secondment to BCAL management.

In the BCAL Migrant English program 2022, teachers helped students settle into life and society in Australia. Student engagement with work/study skills, and connection with the local community and social networks was improved.

The rich adult learning culture that we are known for was maintained and improved. Together we happily shared knowledge, ideas and experiences. Staff worked successfully to maintain a place of teaching and learning where everyone felt valued, respected and supported.

As usual, we developed English language skills in listening and speaking. We also focussed more directly on the complex skills of reading and writing. We investigated the sounds, the spelling choices and their various patterns. We looked at words, their stories, their families and histories.

We integrated English language learning into diverse topics, ranging across current affairs, natural science, contemporary Australian culture, indigenous culture, colonization, citizenship, human rights and work rights.

In our classes students were able to practice the application of their English language skills during guest speaker presentations and as part of our volunteer tutor program. We were happy to see students of all levels communicating their stories, exchanging their ideas and improving their confidence.

What a wonderful year. Thank you to all involved.



### Success story: Zamin Rezai

Zamin was one of the many students from Afghanistan who enrolled in the Adult Migrant English Program. After he completed his Certificate III in English as an Additional Language, Zamin started working with local builders around Wonthaggi. His skill as a tradesman was valued and he gained more work locally. He now has enough work as a tiler around Bass Coast that he has moved here. Zamin continues to visit the Migrant English class as a volunteer tutor, helping other students. His positive presence and smiling face is always warmly welcomed.



## Sustainability Series



In response to the current transition to a climate resilient economy, BCAL developed the Sustainability Series. The following short courses were created and trialled in 2022; Living Sustainably, Permaculture, Renewable Energy, Active Hope and Sustainable Workplace Practices.

These courses included guest speakers, site visits and partnerships with local organisations who are also aiming to increase skills for renewable energy, the circular economy and climate adaption.

Linking with the Victorian Skills Plan and Government developed Clean Economy Workforce Skills and Jobs Taskforce, the content of this series is closely linked with industry needs and community interest.

For some people, these courses offered practical tips on how to save energy and minimise waste at home. For others, it offered connections to community groups and like-minded individuals who are already driving change in sustainable practices. In addition, the course provided information about pathways for those keen to study and work in the renewable energy sector. For example, further study at the Federation University Asia Pacific Renewable Energy Training Centre.

We look forward to collaborating with more community groups, local business and organisations as the Sustainability Series grows.

## Horticulture

2022 was a year of change for the Horticulture program. The beginning of the year proved to be a challenge with low levels of enrolments in the Certificate II and III courses. Consequently, the course start dates were postponed and trainer Adrian James delivered some gardening training in the NDIS Capacity Building sessions as well as improving the BCAL gardens.



In Term 2, Adrian gained full time employment as the The Cape Community Farm manager. It was decided that Adrian would assist the remaining accredited horticulture students to complete their certificate by mixed mode learning. The most rewarding outcome was watching a Certificate III student set up her own strawberry farm.

Adrian's position at The Cape Community Farm continued to provide a valuable industry connection for the BCAL Horticulture program throughout 2022. The Introduction to Horticulture students visited the farm several times throughout the year, as did the Sustainable Living course participants. We look forward to continuing to see him in our local community via the horticulture network.

Rick Coleman delivered three short Introduction to Horticulture courses under Learn Local funding. Course feedback was very positive and resulted in several early enrolments for the 2023 Certificate III in Horticulture.

