

# Annual Report 2009–2010

## **Capital City**

Local learning and employment network



**CITYLLEN**

The School Business Community Partnership Brokers program in Victoria is delivered through the Local Learning and Employment Network initiative funded by the Australian and Victorian Governments under the National Partnership on Youth Attainment and Transitions, a joint initiative of the Australian and State and Territory Governments.

# Contents

Chair's report	2
Executive Officer's report	4
The year in review	6
Committee of Management 2009–2010	11
Our partners	12
Financial reports	13
Independent auditor's report	13
Statement by Management Committee	14
Cash flow statement	15
Statement of financial performance	16
Statement of financial position	18

# Chair's report

I have great pleasure in presenting the 2009–2010 Annual Report for the Capital City Local Learning and Employment Network Incorporated (City LLEN).

During 2009/10, the Capital City LLEN continued to build on existing and new strategic partnerships in the City of Melbourne. These partnerships support or implement a range of initiatives aimed at the retention or re-engagement of at risk young people who are either; attending school, alternative education and training, or are homeless and/or experiencing other significant barriers. As the capital of Victoria, the City of Melbourne attracts a high transient and disengaged population, many of whom are early school leavers requiring high needs interventions from youth service providers. This cohort, together with secondary students attending schools in the City of Melbourne and who are at risk of leaving school early, form the primary focus for the City LLEN's partnerships.

During 2009 the Australian and Victorian governments met to develop and agree on policy initiatives that have directly impacted the LLEN Network. On 2 July 2009, the Council of Australian Governments (COAG) agreed to a National Partnership on Youth Attainment and Transitions. The objectives of this Partnership include improving qualifications and skill levels and improving the numbers of young people making successful transitions from schooling into further education, training or employment with an emphasis on indigenous young people.

The National Partnership contains a package of elements designed to meet the following objectives: strengthened participation requirements encouraging young people aged 15 to 20 to be engaged in education or training as a first priority; lifting qualification levels with the aim of 90 per cent of young people nationally attaining a Year 12 or equivalent qualification by 2015 for 20–24 year olds; and supporting successful transitions through the provision of youth career and transition programs. Victoria's target is 92.45 per cent of year 12 or equivalent qualification by 2015.

The new National Partnership on Youth Attainment and Transitions also saw existing youth, transitions and career programs consolidated into two new programs from 1 January 2010. These are:

1. School Business Community Partnership Brokers (Partnership Brokers) – to create and improve partnerships between community, business and industry, and schools, to extend learning beyond the classroom, increase student engagement, lift attainment and improve educational outcomes, and
2. Youth Connections – to provide a safety net for young people who have disengaged or are at risk of disengaging from education, providing flexible case managed support and services that recognise the role that family and community play in a young person's wellbeing and development.



In recognition of the strong alignment of the goals of the existing LLEN network in Victoria and those proposed under the new Partnership Broker initiative, the Victorian government successfully negotiated with the Australian government to enable the LLEN network to deliver the Partnership Broker program in Victoria. This resulted in the Capital City LLEN participating in an “Enhanced LLEN” submission process to demonstrate our capacity to meet the Partnership Broker program requirements. In summary, the key changes or enhancements to the LLEN program are:

- An extension to the current age range of 15–19 years to 10–19 years
- Partnerships that include parents and families
- An increased focus on career development, and the requirement to
- Work closely with Youth Connections providers.

As a result of these inclusions for the Enhanced LLEN, the Capital City LLEN spent the early part of 2010 undertaking a community consultation process to redevelop our Strategic Plan to cover the new contract period; 2010–2013. The strategic planning process was also informed by government policy initiatives, including; the *National Partnership on Youth Attainment and Transitions*,

*the Blue Print for Education and Early Childhood Development and Securing Jobs for Your Future*.

Our new strategic plan will focus on the following four goals:

1. Re-engagement – Enhance current and develop new, re-engagement initiatives for at risk, early school leavers from highly disadvantaged cohorts including homeless, at risk of homelessness and young people experiencing other significant barriers to participation
2. Transitions – Enhance transitions of children and young people including the, primary to secondary school processes, early secondary school leavers to either alternative education, vocational training or employment and early school leavers enrolled in alternative education programs to pathway into further education, training or employment
3. Pathways – Enhanced support for residents of public housing estates and other disadvantaged young people into vocational education and employment and provide careers education to young people aged 10–19 years, and
4. Retention – Increase the number of young people completing Year 12 or its equivalent (Certificate II) in the City of Melbourne.

