



AGM REPORT

2022 - 2023

TABLE OF CONTENTS

<u>Minutes</u>	2
<u>President Report</u>	10
<u>Treasurer Report</u>	13
<u>Managers Report</u>	15
<u>Life Skills Report</u>	20
<u>Family Support Report</u>	21
<u>NILS 4 Vehicles</u>	24
<u>NILS</u>	26
<u>Statistics</u>	30
<u>2023 Financial Report</u>	31
<u>Volunteer of the Year</u>	58
<u>Attachment A</u>	60
<u>Sponsors</u>	63

Minutes

from last financial year

MEETING MINUTES

ANNUAL GENERAL MEETING

of

Logan East Community Neighbourhood Association Inc.

Thursday October 20th, 2022 @ 6.00pm

1. Opening formalities

6.10pm LECNA president, Roger Marshall, introduced himself and welcomed everyone to the 2021-2022 AGM.

2. Acknowledgement of Country

Roger undertook an acknowledgement to Country.

3. Attendance and Apologies

In attendance: Gail Ker, Roger Marshall, Anne Somerville, Tracey West, Jennifer Atkinson, Amelia Salmon, Samilya Muller, Chris Coleman, Bev Gannon, Shaie Delaney, Joan Wilson, Sheila Rule, Anne Hawkins, Emily Jardine, Jan Cartwright, Coral Cassidy, Irene Leis, Geoff Leeming, Stacey Fursey, Marion Burton, Justin Fursey, Daryl McGenniskien, Rumen Shopov, Jinghua Li, Julie Kirkwood, Colleen Benson, Bernadeta Kliman, Samantha Fuller, Charles Bond, Kim Wrish, Jennifer Wilkinson, Bettina Sipple, Wayne Gannon, Barb Burger, Julie Fursey, Jacob Z, Glenys Scott, Merle Lamude, Jenny Mitchell, Michelle Benson, Mishell van Zon, Shasie Field, Devett Kennedy.

In attendance online: Brett Blackman, David Rolls, Tenny Cloupet, Zoe Dee.

Apologies- The Honourable Jim Chalmers MP, The Honourable Mick De Brenni, Cossette Thompson (LECNA life member), Jenny McMahon (LECNA life member), Aysheh Odeh, Samahe Odeh, Carole Wilson.

4. Special Welcome to dignitaries

Roger introduced Gail Kerr as Patron, acknowledged the presence of Geoff Leeming and Alison King from KENG, acknowledged the presence of LECNA Life Members, and made special mention of past presidents in attendance.

5. Confirmation of Minutes of 2021 AGM

Roger Marshall put forward the minutes and asked that attendees present at last year's meeting move that we accept the minutes of the AGM held Wednesday, 27th October 2021, as presented in this year's report.

Moved by: Geoff Leeming.

Seconded by: Jenny Mitchell.

All in favour: carried.

6. Business Arising from Minutes

Nil

7. Correspondence

Nil

8. Business Arising from Correspondence

Nil

9. President's Report

Roger Marshall reflected on his fifteen years of participation on the management committee and his sixth year as president, and how inspiring the achievements of LECNA staff and volunteers is. Since the 2016 Strategic Plan was conceived, LECNA continues to build on its commitment to remaining true to its vision, purpose values and motto, and to strive to be a state of the art community neighbourhood centre, and to assure the sustainability of the centre into the future.

He noted growth in the demand for and LECNA's provision of emergency relief, Christmas hampers, NILS, Life Skills program and other services. LECNA is an important place in the community it serves as highlighted by high participation rates at events like ANZAC Day, Market Days and Christmas Carols, and the groups that regularly frequent the centre. New programs have been introduced with much success, such as the Employment Training and Healthy Aging programs.

