



Bass Coast Adult Learning

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2022 ANNUAL REPORT

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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 Department of Education and Training (DET). The DET also 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 the Australian Migrant Education Program (AMEP).

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

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

Who we are

Bass Coast Adult Learning Centre is a Learn Local and community-based Registered Training Organisation, providing pre-accredited and accredited education and training to residents of Bass Coast. Located in Wonthaggi, BCAL delivers a range of government-funded and fee-for-service education and training programs in classrooms and online.

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 skills and build social capital.

Our Vision

The Centre aspires to be a vibrant, diverse organisation, offering a wide range of education and training programs, and community development opportunities to adults who live, work and study in Bass Coast.

Strategic Objectives

Raise the profile of the Centre among the Bass Coast community, and broaden the membership base.

Ensure Centre programs meet the training needs of the Bass Coast community.

Strengthen the governance capability of the Centre.

Expand the scope of delivery to include increased community engagement activities and fee-for-service programs.

Ensure BCAL has a sound financial foundation to underpin continued operations.

Refer to Appendix A for the Operational Strategy.



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 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 Registered Training Organisations (RTO). 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.

CHAIR'S REPORT



Another year presented major challenges of the COVID-19 pandemic. However, BCAL staff members have continued to prove their flexibility and professionalism and guided our learners through lockdowns and restrictions, maintaining engagement and motivation. Administrative staff have also proved adept at regularly revising COVID policies and protocols!

We can note achievements both in programs we offer and events we have managed to host:

- Introduction of the Certificate III in Horticulture, congratulations to AJ (Adrian James).
- Commencement of a new pre-accredited Music program, thanks to Lisa Ovejero.
- Growth in both enrolments and programs for our NDIS clients. Congratulations to Emily Sinnbeck, Melissa Harrison, Lisa Ovejero, Daryl Cavender, Kate McNish and Geoff Ellis.
- Continuation of our IT programs in their many guises, thanks to Bill Street.
- Continuation of our EAL programs, thanks to Olivia Hurrell and Daryl Pellizzer.
- Recommencement of our Coastal Connections program for recently arrived migrants and refugees – including the launch of the innovative Coastal Connections Work Ties platform, congratulations to Olivia Hurrell and Mon Eager.
- Smooth transition of our new Compliance team, congratulations to Bill Street, Dina Piresdasilva Mon Eager and Daryl Cavender.
- Commencement of our BCAL Newsletter, congratulations to Josh Latham and Geoff Ellis.
- A CelebrateAbility event, late in the year, congratulations to Melissa and her team.
- Melissa also provided professional development support to the Committee, in the area of awareness of the learning needs of people with a disability.

- Forward planning for the Bass Coast Edible Gardens event to be held in early 2022, thanks to Deb Watson, Leslie Adams and Sharon Willcox.
- Development of a new pre-accredited program, Living Sustainably, thanks to Deb and volunteer, Annette Read.
- BCAL's programs continue to be enhanced by the dedication of a team of talented volunteers, thanks to the EAL volunteers, Sharon Willcox working on the Edible Gardens event, Annette Read on the development of the Living Sustainably course and Loren McKean and Peter Brookes in the garden.

Other important strategic developments:

- Welcome to two new Committee members: Leslie Adams and Emily Sinnbeck.
- Signing of a new five-year lease with Bass Coast Shire Council.
- Revision of BCAL's policies, thanks to Tim Herring and Graeme Charles.
- Final sign off on our five-year RTO registration.
- Signing of a contract with the Southern Core Fund for a loan to contribute to purchase and installation of a 124.7 kW array of solar panels; installed in December.

Earlier in 2021, we farwelled Dina Piresdasilva and Sheldon Flanagan, who joined BCAL from the six month Working for Victoria program. We thanked them wholeheartedly for their skilled and enthusiastic support for BCAL.

Some events were postponed until 2022, due to COVID restrictions. However, Deb Watson and staff are to be congratulated on this impressive list of achievements.

Maddy Harford

Chair, BCAL Committee of Management

TREASURER'S REPORT



Financial Performance in 2021

We started the year in a good situation due to a strong financial position at the end of 2020 with \$423k in current assets (\$302k cash) against total liabilities of \$126k.

Despite challenges from COVID lock-downs throughout the year, our course income totalled \$503k, which was \$110k above budget. This was driven by student hours in courses of 29,930 hours for the year (100% of budget).

The breakdown by course groups is as follows:

Profit and Loss Summary

	Student Hours	Revenue (\$k)
Accredited Courses	13,107	\$143
Pre-accredited Courses	9,680	\$154
Fee-for-service Courses	3,226	\$ 61
NDIS	<u>3,917</u>	<u>\$145</u>
Total Courses	29,930	\$503

Despite the income from grants being lower than expected, we finished the year with total income of \$578k, which was \$48k over budget.

We deliberately made investments in people and equipment to take advantage of our strong position, so expenses came in at \$580k, which was \$72k or 14% over budget.

This left us with a small loss of \$2215 - which is in line with our status as a not-for-profit.

The intention was to put BCAL in a strong position for 2022, with \$404k in current assets (\$299k cash) against total liabilities of \$118k.

Our investment in capabilities is intended to be continued into 2022 to raise the profile of the organisation and to enable the expansion of delivery of quality educational services.

Tim Herring

Treasurer, BCAL

Refer to Appendix B for the full Financial Audit Report.