# Information, Digital Media and Technology

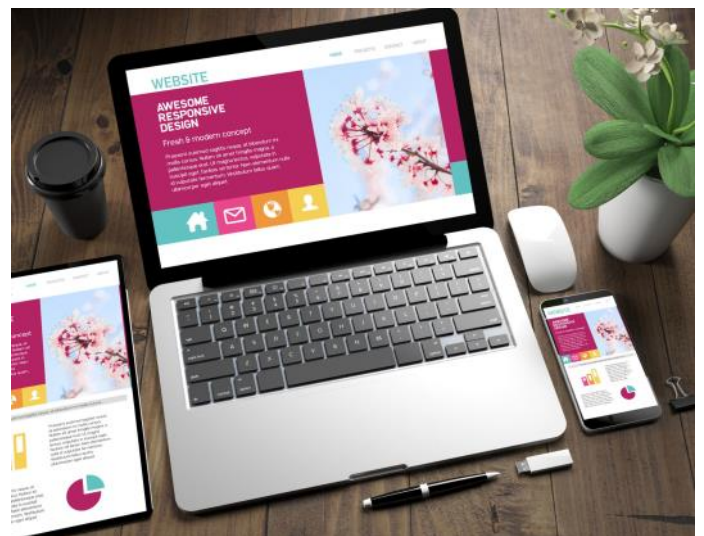
It was good to get back to somewhat normal after lockdowns and deliver Digital Literacy face-to-face again.

We had healthy enrolments of 17 people in The Basics and 19 enrolments in Computers for Office Skills.

Delivery in Digital Literacy was expanded by enrolling our English as an Additional Language into Digital Literacy as part of their studies. Working on computers and mobile devices is an essential part of EAL learning and it made sense to fold the skills into their course. It's another way of recognising that IT skills are no longer a separate subject but an essential foundation skill alongside literacy and numeracy.

The Friday afternoon Tech Club sessions were well subscribed with eight participants enrolled in both semesters. The benefit of these sessions is that they can be flexible to the learners' needs and address topics aren't necessarily included in prescriptive courses.

As part of our IT strategic plan to upgrade our computing equipment, three large screen televisions and mounting brackets installed in classrooms. We have found these screens to be both more economical and more effective in displaying learning materials.



# Hair and Beauty



The students were also taught some Beauty knowledge, eyebrow shaping and dyeing (colouring the eyebrows).

We closed the year on a high note with being able to be in the classroom all year without any disruption. The students who participated regularly in class gained a lot of confidence around people, and themselves. They are always brighter and better people for the knowledge and time in our Salon Assistant class.

The Salon Assistant course was attended by three Bass Coast College students and two Skills First students, one of whom commenced midyear as BCAL's rolling enrolment policy enables later entry.

We feel that everyone was anticipating the bubble to burst after the two previous years with the pandemic. Surprisingly we could have clients in, we continued on with classes, students were at their work placement salons all without disruption.

Our other students we have heard, one is repeating Year 11 hoping to go onto Year 12 VET Vocational Major next year, our Skills First student working in Inverloch and now studying Certificate III Childcare services, final student attending BCC year 12 also.



## Success story: Kaitlyn Shepherd

Kaitlyn choose to study the Salon Assistant course as she was a Year 11 VCAL student. She is now studying Year 12 and working part-time at Revive Beauty Salon in Wonthaggi where she completed her work placement hours last year.

## Reading, Writing and Maths for Life

Certificates in General Education for Adults (CGEA) and pre-accredited literacy and numeracy students continue to carve pathways to their nominated goals of further study and employment. Despite lower enrolment numbers of attending and enrolled students there were success stories of note. Vanessa Wood completed the Certificate III in General Education for Adults. Her study involved researching pathways into study, improving her study skills and building her portfolio. With help from BCAL, Country Universities Centre and mentoring she succeeded in gaining entry into Melbourne University's Bachelor of Fine Art based at VCA. A brilliant outcome for her.



Catheryn Van Zyl's goal of studying Certificate II in Early Childhood Studies was realised and she continues her studies this year with support in the classroom. She also took on two volunteer roles in local early childhood centres. Online apps such as Immersive Reader and Speak have assisted her with reading.

Both the pre-accredited and CGEA programs continue to incorporate digital literacy skills. Delivery has incorporated online portals such as Google Workspace and MathsOnline. Research activities, individual projects and word processing continue to be encouraged and supported in these programs. With the use of the Google suite of applications, such as Drive and Classroom, students continue to develop employability skills as well as gain confidence with digital learning. Students routinely make use of the laptop facilities at BCAL.