As a small LLEN, the Capital City LLEN continues to ‘punch well above its weight’ by achieving a range of significant outcomes. We are pleased that our capacity to tailor our LLEN’s partnership activities in a complex and changing cultural and policy environment; facilitates tangible, successful outcomes that directly impact the successful transitions of disadvantaged young people. Please read the Year in Review for the highlights from the last year.

I look forward to reporting on the Capital City LLEN’s progress and achievements as we work towards achieving our new strategic plan goals. I want to thank our partners for their input and feedback and I would also like to thank my fellow Committee of Management members for their continued support of the Capital City LLEN. A very special thank you to our Executive Officer; Louise Smith and the LLEN staff for their commitment and hard work supporting the retention and re-engagement of at risk young people.

**John Davidson**  
**Chair**

# Executive Officer's report

It seems 2009 went by in a blur; a busy mix of consultations, new partnerships, forums, events, continued support and functions for existing partnerships, submissions and preparation for the new contract. As discussed by John Davidson, Chair of the Capital City LLEN, we spent a considerable amount of time in the latter half of 2009 and early part of 2010 responding to the requirements for the *Enhanced LLEN process*. We are proud that the LLEN Network has been recognised as leaders in the "Partnership Broker" environment and subsequently awarded the contract in a joint initiative between the Australian and Victorian Government's to deliver the Partnership Broker program. We will, of course, still be known as Local Learning and Employment Networks. You will also notice if you attend our Annual General Meeting (AGM) – that as a result of the change process we have been required to change our Rules of Association. These changes are to accommodate the expanded role of the LLEN, new stakeholders and new reporting arrangements – from Victorian Skills Commission to the Department of Education and Early Childhood Development (DEECD).

With every year in the role of Executive Officer for the Capital City LLEN, the benefits of developing strong relationships to enhance our partnership brokerage role becomes more apparent. When I commenced at the LLEN in mid 2006, it took some time to establish partnerships and create opportunities for the LLEN. Now, whilst the work of the LLEN remains often complex and challenging, we have no shortages sourcing appropriate activities or brokering relevant partnerships. Our biggest challenge now is being mindful not to stretch ourselves too thinly and risk letting a partnership down.

One of the most rewarding partnership experiences in 2009 evolved from the bringing together of a number of organisations providing services to disadvantaged residents of Carlton, focusing on public housing tenants. As detailed under the Year in Review, the Employment Roundtable was a very successful event on many levels, including our partners going on to secure significant vocational training and employment opportunities for young public housing residents.

A year can't go by without congratulating the Centre for Adult Education (CAE) who have strengthened their youth programs and youth support infrastructure and who continue to successfully deliver, ReTale Melbourne. I also can't speak highly enough of the Melbourne East branch of the Victoria Police who continue to volunteer their time and support to provide valuable mentoring to participants of the program. The changes in the disadvantaged and homeless young people participating in ReTale Melbourne are obvious to all involved. Witnessing three of last year's cohort speak at our AGM last year, and explain how only 16 weeks previously they would not have possessed the courage to speak in public – let alone share the difficulties they had faced during their time in mainstream schooling was inspirational. All present were reminded of the power and benefits of working in partnership to support the retention and re-engagement of at risk young people.

I would also like to congratulate the Inner Melbourne VET Cluster who successfully tendered to deliver the Youth Connections program for the City of Melbourne and look forward to continuing our relationship as we



continue to build opportunities for assisting at risk young people in the Capital City region. Already; we have collaborated on several new initiatives for this year and I look forward to reporting on these and others for the 2010–2011 Annual Report.

We are proud that the LLEN Network has been recognised as leaders in the “Partnership Broker’ environment and subsequently awarded the contract in a joint initiative between the Australian and Victorian Government’s to deliver the Partnership Broker program.

In June 2009 we were lucky enough to learn about the University of Melbourne’s Student Ambassador Leadership Program (SALP). Led by the intrepid medical student Phey Ye Goh, a group of students volunteered to assist the Capital City LLEN with the original intention of working in a

new partnership that was developing at the time. As is often the case working in partnerships, the plan did not work out the way we had intended so instead the SALP team took up the challenge to assist in the strategic planning process and data gathering on behalf of the LLEN. At the time the consultation process was commencing for our new strategic plan, the LLEN was also in the process of moving office, recruiting a new project officer and book keeper, and on top of this we had a much larger than anticipated workload for that particular time of year, so I thank the SALP team sincerely for their assistance. Without Phey and Liam and the team stepping in to help survey and consult stakeholders we would not have achieved the thorough gathering of feedback required to validate and inform our plan. I thank the SALP students for their time and patience as well as the valuable work they performed assisting the strategic planning consultation process.

