



NORTHCLIFFE

Community Resource Centre

ANNUAL REPORT

2022-23

Proudly supported by the Northcliffe Community
and the Government of Western Australia



Department of
**Primary Industries and
Regional Development**



Cover photograph:

Bushland Home by Wendy Eiby, one of the winning photographs from our 2022 photo competition *Home Sweet Home*. Refer to full event reporting on page 15.

This annual report will be made available online at:

[northcliffe.org.au/resources/ncrc/2022-23 annual report.pdf](http://northcliffe.org.au/resources/ncrc/2022-23%20annual%20report.pdf)



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Who we are

Our Vision



We want Northcliffe to be a home for new business, community and social enterprises.

Our Mission



The mission of the Northcliffe Community Resource Centre is to support this vision by providing access to technology, information, educational and creative opportunities.

We are a community owned not-for-profit association located in the heart of Northcliffe and part of the WA Community Resource Network. Community Resource Centres (CRCs) are friendly, locally owned and operated service and information centres, tasked with promoting Economic and Social Development throughout Regional Western Australia.

What we do

“...providing access to technology, information, educational and creative opportunities”

Northcliffe Community Resource Centre (NCRC) is a community managed incorporated not-for-profit organisation located in the heart of Northcliffe and part of the friendly network of regional and remote centres which are the Western Australian Community Resource Network.

We help people connect to community and achieve their aims. The equipment and one-on-one support available at the NCRC can help you apply for a job, start a podcast, build a business, make a birthday card, update your mobile phone and lots more.

As well as one-on-one support our organised activities include regular free film screenings at our Beanbag cinema, Southern Forests Chess Club, annual photo competitions, Halloween parties, workshops and information sessions.

These activities provide a great way for community members to form new connections and reduce community isolation.

The centre provides a comfy shared computer room, The Common Room, The Meeting Space, and a mini broadcasting and videoconferencing studio which doubles as an office for hire.

You can get support to use our computers and other office equipment, to print your materials, work on your projects, contact Centrelink or Medicare, receive help with your digital technology needs, or be referred to other relevant services.

We also welcome those who just come in and say hi, have a coffee and hang out.

We maintain the northcliffe.org.au website and the Northcliffe Community Calendar which is published in the Karri Pigeon and available online.

We hope to help alleviate social isolation in the community and provide a location where people can work on their projects in the company of others. We are known, around the region, for the quality of our one-on-one support and printing services, and our desire to help.

Northcliffe CRC provides a Services Australia access point (for Medicare and Centrelink) and free computer use for those accessing online Government services. We also offer room rentals and many other services.

NCRC is open Monday to Friday 10am-5pm 24 -7 - 365

CRCs receive critical funding assistance from the Government of Western Australia, administered through the Department of Primary Industries and Regional Development. We are managed by a team of 7 volunteers who provide oversight over 4 (and sometimes 5) staff members.

In August 2023 our organisation applied to the ACNC for charitable registration and we are awaiting their assessment of this application.



Access to government services (SLO1)

- 215 government access point services provided
- 51 video conferences
- State, Federal and Local Government Information

Services Australia Access Point

- 100 Services Australia client visits (Centrelink, Medicare etc.)
- 2 Services Australia Bus visits



Associations support (SLO3)

- 9 Associations Support training sessions
- 17 hours of training
- Committee meeting room hire, event room hire
- 2 broadcasting support packages delivered to Associations
- Group In-Design training delivered at Pemberton CRC



Economic and business development support (SLO2)

- 25 referral relationships for business development and employment pathways
- 135 commercial room bookings (conference, meeting room and office hire)
- 30 one-on-one business development training sessions
- 3 one-on-one workforce development training sessions
- A local business support initiative supported The Pioneer Museum to develop marketing, video and display materials, social media presence and a website to prepare for the town centenary.
- 3 broadcasting support packages development to businesses
- 3 trainees employed and 1 trainee graduation
- Northcliffe naturally town branding program



Social development support (SLO3)

- Bean Bag Cinema Venue – 3 kids film events delivered at the venue with almost 100 kids attending films at the NCRC during the year. A program of 4 adult film events for the second half of 2023 was prepared and publicized.
- 110 visits to *Glitch* kids computing (computer gaming and supervised social media access for kids).

- 207 one-on-one training sessions for individuals. Support packages were 'Computer and Mobile Device Clinic' and 'Get Email, Get MyGov, Get Started'
- 15 local Social Development initiatives delivered
- Annual photo competitions featured the exhibition phase of *Home Sweet Home*, our Covid themed exhibition closing in July 2022, and the competition phase of *25 Years of the Bibbulmun Track* (with the exhibition stage occurring in early 2023/24). 166 people actively participated in *Home Sweet Home* and 76 people in *25 Years of the Bibbulmun Track*.
- Activating local communications with northcliffe.org.au , monthly event calendars in the Karri Pigeon newspaper and online. Monthly 'A Little CRC' article with technology, security and other tips.
- Video conferencing, podcasting and video broadcasting studio. In the 2022/23 FY, 12 videos were published on Youtube including a variety of video subjects and our first 30 minute episode of The Northcliffe naturally Show.
- The Northcliffe CRC youtube channel youtube.com/@northcliffecrc55 had 685 views with an average view duration of 5mins 49 seconds.
- Provided support/ resources to *The Stars Descend*, a trail of WA dance performances which featured a local performance troupe supported by Southern Forest Arts, at an outdoor venue in Northcliffe March 2023.
- Founded the all ages and all skill levels *Southern Forests Chess Club*. 16 meetings and 84 attendances with 23 unique individuals attending.
- 30 referral relationships for drug, alcohol and mental health support, sports, art, fun and other Social Development purposes



Services and products

- Coffee sales, flexible room hire, bulk colour laser printing, bulk sheet cutter, faxing, scanning, large format photo printing and mounting, kodak kiosk, technology advice, graphic design, video production and much more.



Building community connections

- *The Common Room* – a space for casual coffee meetings in town which is free to use for individuals and community groups. Karri Pigeon volunteers are amongst many who make use of this facility.
- *The Meeting Space* – discounted rates (\$5) for committee meetings enables a number of community groups to have their committee meetings in a professionally set up meeting space.
- Printing the Karri Pigeon (published by Northcliffe Community Development)
- Partner projects with Southern Forest Arts/ Creative Connections/ Northcliffe Visitor Centre.

Chairman's Report

2022/23 was another busy year...