The use of MathsOnline has wide acceptance amongst the students as it allows for a flexible and customised learning program for individual students based on the Victorian Curriculum.

Learning goals for students varied widely, ranging from improving core literacy and numeracy skills to achieving entry into a Bachelor degree, specific employment goals and capacity building.



### Success story: Vanessa Wood

Vanessa, a graduate of Certificate III in General Education for Adults and BCAL volunteer, is just one in a long list of success stories to come from BCAL. 'My dream was to get into Victorian College of the Arts (Melbourne Uni) and I'm thrilled it has happened!'

# Practical Music



The Practical Music course achieved state-wide recognition in 2022 by winning the Victorian Learn Local Pre-accredited Award (for small providers). The 2022 Learn Local Awards were postponed and finally held on Friday 24 February 2023 at Zinc, Federation Square. This event was a brilliant opportunity to celebrate the resilience and life-changing work of the Learn Local sector and network with other Learn Local providers.

In 2022 learners in the Practical Music Course continued to bring their particular interests and skills to the course and were connected with professional sound engineers, musicians, orchestras, choirs, social media experts, radio presenters and promoters. Participant and local musician, Jessica Paulson described her motivation for doing the Course 'to gain confidence and skills to gig independently.' She has now moved on to performing regularly as a solo artist and has gained employment at local radio station South Coast FM.



As Learn Local announced: *'Practical Music provides invaluable encouragement, mentoring, networking, skill building and the confidence to make the connections to explore participants' chosen path.'*







## Hospitality

We delivered a dozen Responsible Service of Alcohol courses with nearly 100 enrolments in total.

Our trainer Frank Fazio suggested a short Hospitality Job-Ready Skills course. We trialled it successfully in Term 4 as a pre-accredited course which included wait staff skills, food preparation and barista skills, and also gave learners the accredited Food Safety and Responsible Service of Alcohol units.

## Workplace Safety

We partner with Australian Safe-T Training to offer a range of workplace safety short courses.

The most consistently in-demand courses are the Construction Induction course, commonly known as White Card, and Traffic Management.

White Card is the mandatory workplace health and safety training required to enter a building or construction site in any capacity, even catering.

Traffic Management has become even more popular than White Card this year with several additional sessions needing to be delivered.

## First Aid

BCAL has established itself as one of the most trusted and preferred providers of First Aid training in the area. This is thanks in no small part to Megan Darby's wonderfully entertaining teaching style. People retain more knowledge when they enjoy themselves learning.

Although First Aid is something of a captive market because of mandatory updates in many workplaces, people keep coming back not just because they have to but because they want to.

We now deliver First Aid courses twice per term and also provide annual updates to businesses and organisations including

- Bass Coast Children's Centre
- Beveridge Williams
- Considine and Johnstone
- Koonwarra Fire Brigade
- Bass Coast Family Day Care



# CAPACITY BUILDING (NDIS)



2022 saw further growth in our Capacity Building program. We have honed the sessions offered to exclude underperforming classes and expanded on those that are more popular. Both Bike and Exploring Bass Coast failed to thrive and have been cancelled, while cooking sessions continued to prosper, so we added a third session. The classroom-based sessions like Job Skills and Supported Education are not as popular as the practical sessions. Art continues to be very popular, with both sessions usually full to capacity, with a waiting list. Photography and Friendship numbers have been inconsistent but still a profitable program.

Bass Coast Uncovered was a short lived program with great potential that didn't achieve the critical mass necessary for sustainability. The Wonthaggi Historical Society was a great supporter of Bass Coast Uncovered through access to their museum and discussion of participants areas of interest.

Digital Discovery gained traction over the year and finished term 4 as a full class. Our 1 on 1 sessions are very beneficial to the participants who attend, and while not as profitable, they make the most difference to attendees' lives.

The 2022 CelebrateAbility event was a success. Participants enjoyed lunch and outdoor games, finishing with a colour run that was enjoyed by everyone, staff, supports and participants alike.

Most Capacity Building sessions are fully subscribed. As a result, BCAL is identifying any new sessions and sourcing staff with the right qualities and experience to run them.

