

Your place



Hampton Park
Community House

ANNUAL REPORT

2022



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ABOUT HAMPTON PARK COMMUNITY HOUSE

Hampton Park Care Group Inc. (Hampton Park Community House) respectfully acknowledges the traditional owners, Casey's Aboriginal communities and their rich culture and pays respect to their Elders past, present and future.

We acknowledge Aboriginal people as Australia's first peoples and as the traditional owners and custodians of the land, we work and live in.

We are a not-for-profit organisation that champions community development through education and community services. Hampton Park Community House is a registered Integrated Family Service, Early Learning and Out of School Hours Care, Kindergarten and a Learn Local Adult Education provider.

Hampton Park Community House is a Child Safe Organisation and is committed to providing a safe environment for all children and young people.

Our Purpose

The Association is established to provide public benevolent relief to vulnerable and disadvantaged individuals and families from Hampton Park, Victoria and surrounding areas ("persons in need"). These persons in need may be part of culturally and linguistically diverse or LGBTQI communities, and also include people of all abilities. Without limiting how the Association may provide relief, the Association will:

- **Provide education,** care and child and family support services in response to the educational, health and wellbeing, and community development needs of persons in need;
- **Assist persons in need** to secure a measure of independence and self-support;
- **Facilitate persons in need** to participate in and socially connect to their communities; and
- **Promote the prevention** of physical, psychological and emotional harm to human beings.



CHAIR AND EXECUTIVE OFFICER'S REPORT

Around the globe, the impacts of the coronavirus pandemic have continued to be felt by communities everywhere. In our own world, the communities of Melbourne's south east – individuals, families and businesses – are still being impacted.

We're very proud to say that the Hampton Park Community House (HPCH) has met the challenges with characteristic respect, compassion and focus. During 2022 HPCH continued to provide our essential services, family support and childcare to many people in our community.

Our Board of Governance provided compassionate and strategic oversight. And, internally, our professional staff remained vigilant on programs that were consolidated and modified to meet known and emerging needs. HPCH is proudly community owned and managed with volunteer board members and working groups which offer their skills and expertise. During the year, our hardworking board members were May Saba, Bruce McBain, Jeff McAlpine and Diane Leak. Our deep appreciation goes to them for their commitment and guidance. As Chairman, Ric Holland, showed great care and stewardship in his final year in the role.

The contribution made by our Executive Officer, Kate Madden, together with outstanding commitment from all our staff and volunteers, as well as our community partners, has been nothing short of exceptional. HPCH completed a board restructure including an overhaul of office holders and establishment of a Board Executive Committee. Other board changes included a review of the constitution which was ratified by members at a Special Meeting held on the 9th of February, 2023.

A decision was made to structure the organisation within three working domains – Family Services, Children's Services and Community Services.

During 2022, we implemented a strategic review which continued a strong focus on expanding our services to include a 3–4-year-old Kindergarten, as well financial strategies to ensure a sustainable future. Other areas of continuous improvement activity include the development of a new performance management system, quarterly reporting against program goals at team meetings, cultural safety focus and reflective communications from the leadership team.

Despite the significant financial impacts of the last year resulting in our first reported deficit in five years, our stable financial position enabled us to invest in priority services and programs to support families in our community. However, a decrease in our financial resources combined with increased operating expenses means that we must keep advocating for funding for the vital services our community needs and deserves.

Prudential planning and budget evaluation means that the organisation's expenditure and income streams will ensure financial stability in the future.

CHAIR AND EXECUTIVE OFFICER'S REPORT

Highlights of the year included:

- **We consistently improved the quality and practice of our Service delivery** and achieved impressive results in the two re-registration audits for Children's Services (ASEQA) Meeting rating and Family Services (Certification to the Human Services Standards & Certification to the National Standards for Disability Services).
- **We successfully secured funding** to meet the ever-increasing demands for family support services.
- **We strengthened our partnerships** with our Precinct Partnerships – local schools, the Hampton Park Library, and Community Organisations such as the Progress Association and Uniting Place, South East Community Links (SECL) and Chisholm (AMEP) – and increased delivery of our Adult Community Education pre-accredited programs.
- **We secured funding to upgrade the House.** Known as the Renewal Project, the reinvigoration of our site will provide approved amenities for children in our programs and all community users, and will be completed in early 2024.