He provided an overview of the past financial hurdles LECNA has faced which challenge its sustainability. He outlined the need for and progress that has been made on expanding services and improving administration, management and governance practices. Along with expansions of the NILS program, Skilling Queenslander for Work Employment Training program and an increase in core funding from the Qld government, LECNA is in a stronger financial position than it was six years ago.

Roger's official report is provided in the AGM documents.

10. Finance and Auditors Report

Amelia provided an overview of the Auditor's report. She explained that this year before adjustments, LECNA returned a \$39,000 loss before adjustments by the auditor, because not all unexpended grants were on the balance sheet. After adjustments, the loss is reported as \$602.51. Without depreciation there is a surplus of circa \$16,000.

11. Manager's Report

Amelia Salmon provided an overview of her report. She expressed gratitude at her appointment to her role and the many 'heads, hearts and hands' that have come before her and contributed to building LECNA into what it is today. Since her appointment, COVID-19 and widespread flooding in Logan challenged staffing LECNA and servicing clients. She outlined her commitment to building more sustainable income sources and increasing the research and evaluation capabilities to be better able to demonstrate the needs of the clients and community.

The successful applications for three more Skilling Queenslanders for Work programs, increased NILS funding and increase in core funding from the Qld Government have contributed to a 40 percent increase in overall funding. This has supported the recruitment of a family support worker, a community development worker and an office and venue manager. She also shared that LECNA has been awarded a social enterprise start up grant to create ongoing opportunities for women who have experienced domestic violence.

Amelia's official report is provided in the AGM documents.

It was moved by Tracey West that we accept the reports as tabled.

Seconded: Anne Sommerville.

All in favour. Carried.

12. Life/Honorary Membership

LECNA awarded two honorary memberships and two life memberships, with a brief background summary as follows:

Honorary Life Memberships

Joan Wilson - for leadership in the NILS database operations, and membership of the Queen Bees Craft Group for 20 years.

Michelle Benson - for generosity in giving time to prepare the Centre for events, and handmade gifts to team members, and her essential role during COVID-19 to keep us safe.

Life Memberships

Brett Blackman - for contributions to the Centre including serving as Vice President since 2016, a member since 2012, BBQ chef at Market Days, and helping out at a range of events, and problem - solving technical issues.

Samilya Muller- for her selfless commitment to volunteering at the Centre to answer the phones, attend to visitors, compile the statistics and her enduring willingness to help.

Awardees received a plaque and a laminated certificate with detailed explanation of the contribution on which the award was based.

13. New Members

A number of memberships were received prior to the meeting start:

Darryl McGennissen
Shasie Field
Jennifer Wilkinson
William Oldfield
Lea King
Judith Toovey
Les Watson
Douglas Wilkinson
Emily Jardine
Carole Wilson
Lyn O'Donnell
Gary Muller
Kahlia Sheppard |
Augustino Papagafiroopoulos
Abdullahi Mohammad
Kayla Smith
Mohamad Benhenni
Mousa Deen
Jamie Gerhardy
Jennifer McMahan

It was moved by Roger Marshall that the above named be accepted as members of LECNA:
Seconded by Coral Cassidy.
All in favour. Carried.

14. Election of Office Bearers and Committee Members for 2022-2023

Gail Kerr thanked the Management Committee for the time they dedicated this year. Gail expressed that she is proud of LECNA and what they've achieved. All community centres have had a challenging time and well done to Amelia and the team.

Gail shared a reflection on her time serving as the CEO of Access Community Centre, and in the strong community leadership in Logan, especially strong female leaders. She shared that the reason for doing all the work that we do is for the future of this city; to leave a legacy for those that come behind. Past and present leaders are the giants that future leaders should stand on the shoulders of. She shared something her son had said, "Volunteers don't get paid, not because their worthless, but because they are priceless".

Gail thanked the retiring officers and proceeded with the election of office bearers from 2022-2023 as provided in the notice of nomination. There were no contested positions.