No LLEN can successfully function without the support and willingness of our Association’s members who nominate to be part of our Committee of Management. As volunteers with high level, demanding day jobs carrying significant responsibilities; the time and advice the Committee of Management provide is greatly appreciated. A big thank you to the Committee of Management and may I also provide a warm welcome to our new Project Officer, Gabby Bull and book keeper, Tanya Hoger.

**Louise Smith**  
**Executive Officer**

# The year in review

During 2009 the Capital City Local Learning and Employment Network (City LLEN) further consolidated its role as a Stakeholder in the City of Melbourne by collaborating with a wide variety of organisations to enhance the education, training and employment opportunities for disengaged young people and students at risk of becoming early school leavers. A snapshot of our partnership work is summarised below:

## *Shine Youth Transitions Forum*

The “Shine’ Youth Transition Forum was held at University High for 27 students who were at risk of becoming early school leavers. This event builds on the partnership first brokered in 2008 when the Capital City LLEN brought together Swinburne TAFE’s First Stop program and University High to provide a tailored intervention that combines strategies for encouraging retention, boosting students confidence and perceptions of non VCE pathways for their capacity to provide appealing education and training options that facilitate employment in meaningful and exciting careers. We thank the highly skilled staff of First Stop who so easily engage and motivate students during the intensive pathway planning process. This program has been warmly received by University High who subsequently invited the Capital City LLEN to create a program for parents of students at risk of leaving early or non completion of VCE. The Capital City LLEN developed and provided a range of resources for parents including booklets outlining alternative pathway information and process and arranged for First Stop to provide a presentation to the parents attending parent teacher evening.

## *ReTale Melbourne*

Last year, 32 disengaged early school leavers received another chance to complete their education by enrolling in ReTale Melbourne. Commencing in 2008, this program provides a non mainstream approach to education, training and work preparation. The Centre for Adult Education (CAE) delivers ‘ReTale’ from an ideal location, providing a sensitive learning environment and excellent facilities for participants. Whilst completing their Certificate II in Retail Operations, students also receive mentoring from the Melbourne East Victoria Police Officers who provide highly valued support and a range of activities that support the personal development of participants. The difference the mentoring program provided by the police is evident in the growth in confidence, capacity to form more respectful relationships and increased understanding and breaking down of barriers between the police and young people – among many other positive outcomes. Other aspects of the program that support the success of ‘ReTale’ include: team building, police ropes courses, crime prevention, problem solving, rights and responsibilities, literacy and numeracy as well as excursions. In 2009, the Capital City LLEN also provided referral support, resume





preparation, work experience and job placement support among other tasks.

Of the 2009 cohort, 46 percent went onto further education or training and 31 per cent went onto full time employment. We are pleased to report that the CAE; who do an excellent job providing a range of youth education and training programs have also employed two new youth pathways officers to further support the transitions of the young people in ReTale Melbourne as well as their VCE and VCAL programs.

### Youth Alternative Education Network

In 2009, the Capital City LLEN initiated a new Youth Alternative Education Network in response to the needs of alternative education providers in the inner Melbourne area. This gap was identified following consultations with our partners and individuals where it was realised smaller, not for profit registered training organisations were unable to tap into the existing VCAL, VETiS and School based networks. The aim of the network is to assist the transition of at risk young people who left mainstream schooling prior to Year 12 who are now attending non mainstream providers of alternative education. Typically, these students,

are similar in disadvantage profile to those participating in ReTale Melbourne in that they share significant barriers, such as drug and alcohol substance abuse issues, homelessness, criminality and poor domestic environments both financially and emotionally. Attendees hear from guest speakers on relevant youth issues, share best practice and discuss common concerns and issues to help assist them support their students and provide the opportunity to build networks that support job satisfaction. Over 20 people from 15 separate organisations have attended this network.

### Other Networks

The Capital City LLEN is actively involved in a number of other networks that support schools and providers of services to youth at risk or other youth related issues. Some of these are: Melbourne Youth Services Network, Melbourne Student Well being Network, Carlton Work & Learning Group, Opportunities for Carlton, the Inner City RYAN, Opportunities for Carlton, Carlton Local Neighbourhood Area Network and the VCAL and Community Education Network run by the Inner Eastern LLEN.