COMMITTEE



Maddy Harford
Chair



Graeme Charles - U3A
Secretary



Tim Herring
Treasurer



Mary Schooneveldt
General Committee Member



Alan Hurst
Wonthaggi Woodworkers



Daryl Pellizzer
Staff Representative

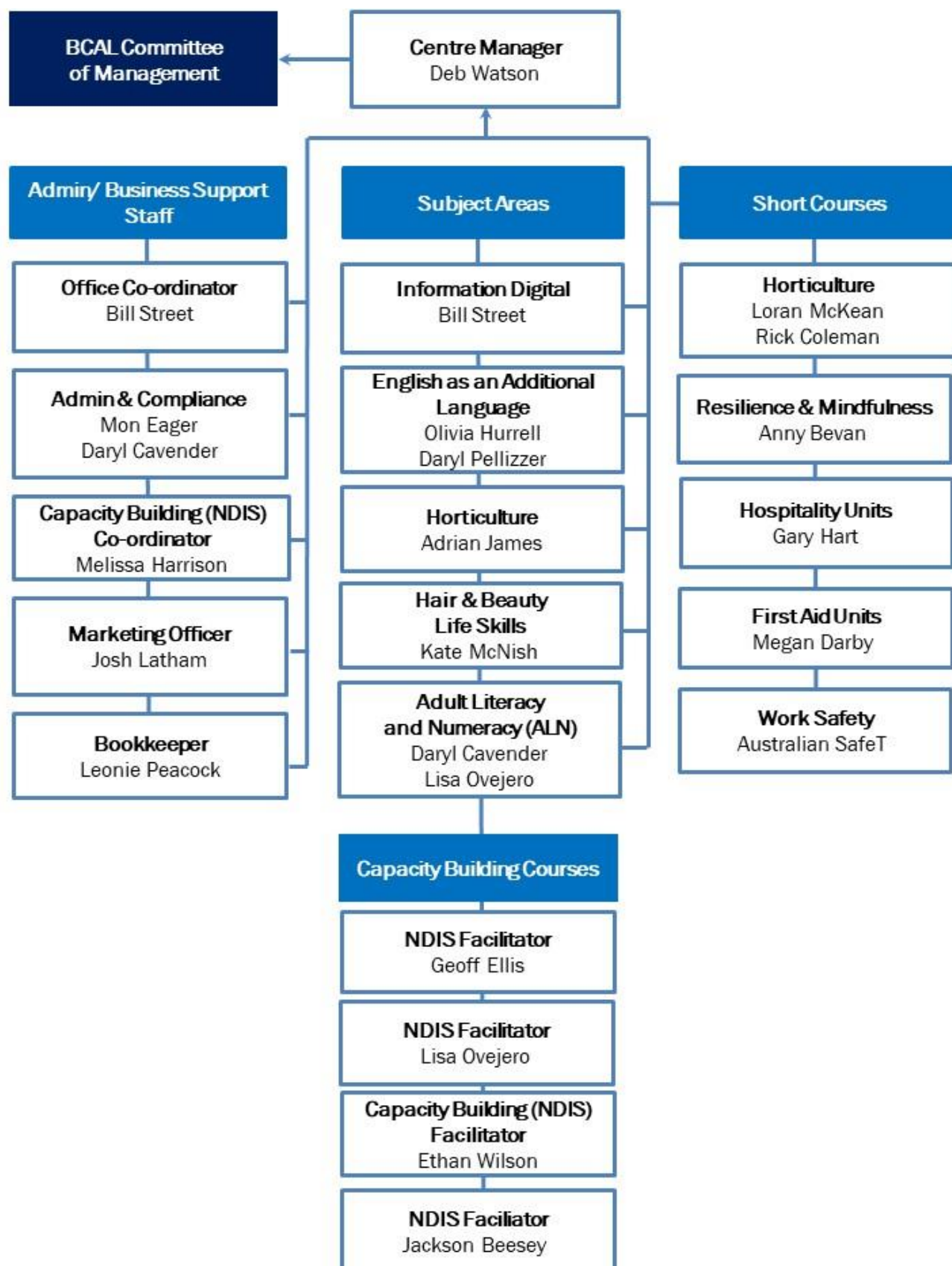


Leslie Adams
General Committee Member



Emily Sinnbeck
General Committee Member

ORGANISATION STRUCTURE





CENTRE MANAGER'S REPORT

I write this summary from my current position as Acting Manager. However, Deb Watson was the Centre Manager who led the BCAL team throughout 2021. There were many highlights and achievements as well as challenges to overcome. I would like to congratulate Deb and the dynamic BCAL team of staff, volunteers and committee of management.

Volunteers

Despite the up and downs of the pandemic, volunteers continued to assist BCAL in a variety of ways during the year. English tutors attended Zoom classes on a regular basis, as well as on campus classes when restrictions allowed. Garden volunteers assisted in the Training Garden and started planning for the Edible Gardens Festival planned for 2022. We also had volunteers in the admin area and digital literacy, Be Connected program.

A small grant of \$3000 was confirmed at the end of the year which will be used to develop a volunteer training video and online platform during 2022.

We were fortunate to be able to hold a small event on campus during National Volunteer Week in May. We are so grateful to all our volunteers at BCAL and enjoy working with them on various projects.

Marketing

In 2021, BCAL employed a Marketing Officer for 8 hours a week, as well as a support worker for this position. This was in response to an Ideas Forum held in 2020. Some people requested a regular newsletter from BCAL and wanted more frequent social media updates. The marketing staff, Josh and Geoff, started the newsletter in Term 3 and social media posts were more frequent.

Compliance

The Compliance team consolidated many processes throughout the year. After we farewelled Dina Piradesilva, Mon Eager was allocated the role of Administration and Compliance Officer. Along with Daryl Cavender and Deb Watson the compliance work was ready for audits and re-registration.

Events

BCAL delivered a series of successful events during 2021. We started with 'Welcome Week' which included a BBQ for students, staff, volunteers and committee as well as the distribution of a 'Welcome Pack'.

Cultural Diversity Week and Harmony Day are annual events at BCAL. 2021 was an online Zoom event. Students from the Migrant English class shared stories about their first language and culture.

National Volunteer Week was held on campus. A delicious lunch was provided along with some guest speakers. Volunteers were presented with a gift voucher.

The Adult Learners Week event, Pathways Festival, was postponed due to COVID 19. Deb Watson received a \$2000 grant for this project which was transferred to the 2022 event. A unique logo was created in 2021 which will be used for the festival.

DiverseAbility was held in early December. The Capacity Building team provided a wonderful opportunity at this event to celebrate participant success. Families were invited to join the day.

End of Year Celebrations were small this year due to the pandemic. Individual courses celebrated in their own way with a small lunch and certificate presentations. We look forward to returning to larger celebrations in the future.

Olivia Hurrell
Acting Manager

TEACHING AND LEARNING





English as an Additional Language

In the EAL program during 2021 we aimed to enhance the way our students settle into life and society in Australia. We worked to encourage their engagement with work/study skills, and we facilitated their connection with our local community and social networks.

To achieve these ends we planned a rich adult learning culture where students wanted to communicate with each other and with us. A culture in which they were happy to share their knowledge, ideas and experiences; an environment in which they feel valued, respected and supported by their teachers, volunteer tutors and by each other.