Role	Name	Nomination
President	Dr Stephen Roger Marshall	Nominated: Anne Marie Sommerville Seconded: Jennifer Margaret Atkinson
Vice President	Brett Blackman	Nominated: Stephen Roger Marshall Seconded: Jennifer Margaret Atkinson
Treasurer		Nominated: Seconded:
Secretary	Tracey West	Nominated: Anne Marie Sommerville Seconded: Stephen Roger Marshall
Committee Members	Anne Sommerville	Nominated: Stephen Roger Marshall Seconded: Jennifer Margaret Atkinson
	Jennifer Atkinson	Nominated: Stephen Roger Marshall Seconded: Anne Marie Sommerville
	David Rolls	Nominated: Stephen Roger Marshall Seconded: Anne Marie Sommerville

Following this process there was discussion from the floor questioning whether due process was followed regarding Management Committee nominations and election, including allowing the membership to vote on positions. The position of the Management Committee is that proper process should be followed if others wanted to nominate for positions, and that they should follow the process outlined in Section 28 of the Constitution, to call a special meeting. This was unsatisfactory for many members present at the meeting.

Accordingly, Julie Fursey moved a vote of no confidence in the Management Committee, and for the positions to be vacated. This motion was carried.

The former Management Committee members then left the meeting at around 7.30pm.

MEETING MINUTES taken and offered after the old committee stepped away from the

ANNUAL GENERAL MEETING

of

Logan East Community Neighbourhood Association Inc.

Thursday 20th October 2022 6pm

A number of the Members of the Logan East Community Neighbourhood Association raised questions regarding the process undertaken in relation to the election, as no nominated positions were asked to be voted upon by the membership. At every election held since the establishment of the association the membership have always been asked to vote for each position and any vacancies were offered out to the floor. The management refused to follow this standard; the meeting had not been advised of any changes to the procedures. Members also cited our model rules Section 18, Membership of Management Committee - Section 4, A and E, Rule number 27B and C, Rule 30, Rule 32 - Section 1, 2, 3, 4 and 5. Asking to be allowed to vote on the vacant positions. This request was continuously denied.

The management committee had also not formed an executive having no treasurer. Julie again asked the committee to allow the vacant positions to be offered to the floor so we could continue to build on LECNA's strengths together. At this point and after being unable to have the memberships concerns heard, a vote of no confidence was brought to the floor by Julie Fursey this was seconded by Coral Casidy and supported by all present with 2 no votes and 1 abstaining. The committee were again asked if they would continue. Sadly, the committee members decided to leave the meeting at approx. 7:40pm with Roger Marshall the President and the LECNA Centre Manager - Amelia Salmon.

Julie Fursey asked the membership if they were happy to elect a new committee to which they voted yes.

Gail Kerr was asked to officiate this process. Julie Fursey was nominated as President by Julie Kirkwood, seconded by Anne Hawkins and the vote was put to the members who voted 26 in favour, plus 19 proxies in favour, 2 abstained and 1 no. Julie was congratulated by Gail Kerr and took over the meeting.

Julie Fursey then proceeded to form a new 'interim' Management Committee along with the LECNA members present.

Processes followed.

See schedule below for the 'interim' committee members which was formed and voted for on the night of the AGM 20.10.2022

1. Interim Committee Members
2. Merle Lamude conducted a roll call after the management committee and other members had left the building. 29 members were counted as present and 19 proxies.
3. Gail Kerr Election of Office Bearers and Committee Members for the year 2022 to 2023

Newly Formed Office Bearers

Role	Name	Nomination
President	Julie Fursey	Nominated: Julie Kirkwood Seconded: Anne Hawkins
Vice President	Coral Cassidy	Nominated: Julie Fursey Seconded: Bev Gannon
Treasurer	Jinghua Li	Nominated: Julie Fursey Seconded: Bev Gannon
Secretary	Bev Gannon	Nominated: Jinghua Li Seconded: Shasie Field
Newly formed Committee members	Shasie Field	Nominated: Jinghua Li Seconded: Michelle Benson
	Julie Kirkwood	Nominated: Darryl McGinnisken Seconded: Shasie Field
	Irene Leis	Nominated: Coral Cassidy Seconded: Marion Burton

4. Thank you

Julie thanked the caterers and all those associated in helping and preparing to have this AGM meeting at LECNA tonight.

