

MANNA GUM
COMMUNITY HOUSE

Annual Report

2019-2020

Table of Contents

01

Funders,
Supporters &
Partners

03

2019–2021
Strategic Plan

05

President's
Report

07

Treasurer's
Report

09

Manager's
Report

12

Education
Report

15

Centrelink &
Medicare
Agency Report

16

Committee &
Staff

17

Annual Financial
Statements

Funders, supporters and partners

ABC Heywire
Alfred Felton Bequest
Adult, Community and Further Education
Adult Learning Australia
Aherns Fruit Market
Andos Bakery
Anglicare Victoria
Bass Coast Adult Learning
Be Connected
Bendigo Bank
Buckley Park Community Farm
Brunswick Women's Choir, Jane Coker
Connecting Up
Connect the Plots
Deep Creek Nursery
FareShare
Fish Creek Community Garden
Fish Creek R.S.L.
Foster Golf Club
Foster IGA
Food and Fibre Gippsland
Foodbank Victoria
Foster Chamber of Commerce
Foster Foodworks
Foster Medical Centre
Foster Primary School
Foster R.S.L.
Foster Secondary College
Foundation for Rural and Regional Renewal
Foster Youth Assist Clinic
Gardiner Dairy Foundation
GippsDairy
John Wallis Foundation
Latrobe Valley Authority
Leongatha Community House
Manna Community Garden
Marjorie Jane Scott



Funders, supporters and partners cont'd



Pictured above - a new cubby house and concrete path for the backyard, supported by the FRRR Gardiner Foundation Working in Dairy Communities Small Grants Program.

Milpara Community House
Max Employment
Natural Living, Foster
Neighbourhood Houses Gippsland
Neighbourhood Houses Victoria
Prom Coast Centres for Children
Prom Community Op Shop
Prom Country Osteo
Prom Country Lodge
Prom Meats
Ruby Hills Organics
Services Australia
Skills and Jobs Centres
South Coast Primary Care Partnership
South Gippsland Bass Coast LLEN
South Gippsland Shire Council
StreetSmart Australia
St Vincent de Paul
Sustainability Victoria
TAFE Gippsland
The Mirror Newspaper
The Salvation Army
Toora Lions Club
Toora Primary School
Venus Bay Community Centre
Volunteering Victoria
Youth Affairs Council Victoria
West Gippsland Regional Libraries Corporation

Manna Gum Community House is a registered charity with the Australian Charities and Not-for-profits Commission



2019–2021 Strategic Plan

PURPOSE

The purpose of Manna Gum Community House is to strengthen the Foster and Corner Inlet community by providing a welcoming place to find information and support. Our primary drivers are:

Education - We provide local and relevant community education to support lifelong learning.

Social inclusion - We are committed to encouraging community participation in all our activities and reducing social isolation.

Sustainability - We are committed to sustainable practice in all our activity.

VALUES

All activity at Manna Gum Community House is based in the core values of:

- Respect
- Accountability
- Transparency
- Community-focus

These values inform and direct our work and our relationships.

EDUCATION GOALS

1. Develop more partnerships with local employers and schools to tailor programs to improve employment prospects in areas of local demand.
2. Consolidate our delivery of pre-accredited programs in digital literacy.
3. Grow the off-site delivery of selected pre-accredited programs.
4. Include space for a dedicated Education Hub as part of an overall building extension of the Community House.

SOCIAL INCLUSION GOALS

1. Identify transport options in the community that can be used to improve access to Manna Gum Community House.
2. Maintain our relationship with Government agencies and other charities to meet the needs of our local community.
3. Increase the numbers of young people using the Manna Gum Community Lounge and Shop.
4. Promote the use of Manna Gum Community Lounge to other community groups to reach more community members experiencing social isolation and disadvantage.
5. Maintain regular and effective communication with our community to promote our services and determine community needs.
6. Partner with other community agencies to deliver a sustainable model of Emergency Relief.

SUSTAINABILITY GOALS

1. Promote environmental sustainability initiatives in the community and in Manna Gum Community House operations.
2. Embed sound and sustainable financial, administrative and risk management practices into all decision making processes.
3. Establish an expert group to advise on effective ways to raise funds to increase financial sustainability and reduce financial risk.
4. Promote job satisfaction amongst paid and unpaid staff through sustainable work practices and effective management.
5. Maintain a high level awareness of opportunities for continuous improvement in environmental, financial and organisational sustainability.
6. Develop plans to fund and build an extension to the Community House space.