### Employment Roundtable

In 2009 a new Partnership evolved out of the City of Melbourne's Opportunities for Carlton initiative. Working with the Drummond Street Relationship Centre (now Drummond Street Services), Carlton Church of All Nations (CAN), the Adult Migrant Education Service (AMES), Carlton Neighbourhood Learning Centre and Department of Human Services, we met to discuss and plan strategies to address local education, training and employment issues of disadvantaged residents. Whilst our partners were focusing predominantly on public housing tenants, the Capital City LLEN was focusing on a smaller cohort within this group – young people aged 15–19 years. The first outcome of this partnership was the development and planning of an Employment Roundtable event. Held in July, the following people and organisations presented a range of topics surrounding employment, barriers faced by people from Horn of African communities, employment strategies and practice and their impact on new migrants, the education and training requirements needed to facilitate improved outcomes and pathways among others:

- The Hon. Lindsay Tanner, MP, Federal Minister for Melbourne, Finance and Deregulation



- The Hon. Richard Wynne, MP. State Member for Richmond and Minister for Local Government, Housing & Aboriginal Affairs
- Councillor Jennifer Kanis, City of Melbourne,
- Andrew Rimington, Victorian Employers Chamber of Commerce and Industry
- The Australian Council of Trade Unions representatives (ACTU)
- Australian Liquor, Hospitality and Miscellaneous Workers Union (LHMU)

Attending were local employers including property developers, Australand and Australian Unity as well as Carlton resident groups, Carlton Football Club, retailers and the City of Yarra and the City of Melbourne.

The Roundtable was a very successful event generating thoughtful discussion and debate regarding strategies and policies to address the training and employment needs of our most disadvantaged residents. These conversations facilitated further outcomes and included the opportunity of CAN to develop relationships with several employers who have now created employment opportunities for residents, including construction apprenticeships and ongoing work for the young women from the Horn of African community to work in the

AMES social enterprise, the Sorghum Sisters enterprise. Other opportunities for Carlton residents will continue to develop during 2010.

### Program Development Work

The Capital City LLEN worked in partnership on three potential new programs to support the re-engagement of at risk young people. These included working with Whitelion and Youth Projects on a program called Launch Pad, the Day Eight initiative working with the Centre for Multicultural Youth on a new social enterprise to re-engage young people from Horn of African communities to be developed in the city and *Evolution*, a Capital City LLEN brokered initiative we hope to bring to fruition in 2010. Partners involved in *Evolution* are the City of Melbourne, the University of Melbourne and Melbourne City Mission's Frontyard Youth Service. Early in 2010 we invited the new Youth Connections provider, the Inner Melbourne VET Cluster to join the partnership in their role as service provider to students who are not attending school (among other roles).

### Youth Pathways Forum

In partnership with the Inner Eastern and Gateway LLEN's, the Capital City LLEN organised a forum held in September 2009 for students

attending non school based VCAL programs in all of our regions. The forum brought together a range of employers and provided vocational career advice with the aim of demonstrating to young people a range of different life stories and career pathways emphasising opportunities for success and career satisfaction focusing on skill shortage industries and obtained without completing VCE but by completing VCAL or TAFE courses.

### Industry Careers Day

Developed in consultation with the Metropolitan Fire Brigade, the Capital City LLEN arranged for students from University High, Kensington Community High School and the CAE's VCAL and VCE programs to attend the MFB's East Melbourne station. Most people are unaware of the range of careers available within emergency services, so students had the opportunity to learn about how engineering, automotive, administration, information technology among other career options can be accessed. As well as an array of engaging speakers, the MFB allowed a tour of the station allowing the students to try various fire fighting activities.