This was another productive year for your local CRC and we were proud of a number of achievements during the year:

- Some highlights from our 2022/23 Statistics: 3903 people through the door. 107 current memberships. 207 people signed agreements with the CRC to receive one-on-one support, and incidental support was provided to many, many more. Over 300 people participated in 15 different Social Development initiatives delivered.
- 3 Northcliffe residents employed in traineeships, with Claire Nixon and Trevor Garrity successfully completing traineeships.
- Continuing to be a powerhouse of ICT support to community groups and community members.
- Video production activities in our mini-broadcasting studio beginning to ramp up with 685 views of 12 uploaded videos including our first episode of The Northcliffe naturally Show.
- 3 film screenings specifically for kids at the Bean Bag cinema and we set up a dedicated adult film screening program which ran in the second half of 2023.
- Participated with Southern Forest Arts as a partner in *The Stars Descend* dance trail project providing a screening venue, meeting and office space, technical and other support to the project organisers.
- The 25th anniversary of the Bibbulmun Track celebrated with the help of five partners, with the NCRC taking the lead on running a photo competition and exhibition.
- Partnerships with Southern Forest Arts, Northcliffe Community Development, Northcliffe Visitor Centre, Northcliffe Library, Northcliffe Pioneer Museum, Bibbulmun Track Foundation and more.
- Installation of all new back end technology at the NCRC to support our high speed internet, wifi ticketing system, networked file server and backup system.
- Ongoing assistance to NCD volunteers to renovate and continue the monthly Northcliffe Karri Pigeon newspaper.



Our Mission

The mission of the Northcliffe Community Resource Centre is to support this vision by providing access to technology, information, educational and creative opportunities.

All this is possible thanks to the talents of the staff members who deliver all this support to the community, thanks to a dedicated committee of volunteers, and thanks to the CRC being so well supported by the Northcliffe community.

Thanks to everyone involved.

Paul Owens
Chairman

Manager's Report

The Chairman has already covered a number of our achievements for 2022/23 financial year. A fun part of compiling this annual report is reminding ourselves how much we managed to do. This year it sometimes felt like our struggles with bureaucracy were strangling our ability to deliver on the mission. Here's some of the less fun elements of my job as a manager:

ACNC registration

Achieving ACNC registration will provide significant value to the NCRC should we succeed. Applying for registration involved an extensive application process. NCRC members passed constitutional changes at our 2021/22 AGM to allow this process to go forward. Since that time I have attended online workshops and received expert advice from many parties. We needed to make changes to our website and other documentation to reflect the type of 'charitable' language the ACNC prefers. There is almost certainly more work to do to bring this slow process to a conclusion. Let's hope we're eventually successful.

A new auditor

Annual auditing is a requirement of our services contract with DPIRD.

Our previous audit company was sold to a larger auditing company who has different requirements and, having no knowledge of the NCRC, they had a lot of questions. 119 documents were submitted to the auditor. In some cases new policies had to be written. We also submitted written answers to questions. Satisfying these paperwork requests and generally ensuring we are audit compliant is a big ongoing job.

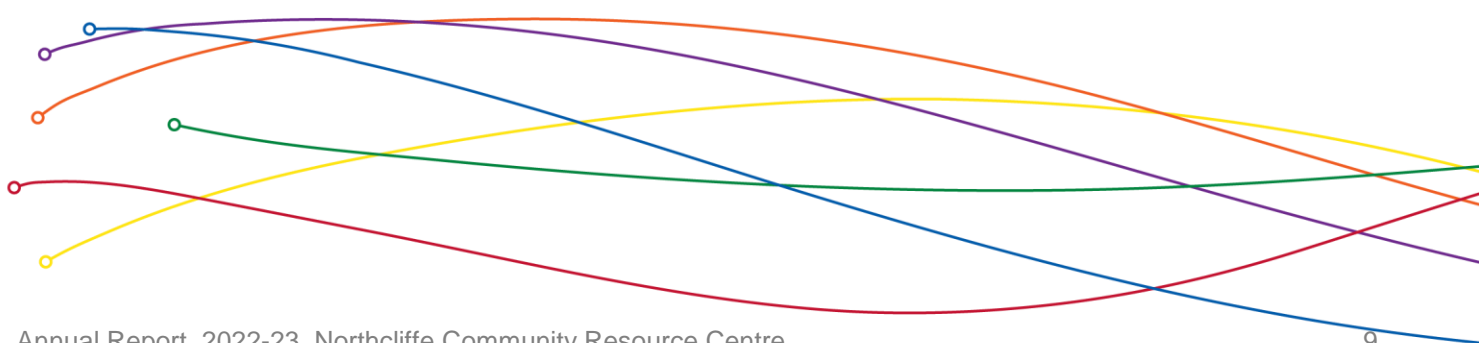
I hope these heavy new audit requirements make us more resilient and don't just tie us up in documenting what we ate for breakfast.

A change of banking arrangements

Setting up new banking arrangements was necessitated by Bankwest's decision to cease providing business banking services for all customers Australia-wide. This entailed several weeks of work including extra work for volunteers. This painful experience is being shared by many Northcliffe organisations.

While changing banks sounds relatively simple, NCRCs financial systems involve multiple authorisers; software, payroll, superannuation and purchase systems linked to bank accounts; and well over a hundred suppliers and customers holding bank account details including multiple government bodies who don't always make updating bank details easy.

The products provided by our new bank, the Commonwealth, are not identical to the setup we have with Bankwest. We are still working on adapting our financial governance to ensure we still have robust account security and procedures in place.



Grant applications

The 'Regional Traineeship Grant' and 'Regional Technology and Innovation Grants' have become extremely important to keeping our CRC thriving. In 2022/23 almost 20% of our income came from these 2 grant streams. While the NCRC considers these funding programs a priority, the grant application process is onerous and time consuming.

DPIRD (Department of Primary Industry and Regional Development) Reporting

While qualifying for our core services contract is something we currently only have to worry about every five years, we do have to provide DPIRD information regularly to provide them confidence we are satisfying our contract.

This financial year our core services contract with DPIRD was acquitted via a new reporting framework called 'Most Significant Change'. We produced two 'MSC' reports during the financial year, and we are still trying to find the best way to ensure we shine in this new reporting framework. We also provide DPIRD annual health checks, bi-annual statistics collections and reporting on insurances as well as satisfying occasional ad-hoc requests for data collection.

We still need to provide direct services to the community

Outside of all of this paperwork we need to deliver services to the community. Of course, that's the point of it all.

A decade ago the message of reducing administration overhead was taken on board by National Party politicians. When the Nationals took charge of the CRC portfolio in the State Government, they made some fantastic reforms. Our funding increased but, also important, the paperwork burden on CRCs was reduced. The administrative requirements for CRCs have slowly ratcheted up again since that time.