5. Volunteers and Staff - Thank you

Julie thanked the volunteers and staff for their wonderful service for the past year.

6. Guidance moving forward.

Julie was advised by Gail Kerr to seek advice re the outcome of the election and will make calls to the office of Fair Trading and the Department of Justice to seek their guidance as to what we need to know and do next as a newly formed committee.

7. Appointment of Auditor

In line with the agenda, we appointed a new auditor.

Jinghua Li moved Glen Klein from Audit Right Pty Ltd be appointed as auditor for the 2022 to 2023 financial year and Julie Fursey Seconded.

All in favour 23 and 19 Proxies, against 0, abstain 1

8. The 12 month vision with the Volunteers

Julie expressed her sadness and respect for the volunteers and apologized that it's been so difficult for them over the past months.

Julie expressed her concerns for their health and well-being for what has become a very difficult time.

Julie thanked the volunteers for their hard work and support.

Julie asked that the volunteers for their continued support as we work towards LECNA's strong future, with respect, empathy, compassion and Love.

9. Close Meeting

Julie Fursey once again apologised for the events of the evening and thanked everyone for attending tonight's meeting.

Meeting was closed at 8.20pm

New Minutes taken by Bev Gannon

President Report

Julie Fursey

Welcome!

When I speak about Logan East Community Neighbourhood Centre the word I use most frequently is “awesome”.

We have awesome people and an awesome team, we have thriving individual achievements, and an awesome future ahead of us.

So, a huge thank you to those awesome people without whom this Centre would not survive – to our sponsors who support us not only with funds but by providing guidance and promotion of the work we do in and for the community, to the professional, passionate and dedicated members who take on committee responsibilities and our other volunteers who dedicate their time and effort to produce over 80% of work undertaken at the centre, and to the families behind those people who either share their partner/parent or get dragged along into volunteering whether they like it or not! Thank you!

We farewell our Vice President Coral Cassidy, Treasurer Kayla Brewis, and Committee Member Irene Leis, and Julie Kirkwood, Jenny Mitchell, and Viva Le. I thank these awesome women for their support, and the support of their families, over so many years in various roles. Thank you! Additionally, we also farewelled Jinghua Li and Shasia Field, and Kayla Brewis who also came on to the board after their employment term had finished.

2022-2023 was certainly the toughest year we have ever faced as an organisation, and I’m pleased to report that we weathered the storm and came out the other side stronger than ever connected as a team and with a new resilience and strength.

Huge thank you to our staff, volunteers, members, sponsors and supporters, and to our professional, passionate and dedicated management committee who have been unfailing in their tireless support to get us through. You stepped up in a very difficult time to ensure that LECNA operations were cared for and have since guided the process forward.

2022-2023 continued with ongoing Covid and operational challenges, but again we have maintained our high standards of client service actively ensuring accountability standards were our focus.

Congratulations goes to Carole Willson for being awarded Volunteer of the Year for Logan City for her dedication to LECNA and the community.

We have worked closely with our governing bodies over the past 12 months to ensure compliance and accountability are paramount in our operations. I would like to thank the staff at the ACNC and the Queensland Department of Communities for working with us. Their support has allowed us to come through this year as a strong functioning organisation, focused on community need and support. Other challenges this year have primarily been in relation to our uncertainty around our future location. Be assured we will continue to work with Logan City Council to move this process forward in a spirit of collaboration towards meeting community needs.