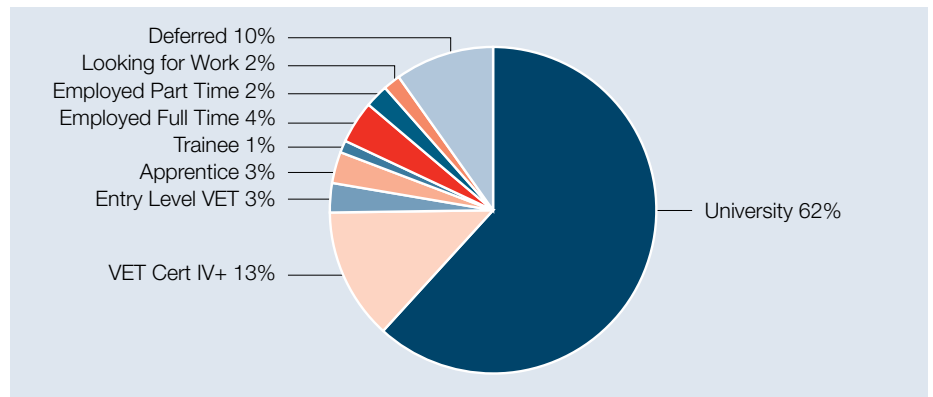
## On Track Connect

Following the consolidation of programs under the National Partnerships on Youth Attainment and Transitions, On Track Connect will no longer be delivered by LLEN's and has been given to the new Youth Connections providers. The On Track initiative was designed to track the pathway outcomes of early school leavers and Year 12 completers and to ensure all students have a education, training or employment pathway post school. On Track was a voluntary service and relied on students or their parents completing the appropriate part of their school enrolment form agreeing to participate.

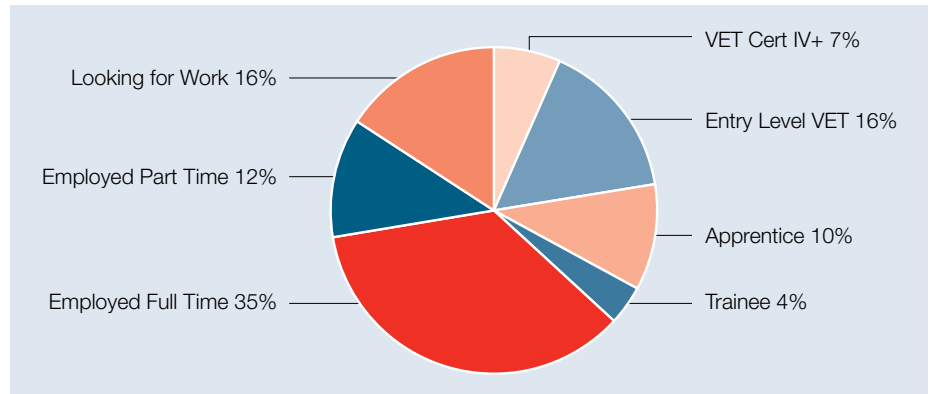
The table below from our 2009 On Track Report shows the destinations of Year 12 completers:

In 2008, more the majority (85 per cent) of Year 12 school leavers went on to study at university or TAFE, or participated in other forms of education. This is a very high rate compared to most other areas of Victoria. Only 2% were not participating in either education or employment. As the City LLEN carried out the *On Track Connect* program to track the outcomes of school leavers, we know that most of the young people who were not participating had extenuating circumstances, of

## City LLEN Year 12 Destinations 2008



## Destinations of Early School Leavers/non Year 12 completers 2008



the non participants we spoke to all had health issues with most reporting psychiatric care.

The table below from our 2009 On Track Report shows the destinations of Early School Leavers

From this data, we can see that almost half of the students leaving school before completing Year 12 are doing so to take up work – 49% (35 + 10 + 4) or they are

continuing their education at a TAFE or ACE where they are in accredited training in the VET sector.

The impact of leaving school early and the chances of being unemployed are significant, for the 2009 cohort, only 2% of Year 12 completers were looking for work compared with 35% of the early school leavers.

Note; the above graphs were taken from our recently updated Environmental Scan, for more information and analysis on Young People and the City of Melbourne, please refer to our website under News and Opportunities. [www.cllen.org.au](http://www.cllen.org.au)

# Committee of Management 2009–2010

John Davidson (Chair)	St Aloysius College
Dr Tony Mellors (Deputy Chair)	Victorian Employer Chamber of Commerce and Industry
Sally Leavold (Public Officer)	RMIT
Allan Ballagh (Treasurer)	Director, RMIT
Frank Thompson	Melbourne Grammar
Vicki Maughan	Mission Australia
Dr Teresa Angelico	AMES
Denise O'Brien	CAE
Mark Langdon	FTG Engineering
Jan Golden	CAE
Sarah Howe	Carlton Church of All Nations
Mark Watt	Whitelion
Mark Wright	William Angliss Institute

# Our partners

The City LLEN gratefully acknowledges the support and contribution of the following organisations and networks:

AMES	Education Foundation	Salvation Army
ANZ Trustees	Gateway LLEN	School Focused Youth Service
Bendigo Bank	Inner City Regional Youth Affairs Forum	St Aloysius College
Brotherhood of St Lawrence	Inner Eastern LLEN	Swinburne TAFE – First Stop Taskforce
Carlton African Support Network	Inner Melbourne VET Cluster	University High School
Carlton Church of All Nations	Jesuit Social Services – Gateway/Brosnan Centre/Communities Together	Victoria Police – Melbourne East/Carlton
Carlton Horn of Africa Training and Advocacy Project	Kensington Community High School	Victoria University
Carlton Local Area Network (CLAN)	Mackillop Family Services	Victorian Employers Chamber of Commerce and Industry
Carlton Neighbourhood Learning Centre (CNLC)	Maribrynong & Moonee Valley LLEN	Victorian Learning and Employment Skills Commission
Carlton Primary School	Melbourne Citymission – Frontyard	Visionary Images
Centre for Adult Education (CAE)	Melbourne Metropolitan Fire Brigade	Western Early School Leavers Program
Centre for Multicultural Youth Issues (CMYI)	Melbourne Student Wellbeing Network	Whitelion
City of Melbourne	Melbourne Youth Services Forum	William Angliss Institute of TAFE
City of Yarra	Mission Australia	Wise Employment
Crown Casino	Myer Foundation	YACVIC
Department of Education and Early Childhood Development – Youth Transition Division & Western Metropolitan Region	Neighbourhood Justice Centre	Young Men’s Christian Association (YMCA)
Department of Human Services	North Melbourne Learning Centre	Youth Projects Hosier Lane
Doutta Galla Youth Services	Office of the Child Safety Commissioner	
Doxa School	Opportunities for Carlton Network	
Drummond Street Services	Royal Melbourne Institute of Technology University	

**Capital City Local Learning  
and Employment Network Inc.**

**Independent Auditors Report to the members  
Of Capital City Local Learning and Employment Network  
Inc.**

**Scope:**

We have audited the Financial Statements of Capital City Local Learning and Employment Network Inc. (the "Association") comprising Statement of Financial Position, Statement of Financial Performance and Cash Flow Statement as set out on the attached pages for the year ended 31<sup>st</sup> December 2009. 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 Capital City Local Learning and Employment Network Inc. as at 31<sup>st</sup> December 2009 and of the results of its operations and its cash flow for the year then ended.

**Dated at Melbourne this 11th day of February 2010.**



.....(signed)

**EUGENE ODACHOWSKI  
REGISTERED COMPANY AUDITOR (Reg No: 9182)**

290 Racecourse Road, Flemington Vic 3031  
Telephone No: (03) 9376 3455  
Facsimile No: (03) 9376 9660

# Statement by Management Committee

**In the opinion of the Management Committee of the Capital City Local Learning and Employment Network Incorporated:**

- a) The accompanying Income Statement and Cash Flow Statement are drawn up so as to give a true and fair view of the result and cash flow of the Capital City Local Learning and Employment Network Inc for the year ended 31 December, 2009;
  
- b) The accompanying Balance sheet and Statement of Changes in Equity is drawn up so as to give a true and fair view of the state of affairs the Capital City Local Learning and Employment Network Incorporated as at the end of the financial year, and
  
- c) At the date of this statement there are reasonable grounds to believe that Capital City Local Learning and Employment Network Incorporated is able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Management Committee

John Davidson  Date: 15/2/2010  
Chair

Capital City Local Learning & Employment Network .....

Allan Ballagh  Date: 22/02/2010  
Treasurer

Capital City Local Learning & Employment Network .....

# Cash flow statement

FOR THE YEAR ENDED 31 DECEMBER 2009

	2009 \$	2008 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts in course of operations	434,706	278,752
Cash payments in course of operations	(247,279)	(373,812)
<b>Net cash provided by operating activities</b>	<b>187,427</b>	<b>(95,060)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for property, plant & equipment	(6,500)	(45,732)
Proceeds for property, plant & equipment	–	13,500
<b>Net cash used in investing activities</b>	<b>(6,500)</b>	<b>(32,232)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Hire purchase repayments	(6,531)	(18,456)
<b>Net cash used in financing activities</b>	<b>(6,531)</b>	<b>(18,456)</b>
<b>Net inc/decrease in cash held</b>	<b>174,374</b>	<b>145,748</b>
Cash at the beginning of period	42,044	187,792
<b>Cash at the end of period</b>	<b>216,418</b>	<b>42,044</b>
<b>RECONCILIATION OF CASH</b>		
For the purposes of the statement of cash flows, cash includes cash on hand and short term deposits with banks or financial institutions.		
Cash at the end of the financial year as shown in the statement of		
Cash flows in reconciled to the related items in the balance sheet as follows:		
Cash at bank and short terms deposits	215,918	40,561
Cash on hand	500	1,483
	216,418	42,044
<b>RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED USED IN OPERATING ACTIVITIES</b>		
Operating surplus/deficit after income tax	(2,051)	(15,124)
Add/(less) non cash items – depreciation	11,088	6,261
Profit/loss on sale of assets	–	–
Provision of employee entitlements	–	1,280
<b>Net cash used in operating activities</b>	<b>9,037</b>	<b>(7,538)</b>
<b>Changes in assets &amp; liabilities</b>		
Increase/(decrease) in trade creditors	158,010	(74,800)
Decrease/(increase) in trade & other debtors	(1,551)	(3,742)
Increase/(decrease) in net GST payable	21,931	(8,935)
<b>Net cash used in operating activities</b>	<b>187,427</b>	<b>(95,060)</b>