I plan to provide this feedback to DPIRD and to our peak body, Linkwest. In particular I would like to see DPIRD focus on reducing the administrative burden of their grant programs for CRCs.

Thanks to our community for supporting the Northcliffe Community Resource Centre. Thanks to our committee volunteers who help keep us a stable and high functioning CRC which the community can be proud of. Thanks to our high-functioning partners like Southern Forest Arts, the Karri Pigeon volunteers, the Pioneer Museum, the Visitor Centre and the Shire of Manjimup. Thanks to our highly talented staff who deliver such great support to the community, and to our recently graduated trainee Trevor Garrity for his year and a half of stellar service. Thanks to all our members and supporters.

Graham Evans
Manager

2022/23 – Twelve months in Summary



215

used the Government
Access Point, plus



100

used
the Services Australia
Access Point



51

Video
Conferences
(up from 13)



3703 (up from 3663)

Overall service
occasions to
individuals



84

Chess Club
attendances



242

Involved in
photo competi-
tions/ exhibitions



6

Local people
employed incl.

3

Trainees



110

visits to Glitch Kid's
Computing club



>100

Bean bag cinema
goers



213

Meeting room uses.
(up from 133)



10

Partnerships with other
community groups.

55

referral relationships



310

one-on-one IT and
workforce training
sessions delivered
(up from 278)

Events and Services in 2022/2023

One-on-One Training and Online Security

Northcliffe CRC provide intensive one-on-one support to users who come in with computer and mobile device issues and requirements, including cyber security challenges they are facing.

*In 2022/23 we delivered 310
one-on-one support sessions*

A sample of support session descriptions from the year:

'ipad battery / advice/ purchase replacement (swollen battery)'

'free-up storage space, check phone and delete suspicious apps'

'telstra phone activation, setup accounts including gmail'

'help downloading podcasts'

'security software advice'

'how to share video from a phone via email'

'help with computer monitor problems'

'help filling out online superannuation hardship form'

'skymuster advice, select supplier and plan and order service'

'create a birthday book'

'set up an Audible account and training how to use it'

'recover files from broken old computer'

'malware checking - windows reinstall'

We believe these one-on-one support instances to be core business of the NCRC, and the effective support we provide is one of the reasons the NCRC continues to remain so relevant and popular in our community. Those with knowledge deficits with technology, due to their age,

circumstances, or technological disadvantages, can be some of the most vulnerable people in our community. Failing at a technological challenge, or not being able to find the right help, can compound disadvantages as people being unable to effectively interact with banks, government entities, superannuation bodies, employers, entertainment providers, and with their own extended families.

We usually help customers by inspecting their devices for obvious signs of security problems, asking questions and providing advice on password and other login security measures, and sometimes assist them in the process of updating their passwords. We will advise customers to contact their bank where we believe they may have been compromised, assist them to perform phone factory resets and remove suspicious software. As well as increasing confidence that a customer's device is 'clean' we encourage and assist them to ensure they are keeping their operating systems and software updated.

We tell customers we are unable to guarantee computer and device security. For this reason, and to address Ransomware threats, we advise and assist customers to have backups and to test their backup and restore processes.

The support we provide is generally via our one-on-one training programs: '\$5 and \$10 Computer Clinic' and 'Get email, Get MyGov, Get Started!' programs. These require the recipient to sign a simple support agreement with the NCRC. In cases of financial hardship NCRC staff members are able to waive fees. In our next reporting period we plan to collate statistics about how often this fee waiver is applied.

Northcliffe CRC are an alert subscriber to the Australian's Governments Cyber Security Online Centre (ACSC). cyber.gov.au

Below: In 2022/23 we published a number of timely articles about computer security issues.

Cyber Security in 2023

Criminal activity can reach you even in the Australian bush...

Ransomware Infections...

Ransomware will infect your computer with malware (unwanted software) which leaves the computer running (sorta), but with all your personal data apparently lost or garbled and a message to pay a 'ransom' to recover your data.

a little CRC



Above: the Ransomware called 'Petya' demands payment.

Ransomware has infected some very high profile targets and, close to hand, the NCRC and the Bridgetown Shire Council.

2. Decide how to backup your data. You could use a cloud backup service or external storage devices.
3. Maintain a backup routine – daily, weekly or monthly?
4. **Check that your backups work – testing you can restore your data is a critical step, often overlooked.**

We have put that last point in bold because it is so often neglected. People buy an off-the-shelf backup solution and hope that it works without investigating how they would go about recovering their data in the event of a disaster.

What other perils are out there?

Despite all the changes in technology the main cyber-security threats remain the same as a decade ago:

Phishing. A hacker will try to get private information from you including your financial details. They do this by making fake internet forms/ websites, sending fake text messages or making phone calls in which they will pretend to be a company or government body and will ask you personal details such as bank account details, passwords etc.

To avoid phishing attempts, learn how to recognise a real website from a fake one (look in the internet address bar), and don't give out details unless you are the person who looked up the phone number and initiated the phone call.

Identity theft. Your details may be hacked, purchased,

Photo Competitions and Exhibitions 2022 and 2023

The CRCs annual photo competition and exhibition for 2022 completed its run on 15 July. We had 89 entries, and 93 people participated in our interactive loungeroom exhibit – which featured a remote controlled selfie cam and a display board of previous loungeroom visitors.

The theme was “Home Sweet Home” and the hope was that the competition would provide a positive spin on time spent at home during 2 years of living with Covid 19. The exhibition was a partnership between NCRC and Southern Forest Arts.

Our exhibition judge was Chris Knight, president of the Southern Forest Photography Club. We also asked gallery visitors to vote on a people’s choice award.

First prize went to Natasha Bilokur for her photo “Relaxing with my best mate at home”. Second prize went to Wendy Eiby for her photo “Bushland Home”. The winner of the youth category was Cerella Nixon with her photo “Eggy village”. The people’s choice award, which was counted at the end of the exhibition, went to CRC staff member Catrin Iversen for her photo “Home is where my family’s work boots are”. All winners received a printing voucher for the CRC.

The opening event was attended by 30 adults and 11 Children with catering provided by the Naughty Noodle Bar.



Above: Opening event at Painted Tree Gallery
Natasha Cronin and her winning photo “Relaxing with my best friend”



Above: Gallery visitors in our interactive loungeroom taking selfies.

Our 2023 exhibition and competition was *25 Years of the Bibbulmun Track*. The competition phase was run in 2022/23 and the exhibition phase in 2023/24.