This year's committee has made some major changes focusing on rebuilding strong community connections and an operational strategy which is inclusive and productive. A wonderful partnership with Seva Dharma Mission has resulted in offering free community meals on the third Sunday of the month. This has encouraged connection and friendship, and we are very thankful to Pragya and Dada and the team for their partnership in this community activity.

We have continued to offer our amazing programs, many of which are long term activities, providing many thousands of community members over the years with opportunities to connect, join, participate, facilitate and receive - support, skills, empowerment, confidence, connection, friendship and education.

The need for immediate supports for welfare assistance has seen an increase in numbers this year and we continue to assist those in our community who are vulnerable and in need of a hand up through our Emergency Relief program. We are fortunate to be able to provide food, assistance with bills, clothes and a number of other basic needs. I thank the team who week after week ensure we have sufficient supplies to ensure we can assist wherever possible. Thanks to SecondBite, Coles Springwood, Springwood Mall Management, Woolworths Springwood, YFS Consortium and the community members who donate.

Our community events and fundraising activities have continued this year seeing us hold 2 Cent Auctions and a weekly BINGO. I would like to thank Michelle and Colleen and their team of fantastic volunteers for the incredible hours they put in to make these events so successful. To Merle what an amazing person you are, the High Tea and Fashion Parade were a wonderful success and you put in so many hours and months sorting out the fashion, the day was a credit to your hard work and the volunteers and models did an outstanding job. Thank you to Carole and her outstanding volunteers for all the work that goes on behind the scenes to support our community plant and bric-a-brac sales, weekly staffs. This is always a success and well enjoyed by all who attend. Great job team!!

This year we continued to provide a free strong daily Counselling program with full appointment schedules.

LECNA has continued to process police referrals linking individuals and families to appropriate support service.

LECNA NILS program has continued to grow and provide many thousands of families with the ability to access no interest loans to purchase items without the fear of payday lenders and exorbitant credit debt. Thank you to our amazing team and to Good Shepherd Microfinance and NAB Bank, as well as the Australian Government for supporting this client focused program.

Life Skills Program has continued and is a strong program assisting participants to build positive skills. Acknowledgment to David Rolls who developed this program and has allowed LECNA to continue this work.

Annual Christmas Hampers Appeal - LECNA has been operating this appeal for more than 32 years. We have been privileged to have met so many families needing a hand up whom we were able to support and then to have them come back the following year to assist others in need. This has been a heart-warming program and I thank the community for their ongoing support and donations. Thanks to Lions@Springwood and Logan City Council for your wonderful financial donations, and to the many business and community members and the Members of the Tri Services RSL, as well as the team from Fishers of Men for their ongoing support.

Our fundraising events are outstanding and while they are an enormous amount of work for our volunteers and staff, they provide a load of fun, opportunities for people to connect and discover what is available out in the community while assisting us to raise funds to support our programs.

To our new manager, Cassie Paton, a big welcome. Cassie comes to us with a variety of experience in community welfare work and governance and has quickly put her skills into action.

To the new committee, I am proud of what we hand to you. We are in a place of growth with a sound financial position with the future in our sights.

Thank you to everyone who has supported me this year. It has been a big challenge but one I feel we have been able to negotiate as a team and have a clear vision and determination to continue to grow LECNA into the future.

Cheers, Julie



Treasurer Report

Kayla Brewis

Financial Position

As the interim Treasurer of LECNA (since June 2023), I am pleased to present the Audited Financial Statements.

Overall

Staff turnover has presented new challenges for our organisation this year, particularly for the period of time we were without a bookkeeper. New Manager Cassie Paton and Finance Officer Dheepa Arumugam have worked tirelessly to ensure the accounting system is up to date and our programs are correctly reported.

In the interim, the Committee used basic methods to ensure the financial integrity of the Centre was upheld. Now we have the comprehensive reports, we can see from these documents that LECNA has worked incredibly hard to increase fundraising, deliver key programs with an intense focus and continue a very conservative approach to spending.