# Statement of financial performance

FOR THE YEAR ENDED 31 DECEMBER 2009

	2009 \$	2008 \$
<b>Income</b>		
Grants from State Government	219,185	193,384
Grants City of Melbourne		5,000
Interest Received	2,626	7,105
Loss on Sale of Motor Vehicle		(1,280)
<b>Total income</b>	<b>221,812</b>	<b>204,210</b>
<b>Expenses</b>		
Accountancy	7,000	6,389
Advertising and Promotion	25	
AGM & Annual Report Expenses	2,710	4,314
Audit Fees	1,200	900
Bank Fees and Charges	463	596
Borrowing Expenses	93	
Computer Expenses	2,674	598
Conference and Seminar Costs	1,471	760
Depreciation – Plant	4,903	1,936
Electricity		325
Contr, s/contr and commisn	821	
Fringe Benefits Tax	5,963	1,659
General Expenses	21	2,005
Insurance	1,291	992
Internet & Website Expenses	641	3,333
Long Service Leave	5,454	
Materials & Supplies	382	
Meetings & Functions Expenses	2,743	1,726
M/V car – Depreciation	6,166	4,325
M/V car – Fuel & oil	2,584	1,752
M/V car – Interest	3,272	1,523
M/V car – Rego/Insurance	1,452	1,463
M/V car – Repairs	559	1,017
Motor Vehicle Expenses Reimbursed	371	1,182
Postages, Printing & Stationery	1,774	2,854
Programs, Projects & On Track	6,742	10,985

# Statement of financial performance

FOR THE YEAR ENDED 31 DECEMBER 2009

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Rent on Land & Buildings	7,023	4,031
Removal Expenses		931
Repairs & Maintenance	21	320
Salaries – Ordinary	125,300	139,097
Annual Leave & LSL	6,194	
Staff Amenities	630	665
Staff Recruitment	551	377
Staff Training	1,168	6,235
Subscriptions	800	455
Sundry Expenses	73	37
Superannuation	14,398	9,645
Telephone	4,256	2,724
Travel & Accommodation	1,495	2,495
Workers Compensation	1,182	1,688
Total Expenses	223,863	219,333
<b>Net Profit (Loss) from Ordinary Activities before Income Tax</b>	<b>(2,051)</b>	<b>(15,124)</b>

# Statement of financial position

AS AT 31 DECEMBER 2009

	2009 \$	2008 \$
<b>Proprietors' Funds</b>		
Retained Earnings	55,508	70,631
Net Profit/(Loss)	(2,051)	(15,124)
Less:		
Total Proprietors' Funds	53,457	55,508
REPRESENTED BY:		
<b>CURRENT ASSETS</b>		
CASH ASSETS		
Cash at Bank – 10204962	11,632	6,901
Cash at Bank – CBA online (48528)	204,286	33,660
Cash on Hand	500	1,483
	216,418	42,043
OTHER		
Unexpired Borrowing Costs	257	350
Prepaid FBT Instalments	2,876	1,802
Deferred ITC on MV	1,132	1,812
	4,265	3,964
Total Current Assets	220,683	46,007
<b>NON-CURRENT ASSETS</b>		
PROPERTY, PLANT & EQUIPMENT		
Office Equipment – at Cost	22,855	16,950
Furniture & Fittings – at Cost	1,733	1,138
Less: Accumulated Depreciation	(9,283)	(4,380)
Motor Vehicles – at Cost	35,427	35,427
Less: Accumulated Depreciation	(8,705)	(2,539)
	42,028	46,596
OTHER		
Office Rental Bond	1,250	
	1,250	
Total Non-Current Assets	43,278	46,596
<b>TOTAL ASSETS</b>	<b>263,961</b>	<b>92,603</b>