President's Report

This was a year that has been like no other and created unprecedented challenges. It is hard to know what to say about the last twelve months, and a year ago seems a lifetime. A year that started with horrendous fires, followed with what has been a major public health crisis.

I started my annual President's report by reading last year's report and of our plans and anticipated challenges for the year ahead. I was struck by how our activities and our beliefs provide a solid base to guide us through events that have been accompanied by environmental, social and economic hardship for our region and many individuals.

Most of our valuable face-to-face teaching has not been possible with the rules on physical distancing. These restrictions could have caused our education goals to fade, but instead the emphasis on building partnerships has meant stronger relationships with ACFE and the TAFE sector as we adapt to a new reality in delivering education. I can report with confidence that Manna Gum is in a better position than ever to direct and support learners to a better future through education in all its forms.

Physical distancing has prevented the usual community events that are so important in our commitment to social inclusion. Likewise the Community Lounge and Shop has been out-of-bounds for much of this year. Given the increase in hardship being experienced in our local community Manna Gum volunteers moved swiftly to reach out to our community through phone contact and deliveries of essential items. The down time in the Community Lounge and Shop has not been wasted. The space has had a complete refurbishment thanks to the Shire and some talented heads for design. The space will be ready to open as a community gathering place once it is safe to gather again.

Nothing in the last year has diminished the importance of working and living in a sustainable way. On the contrary many in the community are embracing more sustainable choices in their lives with new or renewed enthusiasm. The commitment Manna Gum has to sustainable practice can be seen in our ongoing support and close working relationships with sustainability projects across the Corner Inlet area.

Manna Gum together with Manna Garden, is leading initiatives to support families to grow their own vegetables. Manna Gum and Manna Garden have also reached out to Community Houses in bushfire affected areas to help regenerate domestic gardens lost in the fires.

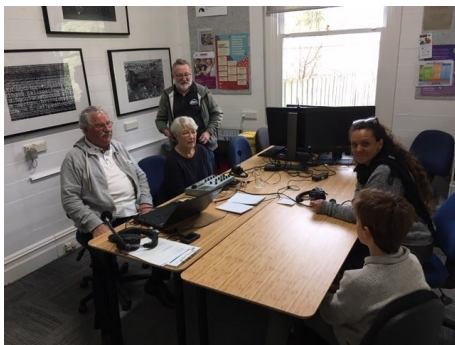
Every year I pay tribute to the wonderful paid and unpaid staff that are the strength and drivers of Manna Gum. As in past years Manna Gum is indebted to our staff in the office and in the Centrelink Agency who keep the house humming along. This year I want to make special mention of those volunteers who turned their hand to new tasks in

response to the health restrictions. Not everyone is able to adapt to change particularly change that is imposed and unsettling. A big shout out to the overwhelming generosity of those who made masks, delivered essentials and donated time, goods and money to ensure Manna Gum could continue to serve our community. Thank you one and all.

On a personal note I will be stepping down from the Committee and the President's role this year. It has been an absolute privilege and a lot of fun to work with everyone associated with the work of Manna Gum. The Committee has been an ongoing source of inspiration and energy and I know Manna Gum will continue to perform with dedication and talent to the high standard we have reached.

Needless to say the challenges are not over and there are uncertain times ahead. However, I'm confident that with your support Manna Gum will continue to thrive and surely, if we can get through this last year, then the future is bright.

Jeanette Pierce
President, Committee of Management



NAIDOC WEEK Celebrations July 2019

Treasurer's Report

Financially, 2019/20 has been a tumultuous but ultimately successful year for Manna Gum as demonstrated in the attached accounts.

In March, our operations were upended by COVID which closed down key revenue-generating activities, such as the community shop and lounge, face-to-face courses and room hire by user groups. At the same time demands for some of our services, such as emergency relief, increased significantly. Some funding streams were unaffected, including our main source of revenue (the Neighbourhood Houses Coordination Program) and funding for the Centrelink/Medicare Agency. On the other hand, COVID-related funding from the Commonwealth and Victorian governments was a windfall. Also, there were considerable increases in funding for emergency relief, both from the Salvation Army and through the generosity of community members.

Notwithstanding the dislocations created by COVID, there are some promising aspects of Manna Gum's income and expenditure that bode well for the (foreseeable) future. For example, for the third year in a row, Learn Local course income increased substantially. In 2016/17 Learn Local courses generated \$2,374 in income. For the following three years Learn Local income has been \$11,891, \$36,449 and \$48,000, respectively. This has been the result of a determined focus on building up pre-accredited training as a core element of Manna Gum's mission, in line with the objectives of the Neighbourhood Houses Coordination Program.