To develop English skills in listening, speaking, reading and writing, we focused on the sounds, the spelling choices and their various patterns; on words, the word stories and histories and their smaller meaningful parts. We integrated English language learning into diverse topics, ranging across current affairs, contemporary Australian culture, indigenous culture, colonization, citizenship, human rights and work rights.

In the context of our classes students were able to practice applying their 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 and exchanging their ideas.

Navigating the unknowns of the pandemic, and the end of Australia's involvement in the war in Afghanistan, whilst challenging, afforded us the opportunity to further develop our digital literacy skills through Zoom and social media. This often proved challenging and difficult but our experience valuably informed our 2022 digital literacy curriculum.

During those difficult times we were proud to recognise that our persistent efforts to build social capacity in the English language program enabled all of us to come together regularly and support each other.

Coastal Connections – Work Ties

In December 2021 the Coastal Connections - Work Ties program launched a tab on the BCAL website to assist newly arrived migrants to connect online and learn more about local employment opportunities.

Throughout the year, guest speakers attended online classes, and partnerships with local businesses were developed.



Horticulture

We launched into 2021 with the new Certificate III Horticulture program, and due to a number of conditions in the programs favour we were able to attract 13 students for the first intake which was a fantastic achievement. We managed to put the program on firm footings throughout an otherwise difficult year.

The new online learning management system created using a program called Canvas was popular and proved to be an essential resource over the COVID period. When integrated with Zoom created an effective online strategy which enabled us to continue delivering the program through the lockdown periods.

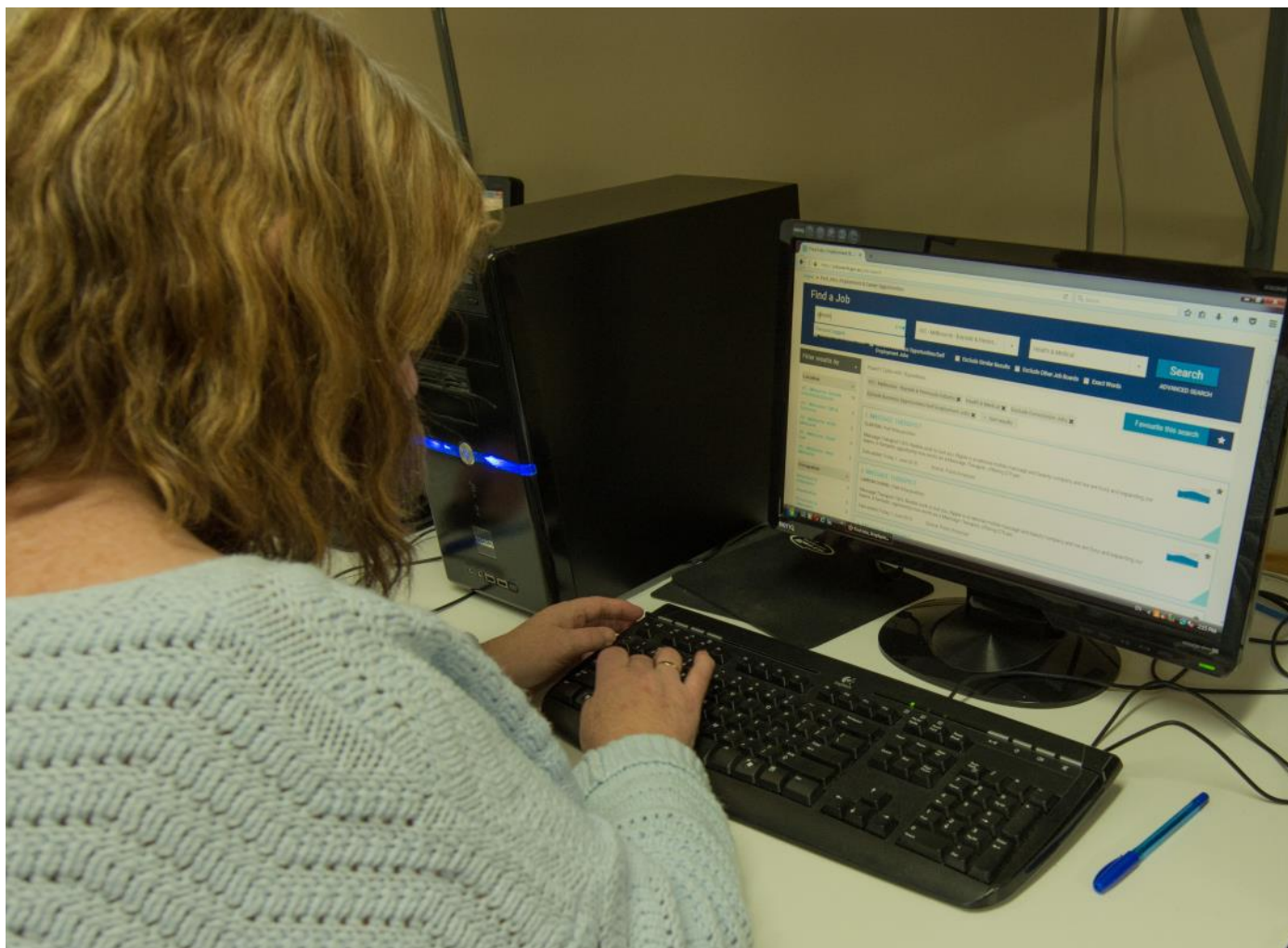
Unfortunately, we lost the ever amazing Loran to full time employment (now working with Cut Leaf Garden Maintenance) however, volunteer Peter has been amazing and managed to maintain the Horticulture Garden to a high standard. He ensured a productive autumn and maintained regular vegetable donations to Mitchell House and The Salvation Army Food programs throughout the end of 2021.

Rick Coleman conducted a successful permaculture design workshop series in Term 3 attracting a full class

of enthusiastic learners. All who completed the course said that the program was amazing and due to it's success we will continue to run this program again throughout 2022.

It's been another action packed year at BCAL in Horticulture and I look forward to embracing the new challenges and opportunities presented in 2022.





Information, Digital Media and Technology

How do you teach computer skills remotely via computer? This was the challenge we faced through the pandemic. The chicken-or-egg question was always fairly clear on this topic – learn the computer skills first so as to learn via computers. This was thrown upside down by quarantine but we managed to make it happen.

Of the multiple lessons learned from the pandemic, another one is that there is still a major need for digital skills. Many people who thought they could live without them suddenly realised they couldn't.