## Exploring Art

The Capacity Building Exploring Art groups continue to see participants explore their creativity through painting, printmaking, ceramics, decoupage, paper mâché and other mixed media and crafts. A friendly and supportive atmosphere has seen friendships develop between the participants and support workers.

In 2022 art participants teamed up with the photography group to make regular visits to Art Space. On one occasion local artist Donna Wright spoke to participants about her deep connection to the land as creative inspiration. Art participants also visited the art group at Bass Coast Artists Society which inspired a wealth of ideas and further connection with the community.



### Success Story: Kate Harmon

Photography and Friendship Group participant, Kate was the only individual recipient of the Bass Coast Shire Council's Building Disability Inclusive Businesses and Community Organisations Grant. The Grant enabled her to publish a book featuring her photos. Kate believes the course has given her a new lease on life.

# **APPENDIX A**

## **Audited Financial Report 2022**

**BASS COAST ADULT LEARNING INC.**

**A0017261Y**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
31 DECEMBER 2022**

BASS COAST ADULT LEARNING INC.

A0017261Y

COMMITTEE REPORT

Your committee members submit the financial report of the Bass Coast Adult Learning Inc. for the financial year ended 31 December 2022.

**COMMITTEE MEMBERS**

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

Maddy Harford, Graeme Charles, Tim Herring, Leslie Adams, Miranda Schooneveldt, Mike Bladen, Nina Kane, Lynn Kirk

**PRINCIPAL ACTIVITIES**

The principal activities of the association during the financial year were the provision of a Community Development and Learning Centre.

**SIGNIFICANT CHANGES**

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

**OPERATING RESULT**

The result of operations for the financial year was a deficit of \$164,466 (2021: deficit of \$2,219).

Signed in accordance with a resolution of the members of the committee.



M. Harford  
Vice President



T. Herring  
Treasurer

19 April 2023

BASS COAST ADULT LEARNING INC.

A0017261Y

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTE	2022	2021
Revenue	2	573,902	577,782
Employee benefits expense		(543,399)	(394,055)
Depreciation and amortisation expenses	3	(19,284)	(16,625)
Loss on disposal of assets	3	(578)	(2,770)
Other expenses		(175,107)	(166,551)
<b>Operating deficit</b>		<b>(164,466)</b>	<b>(2,219)</b>
Other comprehensive income		-	-
<b>Total comprehensive income attributable to members of the association</b>		<b>(164,466)</b>	<b>(2,219)</b>

This financial statement should be read in conjunction with the accompanying notes.

BASS COAST ADULT LEARNING INC.

A0017261Y

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	NOTE	2022	2021
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	116,678	298,703
Trade and other receivables	5	18,536	25,185
Financial assets	6	55,646	55,516
Other current assets	7	44,571	24,945
<b>TOTAL CURRENT ASSETS</b>		<b>235,431</b>	<b>404,349</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant & equipment	8	100,382	98,010
<b>TOTAL NON-CURRENT ASSETS</b>		<b>100,382</b>	<b>98,010</b>
<b>TOTAL ASSETS</b>		<b>335,813</b>	<b>502,359</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	51,392	57,469
Unexpended grant funds	10	3,526	12,639
Provisions	11	53,447	40,153
<b>TOTAL CURRENT LIABILITIES</b>		<b>108,365</b>	<b>110,261</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	11	7,403	7,587
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>7,403</b>	<b>7,587</b>
<b>TOTAL LIABILITIES</b>		<b>115,768</b>	<b>117,848</b>
<b>NET ASSETS</b>		<b>220,045</b>	<b>384,511</b>
<b>MEMBERS FUNDS</b>			
Accumulated surplus		354,511	356,730
Contingency fund		30,000	30,000
Current year deficit		(164,466)	(2,219)
<b>TOTAL MEMBERS FUNDS</b>		<b>220,045</b>	<b>384,511</b>

This financial statement should be read in conjunction with the accompanying notes.



BASS COAST ADULT LEARNING INC.