At the same time, another of our revenue streams, the Community Lounge and Shop has languished financially since the expansion of the other main opp shop in Foster about three years ago. Although the shop had a loyal following as a more affordable option than its larger competitor and the lounge attracted a core group of regulars, the spaces they occupied needed attention.

The forced closure of the shop and lounge in March, extra funding for COVID mitigation, a grant from Bendigo Bank to purchase storage cupboards for emergency relief and support from South Gippsland Shire has enabled us to renovate and reconfigure the lounge and shop. We trust that the new lounge will continue to meet the needs of existing lounge users as well as attract new users on other days.

Regrettably however, we will not be continuing with the sale of second-hand goods in the same way as we have been. We are exploring ways for continuing to offer second-hand goods for sale once things settle down into the new COVID-normal. One possibility could be to hold one or two annual sales in the hall, during holidays when the hall is not being used for other activities and when there are extra visitors in town. Advice from the Fish Creek opp shop suggests this could generate significantly higher revenue but would require considerable organisation and volunteer support.

In any event, second-hand goods will still be available on request and Manna Gum will continue to support people in need through the existing connections Bec has with organisations helping people in crisis. A grant from the Foundation for Rural and Regional Renewal has enabled us to buy three new sheds, one of which will be used to store second-hand goods for sale or donation.

Changing the arrangements in the community shop and lounge has involved difficult decisions for the committee. About 10 years ago, Manna Gum was in dire straits financially and it was the community lounge and shop which pulled it back from the brink. These volunteer contributions to our organisation are recognised by the committee and the importance of their work to Manna Gum's current strong position are not forgotten.

A financial challenge that the committee identified during 2019/20 is the shortfall between the funding we receive to provide the Centrelink/Medicare Agency and the cost to Manna Gum of delivering the service. Indications are that it could be costing Manna Gum as much as \$6,000 per year to staff the agency two days a week and maintain the room it uses. Effectively, this means Manna Gum is having to divert funds from other programs to provide the agency service on behalf of Services Australia. An initial request for an increase in funding was declined by Services Australia but we will be seeking a review of that decision as well as actively looking for options to make the agency sustainable without compromising service levels. We remain committed to the continued employment of the staff delivering the service and the well regarded levels of service they provide.

The other significant financial challenge Manna Gum continues to face is to diversify its fundraising. We currently rely on a limited range of funding sources and delivering our services within these constraints is becoming increasingly difficult. I expect this will be a focus for the committee during 2020/21 and I encourage everyone who is part of the Manna Gum family to think about how we might move ahead on this.

From a financial perspective, Manna Gum is going from strength to strength by providing well managed services that address the needs of its community. Our success in this regard is due in no small part to the management of Bec Matthews and the work of Simone Goeckes, our bookkeeper. As a result of their work in this and previous years, the committee is well informed and advised concerning our financial situation and has a strong foundation for assessing our performance and planning activities. As Treasurer, I thank them both and look forward to continuing to work with them in 2020/21.

Linley Granger
Treasurer

Manager's Report

It's been another busy year for Manna Gum, and we have many highlights to celebrate.

Our information stall at the Foster & District Agricultural Show in February was a fun community engagement exercise that hosted Laura's 'War on Waste' display and a recycling challenge.

We've partnered with the Buckley Park Community Farm in Fish Creek to support the installation of an industrial composter that will consume environmental weeds. This is a major project funded by a Victorian Government Pick My Project grant and project managed entirely by volunteers from the farm. A new partnership with Connect the Plots, a group of local "Plotters" supporting environmental sustainability, is another positive connection for Manna Gum's work in the area of environmental sustainability.

The Brunswick Women's Choir raised \$847 for the Learn Local Toora BubHub program by donating their profit from a local concert. The BubHub program was also recognised by a regional prize for Community Development awarded by Neighbourhood Houses Gippsland. We were thrilled that the project received funding at the end of 2019 to continue its delivery for another two years, receiving an ACFE Family Learning Partnership grant and also a Major Grant from the Alfred Felton Bequest.

Our staff member Louisa's significant work in the Learn Local sector was recognised by her shortlisting as a finalist in the Victorian Learn Local Practitioner Award category of the 2019 Victorian Learn Local Awards. It was well-earned acknowledgment of her years of experience as an adult educator.

We received a \$10,000 FRRR ABC Heywire grant to pilot a weekly Youth Group program called 'Our Place', which started in February.