For over twenty years we've heard that computer courses are on the way out because everyone has them now, but there's always a new type of device, a software upgrade, or a new type of need for digital skills.

The biggest change in recent years is the move from talking solely about "computers" and moving towards "digital devices." This is a broader Term which includes

traditional computers, smartphones, tablets, e-readers, smart TVs, dashcams, GPS navigators, smart-home devices like speakers and voice assistants, and (as they say in the ads) much, much more.

The Be Connected program proved very popular as a friendly way for people to get the hang of all their devices. Based on this model, BCAL ran a series of free workshops to help people connect their vaccine certificates to the check-in apps on their phones. The two scheduled sessions grew to four, and over 50 people had their certificates connected.

Classroom laptops were ungraded to ensure all learners have easy and reliable access to digital learning in all subjects. During lockdown, devices were loaned to students who did not have access at home so they could continue their remote learning.

BCAL views digital learning not as a separate subject but as an essential and natural part of education, as much as books or pens.



Hair and Beauty

The Certificate II course was offered on Wednesdays to accommodate participants from the VETiS (Vocational Education Training in Schools) program at Wonthaggi Secondary College, now known as Bass Coast College. People from the general public attended under the funding of Skills First.

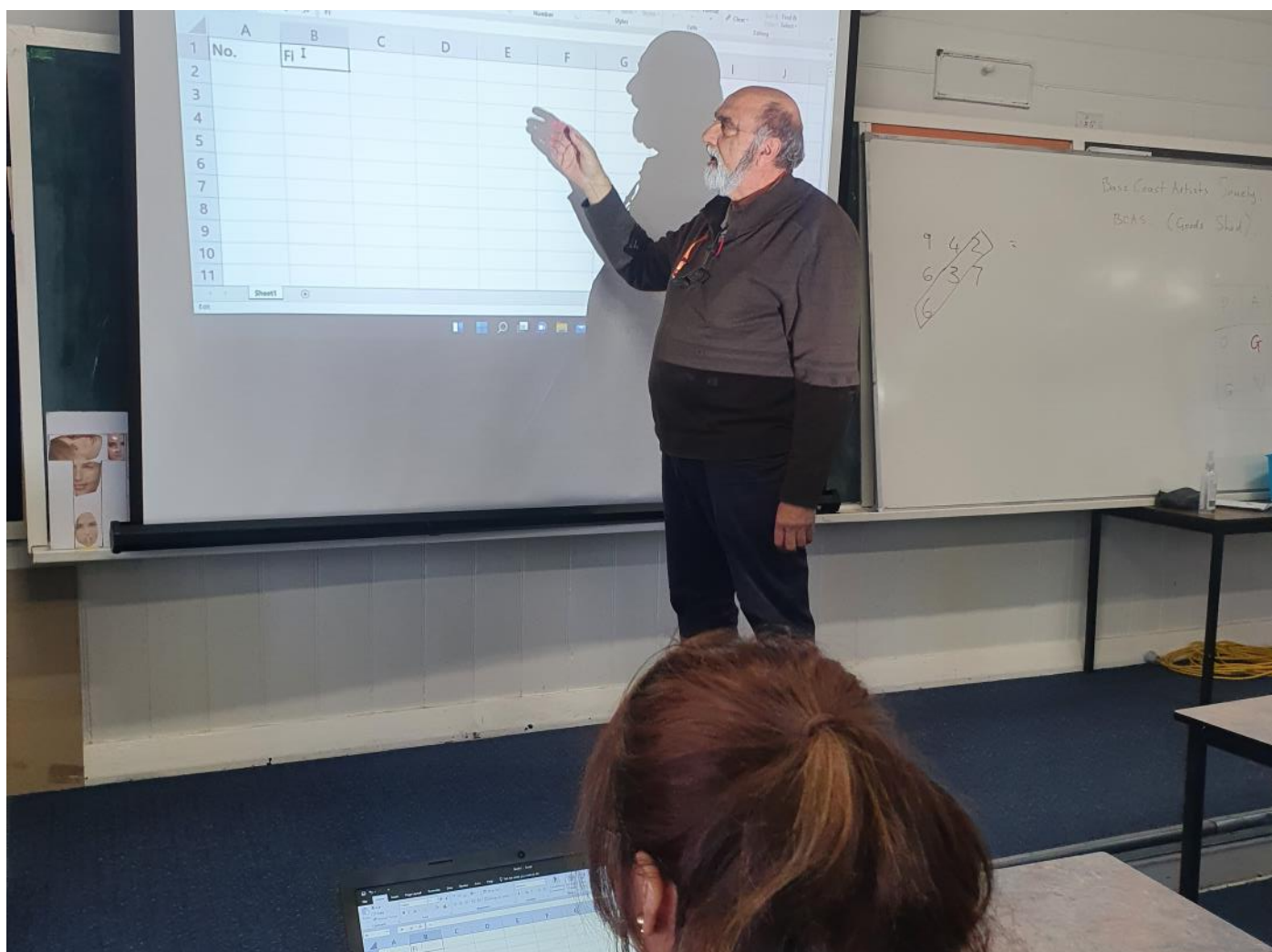
We anticipated good numbers from the Secondary College of six students, but on day one only two arrived! Continue on I did, and by the end of Term One we had five students; three from the school, different to the earlier list of names, and two from the general public.

Our VETiS students have 33 weeks to complete the Certificate II along with the Skills First students completing the course in 20 weeks. Along came COVID 19 again and those proposed plans were adjusted to deliver the course to all over 20 weeks.

Due to COVID restrictions the students were models and models were the students, along with a parent here and there.

Students assisted at Barber Rant in Wonthaggi to complete required work placement hours, whilst others worked at Elements Hair Room in Cowes. In the simulated Salon here on campus I listen to the students with their ideas and dreams. We discuss numerous aspects associated with hair as well as topics like beauty products, make-up technique, magazine stories and new ideas.





Literacy and Numeracy

CGEA and pre-accredited literacy students continue to carve pathways to their nominated goals of further study and employment. The need for effective employability skills and the disruptions to onsite delivery meant that emphasis on digital literacy, online learning resources and familiarization with online delivery was maintained.

Both of these programs have incorporated digital literacy skills. Delivery has incorporated the use of online portals such as Google Workspace and MathsOnline. Research activities and word processing continue to be encouraged and supported in these programs. With the use of the Google suite of applications such as Drive students and Google Classroom are developing employability skills and the students' confidence with digital learning. Students routinely make use of the laptop facilities at BCAL. The investment in the upgrading of the computer equipment has been well received by both students and teachers.