A0017261Y

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2022

	Contingency Fund	Accumulated Surplus	Total Equity
Balance at 1 January 2021	30,000	356,730	386,730
Deficit attributable to members	-	(2,219)	(2,219)
Balance at 31 December 2021	30,000	354,511	384,511
Deficit attributable to members	-	(164,466)	(164,466)
Balance at 31 December 2022	30,000	190,045	220,045

This financial statement should be read in conjunction with the accompanying notes.

BASS COAST ADULT LEARNING INC.

A0017261Y

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTE	2022	2021
<b>Cash flows from operating activities:</b>			
Operating general receipts		292,503	272,858
Operating grant receipts		278,277	292,180
COVID-19 funding received		-	20,700
Payments to suppliers and employees		(731,171)	(569,195)
Interest received		730	613
<b>Net cash provided by / (used in) operating activities</b>	<b>15</b>	<b>(159,661)</b>	<b>17,156</b>
<b>Cash flows from investing activities:</b>			
Purchase of property, plant & equipment		(22,234)	(27,849)
Term deposit withdrawals / (additions)		(130)	(207)
<b>Net cash used in investing activities</b>		<b>(22,364)</b>	<b>(28,056)</b>
<b>Cash flows from financing activities:</b>			
Receipt of funds for solar panel purchase		-	8,000
<b>Net cash provided by financing activities</b>		<b>-</b>	<b>8,000</b>
<b>DECREASE IN CASH HELD</b>		<b>(182,025)</b>	<b>(2,900)</b>
Cash at beginning of the financial year		298,703	301,603
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>15</b>	<b>116,678</b>	<b>298,703</b>

This financial statement should be read in conjunction with the accompanying notes.

BASS COAST ADULT LEARNING INC.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report covers Bass Coast Adult Learning Inc. as an individual entity. Bass Coast Adult Education Learning Inc. is an association incorporated in Victoria under the *Associations Incorporation Reform Act (Vic) 2012* and is also registered as a charity with the *Australian Charities and Not-for-profits Commission Act 2012*.

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

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.

The financial statements were authorised for issue on 19 April 2023 by members of the committee.

**ACCOUNTING POLICIES**

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(a) Income Tax**

The association is exempt from income tax due to the nature of its activities.

**(b) Inventories**

All costs except for fixed asset purchase are expensed at the date of purchase. No amount is brought to account for consumable stocks held on the balance day.

**(c) Property, Plant and Equipment**

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

**Plant and Equipment**

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the association to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the bases of the expected net cash flows which will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets is depreciated on a prime cost basis over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) **Property, Plant and Equipment (continued)**

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

Class of Fixed Asset	Depreciation Rate
Equipment	7.5% Prime cost
Computer Equipment	20% Prime cost

(d) **Leases**

Contracts are assessed at inception to determine if the contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. No right-of-use assets and corresponding lease liabilities have been recognised.

The short-term lease recognition exception is applied for short term leases (i.e., those lease that have a lease term of 12 months or less from the commencement date or where the lease term is not specified and does not contain a purchase option). It also applies the low-value assets recognition exemption to leases that are considered to be low value. Leases payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

(e) **Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. All employee benefits which are expected to be settled within one year have been measured at their nominal amounts. Contributions are made by the association to an employee's superannuation fund and are charged as expenses when incurred.

(f) **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(g) **Revenue**

Revenue is recognised in accordance with AASB1058 and recorded as income when received unless the income is related to a service contract (refer below).

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

(h) **Unexpended Funds**

Funding is recognised as income upon receipt, unless where the grant funding is provided in accordance with specific contractual obligations. In this case, the grant funding is only recognised as income when the specific contractual obligations have been fulfilled.

(i) **Goods and Services Tax**

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. In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

BASS COAST ADULT LEARNING INC.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- (j) **Critical accounting estimates and judgements**  
The committee evaluates 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 association.
- k) **Change in accounting policies**  
There has been no significant change in accounting policy during the financial year.