We distributed over forty Christmas hampers in 2019 to families and individuals in Corner Inlet, partnering for the first time with Bendigo Bank who gathered donations in their local outlets. We distributed over 3,300 kg of food in 2019 through our Foodbank items and community meals to our clients experiencing food insecurity.

We collaborated in December with St Vincent de Paul to support the Corner Inlet Social Housing Report. It aims to promote awareness of the lack of adequate social housing available in our district and to help advocate for vulnerable people in our community.

When the COVID-19 pandemic impacted the Corner Inlet community in February there was a surge in demand for Emergency Relief. People had suddenly lost their jobs, or were self-isolating and unable to purchase essential supplies. Unfortunately, the Community Lounge had to close and many of our programs were no longer available due to safety restrictions.

The role of Manna Gum staff and volunteers as frontline workers was highlighted as we focussed on the essential services that were still able to operate under the government restrictions. Safe and secure storage for the non-perishable Emergency Relief food supplies became a priority. A grant from the Toora and Foster Community Bank generously provided six new cupboards, which increased storage capacity and made the service much more streamlined. We adapted our policies and safety procedures numerous times under the guidance of government advice, and as knowledge of the virus grew. Our professional networks became even more valuable and Neighbourhood Houses provided support for each other.

I am so grateful for our staff and volunteers who adapted to the rapid changes that COVID-19 has brought. They continue to connect with the people who walk in our door needing support and for somebody to listen. Some delivered food hampers and sewed masks. We had an excess of new volunteers wanting to help. The Committee provided their solid guidance and support.

Looking forward, Manna Gum is preparing for the post COVID-19 recovery. We aim to be responsive to the current needs of our community, and remain relevant with our services. The food relief service will increasingly include fresh, local produce. A newly renovated Community Lounge will welcome back its regular customers, engage local playgroups and host family support programs. It provides a space for social connection for all ages and abilities. Resources and support will be available for people wanting to learn new digital skills and connect online. Learn Local programs will provide training and employability skills for people needing to return to study or explore a different vocation.

The crisis provided opportunities for developing partnerships and for community strengthening as organisations worked more closely together to support the community. It exposed gaps and weaknesses in community support structures which accelerated some positive change. Working in partnership is the key to moving forward and sustaining a strong community.

Rebecca Matthews
Manager



Clockwise from top left: Foodie Friday with Kelly; Bec, Laura and Joyce at the Foster Show; the Lounge hosting temporary storage for food supplies in March; Emily making coffee at the Lounge before it's closure due to COVID-19; Bev at the Women With Tools workshop

Education Report

Wow! August 2019 was a wonderful way to celebrate Manna Gum and a new financial year. I was honored to be nominated as a finalist for the Victorian Learn Local Practitioner Award for the 2019 Learn Local Awards. Not often do we all get to go to such a gorgeous venue as the Mural Hall in Melbourne and meet so many other passionate Learn Local advocates!

But more importantly, why was I there? 2019 saw a great year with the mums and children of the Toora Bub Hub program. We finished the year with a beautiful lunch at the Toora Pub, as well as saying goodbye to our wonderful staff members Roxy Hurst and Taryn O'Hara.

The start of 2020 was the start of our participation in the Family Learning Partnership (FLP) program.

Manna Gum is one of many Learn Locals working to support better education and training outcomes for parents who are highly marginalised. Most excitingly, we found out in January that we had also been financially supported by the Alfred Felton Bequest to enhance our work.

Understandably, our project has not progressed past the planning stage with the impact of COVID-19. We have kept in touch with other FLP providers and tried a few different strategies for keeping in touch with our families. In the end the best way has been for me to ring up and have a chat. I'm excited about the potential of expanding to Welshpool and Foster in 2020, as well as returning to Toora Primary School.

One of the highlights of our Learn Local delivery is the New Horizons Introduction to Agribusiness six-week course in partnership with Food and Fibre Gippsland. I find watching people's confidence grow hugely rewarding. I'm looking forward to running this course again soon as well.

The absolute highlight of my teaching year in 2019 was the delivery of the Kickstart Your Career in Disability course in Yarram. This was a fantastic opportunity to work with some bigger stakeholders as well as Yarram Community House. The course used a blend of pre-accredited training delivered by Manna Gum with units from the Certificate III in Disability Support delivered by TAFE Gippsland. The project was funded by the Latrobe Valley Authority and supported by the Gippsland Skills and Jobs Centre. Most significantly, the course was tailored to and supported by Mirridong Services, with a view to staff transitioning to employment at their centre. All our students were offered a shift at Mirridong to get some first hand experience.