The numeracy programs were well supported by both hard copy learning materials and computer aided learning. The use of MathsOnline and other resources, including Zoom, meant the students were able to continue their learning despite disruption to class based learning. MathsOnline has wide acceptance amongst the students as it allows for a flexible and customised learning programs for individual students based on the Victorian Curriculum.

Despite fluctuating student numbers and attendance some students completed Units in the Certificate III in General Education for Adults and will complete their Certificates in 2022. Individual projects saw landscape gardening, woodwork (with thanks to Daryl) and printmaking part of the learning. Learning goals for students varied widely ranging from improving core literacy and numeracy skills to achieving entry into a bachelor degree and specific employment goals or capacity building.



Music

The Practical Music Course ran for the first time in 2021. Eight participants enrolled in this pre - accredited course held at the Goods Shed Wonthaggi. Venturing into off site delivery, the venue proved a great success with disability access, plentiful parking, adequate room inside to distance, potential as a performance venue, and no restrictions on sound levels!

Over ten weeks industry experts and professional musicians introduced the group to sound production, music theory, song writing, performance skills, promotion, copyright, percussion, local performance venues and so much more! Specialist facilitators included community music educators Brian Strating and Lyndal Chambers of Invy Horn Jam fame, local singer/songwriter Tracey Miller, and former musical director of Circus Oz Carl Polke. Participants attended local open mike sessions which inspired the development of a register of these events for Wonthaggi and surrounds. The groups common interest in old time and gospel music saw the formation of the band 'Class Act'.

The band performed at BCAL's CelebrateAbility event and at the Inverloch Soundshell Twilight Market; an event supported by 3MFM, Lions and Bass Coast Council. A valuable performance experience for all which also generated new interest in the Course. The Course acted as a valuable stepping stone for those starting out and those returning to the music industry to network, build skills, and the confidence to perform.





Life Skills

Our community minded Myers Briggs Personality expert Deb Watson, manager at the time, motivated me for delivery of this course. It was new and exciting, and great to be involved with it. The aim was to help participants learn about some of those mysteries surrounding the hurdles that adult life presents to them.

My planned schedule covered topics like, resumes, MyGov knowledge, applying for work, and personal hygiene. Term Three presented “work from home” requirements for the State, so a slight change to plan, and then we were off.

A topic very well received was Budgeting, fortnightly incomes, expenses, savings and information about saving for a home loan. We had NIKA Real Estate agent talk about rentals, and purchasing a home. Kris from Headspace informed us on the services they offer, a rep from Sureway came and spoke about how they assist a client in finding a job.

We also covered understanding a pay slip, healthy eating, meditation with Anny, Job Jumpstart workbook, and a great free quiz from Library Services Vic, on My Career Match. This gave the participants a very thorough description after completing a quiz online of a suitable career path for them.

Geoff Ellis gave a great lesson on car maintenance, this was well received on a perfect day to be outside looking inside the bonnet of three different types of cars and comparing motors etc., this was re-assuring for participants to feel more comfortable if a problem presented itself.

We finished the 10-week delivery on Remembrance Day in November. Each participant was asked to have a poem ready for guest artist, Chell Destefano, a friend of a participant in the class. Chell is a colourful deaf artist who presented our participants poems in sign language with assistance from a team worker from the Deaf Association in Melbourne via Zoom.

This presentation tied the course off with a lot of feeling as my participants stepped up and read their chosen poems out first, for Chell then to sign them. It was actually a very emotional day, and a great step forward for those there in the class room that day.

Many thanks to Geoff, Bill and Mon for contributing along the way, it’s always stimulating working here with a great team at BCAL.



Hospitality

As one of the biggest industries in the region, hospitality training is always in demand. The high turnover of staff in these types of jobs means a steady flow of enrolments in the Responsible Service of Alcohol course, even through COVID.

It's not just young people looking for part time work who come to the courses. RSA is required by anyone serving alcohol whether it's at a bar or bottle shop, cellar door sales at a winery, or even a local sports club with a liquor licence.

Likewise, the Safe Food Handling course attracts a range of enrolments from people looking for café work to community volunteers doing sausage sizzles or cake sales. Both the Food Safety and RSA courses can also be delivered to groups and businesses on site if required.

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

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 put on.



CAPACITY BUILDING (NDIS)





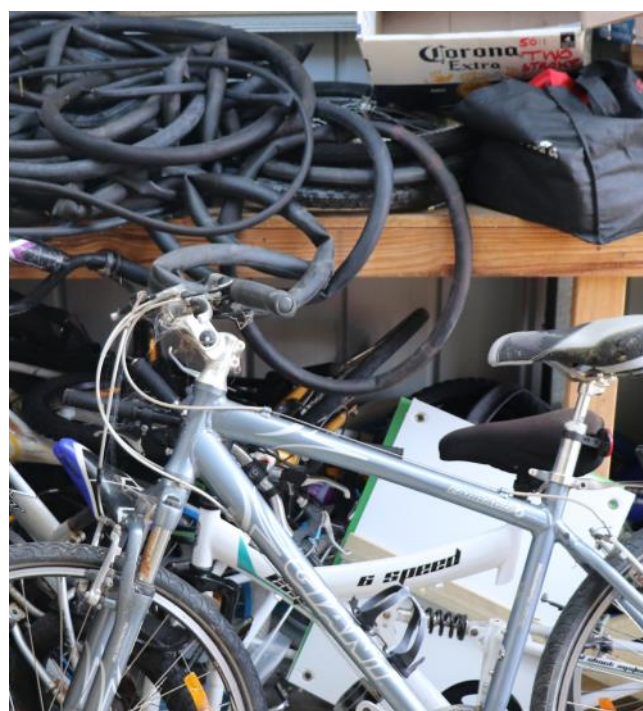
At the beginning of 2021, our Capacity Building program had only a handful of participants and sessions. At its peak, we had over 20 participants and around 10 sessions. We ended the SLES program as it only had 2 participants, but these participants stayed on in various sessions. We introduced 2 group fitness sessions that are conducted at Voyage Fitness and have proven popular. We also added a second Exploring Art session as the class became full. Multiple participants have gone from doing 1 or 2 sessions, to doing up to 8.