The event helped celebrate 25 years of the Bibbulmun Track and coincided with end-to-end anniversary walkers passing through Northcliffe on day 28 of their walk. We had 26 entrants and 101 entries. Approximately 50 attended our prize ceremony, which was also a welcome to 25th anniversary Bibbulmun walkers. 5 partners were involved in this event: The Bibbulmun Track Foundation (prizes, promotion, opening event coordination), Southern Forest Arts (promotion, venue, liaison), Karri Country Good Food (catering), Northcliffe Visitor Centre (promotion, opening event coordination) and Off the BeatenTrack WA (promotion).



Top Left: Opening Event

Top Right: *Long Point* by Georgia Clifford (Highly Commended)

Bottom Left: *Deep River Suspension Bridge* by Chris Tate (3rd prize)

Bottom Right: *What a Spell* by Hans Thoma (Highly Commended)

Northcliffe's Bean Bag Cinema presents ...

a Halloween party

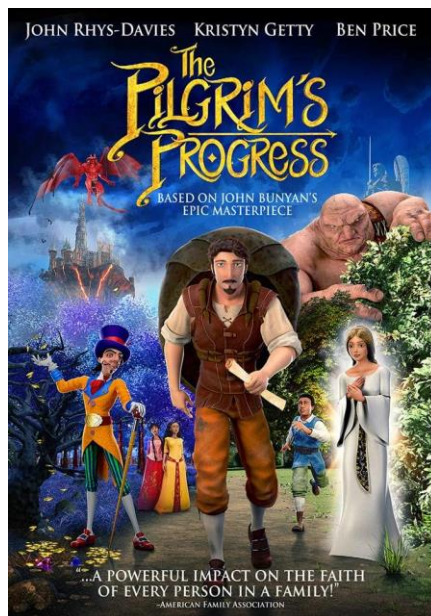
1 : 30pm Sunday 30 October 2022
at Northcliffe CRC



3 kids movies were screened at the NCRC bean-bag cinema in 2022/23.

The NCRC screening of Tim Burton's stop-motion animated film *The Nightmare Before Christmas* was accompanied by a dress-up party attended by over 30 children and 11 adults. There were many games, on-site face-painter Tammy Messer, loads of popcorn and lollies, prizes and fun to be had.

In early 2023 a partnership was established with the Library for 8 film screenings for adults in 2023/24.



Above Right: Face painter Tammy Messer at work at the Halloween party

An initiative of the local Anglican and Uniting Church, *The Pilgrim's Progress* on 11. February 2023 was attended by around 50 people.

Chosen by the kids from the local youth group (run by Northcliffe Family and Community Centre), and a partnership with the Shire and the NCRC, *The Secrets of Dumbledore* was screened on 5th August 2022 and about 12 people attended.

Chess Club

Established by the NCRC in early 2023, Southern Forests Chess Club has had, to date, 16 meetings and 84 attendances with 23 unique individuals attending at different times. Our all ages group includes a number of primary school age attendees, chess beginners and both male and female members. We think that's a pretty good achievement for a club which is so young. Published in the *Northcliffe Karri Pigeon* in April 2023:

Northcliffe Gets a Chess Club

Northcliffe Community Resource Centre Manager, Graham, played chess late into the night of Christmas 2022 with friendly neighbourhood chess barbarian, Leon. Amongst the excitement of a few too many whiskies, a fancy new chess set, and some challenging games, it was suggested Northcliffe should have a chess club. We've decided to give it a go and began putting around word in February. We ordered 5 chess sets and clocks and now we're up and running.

After a strong start of 16 people expressing interest in the club, and 9 along to our first event, numbers have declined. If you want to support this activity please come along!

The event happens in the beautiful Northcliffe CRC Meeting Space and things are casual. We're meeting once a fortnight and at the moment there are no fees – just bring your brain! We cater for all ages and skill levels with participants from age 8 to age 'don't ask'. We've had some keen speed-chess players from the highschool, some total beginners, and Leon is currently best-in-club with very few losses to his name.

We plan to start marketing ourselves in Quin nip, Manjimup, Pemberton and Windy Harbour, to see if we can build this thing up. We are now the only known WA chess club south of Bunbury, except for school clubs.

Chess is not played by hands but with the mind

It is important to have a fighting spirit while playing chess.

"Chess is a war over the board. The object is to crush the opponent's mind." – Bobby Fischer

Chess can be considered to be mental torture.

"Chess is the struggle against the error." – Johannes Zukertort

Above all, chess happens to be nothing but a fight.

"Chess is the gymnasium of the mind." – Blaise Pascal

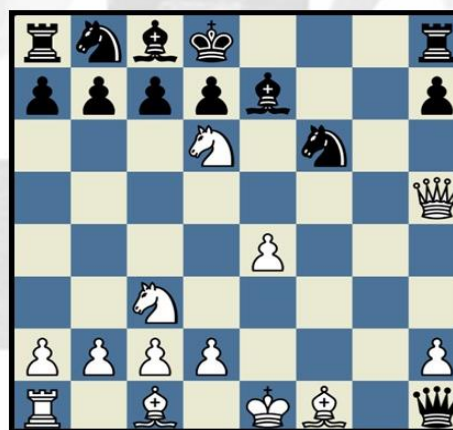
"Chess is a fairy tale of 1001 blunders." – Savielly Tartakower

If you want to get prepared we highly recommend signing up a free account on chess.com. Here you can do lessons, read about the principles of chess and instantly play strangers from around the world, with matched skills. Rapid Chess - ten minute games - are very popular and easy to fit into your day. Alternatively you can play matches with the computer and set it to any skill level you like (600 is a good start).

a little CRC



White to move, mate in 1



White to move, mate in 2



White to move, mate in 3

Monday, Tuesday, Wednesday 10am to 5pm | Thursday, Friday 10 am to 6pm



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We are a not-for-profit organisation supported by the Northcliffe Community and the Government of Western Australia



Department of Primary Industries and Regional Development



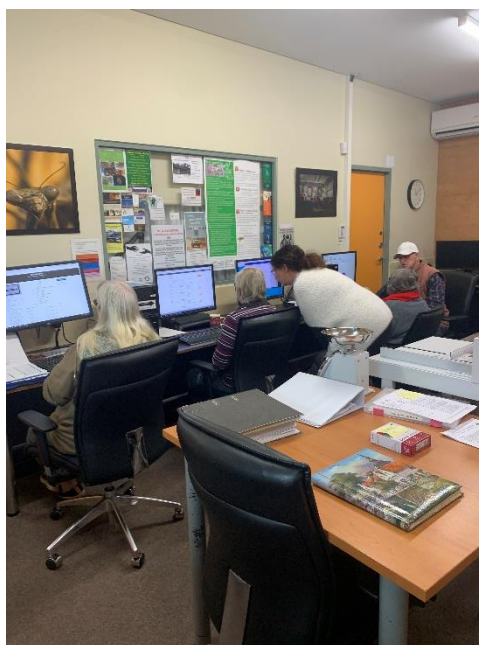
Above Left: Chess Club members playing at the CRC Meeting Space



Above Right: Using a very weak definition of 'celebrity', our local P&C Committee asked NCRC manager Graham Evans to read for 'Celebrity Story Time' at Northcliffe District High School, as part of a Readathon fundraising night. Dressed in a matching red dressing gown ensemble Graham reads Dr Suess classic *Green Eggs and Ham* for the Northcliffe students.