From my perspective, it's always a pleasure to watch students blossom as they undertake pre-accredited training. It strengthens my belief that our sector provides so

much more than 'education'. Many of the participants had been unemployed for a significant time, some were trying to change career track, and some didn't have a lot of belief in themselves. Of the nine people who began the course, three now work at Mirridong, two have entered into NDIS support work, one works at Yooralla in Leongatha, and one is undergoing further study in Disability with TAFE Gippsland.

We have also begun a great ACFE mentoring relationship with Yarram Community House.

On a personal note, I would like to say that 2020 has been a frustrating year for me professionally. It has been hard to work around lockdown restrictions to deliver what is by definition a role which needs one-on-one support for students as well as capacity to be flexible, relaxed and catering to kinesthetic learners. I have greatly appreciated the support shown to me by Bec, members of the Committee and also by the Department of Education acknowledging that the work our sector does is not easily tailored to remote learning methods.

I have been able to undertake a range of professional development this year instead of my usual role. This has led me to an increased understanding of family violence in all its forms, in trauma informed practice, in LGBTIQ+ ally roles and in current thinking surrounding literacy practice (and unsurprisingly digital literacy as a key part of 2020 life!)

I'm looking forward to getting my plastic tub and portable whiteboard back on the road!

I leave you with one thought for the rest of 2020. With strange prescience, the draft Digital Literacy Skills Framework was released by the federal education department in April this year, with this introduction:

Digital literacy refers to the skills and competencies needed to use digital technologies to achieve personal goals, enhance employability skills and support education and training. Digital literacy sits alongside the core skills of Learning, Reading, Writing, Oral Communication and Numeracy...The inclusion of digital skills alongside the foundation skills recognises that digital literacy has become increasingly critical for individual participation in the workforce.¹

I wish you all a largely Zoom free 2021.

Louisa Vale

¹ Foundation Skills for Your Future Program DRAFT Digital Literacy Skills Framework APRIL 2020 McLean, P et al p 1



Clockwise from top left: Lou receiving her award nomination from ACFE Board Chairperson Maria Peters; the Toora BubHub family with the Neighbourhood Houses Gippsland Community Development award; studying infection control with Billie Shea registered nurse; work experience at Mirridong, Yarram with CEO Doreen Milne; a happy and relaxed adult learning environment for the Kickstart Your Career in Disability at Yarram

Centrelink and Medicare Agency Report

Once again the year has progressed well in the Centrelink agency despite the current upheavals due to COVID-19. We received a total of 1,265 client visits in the financial year.

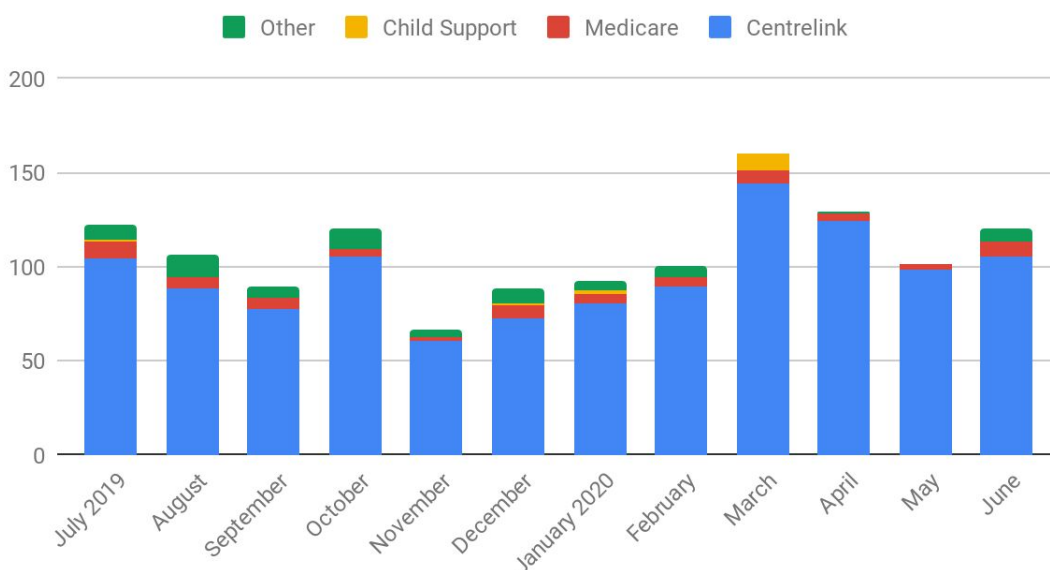
As an essential service, the agency continued to operate on its regular days during all of the COVID-19 restrictions. Safety precautions to protect staff and customers included limiting the number of customers allowed in the room, increasing the promotion of digital or telephone services for customers particularly in Victoria, face coverings, eye protection, physical distancing, hand sanitising and regular office cleaning.