We look ahead to the future as we seek out new opportunities to serve the community at Hampton Park as well as developing mutually beneficial partnerships with other organisations and agencies.

We are delighted to share our 2022 journey with you.



Kate Madden
Executive Officer

A handwritten signature in black ink that reads "kmadden".



Ric Holland
Chair

A handwritten signature in black ink that reads "Ric Holland".

When asked what gets them out of bed to work the HPCH staff gave the following responses:

- There is no greater feeling than seeing a family achieve one of their goals.
- I am passionate about helping families to feel empowered and to get through the tough times.
- The team is great; we have each other's backs and it is a lovely culture within the team which has not been at other work places.

REPORT: CHILDREN'S SERVICES



2022 was a significant year for your HPCH Children's Services where we achieved improvements and expanded the Service. It was previously an associated service that delivered occasional care, an outside school hours and vacation care program.

In February 2022, we took the bold move to launch 3 & 4-year-old Kindergarten – the Hampton Park Community Kindergarten.

The outside school hours program was previously assessed and rated in 2014 and 2016 as Working Towards National Quality Standard and due to the tremendous efforts of the Leadership Team (EO, former Director Amy Jayaweera and Early Childhood Teacher Sandra Halawi) and children's services educators, we achieved 'Meeting Rating' status.

We are especially proud of the 'Exceeding' rating achieved in Quality Area 6, Collaborative Partnerships with families and communities.

"The service has experienced changes to their leadership and governance since the previous assessment and rating visits, with the addition of a new person with management or control, nominated supervisor and educational leader in the past two years. (National Quality Standard Assessment and Rating Report 17/05/2022) "

It is heartening to reflect on these achievements, especially in light of the many challenges of navigating the Pandemic (Workplace) Orders, reduced numbers of enrolments and staff shortages. None of these objectives or results could have been achieved without the dedication and professionalism of the Children's Services staff and for this we are grateful.

We look forward to 2023 and the further improvements we will bring about, especially to the upgraded physical environment following the facility Renewal Project from June 2023.

Hampton Park Community House O.S.H has been rated as Meeting National Quality Standard.

The commitment towards continuous improvement was clearly evident in not only the improvements already made at the service, but in the quality, improvement plans in place for the future.

National Quality Standard Assessment and Rating Report 17/05/2022

REPORT: COMMUNITY & ADULT EDUCATION SERVICES



The Hampton Park Community House supports our local community by coordinating events, special occasions and programs, with the support of our precinct partners and our volunteers. Set in the heart of Hampton Park, we offer activities that provide the human connection that is so vital to health and wellbeing. Our accredited adult learning programs help people to develop skills in English, digital literacy and employability.

Community highlights

During 2022, over 300 participants enjoyed our Grow Together Hampton Park Facebook page. These local community members share the same passion for gardening. They share their produce – grown vegetables, fruits and plants – and enjoy an inviting meeting place where participants swap tips and ideas with each other. Support for community members who are facing hardship is also a priority. We provide non-perishable foods items and gift donations.

We launched the Dignity Project to support females who cannot access sanitary items, to help local women. We supported women aged between 17-45 and from different backgrounds from countries such as Afghanistan, Vietnam, Australia, India, Pakistan, Fiji and New Zealand

Training, education and adult learning

Training and Education is also a vital and integral part of popular services at Hampton Park Community House. We are a Learn Local provider and run various pre-accredited courses to support those who have newly arrived into the country and want to learn English or digital technology. Our community members who haven't had the chance to study or may have been out of work for a while often need support and confidence to get into the work force. Some of our courses are Accredited Certificates, Certificates of Participation. Some are just for fun, relaxation and offer a great chance to get together with others.

During the year, we successfully delivered all our Learn Local hours and exceeded our contact by 40% more than we had projected. Our tutors supported and educated 93 adult students. Ten students progressed to TAFE standard classes, three were able to pass their Australian citizenship tests, two found pathways into employment and a volunteer was employed by Hampton Park Community House.

Wide range of wellbeing activities

The team's coordinator is the nominated Wellbeing Officer for the Community House and our programs. She organises a range of wellbeing activities (like Thai Chi, knitting and embroidery) and provides opportunities for our community to connect through social support groups to be, belong and become.