COVID hampered the growth of our program and resulted in the loss of a few participants. Lack of engagement and vaccine hesitancy being the main reasons. Declining participant wellbeing resulted in the decision to restart programs amid lockdown, also to continue sessions through the September school holiday period to keep participants engaged. This has developed into our school holiday programs, which include some regular sessions and excursions.



Bike

For the final Term of 2021, we had the idea to teach bike maintenance to people who are supported by the NDIS (National Disability Insurance Scheme). Preloved bikes were donated, along with a comprehensive tool kit. Kate, one of the founding participants, learnt quickly and we've had a lot of fun getting bikes ready for donation to the local Salvation Army who pass them on to people in need. A major success was forming a relationship with The Bike Superstore at Lyndhurst who freely supply us with surplus, unassembled new bikes as well as quality preloved bikes and the consumables we need to get them roadworthy. For Christmas last year we built a batch of nine new kids' bikes for the Salvos' Santa to deliver.



From the Pantry

Our Thursday cooking class, From the Pantry, evolved from an overflow of participants from Monday's The Good Bowl and was initially headlined Cooking for Blokes. We quickly evolved into a gender neutral group and we have prepared many great meals through 2021. These sessions are as much about collective support and social inclusion as they are about cooking, as stated in the linked article.



Thru the Lens

Term Two saw the start of a weekly photography and friendship session for our National Disability Insurance Scheme (NDIS) participants.

Excursions to local places of interest, studying the art/science of telling our story in photographs and, most importantly, having fun are the weekly aims of the program. We planned expeditions a week in advance with an indoor 'plan B' ready as we optimistically scanned the sky each Wednesday morning.



Group Fitness

In the last half of the year we started Group Fitness sessions with Jackson Beesey at Voyage Fitness. These were run twice weekly were popular. Jackson is employed on a sub-contractor basis and BCAL handles all invoicing.



School Lunches

In School Lunches, participants planned and prepared lunches for staff and students at BCAL, for \$15 per head. Participants shared the earnings for the lunches. They produce fantastic quality and very tasty food, while learning many aspects of the hospitality industry.



The Good Bowl

The Good Bowl went from strength to strength. Participants prepared and cooked some complex cuisines, learning some very specific kitchen skills along the way, while building bonds between the most unlikely. The Good Bowl is always hectic, never dull but always a blast!



Exploring Art

The Capacity Building Exploring Art groups see participants get creative through painting, printmaking, ceramics, decoupage, paper mâché, mosaic and other mixed media and crafts. The camaraderie and developing friendships made for fun and social sessions. 2021 highlights were the glass jewellery session facilitated by Deb Watson, soy candle-making with support worker Erin and visits to local galleries with the photography group.

Participant, Liz Meldrum, was highly commended for her artwork entry in the Women with Disabilities art prize. During BCAL's International Day for People with a Disability event, CelebrateAbility participants transformed the art room into a gallery labelling, giving titles to, pricing and selling selected artwork. Following on from the successful production of cards featuring participants artwork, the group plans to exhibit and sell "art cards" at local galleries and cafes and organize further exhibitions.

Job Skills

Employment and Job Skills aims to assist participants in learning the requirements of holding down a job. From soft skills to hard skills, all were explored in these sessions.

Desk to Destination

Desk to Destination ran for about 9 months of 2021. Participants learned how to read maps and timetables, about different types public transport tickets and caught the bus around town regularly. We were supposed to end the session with a trip to Melbourne on public transport, but COVID unfortunately put an end to that.

APPENDIX A

Operational Strategy 2021

STRATEGIC OBJECTIVES	OPERATIONAL STRATEGIES 2021	
Ensure BCAL programs meet the training needs of the Bass Coast community	Develop and offer workplace-based training programs to local businesses and agencies	<ul style="list-style-type: none"> Engage with BCSC's Business Forum and WBTA to identify employers' specific training needs and to promote BCAL's offering
	Engage with the Bass Coast Country University Centre to identify opportunities for BCAL to contribute to the CUC's aims and objectives	<ul style="list-style-type: none"> Offer learning support program for CUC students Contribute to CUC's program information, promoting pathways concept and process
	Continue to collaborate with Chisholm TAFE on the TAFE support Program: <i>Gaining the Edge</i>	Delivery of the TAFE Support Program to Bass Coast, Mornington Peninsula, Cranbourne and Frankston campuses of Chisholm TAFE
Raise the profile of the Centre among the Bass Coast community	Prepare an Implementation Plan for BCAL's Marketing and Promotions Strategy	Implementation Plan will include a market segmentation exercise, to: <ul style="list-style-type: none"> identify community cohorts and their education and training needs develop individual plans to target each cohort
	Redesign and replace BCAL's major sign	Work with BCSC to identify appropriate siting of new sign
	Develop and produce an introductory brochure for BCAL (one version to address prospective students; the other the wider community, council, aid in grant applications, etc.	Brochure to provide, potted history of BCAL, current programs, future plans and case studies and 'student stories'
	Plan and deliver major events	<ul style="list-style-type: none"> Adult Learners' Week: September 2021 Open Food Garden Event: February-March 2022
	Install solar panels and use these as a platform for community engagement	<ul style="list-style-type: none"> Offer programs/courses focusing on assisting community members to improve their understanding of the benefits of renewable energy Use BCAL as a community demonstration site for renewable energy
Ensure BCAL has a sound financial foundation to underpin continued operations	Maintain strong, transparent financial reporting and forward planning systems	<ul style="list-style-type: none"> Completion of the 3-year financial Plan will include detail on program hours to complement data on income by course Development of an IT strategic plan.
	Explore ways to diversify funding	Identify and fund a BCAL grants officer position