The impact of COVID-19 on the local community in February created an increase in service demand. Many clients had not claimed a payment before and were sometimes overwhelmed by the process. Agents were dealing with increased levels of customers' stress, anxiety and uncertainty. Clients travelling from restricted zones were few though challenging when presented, however guidelines were followed without having to refuse service

Our thanks to the community members who are happy to wait a little longer while regular cleaning is conducted. Centrelink equipment and the MyGov system has mainly worked well, as an increasing number of people are able to access Government services online.

Barb Stevens & Sandra Liversidge
Centrelink Agents

Centrelink Agency Client Visits July 2019-June 2020



Committee and Staff

Committee of Management

President

Jeanette Pierce

Secretary

Janne McPhie

Treasurer

Linley Granger

Members

Noelle Bonnin

Elizabeth Collins

Lesley Elliot

Garry Eastman

Laura Malady

Rhonda Mallows

Staff

Manager

Rebecca Matthews

Pre-accredited educator

Louisa Vale

Centrelink & Medicare Agents

Sandra Liversidge

Barbara Stevens

Rhonda Mallows

Bookkeeper

Simone Goeckes

Office administration

Sheryl Lorenz

'Our Place' Youth Worker

Tracey James



New storage for ER supplies

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
INCOME		
Donations/gifts	1,053	1,209
Fundraising income	1,099	707
Internet/photocopying/printing	1,397	628
Membership fees	114	191
Events	-	1,493
WGAC T-Paper	6,101	-
Room hire	6,609	7,570
Other income	506	107
Community Shop	14,746	19,459
Course Income	48,000	36,449
DHS contract	83,033	79,277
Centrelink contract	23,241	23,176
Auspicing income	626	3,000
Emergency relief	20,716	3,290
Total income	207,241	176,556
EXPENDITURE		
Accounting	1,410	800
Bank fees	228	194
Council rates	300	297
Telephone	597	2,535
Internet	1,277	1,572
Electricity	2,480	2,735
Water	906	1,209
Security	546	546
Repairs & maintenance	1,853	1,561
Computer expenses	-	1,335
Printing/photocopying	604	1,601
Software & subscription	1,284	1,028
Waste removal	191	-
Stationery/Office supplies/paper	781	1,530
Cleaning expense	252	2,012
Police checks	91	-
Community House equipment	1,834	3,607
Gifts and donations	569	274
Groceries	396	965
WGAC	4,998	-
Advertising & marketing	2,538	1,660
Subscriptions & memberships	1,271	1,179
Travel expenses	304	232
Room hire	100	75
Programs/events	312	1,219
School Holiday program	27	416
Catering	1,288	1,302
Staff training & development	995	1,539
Community Shop expenses	3,407	4,668
Miscellaneous expenses	346	84
Tutor fees	13,822	14,667
Course refunds	109	660
Emergency relief	6,417	6,093

The accompanying notes form part of this financial report.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020 (continued)

EXPENDITURE (continued)		2019
Bad debts	27	144
Depreciation expense	7,219	7,026
Wages & salaries expense	144,025	115,685
Superannuation expense	11,388	10,251
Leave provision expense (annual and long service leave)	4,581	5,187
Workcover premium	1,864	3,014
Total expenditure	220,637	198,902
Net operating deficit for the financial year	(13,396)	(22,346)
OTHER INCOME		
Interest income	540	342
JobKeeper income	36,000	-
Cash Flow Boost	19,479	-
Business Support Funding (VIC Covid-19)	10,000	-
Auspicings income:		
- Pearl Park Music Festival	-	32,494
- T-CAT Project	-	3,574
- OSCA Community Composter	41,136	586
ACFE equipment grant	6,926	1,748
Pamper Day grant	-	1,800
Fee for service – tutoring	400	-
Be Connected	-	495
Community Kitchen – donation	1,220	2,362
Garden Backyard project	3,827	634
John Wallis Foundation	-	531
ACFE Flexible Family Support Grant	3,266	8,428
Step Up	-	8,786
FRRR ABC Heywire Project	3,314	-
Corner Inlet Family Learning Program	11,901	-
Community Enterprise Foundation	2,374	-
Total other income	140,383	61,780
OTHER EXPENSES		
Auspicings expenses:		
- Pearl Park Music Festival	-	32,494
- T-CAT Project	-	3,574
- OSCA Community Composter	41,136	586
ACFE equipment grant	2,983	1,748
Pamper Day grant	-	2,353
Fee for service – tutoring	450	-
Be Connected	-	999
Community Kitchen	1,220	2,362
Alfred B. Felton bequest	-	5,141
Garden Backyard project	350	634
John Wallis Foundation	-	531
ACFE Flexible Family Support Grant	3,266	8,428
Step Up	-	4,749
FRRR ABC Heywire Project	3,314	-
Community Enterprise Foundation	690	-
Total other expenses	53,409	63,599
Net surplus / (deficit) for the year	73,578	(24,165)