In 2022 we supported over 15 women in our women's group who would meet once a week and, through art and craft, enjoy conversations and build on their friendships. Many of the women had never been out, socialised or had any outside of the family interactions. In collaboration with City Of Casey, we hosted the 100 Thousand Welcomes event for new arrivals in Australia to feel welcomed and create a sense of belonging with over 300 attendees. Our wellbeing focus is also important for our staff. We supported them on their wellbeing journeys with positive workplace relationships, encouraged healthy workspace and healthy eating. All attendees reported positive feedback for the practical and easy-to-follow suggestions.

REPORT: COMMUNITY & ADULT EDUCATION SERVICES

Community partnerships

We are immensely proud and grateful for our relationship with local Community Partners. The Casey Connect & Learn Alliance, the Neighbourhood House network, local service organisations, the HP Progress association and Men's Shed to name a few have enhanced and supported us tirelessly.

We especially appreciate our local MP Gary Maas for assisting us with multiple grant applications, supporting our Dignity Project and printing booklets for Citizen Preparation Classes and more.

The Hampton Park Primary School and Community Hubs Australia for their continued support and commitment to our members. Chisholm AMEP and South East Community Links, HP Uniting Place, the Hampton Park Library, local businesses including Hampton Park Woolworths, Cranborne Officeworks and more for donations of time and skill.

Together we are stronger and can do so much more.



SECL team



Linda Hampton Park Primary School
Community Programs
Co-ordinator (L) Zohra HPCH
Community Development
Co-ordinator (R)



Premiers Dinner Zohra (LH) and
Gary Maas MP (RH)

REPORT: FAMILY SERVICES



Lorna Berry
Family Services Co-ordinator

The Family Services team supports families to access educational and care amenities like childcare, kinder and school – so no child falls through the cracks. They also assist families with practical coping strategies and provide support, such as food and care packages, and access to other expert providers.

In a community that was still affected by the ongoing impacts of the COVID-19 pandemic, we noted that many of our local families were still experiencing financial, psychological and physical pressures. Not surprisingly, one of our key observations was the potential for heightened family violence. Our new model of care sees our specialist staff and child protection practitioners partner closely with other professional agencies and programs to deliver intensive, focussed and integrated support so that families can immediately access the services and support they need. We proudly and respectfully support individuals, couples, young parents and families who are in physical, economic, housing, psychological and social need. We do this by developing plans and support their wellbeing, helping them fulfill their rights to lead a happy and fulfilling life. And we do this in a range of family-centred ways, knowing that with the proper support, people can thrive.

Our Orange Door relationship

In 2022, our Family Services team continued to build relationships with The Orange Door and other Alliance Partners. The Orange Door is a free service that requires no referral. Its role is to triage the referrals that come from a variety of sources, including Victoria Police, schools, maternal and child health nurses, doctors, kindergartens and other services that have direct contact with families. The Orange Door supports families for about 10 days before they are referred out to family support offered by a range of agencies or other relevant programs. We help people who are referred from The Orange Door program that provides support for family violence and families in need of support with the wellbeing and development of children.

Increasingly complex issues

During the year, we saw increased complexity of the cases. We supported a total of 66 families over 1,631 hours of service. Issues supported by the Family Services team include: mental health, isolation, depression, parenting skills, alcohol and other drug use, family violence and financial support. We advocate for families and make suggestions for them based on our experience. We assisted clients in areas such as advocacy with the NDIS and NDIS tribunal, and held care team meetings in schools and education settings that advocate for families. As an example, during the year we helped one family secure 50% more funding from the NDIS after four tribunal hearings.

Providing access to other supports

We regularly work with several expert panels of providers that can be consulted in complex cases such as Community based child protection, the South Consultancy Panel from the Victorian Department of Families Fairness and Housing, and a range of family services disability practitioners.

Our team continued to support families in creative ways. We provide face-to-face, office-based, home visits, phone and online support via text and video services during the week.

Flexible financial and family assistance

During the year, we secured grants in the form of flexible packages. This funding paid for a variety of supports for families including paediatricians, car servicing, rates, outstanding rent, body corporate fees, out of school activities and medical and ambulance bills.

Pandemic impacts continued to be felt in many ways such as long wait lists for doctors, specialists, and allied health professionals; the rental crisis as rates rose and we experienced a lower than 1% vacancy rate, cost of living pressures and increasing incidents of school refusal. We placed up to four families with four to five children each in crisis accommodation – these are generally one-room motels.