Above Left: During the COVID 19 pandemic NCRC was an important hub for Northcliffe. Throughout 2022/23 NCRC distributed COVID 19 test kits and masks and assisted locals with immunization records and installing and using Covid apps. Local MLA, Jane Kelsbie with manager Graham Evans, delivering an early tranche of the test kits the NCRC distributed.



Right hand photo:

NCRCs Family History Group meetings are held every third Sunday at the NCRC. Volunteers Kevan McKinley (from the NCRC committee) and Fiona Dickson provide assistance to those beginning their journey of delving into their bloodline via online historical records.

Building Community Connections

Our strongest partners in 2020/21 were:

- Southern Forest Arts

We partnered with SFA in exhibitions as well as providing assistance to many exhibitors to develop promotional and exhibition interpretive materials.

We were one of many partners working with SFA and Annette Carmichael productions on *The Stars Descend* dance project, which culminated in an incredible local dance performance in a natural outdoor venue, to an original soundtrack, in March 2023.

NCRC Manager Graham Evans is Vice-Chairperson of SFA. Straddling both organisations assists him to coordinate our many collaborations.

Several months after *The Stars Descend* performance, a screening of the recording of *The Stars Descend* Northcliffe performance was held at the NCRC. Pictured below are the local dance troupe who attended to see themselves on the big screen, along with producer Diana Moss and choreographer Chrissie Perrot.



- Northcliffe Community Development Group

We assist the Karri Pigeon each month to perfect the presentation and content of the paper, as well as maintaining subscriber and advertising databases. We also produce at least 3 pages of newspaper content; *Northcliffe Community Calendar* and *The Little CRC*.

- Northcliffe Pioneer Museum

We design and print the annual Pioneer Museum fund-raising calendars, and in 2022/23 provided comprehensive support to the museum to develop social media video content, a facebook page and a town 100th anniversary web page.

Our **colocation partners**, Northcliffe Visitor Centre and Library, Shire of Manjimup and Southern Forest Arts, continue to work with us via the oddly named NIVCUG (Northcliffe Information and Visitor Centre User Group).

In addition to our partnerships and special support and training packages, we provided services to almost all of Northcliffe's many community groups throughout this period, including:

- Printing, scanning, technology advice and troubleshooting
- Assistance on organizing event ticketing and promotion
- Logo design support
- Grant application support
- Marketing support
- Business Card design and printing

 Karri Pigeon	 Library	 Manjimup CRC
 Manjimup Photo Club	 Mens Shed	 Nannup CRC
 NCD	 NCRC	 NDHS
 NDHS P&C	 Northcliffe Bush Fire Brigade	 Northcliffe Environmen
 Northcliffe Family and Community ...	 Northcliffe Family History Group	 Northcliffe Forest Park C
 Northcliffe Pioneer Museum	 Northcliffe Rec Centre	 Northcliffe revitalisation
 Northcliffe United Soccer Club	 Northcliffe Visitors Centre	 Northcliffe Workers Clu

Our network storage data tree provides a glimpse of community groups we work with

Our Supporters

Core Funding comes from Government in the form of Services contracts.

Shire of Manjimup provides peppercorn rental to our premises. NCRC manages subleases for our co-located partners on a similar basis. The former library areas are managed under special lease conditions with the Shire so they are accessible on a fair basis to everyone in the community.

During the year grants were sought from Department of Primary Industries and Regional Development and the Small Business Development Corporation.

Government Services Contracts

Department of Primary Industries and Regional Development, Government of Western Australia

Department of Human Services
Commonwealth of Australia

Grant Funding

Department of Primary Industries and Regional Development

Small Business Development Corporation

Shire of Manjimup

Committees

Northcliffe Forest Park Management Committee

Northcliffe Streetscape Committee

Community Partners

Northcliffe Community Development Group

Southern Forest Arts

Northcliffe Pioneer Museum

Northcliffe Visitor Centre

Northcliffe Library

Pemberton Community Resource Centre

Bibbulmun Track Foundation

Karri Country Good Food

Off the Beaten Track WA

Great Suppliers

Northcliffe Men's Shed

SOS Bunbury

Northcliffe Postal Services

Northcliffe General Store

Naughty Noodle Bar

Our Team

Management Committee

A consistent Management Committee providing continuity, rationality and long term commitment is one of the keys to our long term success at the NCRC.

Our committee includes an ex-CRC Manager, Volunteer Coordinator, Disability specialist, Police Officer, local Councillor, Nurse and an excellent balance of male and female perspectives.

Executive Committee

Chairman: Paul Owens
Vice-Chairperson: Kevan McKinley
Treasurer: Ken Lloyd
Secretary: Abe Shields

Other Committee Members

Polly Valentine
Jeni Smith
Patti Ferber

Staff Team

Our staff team grew quite large in 2022/23 thanks to employment of simultaneous trainees throughout part of the year. At our peak we grew to 5 simultaneously employed at the NCRC.

Employed during 2022/23:

Graham Evans (Manager)
Damon Ormsby
Catrin Iversen
Claire Nixon (Trainee)
Trevor Garrity (Trainee)
Shay Parmenter (Trainee)

Our Manager now has over a decade of experience at the NCRC. Our Customer Service Officers are both graduates of the NCRC Trainee program.

Trainee Program

Our Trainee Claire Nixon successfully completed her Traineeship, a CERT III in Business, end November 2022. Claire worked at the NCRC for 18 month and was the ninth successful Trainee conducted at the CRC.

We are very proud of our trainees and of the NCRC for being able to provide these employment opportunities in Northcliffe. As usual, we'd love to provide ongoing employment for our graduated trainees, who have proven proficient at helping our customers and making NCRC life smoother. Unfortunately, that isn't in the budget, as well as not being the intention of the traineeship program.