# Statement of financial position

AS AT 31 DECEMBER 2009

	2009 \$	2008 \$
<b>CURRENT LIABILITIES</b>		
PAYABLES		
Unsecured:		
Accrued Expenses	675	675
Reimbursements Due	66	103
Payroll Liabilities – Superannuation	2,642	708
Prepaid DET Fund	167,274	
	170,657	1,485
FINANCIAL LIABILITIES		
Unsecured:		
Hire Purchase	9,803	9,803
Less: Unexp Interest Charges	(106)	
	9,697	9,803
CURRENT TAX LIABILITIES		
GST Payable Control Account	16,727	8,173
Input Tax Credit Control Account	(1,797)	(5,740)
BAS Tax Account	(4,157)	(13,592)
Amounts Withheld from Salary and Wages	(5,468)	18,178
Fringe Benefits Tax Payable	(1,275)	(2,348)
	4,030	4,672
PROVISIONS		
Employee Entitlements	(543)	
Provisions for Holiday Pay	10,893	4,698
Provision for Long Service Leave	6,477	1,023
Provision for Fringe Benefits Tax	2,961	2,655
	19,787	8,377
Total Current Liabilities	204,171	24,337
<b>NON-CURRENT LIABILITIES</b>		
FINANCIAL LIABILITIES		
Unsecured:		
Hire Purchase	6,535	16,338
Less: Unexp Interest Charges	(202)	(3,579)
	6,333	12,758
Total Non-Current Liabilities	6,333	12,758
<b>TOTAL LIABILITIES</b>	<b>210,504</b>	<b>37,095</b>
<b>NET ASSETS</b>	<b>53,457</b>	<b>55,508</b>

# J.P. Hardwick & Associates

Chartered Accountants

Postal Address:  
P.O. Box 25, Flemington Vic, 3031  
290 Racecourse Road,  
Flemington Vic. 3031 Australia  
Phone: (03) 9376 3455  
Facsimile: (03) 9376 9660  
International Facsimile: 61 3 9376 9660  
Email: jphard@bigpond.com  
Eugene Odachowski – sole practitioner

11<sup>th</sup> February 2010

Attention: Louise Smith  
Capital City LLEN  
GPO Box 2746  
MELBOURNE VIC 3001

Dear Madam,

**RE: 2009 AUDIT**

We wish to advise that we have completed our audit of your Association for the year ended 31<sup>st</sup> December 2009.

Our signed audit report has been appended to your financial statements for the year ended 31<sup>st</sup> December 2009.

Please send us a signed copy of the Statement By Management Committee for 2009.

**2009 AUDIT FINDINGS**

During the course of our audit, we noted the following matters, which we now bring to your attention.

**1. GST and BAS**

We could not reconcile your BAS with the General Ledger entries, regarding PAYGW, FBT and GST. We strongly recommend that your quarterly BAS should always be reconciled to your General Ledger accounts each quarter.

**2. FINANCIAL STATEMENTS**

There were many significant errors in the draft financial statements presented for audit, which took up additional time spent on the audit. In future the auditor should be presented with working papers and reconciliations of all Asset and Liability Accounts at the time of audit.

Should you wish to discuss any of the above issues in more detail, please do not hesitate to contact us.

Our fee for professional services rendered is enclosed.

Yours faithfully,

**J. P. HARDWICK & ASSOCIATES**



**EUGENE ODACHOWSKI, A.C.A.**  
Chartered Accountant

Enc:

the 1990s, the number of publications on the topic has increased steadily. The number of articles published in the *Journal of Applied Gerontology* has increased from 1 in 1975 to 10 in 1999. The number of articles published in the *Journal of Aging and Health* has increased from 1 in 1989 to 10 in 1999.

There are a number of reasons for this increase. First, the field of aging has become more prominent in the public eye. Second, the field has become more interdisciplinary. Third, the field has become more international. Fourth, the field has become more applied. Fifth, the field has become more research-oriented.

The increase in the number of publications on the topic of aging is a reflection of the growing importance of the field. The field of aging is becoming more prominent in the public eye, more interdisciplinary, more international, more applied, and more research-oriented.

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Capital City Local Learning and Employment Network Inc.  
info@ccllen.org.au  
www.ccllen.org.au

*Working with the Department of Education and Early Childhood Development*