During the Term Three school holidays, the family support team ran two curated excursions. These were attended by children of the families that we support and were overwhelmingly appreciated. These young people would likely not have had the opportunity to attend an excursion for some years, directly linked to the pandemic and its associated

YOUR VOICE



Client 1- Family Services

"I feel I can be free and open with my case worker. This has not been my experience with other agencies I have had support from."



Rob, HPCH resident

"I had come into Hampton Park Community House because my neighbour told me to come so somebody could help me with the \$250 power saving bonus. Zohra was so friendly and with a smile on her face said she will help me right then and there. She got me a cup of coffee and started my application for me, I'm a senior so I'm a little slow but she was so calm and explained everything to me and it felt like we were friends having a chat. She didn't rush me or say she was busy and even when she finished the application we continued to chat."

Fatema, ACFE student

"I enrolled in the English class and Zohra was my teacher. I am very shy person and didn't ever go to school in my country. I was feeling depressed and scared but Zohra was very kind, caring and sweet. She didn't make me do anything in the beginning just come in and listen until I was comfortable. She helped me after class to learn my ABC and I can now write sentences. I have enrolled again next year with teacher Zohra. Thank you for making me happy and teaching me."



Kerry, OSHC parent

"I just wanted to say how happy we are as our son loves to come to Hampton Park Community House and how you (Educator Najah) have gone above and beyond to make sure the children are happy. He always is sad if he is not able to come. Thank you for everything you do. Many thanks"

REPORT: FINANCE

Treasurer's Report: For the year ended 31 December 2022

The financial report for the Hampton Park Community House (HPCH) shows a decrease in financial stability in 2022 compared to the previous year. The organisation had a total income of \$1,158,032, which is an increase of about 8% from the previous year. However, the total expenditure increased by about 16%, resulting in a deficit of \$52,931 for the year 2022, compared to a surplus of \$21,365 for 2021.

The major increase in expenses came from professional consultancy, which increased by about 7% and staff salaries and wages, which increased by about 28%. There were also significant increases in IT expenses and legal fees. One of the challenges that businesses in Australia are currently facing is an increase in payroll costs due to changes to the superannuation guarantee. From July 2021, the superannuation guarantee rate increased from 9.5% to 10%, and it is scheduled to increase gradually over the next few years, reaching 12% by July 2025.

Another challenge is the tight labour market, which has been a growing concern for many associations across the country. The COVID-19 pandemic has caused disruption to the economy, leading to job losses and closures. However, as the economy has begun to recover, many associations are now struggling to find skilled workers to fill open positions. This has led to increased competition for staff, wage pressures and a higher risk of staff turnover.

The balance sheet for 2022 shows that the organisation's total assets decreased by about 5% from the previous year, while total liabilities increased by about 6%. The organisation's net assets decreased by about 33%, which is a significant decline from the previous year.

Overall, the financial report indicates that HPCH faced significant financial challenges in 2022, resulting in a deficit for the year. The organisation has assessed its expenditure and income streams to ensure financial stability in the future. The Financial Statements and notes comply with Australian Accounting Standards and give a true and fair view of the Financial Position of the Association at 31 December 2022 and the performance of the Association for the 12 months ended 31 December 2022.

Yours Sincerely
Bruce McBain



Bruce McBain
Treasurer

REPORT: FINANCE

Hampton Park Community House Statement of financial position As at 31 December 2022			
	Notes	2022	2021
		\$	\$
ASSETS			
Current Assets			
Cash and Cash Equivalents	2	332,031	362,849
Receivables	3	28,791	7,224
Prepayments	3	9,714	0
		360,823	370,073
Non-current Assets			
Property, Plant & Equipment	4	67,321	71,190
		67,321	71,190
TOTAL ASSETS		428,145	441,262
LIABILITIES			
Current Liabilities			
Payables	5	106,165	45,149
Bond Refundable	6	16,134	17,034
Provisions	7	18,713	39,018
Non-Current Liabilities			
		-	-
TOTAL LIABILITIES		141,012	101,200
NET ASSETS		287,133	340,062
Represented By:			
MEMBERS FUNDS			
Accumulated funds at start of year		340,063	318,697
Surplus (Deficit) for the year 2022		-52,931	21,366
Funds at the end of year		287,132	340,063
The accompanying notes form part of these financial statements.			