Claire will be missed by staff and locals but fortunately she still spends time in the CRC creating the local newspaper, the Karri Pigeon.



Above: Good bye celebration for Claire Nixon in Dec. 2022

In May 2022 the CRC welcomed new Trainee Trevor Garrity to their team. Trevor conducted an 18-month traineeship, extended to 19 months, a CERT III in Business. Trevor's Traineeship completed successfully in October 2023 and was celebrated appropriately. Trev was a huge asset to the centre and we were sorry to lose him.



New Trainee Trevor, in 2022



Our newest trainee, Shay, who commenced in May 2023

Treasurer's Report

Northcliffe CRC are in a position of financial strength.

Our 2022/23 retained earnings (called 'profit' in a private business) were \$13,216. This is a \$10,504 better than budgeted, and a big improvement over the \$7,908 loss in 2021.

Major reasons for the differences between budgeted amounts and financial results are:

- better than budgeted support for trainee employment including Federal BAC/CAC (trainee wage subsidies), and trainee commencement/completion incentives
- \$1,229 unbudgeted interest income
- Income from Fees and Charges and Sales of Goods \$5,792 better than budgeted
- many items are only able to be budgeted approximately. Variance can be introduced by billing dates, changes in prices of supplies, staff leave movements, early/late commencement dates for new staff and many other factors.

Budgeting for 2023/24

Please note the healthy financial result for 2022/23 had a \$9,091 financial hardship payment built into it (which we had budgeted for). We are not expecting this help in 2023/24. Therefore in the 2023/24 budget we could not aim for a similar 'profit' without severely cutting services.

After assessing the NCRCs overall balance sheet, we felt on safe ground aiming for a smaller profit. We have instead budgeted for modest retained earnings of \$886.95.

We are also working on some financial reforms to assist our 2023/24 financial results and future budgets. These include:

- reducing our opening hours on Thursday and Fridays, a measure which frees up \$6,500 worth of employee time
- implementing a longer Christmas break where the CRC will close the doors. This helps prevent staff leave accumulating too much, which can have a big impact on financial results

Finding the Money

These sorts of ordinary financial reforms don't usually result in increased profits. Instead they help us sustain services in the face of increasing wage and service prices, where our funding is not keeping up with those demands. For instance a 5.75% national wage decision was only matched by indexation of our services contract by 4.11%.

This difference between our funding and our expenses imposes an 'efficiency dividend' on the NCRC which can vary from about 1-4% each year. Over a decade this compounds to needing to find cost savings of 30-40%. For a lean organisation like ours 'efficiency dividend' is just a euphemism for cost cutting.

NCRC staff who have been around a few years are familiar with the experience of having their hours cut annually to meet the financial demands of the wage budget.

The Importance of Trainees

The reason the NCRCs services have been maintained so well in the face of these financial pressures is our trainee program. Trainee expenses, for the NCRC, are almost fully subsidised in the form of a competitive grant which we apply for annually. Each year we cross our fingers we will succeed in our application for this grant. The generous services on offer at the NCRC are becoming more and more dependent on the employment of such trainees.

Thanks

My thanks to our trainees on behalf of the whole community, our regular staff for their understanding of the tight staffing budgets for non-trainees, to the Manager for juggling the tight budget and to the volunteers on the board who hold ultimate responsibility for ensuring Northcliffe continues to enjoy our fantastic CRC.

Thanks also to the community who support our services, and indeed often like to add extra donations when paying for their services at the NCRC. We notice, and appreciate these small gestures which reduce the financial stress on our CRC.

Financial Result and Budget

+ rounding errors will produce small differences between this NCRC produced report and the ausaudit report which follows

	2021/22 ⁺	2022/23 ⁺	Budgeted 2022/23	Variance	Budget 2023/24	Budget notes
Income						
Total Grants	41,817	45,496	49,912	-4,416	51,853	B1, B10
Total Fundraising - Gifts 4-2000	362	545	500	45	556	
Fees & Charges - Unrestricted 4-4030	21,178	26,864	23,000	3,864	28,000	B4
Tickets,S-Ships,Raffles,Sundry	0	64	496	-432	300	
Sales of Goods	3,000	5,428	3,500	1,928	5,500	
Membership Fees	1,984	1,271	2,000	-729	1,800	
Services Agreement -State	97,372	100,901	99,409	1,492	105,048	B2
Services Agreement -Cwlth	8,640	8,640	8,640	0	8,640	
Other Income Subgroup	12,152	20,555	17,264	3,291	2,273	B3
NIVC Building Income	4,675	4,442	5,000	-558	5,000	
Total Income	191,179	214,206	209,721	4,485	208,970	
Cost of Sales						
Purchases 5-0020	10,273*	13,574*	14,000	-426	16,000	B4
Freight Inwards	112	212	248	-36	400	
Total Cost of Sales	10,385	13,786	14,248	-462	16,400	
* adjusted for stock change as per stocktake						
Gross Profit	180,794	200,419	195,473	4,946	192,570	
Expense						
Bank and Financial Fees	317	375	400	-25	400	
Audit Fees	1,850	1,850	2,200	-350	2,000	
Client Support Services 6-0110	105	187	300	-113	300	
Advertising & Promotion	308	566	400	166	900	
Client Support Consumables	938	306	500	-194	450	
Fundraising Expenses - General	615	0	0	0	0	
Non-Cash Expenses						
Depreciation 6-0245	13,865	13,947	14,500	-553	14,000	
Bad Debts	73	0	100	-100	100	
Total Non-Cash Expenses	13,938	13,947	14,600	-653	14,100	
Total Insurance	3,542	4,809	4,888	-79	5,000	
Administration	3,564	2,757	3,448	-691	3,600	
Volunteer and Amenities	74	553	200	353	800	
Assets Purchased below \$1000	6,044	2,539	1,500	1,039	3,000	B7, B8
Computer Expenses	1,582	1,279	1,500	-221	2,669	B5, B6, B8
Telephone & Fax Charges	1,784	1,904	2,100	-196	1,844	
Employment						
Superannuation expense	13,583	13,635	13,708	-73	14,608	
S & W Salaries & Wages	139,517	130,786	130,545	241	132,800	
S & W Employee Entitlements	-4,874	7,547	2,180	5,367	2,912	
Training & Development -Staff	1,786	1,610	1,500	110	2,500	
Travel & Accommodation	847	0	1,500	-1,500	800	
Total Employment	150,859	153,579	149,433	4,146	153,620	B9
Total Occupancy	3,183	2,552	3,500	-948	3,000	
Total Expense	188,703	187,203	184,969	2,234	191,683	
Operating Profit	-7,909	13,216	10,504	2,712	887	B8
Plant and Equipment (new purchases)	21,224	8,681	10,000	-1,319	10,000	B5, B8