The accompanying notes form part of this financial report.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020	2019
CURRENT ASSETS			
Petty cash & cash floats		250	152
Cash at bank:			
- Manna Gum Community House		116,002	46,001
- Debit card		8	969
- Grant account		145,905	72,783
- Corner Inlet Men's Shed		=	<u>166</u>
		261,915	119,919
Term deposit		23,400	22,953
Accounts receivable		25,312	4,709
Accrued Income		23,639	371
TOTAL CURRENT ASSETS		334,516	148,104
NON CURRENT ASSETS			
Plant & equipment	3	47,554	43,349
TOTAL NON CURRENT ASSETS		47,554	43,349
TOTAL ASSETS		382,070	191,453
CURRENT LIABILITIES			
Accounts payable		1,621	871
PAYG & GST payable		12,156	12,687
Annual leave provision		11,837	9,404
Long service leave provision		12,757	12,129
Unexpended grants.	4	183,219	69,460
TOTAL CURRENT LIABILITIES		221,590	104,551
TOTAL LIABILITIES		221,590	104,551
NET ASSETS		160,480	86,902
EQUITY			
Opening accumulated surplus		86,902	111,067
Current year surplus/(deficit)		73,578	(24,165)
TOTAL EQUITY		160,480	86,902

The accompanying notes form part of this financial report.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2020

	Accumulated Surplus
Balance at 1 July 2018	111,067
Operating deficit for the year	(24,165)
Balance at 30 June 2019	86,902
Operating surplus/(deficit) for the year	73,578
Balance at 30 June 2020	160,480

The accompanying notes form part of this financial report.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Fundraising and donations	2,152	1,916
Operating grants received	91,336	87,205
Other operating income received	86,004	121,784
Interest received	540	342
Payments to employees and suppliers	(226,260)	(198,033)
Other income received	253,602	126,196
Other expenses paid	(53,409)	(63,535)
NET CASH PROVIDED BY OPERATING ACTIVITIES	153,965	75,875
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, plant & equipment	(11,424)	-
Increase in term deposits	(447)	(1,331)
NET CASH USED IN INVESTING ACTIVITIES	(11,871)	(1,331)
NET INCREASE IN CASH HELD	142,094	74,544
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	120,071	45,527
CASH AT THE END OF THE FINANCIAL YEAR	262,165	120,071

The accompanying notes form part of this financial report.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020

CASH FLOW INFORMATION	2020	2019
a) Reconciliation of cash for purposes of cash flows:		
Cash on hand	250	152
Cash at bank	261,915	119,919
Total	262,165	120,071
 b) Reconciliation of net cash provided by operating activities to deficit from ordinary activities:		
Surplus / (deficit) from ordinary activities	73,578	(24,165)
Add back non-cash items:		
Depreciation	7,219	7,026
<i>Changes in assets & liabilities</i>		
(Increase) / decrease in accounts receivable	(43,871)	15,414
(Increase) / decrease in income in advance	219	64,758
Increase / (decrease) in trade payables	113,759	7,656
Increase / (decrease) in leave entitlement provision	3,061	5,186
NET CASH PROVIDED BY OPERATING ACTIVITIES	153,965	75,875

c) The association has no credit standby or financing facilities in place.

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

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in this financial report.

Accounting Policies

(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) Plant and Equipment

Plant and equipment are measured on the cost basis at the date of purchase.

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 property, plant and equipment are depreciated 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. The land and buildings are leased from the South Gippsland Shire Council. The current lease is valid until 31 July 2021.