REPORT: FINANCE

Hampton Park Community House Statement of comprehensive income For the year ended 31 December 2022			
	Note	2022	2021
		\$	\$
Income:			
Children Services		509,959	416,694
City of Casey		40,605	34,836
Education Services		80,287	72,946
Family Support Services		244,129	209,644
Hire & Rental		99,331	34,001
NHCP Funding		96,685	90,721
Grants and Donations		64,000	188,900
Projects		20,498	4,249
Other Income (Sundry & Interest)		2,538	15,731
	Total Income	1,158,032	1,067,721
Expenditure:			
Activity & Course Expenses		5,243	3,312
Auditing Expenses		4,050	19,159
Advertising/Promotional		37,993	40,341
Bank Charges		1,297	1,132
Cleaning		18,064	16,940
Depreciation Expense	4	3,869	4,299
Dues & Subscriptions		11,863	11,124

REPORT: FINANCE

Equipment	23,635	16,433
Excursions/Incursions	6,011	3,568
Family Support Expenses	3,372	2,631
Fees & Registrations	9,933	6,181
Fundraising & Volunteering Expenses	555	337
General Supplies & Consumables	13,069	10,266
Insurance	1,232	1,482
IT Expenses	23,575	28,844
Labour Hire/Tutors	-	21,442
Lease, Rent & Room Hire	218	427
Legal Fees/Debt Recovery	23,983	386
Maintenance & Repairs	5,405	11,647
Motor Vehicle Expenses	3,879	11,723
Office Supplies & Stationery	4,053	5,192
Photocopying	13,754	15,472
Professional Consultancy	82,782	77,432
S&W Staff Salaries & Wages	777,689	607,897
S&W Superannuation	77,859	63,194
S&W Workers Compensation	8,672	20,900
Security	648	948
Staff Amenities	2,108	1,036
Telephone & Internet	18,557	10,500
Training & Development	11,429	15,336
Travel	3,469	2,732
Utility Expenses	12,698	14,043
	1,210,963	1,046,356
Total Expenditures	1,210,963	1,046,356
Surplus (Deficit) for the year 2022	-52,931	21,365
<i>The accompanying notes form part of these financial statements.</i>		

REPORT: FINANCE

Hampton Park Community House Statement of changes in equity For the year ended 31 December 2022			
	Note	Retained surplus	Total
		\$	\$
Balance at 1 January 2021		318,697	318,697
Surplus / (deficit) for the year		21,365	21,365
Balance at 31 December 2021		340,062	340,062
Balance at 1 January 2022		340,062	340,062
Surplus / (deficit) for the year		-52,931	-52,931
Balance at 31 December 2022		287,131	287,131

The accompanying notes form part of these financial statements.

The accompanying notes form part of these financial statements

Hampton Park Community House STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 DECEMBER 2022			
		2022	2021
	Notes:	\$	\$
Cash flow from operating activities			
Receipts from customers & grants		1,182,923	1,133,536
Payments to suppliers and employees		-1,213,739	-1,336,043
Net cash (outflow) inflow from operating activities	8	-30,816	-202,507
Cash flow from investing activities			
Payments for property, plant and equipment			-4,389
Net cash (outflow) inflow from Investing activities		0	-4,389
Net increase (decrease) in cash and cash equivalents		-30,816	-206,896
Cash and cash equivalents at the beginning of the year		362,849	569,744
Cash and cash equivalents at the end of the year	2	332,033	362,849

The accompanying notes form part of these financial statements.

REPORT: FINANCE

Notes to the Financial Statements For the year ended 31 December 2022

Note 1. Statement of significant accounting policies

The financial statements cover Hampton Park Community House Inc. as an individual entity. Hampton Park Community House Inc. is an association incorporated and domiciled in Victoria operating pursuant to the Associations Incorporation Reform Act 2012 (Victoria), and a registered charity with the Australian Charities and Not-for-profits Commission (ACNC).

Basis of preparation

The committee of management of Hampton Park Community House Inc. has determined that the association is not a reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements have been prepared in accordance with the Australian Accounting Standards applicable to a 'tier one association' under the Associations Incorporation Reform Act 2012 and a 'medium registered entity' under the Australian Charities and Not-for-profits Commission Act 2012. Hampton Park Community House Inc. is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, apart from cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated.

Use of judgments and estimates

The preparation of the association's financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. Estimates and assumptions are based on historical experience, best available current information and reasonable expectations of future events. Actual results may differ from estimates.