2023/24 Budget Notes

- B1 assumes a new trainee grant of \$38000 in 2024, carryover and removal of unspent trainee grant income plus \$11819 other grants carried forward
- B2 Based on 4.11% funding indexation
- B3 2 quarters of BAC/CAC payable (at 10% rate) on outgoing trainee. 2023 and later commencing trainees do not attract BAC. \$1000 interest est.
- B4 assumed that trail guide printing is a new source of income/ cost
- B5 Computer replacement project, funded via grant, is expected to be \$10419 (NCRC contribution \$1600) plus \$1562.85 (15% contingency)
Allocated: \$10,000 "Plant and Equipment", \$419 "Computer Expenses"
- B6 Additional "Computer Expenses" budget: \$750 software subscriptions, \$1500 equipment (undecided)
- B7 "Assets Purchased below \$1000": \$3000. Includes new (small) guillotine. Other items undecided.
- B8 Budgeted equipment expenditure will move between the 3 accounts, "Computer Expenses", "Equipment Purchased below \$1,000" and "Plant and Equipment", depending on how spending allocated according to accounting/ asset rules. This will effect "Operating Profit" Therefore "Operating Profit" minus "Plant and Equipment (new purchases)" is a more stable budgeted figure.
- B9 A separate Employment Expenses worksheet underpins this item
- B10 Small Business Hardship Grant \$2500 top up

Northcliffe Community Resource Centre Inc

ABN 84 832 424 070

Special Purpose Financial Report - 30 June 2023

Northcliffe Community Resource Centre Inc
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General information

The financial statements cover Northcliffe Community Resource Centre Inc as an individual entity. The financial statements are presented in Australian dollars, which is Northcliffe Community Resource Centre Inc's functional and presentation currency.

Northcliffe Community Resource Centre Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Lot 1 Muirillup Road,
Northcliffe, WA, 6262,
Australia

A description of the nature of the incorporated association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.


The financial statements were authorised for issue on 5 December 2023.

Northcliffe Community Resource Centre Inc
Committees' declaration
30 June 2023

In the officers' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying Western Australian legislation, the Associations Incorporation Act 2015 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers

 Paul Owens CHAIRMAN

Name

Position

5 December 2023

Northcliffe Community Resource Centre Inc
Committees' report
30 June 2023

The committee present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

Directors

The following persons were directors of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Paul Charles Owens	Chairman
Kevan David McKinley	Vice Chairman
Kenneth Leslie Lloyd	Treasurer
Abe Shields	Secretary
Jeni Smith	
Polly Valentine	
Patricia Margaret Ferber	

Principal activities

During the financial year the principal continuing activities of the incorporated association consisted of:

- Help to connect with community.

Performance measures

The Incorporation has reported a net surplus from operations for the year ended on 30 June 2023 of \$13,218 improving from the net deficit for the year ended on 30 June 2022 of (\$7,908).

On behalf of the officers



Paul Charles Owens Chairman

Name

Position

5

December 2023

DIRECTORS:

ROBERT CAMPBELL RCA, CA, CPA, MSW

VIRAL PATEL RCA, CA, CPA

ALASTAIR ABBOTT RCA, CA, M.FORENSIC ACCOUNTING

CHASSEY DAVIDS RCA, CA, AMIA, BCOM

AUDITOR'S INDEPENDENCE DECLARATION

To the of Northcliffe Community Resource Centre Inc

In accordance with the requirements of section 80 of the Associations Incorporation Act 2015 (WA), in relation to our audit of the financial report of Northcliffe Community Resource Centre Inc for the ended 30 June 2023, to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the audit; and
- b. No contraventions of any applicable code of professional conduct in relation to the audit



Chassey Cedric Davids, CA, AMIA, BCom

Registered Company Auditor number: 490152

Director

Australian Audit

Perth, Western Australia

Dated: 5 December 2023

DIRECTORS:**ROBERT CAMPBELL** RCA, CA, CPA, MSW**VIRAL PATEL** RCA, CA, CPA**ALASTAIR ABBOTT** RCA, CA, M.FORENSIC ACCOUNTING**CHASSEY DAVIDS** RCA, CA, AMHA, BCOM

INDEPENDENT AUDITOR'S REPORT

To the members of Northcliffe Community Resource Centre Inc

Opinion

We have audited the financial report of Northcliffe Community Resource Centre Inc (the entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the then ended, and notes to the financial statements, including a summary of significant accounting policies and the Committee' declaration.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the Associations Incorporation Act 2015 (WA), including:

- a. giving a true and fair view of the entity's financial position as at 30 June 2023, and of its financial performance for the then ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the Associations Incorporation Act 2015 (WA) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and The for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards to the extent described in Note 1 and the Associations Incorporation Act 2015 (WA). The responsibility of Management also includes such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Management are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities 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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 the 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.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management 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.

Chassey Cedric Davids, CA, AMIIA, BCom

Registered Company Auditor number: 490152

Director

Australian Audit

Perth, Western Australia

Dated: 5 December 2023

Northcliffe Community Resource Centre Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue			
Total grants		45,496	41,817
Total fundraising - gifts 4-2000		545	362
Fees & charges - unrestricted 4-4030		26,864	21,178
Tickets, S-ships, Raffles, Sundry		64	-
Sales of goods		5,428	3,000
Membership fees		1,271	1,984
Services agreement - state		100,901	97,372
Service agreement - Cwlth		8,640	8,640
Other income subgroup		20,555	12,152
NIVC building income		4,442	4,675
		<u>214,206</u>	<u>191,180</u>
Cost of sales	3	<u>(13,786)</u>	<u>(10,385)</u>
Gross profit		<u>200,420</u>	<u>180,795</u>
Total revenue		<u>214,206</u>	<u>191,180</u>
Expenses			
Employment	4	(153,578)	(150,859)
Bank and financial fees		(375)	(317)
Audit fees		(1,850)	(1,850)
Client support services 6-0110		(187)	(105)
Advertising & promotion		(566)	(308)
Client support consumables		(306)	(938)
Fundraising expenses - general		-	(615)
Depreciation 6-0245		(13,947)	(13,865)
Bad debts		-	(73)
Total insurance		(4,809)	(3,542)
Administration		(2,757)	(3,564)
Volunteer and amenities		(553)	(74)
Assets purchased below \$1000		(2,539)	(6,044)
Computer expenses		(1,279)	(1,582)
Telephone & fax charges		(1,904)	(1,784)
Total occupancy		(2,552)	(3,183)
Total expenses		<u>(187,202)</u>	<u>(188,703)</u>
Surplus/(deficit) for the year		13,218	(7,908)
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u><u>13,218</u></u>	<u><u>(7,908)</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Northcliffe Community Resource Centre Inc
Statement of financial position
As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	5	165,693	132,730
Trade and other receivables	6	6,801	5,748
Inventories	7	10,223	10,285
Other		3,772	3,551
Total current assets		<u>186,489</u>	<u>152,314</u>
Non-current assets			
Property, plant and equipment	8	<u>37,584</u>	<u>42,850</u>
Total non-current assets		<u>37,584</u>	<u>42,850</u>
Total assets		<u>224,073</u>	<u>195,164</u>
Liabilities			
Current liabilities			
Trade and other payables	9	7,124	9,187
Employee benefits	10	32,875	25,328
Provisions	11	-	4,007
Other		52,763	38,549
Total current liabilities		<u>92,762</u>	<u>77,071</u>
Total liabilities		<u>92,762</u>	<u>77,071</u>
Net assets		<u><u>131,311</u></u>	<u><u>118,093</u></u>
Equity			
Retained surpluses		<u>131,311</u>	<u>118,093</u>
Total equity		<u><u>131,311</u></u>	<u><u>118,093</u></u>