NOTE 2: REVENUE	2022	2021
<b>Operating activities</b>		
<b>Courses &amp; programmes</b>		
Course fees	77,106	74,159
AMES funding	17,260	32,856
<b>Funding</b>		
ALW2019 Earlybird Grant	200	-
BCSC grants:		
- Bass Coast Edible Gardens	11,791	-
- Other	1,144	2,225
DEECD Skills Victoria	77,815	100,322
DEECD ACFE Computer Equipment Grant	-	5,500
DEECD ACFE Fee Concession	16,435	3,977
DEECD ACFE Delivery	150,192	146,678
Department of Education Business Continuity Fund	2,183	24,619
Department of Education Learn Local Award	1,000	-
Department of Social Security Volunteer Grant	3,000	-
FTGU – Coast Connections	-	13,416
GFTL – Be Connected Learning Grant	-	7,000
NDIS income	204,843	145,320
<b>Other operating income</b>		
Rent income	9,336	14,133
Other income	185	36
Donations	682	110
Insurance proceeds	-	6,863
<b>Total revenue from operating activities</b>	<b>573,172</b>	<b>577,214</b>
<b>Non-operating activities</b>		
Interest received	730	568
<b>TOTAL REVENUE</b>	<b>573,902</b>	<b>577,782</b>

BASS COAST ADULT LEARNING INC.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**NOTE 3: DEFICIT FROM OPERATIONS** 2022      2021

Deficit from operations has been determined after:

Depreciation on property, plant & equipment	19,284	16,625
Loss on disposal of assets	578	2,770
Auditor fees:		
Fee for audit of the financial report	4,500	4,300
Fees paid to related entity of the auditor	900	-

**NOTE 4: CASH AND CASH EQUIVALENTS**

Cash on hand	438	286
Bank accounts	116,240	298,417
<b>Total</b>	<b>116,678</b>	<b>298,703</b>

**NOTE 5: TRADE AND OTHER RECEIVABLES**

Trade receivables	28,476	25,185
Less provision for credit losses	(9,940)	-
<b>Total</b>	<b>18,536</b>	<b>25,185</b>

**NOTE 6: FINANCIAL ASSETS**

	Rate	Maturity		
Bendigo Bank Term Deposit # 1	0.45%	2 May 2023	34,651	34,548
Bendigo Bank Term Deposit # 2	0.45%	2 March 2023	20,995	20,968
<b>Total</b>			<b>55,646</b>	<b>55,516</b>

**NOTE 7: OTHER CURRENT ASSETS**

Skills Victoria accrued income	1,197	-
AMES accrued income	1,514	3,293
ACFE accrued income	29,377	-
Department of Education funding receivable	-	4,757
Other accrued income	2,293	1,199
NDIS accrued income	787	10,225
Accrued interest	21	21
Prepayments	9,382	5,450
<b>Total</b>	<b>44,571</b>	<b>24,945</b>

**NOTE 8: PROPERTY, PLANT & EQUIPMENT**

Plant & Equipment at cost	292,003	287,546
Less accumulated depreciation	(191,621)	(189,536)
<b>Written down value</b>	<b>100,382</b>	<b>98,010</b>

BASS COAST ADULT LEARNING INC.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**NOTE 8: PROPERTY, PLANT & EQUIPMENT (continued)**

**Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Plant & Equipment
Balance at beginning of year	98,010
Additions	22,234
Depreciation	(19,284)
Disposals – net	(578)
Balance at end of year	100,382

**NOTE 9: TRADE AND OTHER PAYABLES**

	2022	2021
Visa card	12	1,047
GST payable	1,849	1,332
Employees' PAYG	8,514	5,864
Trade creditors	27,790	38,781
Employee superannuation liability	13,227	10,445
<b>Total</b>	<b>51,392</b>	<b>57,469</b>

**NOTE 10: UNEXPENDED FUNDS**

BCSC Bass Coast Adult Learning Festival 2022	-	1,618
BCSC Bass Coast Adult Learning Edible Gardens 2022	-	2,521
BCSC Community Grants 2022 Round 2 – blinds	3,526	-
Funds received in advance for purchase of solar panels	-	8,500
<b>Total</b>	<b>3,526</b>	<b>12,639</b>

**NOTE 11: PROVISIONS**

Employee benefits:		
Current	53,447	40,153
Non-current	7,403	7,587
<b>Total</b>	<b>60,850</b>	<b>47,740</b>

**NOTE 12: RELATED PARTY TRANSACTIONS**

The committee members and staff may attend courses offered by the association on the same basis as all other course attendees. Where a member of the committee is engaged to teach courses or to act in a managerial capacity that person receives no special advantage or other consideration when compared with other employees or tutors.