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

Class of Fixed Asset	Depreciation Rate
Plant and equipment	20% Straight line
Leasehold Improvements	6.67 - 10% Straight line

(d) 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 and have been measured at their nominal amounts. Where the long service leave liability is not currently due, the liability has been calculated in relation to the probability of each employee remaining until the long service leave is entitled.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Revenue

Revenue is recognised when the entity obtains control over the funds which is generally at the time of receipt.

Grant revenue is recognised in the income statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be reliably measured.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied. Refer to Note 6 for the details of unexpended grant funding.

(f) 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 the item of expense.

NOTE 2: RELATED PARTIES

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

NOTE 3: PLANT & EQUIPMENT

	2020	2019
Leasehold improvements:		
Buildings – at cost	45,045	40,718
Less accumulated depreciation	<u>(9,630)</u>	<u>(6,231)</u>
Written down value	35,415	34,487
Office equipment:		
Office equipment – at cost	26,559	19,462
Less accumulated depreciation	<u>(14,420)</u>	<u>(10,600)</u>
Written down value	12,139	8,862
Total plant and equipment at written down value	47,554	43,349

Movements in Carrying Amounts

	Leasehold Improvements	Plant & Equipment	Total
Balance at beginning of year	34,487	8,862	43,349
Additions	4,327	7,097	11,424
Depreciation	(3,399)	(3,820)	(7,219)
Disposals (Net)	-	-	-
Balance at end of year	35,415	12,139	47,554

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 4: UNEXPENDED GRANTS	2020	2019
Pearl Park Music Festival	3,272	5,591
T-CAT Project	-	626
OSKA	120,389	53,451
ACFE Equipment grant	2,326	3,752
John Wallis Foundation	-	1,671
Garden Backyard grant	4,688	3,493
Flexible Family Support	1,099	772
Bridges & Prosperity	-	104
Community Kitchen	313	-
Heywire	6,686	-
Disability Access Grant	1,000	-
Corner Inlet	39,099	-
Community Enterprise Foundation	39	-
FRRR Dairy Communities	4,308	-
Total	183,219	69,460

NOTE 5: CAPITAL AND LEASING COMMITMENTS

Operating lease commitments:

Payable – minimum lease payments		
Not later than 12 months	104	104
Between 12 months and 5 years	104	208
Later than 5 years		-
Minimum lease payments	208	312

The operating lease referred to above relates to the annual rental of the premises owned by the South Gippsland Shire Council. The current lease is valid until 31 July 2021.

MANNA GUM COMMUNITY HOUSE INC.

A0007556K

STATEMENT BY MEMBERS OF THE COMMITTEE


FOR THE YEAR ENDED 30 JUNE 2020

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee, the financial report as set out on pages 2 to 10:

1. Presents a true and fair view of the financial position of Manna Gum Community House Inc. as at 30 June 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Manna Gum Community House Inc. 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:


Jeanette Pierce
President

19 October 2020


Linley Granger
Treasurer

**INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT
TO THE MEMBERS OF MANNA GUM COMMUNITY HOUSE INC.**

We have reviewed the accompanying financial report, being a special purpose financial report, of Manna Gum Community House Inc., which comprises the balance sheet as at 30 June 2020, the income and expenditure statement, the cash flow statement and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation of the special purpose financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012* and to meet the needs of the members. This responsibility also includes such internal control that the committee determine is necessary to enable the preparation of the special purpose financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the special purpose financial report based on our review. We conducted our review in accordance with Australian Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the special purpose financial report does not satisfy the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including; giving a true and fair view of the association's financial position as at 30 June 2020 and its performance for the year ended on that date; and complying with the Australian Accounting Standards to the extent described in Note 1 to the financial report and the *Australian Charities and Not-for-profits Commission Regulations 2013*.

ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the special purpose financial report.

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

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the special purpose financial report of Manna Gum Community House Inc. does not satisfy the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including:

- a) Giving a true and fair view of the association's financial position at 30 June 2020 and its financial performance and cash flows for the year ended on that date: and
- b) Complying with Australian Accounting Standards to the extent described in Note 1, the *Associations Incorporation Reform Act (Vic) 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Accounting and Restriction on Distribution

Without modifying our conclusion, we draw attention to Note 1 to the special purpose financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the association's financial reporting responsibilities under the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the special purpose financial report may not be suitable for another purpose.

CARDELL ASSURANCE & AUDIT

Lyndal J. McKenzie
3A Billson Street
WONTHAGGI VIC 3995

4 November 2020

Liability limited by a scheme approved under
Professional Standards Legislation