STRATEGIC OBJECTIVES	OPERATIONAL STRATEGIES 2021	
<i>Strengthen the governance capability of the Centre</i>	<p>Recruit new CoM members to fill identified gaps in CoM Skills Matrix and continue professional development plan for CoM</p> <p>Improve presentation and layout of BCAL's annual report, for use as a promotional product</p> <p>Increase and strengthen BCAL membership</p>	<ul style="list-style-type: none"> • Develop a 'Briefing Pack' for new and existing members, supported by periodic workshops on relevant aspects of BCAL governance • Improve communications with members and offer opportunities for member input to BCAL's decision-making processes
<i>Expand the scope of delivery to include increased community engagement activities</i>	Utilise digital technologies to expand flexible access to courses	Build on BCAL's experience during COVID lockdowns, to offer flexible approaches in selected courses
	Develop or strengthen relationships with other local community organisations to facilitate complementary services to the local community	Map education providers across Bass Coast and explore opportunities for (re-) establishing networks
	Build a productive relationship with TAFE Gippsland	Including establishment of formal pathway agreements and delivery of TAFE Support Program to TAFE Gippsland's clients
<i>Ensure that BCAL is a welcoming, supportive and inclusive place to learn and work, focused on productive outcomes.</i>	Identify practices and processes to enhance learner experience and outcomes.	Utilising the marketing segmentation exercise outcomes, focus on particular cohorts, gaining insight their learning needs and include in staff professional development sessions
	Improve signage within the White Road site	<ul style="list-style-type: none"> • Provide schematics to aid site navigation • Install a signpost in a central location, which could include pointers to home countries of BCAL's students
	Continue a review of administrative and policy processes to simplify staff workload, provide data and enhance communication	Establish a calendar for policy reviews

APPENDIX B

Audited Financial Report 2021

BASS COAST ADULT LEARNING INC.
A0017261Y

FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2021

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 2021.

COMMITTEE MEMBERS

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

Maddy Harford, Graeme Charles, Tim Herring, Alan Hurst, Daryl Pellizer, Mary Schooneveldt, Leslie Adams, Emily Sinnbeck

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 \$2,219. (2020: surplus of \$230,370).

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



M. Harford
President



T. Herring
Treasurer

9 March 2022

BASS COAST ADULT LEARNING INC.

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2021

	NOTE	2021	2020
Revenue	2	577,782	497,705
Employee benefits expense		(394,055)	(309,071)
Depreciation and amortisation expenses		(16,625)	(13,555)
Loss on disposal of assets		(2,770)	-
Other expenses		(166,551)	(153,739)
Surplus / (deficit) from operations		(2,219)	21,340
Add net COVID-19 income:			
JobKeeper wage subsidy		-	160,800
Less top-up wages paid		-	(37,768)
Cash Flow Boost received		-	65,998
Victorian State government funding received		-	20,000
Total		-	209,030
Net surplus / (deficit)		(2,219)	230,370
Other comprehensive income		-	-
Total comprehensive income attributable to members of the association		(2,219)	230,370

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

BASS COAST ADULT LEARNING INC.

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STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	NOTE	2021	2020
CURRENT ASSETS			
Cash and cash equivalents	4	298,703	301,603
Trade and other receivables	5	25,185	13,533
Financial assets	6	55,516	55,309
Other current assets	7	24,945	52,731
TOTAL CURRENT ASSETS		404,349	423,176
NON-CURRENT ASSETS			
Property, plant & equipment	8	98,010	89,556
TOTAL NON-CURRENT ASSETS		98,010	89,556
TOTAL ASSETS		502,359	512,732
CURRENT LIABILITIES			
Trade and other payables	9	57,469	45,724
Unexpended grant funds	10	12,639	42,132
Provisions	11	40,153	34,487
TOTAL CURRENT LIABILITIES		110,261	122,343
Provisions	11	7,587	3,659
TOTAL NON-CURRENT LIABILITIES		7,587	3,659
TOTAL LIABILITIES		117,848	126,002
NET ASSETS		384,511	386,730
MEMBERS FUNDS			
Accumulated surplus		356,730	126,360
Contingency fund		30,000	30,000
Current year surplus / (deficit)		(2,219)	230,370
TOTAL MEMBERS FUNDS		384,511	386,730

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

BASS COAST ADULT LEARNING INC.

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STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2021

	Contingency Fund	Accumulated Surplus	Total Equity
Balance at 1 January 2020	30,000	126,360	156,360
Surplus attributable to members	-	230,370	230,370
Balance at 31 December 2020	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

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

BASS COAST ADULT LEARNING INC.

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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	NOTE	2021	2020
Cash flows from operating activities:			
Operating general receipts		272,858	164,808
Operating grant receipts		292,180	382,461
COVID-19 funding received		20,700	226,098
Payments to suppliers and employees		(569,195)	(505,155)
Interest received		613	1,001
Net cash provided by operating activities	14	17,156	269,213
Cash flows from investing activities:			
Purchase of property, plant & equipment		(27,849)	(7,862)
Term deposit withdrawals / (additions)		(207)	(591)
Net cash used in investing activities		(28,056)	(8,453)
Cash flows from financing activities:			
Receipt of funds for solar panel purchase		8,000	-
Net cash provided by financing activities		8,000	-
INCREASE / (DECREASE) IN CASH HELD		(2,900)	260,760
Cash at beginning of the financial year		301,603	40,843
CASH AT END OF FINANCIAL YEAR	14	298,703	301,603

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 – Reduced Disclosure Requirements 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 Australian Accounting Standards Board (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 9 March 2022 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 2021**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (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 2021

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	2021	2020
Operating Activities		
Courses & programmes		
Course fees	74,159	59,324
AMES funding	32,856	51,914
Funding		
ACFE TAFE – Gaining the Edge	-	55,000
ACFE Training Pathways Establishment Project	-	25,000
DEECD Skills Victoria	100,322	68,158
DEECD ACFE Computer Equipment Grant	5,500	-
DEECD ACFE Fee Concession	3,977	10,070
DEECD ACFE Delivery Support	-	5,500
DEECD ACFE Delivery	146,678	110,338
DEECD ACFE ORG	-	-
Department of Education Business Continuity Fund	24,619	4,131
FTGU – Coast Connections	13,416	-
GFTL – Be Connected Learning Grant	7,000	-
NDIS income	145,320	30,420
Other Operating Income		
Rent income	14,133	24,780
BCSC Financial Support grant	-	50,000
BCSC other grants	2,225	1,613
Other	36	90
Donations	110	415
Insurance proceeds	6,863	-
Total Revenue from Operating Activities	577,214	496,753
Non-Operating Activities		
Interest received	568	952
TOTAL REVENUE	577,782	497,705

BASS COAST ADULT LEARNING INC.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

NOTE 3: DEFICIT FROM OPERATIONS **2021** **2020**

Surplus / (deficit) from operations has been determined after:

Depreciation on property, plant & equipment	16,625	13,355
Loss on disposal of assets	2,770	-
Auditor Fees for audit of the financial report	4,300	4,300
Other Fees paid to the auditor	-	-