New and amended accounting standards

The association has adopted all new and amended Australian Accounting Standards which are relevant to and effective for the association's financial statements for the current period. These new and amended standards have had no significant impact on the financial performance or position of the association.

Accounting policies

The following material accounting policies have been applied in preparing the financial statements for the year ended 31 December 2021 and the comparative information for the year ended 31 December 2020.

(a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the association, and where specific performance obligations exist, those obligations have been satisfied. Revenue is measured at the fair value of the consideration received or receivable. Specific revenues are recognised as follows:

REPORT: FINANCE

Notes to the Financial Statements For the year ended 31 December 2022

Grants

Hampton Park Community House Inc. receives grants for program and project support. Where grant agreements are enforceable and have sufficiently specific performance obligations, revenue is deferred and first recognised as a liability in the statement of financial position (income received in advance) until such obligations are met, then recognised as revenue in the statement of comprehensive income as performance occurs in accordance with grant requirements. Grants are otherwise recognised as revenue when control of the underlying assets received or receivable has been obtained and it is probable that the economic benefits will flow to the entity.

Fees

Fees are recognised as revenue when the related service is provided. If fees have been received in advance of the commencement of the service period they are recognised as a liability in the statement of financial position (income received in advance), then recognised as revenue as the service is provided.

Interest

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. All revenue is stated net of the amount of goods and services tax (GST).

(b) Cash and cash equivalents

Cash and cash equivalents comprise at-call and term deposits held with financial institutions and cash on hand.

(c) Receivables

Receivables comprise trade and other short-term amounts owing to the association. Receivables are recognised and carried at the nominal amounts due for settlement less any impairment losses.

(d) Property, plant and equipment

Each class of fixed asset is carried at cost or fair value less accumulated depreciation and any impairment losses. Fixed assets that have been contributed at no cost, or for nominal cost, are valued at the fair value of the asset at the date it is acquired.

Depreciation

Fixed assets are capitalised and depreciated on a straight-line basis over their useful lives commencing from the time the asset is held ready for use. The following estimated useful life for each class of depreciable assets are applied:

Class of property, plant and equipment

Leasehold improvements Plant and equipment:

- Furniture and fittings
- Office equipment excl. computers
- Computer equipment

Useful life

2022	2021
5 - 10 years	5 - 20 years
4 - 13 years	4 - 13 years
4 - 10 years	4 - 10 years
2 - 4 years	2 - 4 years

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

REPORT: FINANCE

Notes to the Financial Statements For the year ended 31 December 2022

(e) Intangible assets

Intangible assets are carried at cost or fair value less any accumulated amortisation and impairment losses. Intangible assets that have been contributed at no cost, or a nominal cost, are valued at the fair value of the asset at the date it is acquired.

Amortisation

Intangible assets are amortised on a straight-line basis over the estimated useful lives of the assets from the date they are available for use.

The following estimated useful lives for each class of intangible assets are applied:

Class of intangible asset

- Software
- Licences and permits

Useful life

2022	2021
2.5 years	5 years
2.5 years	5 years

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

(f) Leases (the entity as lessee)

At inception of a contract, the association assesses if the contract is, or contains, a lease. If there is a material lease present, a right-of-use asset and a corresponding lease liability is recognised by the association. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less), leases of low value assets, and concessionary leases (described below) which the association deems are of immaterial cost to be capitalised, are recognised as an operating expense on a straight-line basis over the term of the lease.

Where a lease liability is recognised, the liability is initially measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the association uses its incremental borrowing rate.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the entity to further its objectives (commonly known as peppercorn/concessionary leases), the entity has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition, or otherwise assesses the cost for materiality and if deemed immaterial recognises the annual lease amounts as operating expenses as they occur. Refer also Note 15 below.

REPORT: FINANCE

Notes to the Financial Statements For the year ended 31 December 2022

(g) Impairment of assets

The association assesses the carrying amounts of its fixed assets at the end of each reporting period for indications of impairment. If any such indication exists, the asset's recoverable amount is estimated, and any excess of the asset's carrying value over its recoverable amount is recognised as an impairment loss.

Impairment losses are expensed to the statement of comprehensive income, unless an asset has previously been revalued, in which case the impairment loss is recognised as a reversal to the extent of that previous revaluation, with any excess recognised through the statement of comprehensive income.

The recoverable amount for assets is recognised at either the present value of estimated future cash flows, fair value less costs to sell or depreciated replacement cost, depending on the asset.