Members of the committee receive no payment or other consideration for their services as committee members.

Any person having the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including directors, is considered key management personnel. Given there is only one person defined as key management personnel who received remuneration for the financial year, disclosure of this amount is exempt.

**NOTE 13: CAPITAL COMMITMENTS**

There are no capital commitments at the date of this report.

BASS COAST ADULT LEARNING INC.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**NOTE 14: EVENTS AFTER THE END OF THE REPORTING PERIOD**

There have been no events after the reporting period that require disclosure.

<b>NOTE 15: CASH FLOW INFORMATION</b>	<b>2022</b>	<b>2021</b>
<b>(a) Reconciliation of cash for purposes of cash flows:</b>		
Cash at bank and on hand	116,678	298,703
<b>(b) Reconciliation of net cash provided by operating activities to operating deficit:</b>		
Operating deficit	(164,466)	(2,219)
Non-cash flows in operating deficit:		
Depreciation	19,284	16,625
Loss on disposal of assets	578	2,770
Changes in assets and liabilities:		
(Increase) / Decrease in receivables & prepayments	(12,977)	16,134
Increase / (Decrease) in creditors & unexpended funds	(15,190)	(25,748)
Increase / (Decrease) in provisions	13,110	9,594
<b>Net cash provided by / (used in) operating activities</b>	<b>(159,661)</b>	<b>17,156</b>

(c) The association has no credit stand by or financing facilities in place.

(d) There were no non-cash financing or investing activities during the period.

**NOTE 16: ECONOMIC DEPENDENCE**

The association is primarily dependent on funding provided by the following external funding bodies:

- The Adult Community and Further Education Board (ACFE), the participation branch of Victorian Department of Education and Training (DET)
- Higher Education Skills Group section of the DEECD
- Adult Migrant Education Service (AMES)

**NOTE 17: ONGOING FINANCIAL VIABILITY**

During the 2022 financial year the association recorded an operating deficit of \$164,466 following recording an operating deficit of \$2,219 in the 2021 financial year. As at 31 December 2022 the current assets of the association of \$235,431 exceeded the current liabilities of \$108,365 by \$127,066.

Although the overall deficit was disappointing, the total revenue exceeded budget, which was gratifying given the difficult conditions due to the COVID-19 pandemic at the beginning of the year.

In 2021 the committee elected to commit to increased investment in staff and assets over the next two years, which would raise the profile of the organisation in the community and enable the expansion of delivery of quality educational services. This strategy is being continued for 2023; however, with restraint in expenses.

The committee has developed a budget for 2023 with a further increase in revenue and modest overall profit. Early indications for 2023 show healthy enrolments on most courses, including the NDIS.

On the basis of the above financial information, members of the committee are satisfied that the financial report should be prepared on a going concern basis.



# BASS COAST ADULT LEARNING INC.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### NOTE 18: SEGMENT REPORTING

The association operates predominantly in one business and geographical segment, being the public services sector providing education to members of the community in Victoria.

### NOTE 19: LEASES

The premises from which the association operates at 239 White Road, Wonthaggi are leased from the Bass Coast Shire Council. The current commenced from 30 June 2006 for 15 years, with the final option now taken up for a further 5 years. The annual rental of \$104 per annum plus GST is considered to be a below market lease.

### NOTE 20: FINANCIAL RISK MANAGEMENT

The association's financial instruments consist mainly of deposits with banks, short-term investments, and accounts receivable and payable. The committee meets on a regular basis to analyse financial risk exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the association in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The committee operates under policies that are approved and reviewed by the committee on a regular basis. These do not include the use of specific credit risk policies and future cash flow requirements but do include financial management guidelines.