The above statement of financial position should be read in conjunction with the accompanying notes

Northcliffe Community Resource Centre Inc
Statement of changes in equity
For the year ended 30 June 2023

	Retained profits \$	Total equity \$
Balance at 1 July 2021	126,001	126,001
Deficit for the year	(7,908)	(7,908)
Other comprehensive income for the year	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>(7,908)</u>	<u>(7,908)</u>
Balance at 30 June 2022	<u><u>118,093</u></u>	<u><u>118,093</u></u>
	Retained profits \$	Total equity \$
Balance at 1 July 2022	118,093	118,093
Surplus for the year	13,218	13,218
Other comprehensive income for the year	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>13,218</u>	<u>13,218</u>
Balance at 30 June 2023	<u><u>131,311</u></u>	<u><u>131,311</u></u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Northcliffe Community Resource Centre Inc
Statement of cash flows
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		199,368	181,226
Payments to suppliers and employees (inclusive of GST)		<u>(157,724)</u>	<u>(178,966)</u>
Net cash from operating activities		<u>41,644</u>	<u>2,260</u>
Cash flows from investing activities			
Payments for property, plant and equipment	8	<u>(8,681)</u>	<u>(21,224)</u>
Net cash used in investing activities		<u>(8,681)</u>	<u>(21,224)</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		32,963	(18,964)
Cash and cash equivalents at the beginning of the financial year		<u>132,730</u>	<u>151,694</u>
Cash and cash equivalents at the end of the financial year	5	<u><u>165,693</u></u>	<u><u>132,730</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Northcliffe Community Resource Centre Inc
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies

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

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Western Australian legislation, the Associations Incorporation Act 2015 and associated regulations. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Northcliffe Community Resource Centre Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates

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

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

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

Northcliffe Community Resource Centre Inc
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

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

Other revenue

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

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

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

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

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

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

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

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

Northcliffe Community Resource Centre Inc
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2023. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

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

Provision for impairment of inventories

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent sales experience, the ageing of inventories and other factors that affect inventory obsolescence.

Fair value measurement hierarchy

The incorporated association is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

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

Northcliffe Community Resource Centre Inc
Notes to the financial statements
30 June 2023

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Business combinations

As discussed in note 1, business combinations are initially accounted for on a provisional basis. The fair value of assets acquired, liabilities and contingent liabilities assumed are initially estimated by the incorporated association taking into consideration all available information at the reporting date. Fair value adjustments on the finalisation of the business combination accounting is retrospective, where applicable, to the period the combination occurred and may have an impact on the assets and liabilities, depreciation and amortisation reported.

Note 3. Cost of sales

	2023	2022
	\$	\$
Purchases 5-0020	13,574	10,273
Freight inwards	212	112
	<u>13,786</u>	<u>10,385</u>

Note 4. Employment

	2023	2022
	\$	\$
Superannuation expense	13,635	13,583
S & W salaries & wages	130,786	139,517
S & W employee entitlements	7,547	(4,874)
Training & development -staff	1,610	1,786
Travel & accommodation	-	847
	<u>153,578</u>	<u>150,859</u>

Note 5. Cash and cash equivalents

	2023	2022
	\$	\$
<i>Current assets</i>		
Cash on hand	1,503	525
Cash at bank	164,190	132,205
	<u>165,693</u>	<u>132,730</u>

Accounting policy for cash and cash equivalents

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

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Note 6. Trade and other receivables

	2023 \$	2022 \$
Current assets		
Trade receivables	6,095	4,920
BAS receivable	706	828
	<u>6,801</u>	<u>5,748</u>

Accounting policy for trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

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

Note 7. Inventories

	2023 \$	2022 \$
Current assets		
Stock on hand - at cost	<u>10,223</u>	<u>10,285</u>

Accounting policy for inventories

Stock on hand is stated at the lower of cost and net realisable value. Cost comprises of purchase and delivery costs, net of rebates and discounts received or receivable.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Note 8. Property, plant and equipment

	2023 \$	2022 \$
Non-current assets		
Plant and equipment - at cost	93,892	85,211
Less: Accumulated depreciation	<u>(56,308)</u>	<u>(42,361)</u>
	<u>37,584</u>	<u>42,850</u>

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

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Note 8. Property, plant and equipment (continued)

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment	3-7 years
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The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 9. Trade and other payables

	2023 \$	2022 \$
<i>Current liabilities</i>		
Trade payables	-	413
BAS payable	7,124	8,774
	7,124	9,187
	7,124	9,187

Accounting policy for trade and other payables

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

Note 10. Employee benefits

	2023 \$	2022 \$
<i>Current liabilities</i>		
Annual leave	15,286	10,513
Long service leave	17,589	14,815
	32,875	25,328
	32,875	25,328

Accounting policy for employee benefits

Short-term employee benefits

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

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Note 11. Provisions

	2023 \$	2022 \$
<i>Current liabilities</i>		
Superannuation	-	4,007

Accounting policy for provisions

Provisions are recognised when the incorporated association has a present (legal or constructive) obligation as a result of a past event, it is probable the incorporated association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Accounting policy for employee benefits

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Note 12. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by , the auditor of the incorporated association:

	2023 \$	2022 \$
<i>Audit services -</i>		
Audit of the financial statements	1,950	1,850

Note 13. Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.



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