(h) Payables

Payables represent trade and other short-term liabilities for goods and services provided to the association prior to the end of the financial year which are unpaid. Payables are stated at cost.

(i) Provisions

Provisions are made when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. The amounts recognised represent an estimate of the obligations as at the end of the reporting period.

(j) Income received in advance

Income received in advance represents liabilities for amounts received by the association in advance of the related delivery of goods or services, for which contractual obligations exist. Refer also Note 1 (a) Revenue.

(k) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. These benefits include salaries and wages, annual leave and long service leave.

Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, including related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Employee benefits expense comprises salaries and wages, changes to leave provisions, superannuation and workcover insurance. Superannuation Guarantee Contributions are made by the entity to employee-nominated superannuation funds and are charged as expenses when incurred.

(l) Goods and Services Tax (GST)

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 acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the statement of cash flows on a gross basis, except for investing and financing activities, the GST component of which is disclosed as part of operating cash flow.

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Notes to the Financial Statements For the year ended 31 December 2022

(m) Income tax

Hampton Park Community House Inc. is endorsed as an income tax exempt charity under Division 50 of the Income Tax Assessment Act 1997.

(n) Comparative figures

Where necessary, comparative figures have been adjusted for consistency with current year classifications

Hampton Park Community House Notes to the Financial Statements For the year ended 31 December 2022		
Note 2. Current assets - Cash and cash equivalents		
	2022	2021
	\$	\$
Cash Management Cheque Account	311,822	338,781
Deductible Gift Recipient A/c	9,859	9,760
MS E SCHAAF- 1982	-	2,000
MS S HOY - 5826	-	1,957
Petty Cash on Hand	251	251
Term Deposit CBA 50058734	10,100	10,100
Total Cash and Cash Equivalents	332,031	362,849
Note 3. Receivables & Prepayments		
	2022	2021
	\$	\$
Trade Debtors	19,077	7,224
Prepayments	9,714	-
Total Receivables	28,791	7,224
Note 4. Fixed Assets		
	2022	2021
	\$	\$
Furniture & Equipment	cost 201,522	201,522
Less: Provision for Depreciation	- 169,353	- 165,779
Motor Vehicle	83,280	83,280
Less: Provision for Depreciation	- 50,780	- 50,780
Leasehold Improvements	cost 103,991	103,991
Less: Provision for Depreciation	- 101,339	- 101,044
Building Works	cost 76,812	76,812
Less: Provision for Depreciation	- 76,812	- 76,812
Net Fixed Assets	67,321	71,190

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Hampton Park Community House Notes to the Financial Statements For the year ended 31 December 2022		
Note 5. Accounts Payable		
	2022	2021
	\$	\$
Trade Creditors	78,305	22,991
GST Payable	- 1,198	9,220
PAYG Payable	-	8,662
Superannuation Payable	- 120	4,277
Wages Payable	29,178	-
Total Debtors Payable	106,165	45,149
Note 6. Bond refundable		
	2022	2021
	\$	\$
Bond Refundable	16,134	17,034
Total Bond Refundable	16,134	17,034
Note 7. Provisions		
	2022	2021
	\$	\$
Provision for Annual Leave	25,885	29,993
Provision for Long Service Leave - Current	- 7,172	9,025
Total Other Debtors Payable	18,713	39,018
Note 8. Reconciliation of cash flow from operations with operating profit		
	2022	2021
	\$	\$
(Loss) /Profit for the year	- 52,931	
Add back depreciation	3,869	
Changes in operating assets and liabilities	- 49,062	
(Increase) Decrease in trade debtors & student fees	- 21,567	
(Decrease) Increase in trade creditors and other Liabilities	60,116	
(Decrease) increase in LSL & Annual Leave Provisions	- 20,305	
Net cash (outflow) inflow from operating activities	- 30,817	

Independent Auditors Report to the members Of Hampton Park Community House

Scope

We have audited the Financial Statements of Hampton Park Community House. (the “Association”) set out on the attached pages for the year ended 31st December 2022. The Committee is responsible for the financial statements. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements, so as to present a view which is consistent with our understanding of the Association’s financial position, the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the Financial Statements present fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements the financial position of Hampton Park Community House at 31st December 2022 and of the results of its operations for the year then ended.

Dated: 30/03/2023.



Stephan George Le Couilliard

ASIC Registered Auditors No 8579

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Your place

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