#### Financial Risk Exposures and Management

The main risks the association is exposed to through its financial instruments are interest rate risk and credit risk.

#### a) Interest Rate Risk

The association's exposure to interest rate risk will impact future cash flows and interest revenue and is indicated by the following fixed interest rate financial assets:

Fixed rate investments	NOTE	2022	2021
Term Deposits	6	55,646	55,516

#### b) Credit Risk

The maximum exposure to credit risk is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the statement of financial position. The association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the association.

#### c) Net Fair Value

For assets and other liabilities, the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the economic entity intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and the notes to the financial statements.

### NOTE 21: ASSOCIATION DETAILS

The association was incorporated under the *Incorporated Associations Reform Act (Vic) 2012* on 7 November 1988.

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

Bass Coast Adult Learning Inc.  
239 White Road  
Wonthaggi Vic 3995

BASS COAST ADULT LEARNING INC.

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STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee:

1. The financial statements as set out on pages 1 to 12 of Bass Coast Adult Learning Inc. are prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012* and:
  - a) comply with Australian Accounting Standards – Simplified Disclosures; and
  - b) gives a true and fair view of the financial position of Bass Coast Adult Learning Inc. as at 31 December 2022 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

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



M. Harford  
Vice President



T. Herring  
Treasurer

19 April 2023

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF BASS COAST ADULT LEARNING INC.**

**Opinion**

We have audited the financial report of Bass Coast Adult Learning Inc., which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements comprising a summary of significant accounting policies and other explanatory information, and the statement by the members of the committee.

In our opinion, the accompanying financial report of Bass Coast Adult Education Learning Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*, including:

- a) giving a true and fair view of the association's financial position as at 31 December 2022 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 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 report" section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standard 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 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.

**Emphasis of matter**

We draw attention to Note 17 of the financial report outlining the committee's assessment of ongoing financial viability of the association. Our opinion is not modified in respect of the information disclosed in Note 17.

**Other information**

The committee of the association are responsible for the other information provided in the association's annual report for the year ended 31 December 2022 other than the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion there.

In connection with our audit of the financial report, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial report 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 the fact. We have nothing to report in this regard.

**Responsibilities of the members of the committee for the financial report**

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures, Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*, and for such internal control as the committee of the association determine 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, the committee of the association are responsible for assessing the association's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee of the association either intend to wind up the association or to cease operation, or have no realistic alternative but to do so.

The committee of the association are responsible for overseeing the entity's financial reporting process.

***Auditor's responsibility for the audit of the financial report***

Our 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 the users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism through the audit. The audit involves us:

- Identifying and assessing the risk of material misstatement of the financial report, whether due to fraud or error, designing and performing audit procedures responsive to those risks, obtaining 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.
- Obtaining 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 entity's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of the association.
- Concluding on the appropriateness of committee' 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 entity'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 report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report presents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the members of the committee 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.

***Independence***

We confirm that the independence declaration required by the ACNC Act, which has been given to the committee of Bass Coast Adult Learning Inc. would be in the same terms if given to the committee as at the time of this auditor's report.

**CARDELL ASSURANCE & AUDIT**



Lyndal McKenzie  
3A Billson Street  
WONTHAGGI VIC 3995

21 April 2023

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 60-40 OF THE  
AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012  
TO THE MEMBERS OF BASS COAST ADULT LEARNING INC.**

I declare that, to the best of my knowledge and belief, during the financial year ended 31 December 2022 there have been no contraventions of:

- i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii) any applicable code of professional conduct in relation to the audit.

**CARDELL ASSURANCE & AUDIT**



Lyndal J. McKenzie  
Registered Company Auditor  
3A Billson Street  
WONTHAGGI VIC 3995

**11 April 2023**



# Bass Coast Adult Learning

Learn More.

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**[bcal.vic.edu.au](http://bcal.vic.edu.au)**



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