NOTE 4: CASH AND CASH EQUIVALENTS

Cash on hand	286	220
Bank accounts	298,417	301,383
Total	298,703	301,603

NOTE 5: TRADE AND OTHER RECEIVABLES

Trade receivables	25,185	17,197
Less provision for credit losses	-	(3,664)
Total	25,185	13,533

NOTE 6: FINANCIAL ASSETS

	Rate	Maturity		
Bendigo Bank Term Deposit # 1	0.25%	2 May 2022	34,548	34,419
Bendigo Bank Term Deposit # 2	0.10%	2 May 2022	20,968	20,890
Total			55,516	55,309

NOTE 7: OTHER CURRENT ASSETS

Skills Victoria accrued income	-	1,526
AMES accrued income	3,293	6,354
ACFE Training Pathways Establishment project receivable	-	5,000
Department of Education funding receivable	4,757	4,131
Other accrued income	1,199	2,517
NDIS accrued income	10,225	6,607
JobKeeper wage subsidy receivable	-	20,700
Accrued interest	21	66
GST receivable	-	233
Prepayments	5,450	5,597
Total	24,945	52,731

NOTE 8: PROPERTY, PLANT & EQUIPMENT

Plant & Equipment at cost	287,546	262,024
Less accumulated depreciation	(189,536)	(172,468)
Written down value	98,010	89,556

BASS COAST ADULT LEARNING INC.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	89,556
Additions	27,849
Depreciation	(16,625)
Disposals – net	(2,770)
Balance at end of year	98,010

NOTE 9: TRADE AND OTHER PAYABLES	2021	2020
Visa card	1,047	73
GST payable	1,332	-
Employees' PAYG	5,864	4,505
Trade creditors	38,781	34,848
Employee superannuation liability	10,445	6,298
Total	57,469	45,724

NOTE 10: UNEXPENDED FUNDS

BCSC Bass Coast Adult Learning Festival 2022	1,618	-
BCSC Bass Coast Adult Learning Edible Gardens 2022	2,521	-
Latrobe Community Health FTGU – Coastal Connections grant	-	13,416
Department of Education Business Continuity Fund grant	-	21,716
GTFL Be Connected grant	-	7,000
Funds received in advance for purchase of solar panels	8,500	-
Total	12,639	42,132

NOTE 11: PROVISIONS

Employee benefits:		
Current	40,153	34,487
Non-current	7,587	3,659
Total	47,740	38,146

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 lecture at courses or to act in a managerial capacity that person receives no special advantage or other consideration when compared with other employees or lecturers.

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

BASS COAST ADULT LEARNING INC.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 13: CAPITAL COMMITMENTS

Forty-two solar panels were installed on 6 January 2022, representing 14.7 kW. The net cost after government subsidies was \$11,083. This was funded by a non-interest loan from the Southern Core Fund operated by the Energy Innovation Co-operative Ltd of \$8,500 and BCAL's contribution of \$2,583. The \$8,500 had been received at 31 December 2021 and is recorded as unexpended funds in Note 10.

NOTE 14: CASH FLOW INFORMATION	2021	2020
(a) Reconciliation of cash for purposes of cash flows:		
Cash at bank and on hand	298,703	301,603
(b) Reconciliation of net cash provided by operating activities to operating surplus / (deficit):		
Operating surplus / (deficit)	(2,219)	230,370
Non-cash flows in operating surplus / (deficit):		
Depreciation	16,625	13,355
Loss on disposal of assets	2,770	-
Changes in assets and liabilities:		
(Increase) / Decrease in receivables & prepayments	16,134	(37,923)
Increase / (Decrease) in creditors & unexpended funds	(25,748)	48,410
Increase / (Decrease) in provisions	9,594	15,001
Net cash provided by / (used in) operating activities	17,156	269,213
(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 15: 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 16: ONGOING FINANCIAL VIABILITY

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.

The advent of further COVID-related restrictions challenged these intentions; however, BCAL was able to maintain healthy enrolments that compared favourably with other providers in the region, at the same time recording strong growth in a new sector (NDIS clients).

A small deficit of \$2,219 was recorded for the financial year. As 31 December 2021, the total current assets of \$404,349 exceeded the current liabilities of \$110,261 recording a healthy working capital balance.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

NOTE 17: 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 18: 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 19: 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	2021	2020
Term Deposits	6	55,516	55,309

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 20: 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

NOTE 21: COVID-19 PANDEMIC

In March 2020, a global pandemic for COVID-19 coronavirus was declared by the World Health Organisation. As a result, the Australian Federal Government announced financial stimulus packages, including the ATO *Cash Flow Boost* and *Job Keeper*.

In 2020 the association was entitled to \$65,998 for Cash Flow Boost. The association was also entitled to participate in the JobKeeper scheme from May to December 2020 receiving income of \$160,800, of which \$20,700 income was accrued at 31 December 2020. The eligibility for JobKeeper ended in December 2020.

At the commencement of the 2021 academic year, BCAL continued to deliver courses remotely. As the year progressed, we were able to gradually re-introduce classroom-based learning. The most notable changes were in the delivery of the suite of short, fee-for-service courses, which had been suspended since the start of the pandemic. As a strong income generator, the return of this income stream was most welcome.

With the emergence of the new Omicron strain of the coronavirus during 2021, sadly BCAL was forced to return to remote learning. Course enrolments most affected were those in the growing capacity building programs for NDIS clients. Continuing COVID-related support from the State Government, through the Department of Education and Training, assisted with additional costs of preparing teaching and learning resources.

As the year progressed and vaccines became available, a small number of enrolments were lost due to non-compliance with vaccination mandate requirements; however, the overwhelming majority of learners complied, including returning NDIS clients.

Growing enrolments in courses in the second half of 2021, enabled by vaccination, have ensured that BCAL's financial situation is stable, enabling a confident outlook for 2022.

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 13 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 – Reduced Disclosure Requirements; and
 - b) gives a true and fair view of the financial position of Bass Coast Adult Learning Inc. as at 31 December 2021 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
President



T. Herring
Treasurer

9 March 2022

**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 2021, 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 2021 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Reduced Disclosure Requirements 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 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 16 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 16.

Independence

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.

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 – Reduced Disclosure Requirements, 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'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 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.

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 2021 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.

CARDELL ASSURANCE & AUDIT



Lyndal McKenzie
3A Billson Street
WONTHAGGI VIC 3995

24 March 2022



**Bass Coast
Adult Learning**

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