Year on year, LECNA's income reduced by 7.5%, but also expenses reduced by 10.7%, which meant a loss of \$1, 141.15. This is a remarkable improvement compared to the loss experienced in the previous year of \$40, 582.02. Note these are then adjusted by grant funding brought forward.

While Grant funding income overall decreased, our main program, Department of Communities, Disability Services and Seniors increased by nearly \$100, 000. The reduction in programs being run towards the end of this period may have an impact on our ability to secure the same funding in the future.

Being able to focus on key deliverables, do them well and ensure they are adequately funded will help LECNA maintain their financial strength. In my opinion, we need to invest in our people and efficient processes to support modern operations and reach more community members. LECNA's improved cash holdings indicate a strong position to do so.

Significant changes

This Committee decided to change the way we hire out the venue spaces and prioritise community activities and services. This has meant a reduction in income but has also decreased associated wages and simplified accounting practices. Previously, we would charge ourselves a room hire fee for any LECNA based activities and this ceased in March 2023, alleviating internal invoices.

No Interest Loan Scheme (NILS) went through another capital raise of \$384, 097.86 which is reflected by the loan book balance being \$1, 188, 066.34. This is essential to carry on providing loans to more

Australians, however the responsibility and maintenance of such a large loan book will need close monitoring.

Most of our staff fall under the Social, Community, Home Care and Disability Services Industry Award Wages which is closer monitored to ensure our people are paid correctly. This year we saw the Superannuation Guarantee increase to 10.5%.

Each year, the Manager, Accountant and the Treasurer put together a forecast for the next financial year's income and expenses. During this period of rebuilding the team and an intense focus on key programs, our financial position is likely to encounter a decline in cash holdings with staff pay rises, increase in Superannuation Guarantee and hiring support staff. The committee is prepared to review the budget to validate that expanding the team provides value for money. It is expected that new staff will enable the Manager to have the time to consider new grants and additional funding streams.

Farewell

It was with deep sadness that I resign from the committee again. The evenings I used to spend engrossed in LECNA financials are now interrupted by two beautiful boys who fill my heart but too often steal my sleep. When I joined LECNA, I was amazed by the work the volunteers put in, the value the centre provides to the community and all on a shoestring budget. I trust the incoming members will share in a similar journey and support the great people who each play their special role.

Managers Report

Cassie Paton

The Year that Was

There is a great saying from an unknown source that 'if nothing ever changed, then there would be no butterflies'. This past year of LECNA has been a year of many changes. Many staff have come and gone, we have embraced new volunteers and welcomed a new committee. I too am part of the new and the changes of this past year. I was humbly welcomed as part of the LECNA family in late March 2023, and joined the period of settling. Before a butterfly can take its first flight, it must first dry its wings. I like to consider the second part of the 2023 financial year as LECNA drying its wings in preparation for the flight. There was a need for a period to settle, to heal and recover from events of past, to embrace and adjust to new faces and develop trusting relationships again.

In the short time that I have been a part of this team, I have witnessed the strength of people's willingness to drive forward for the benefit of this community. Volunteers, staff, students and committee are standing together to improve outcomes for the community, families and individuals. I was fortunate to be supported in the commencement of my role by Kayla, Teams Manager who was by my side in transition through to the end of June. This enabled me the space and time that I needed to find my feet and develop an understanding of the team I have around me and the community in which we serve.

This report outlines the many achievements made this past year, laying the foundations and pathways to allow LECNA to open its wings and explore the amazing opportunities to come.

The Team

Staffing:

We farewelled a number of long-standing staff members in this past year. I would like to acknowledge the work and commitment that the staffing team has contributed over the years who are no longer working with us. I would like to extend a LECNA thank you and well wishes to:

- Jinguah
- Julie K
- Shasie
- Amelia
- Jillian
- Jenny M
- Viva
- Lina
- Kayla

We have also welcomed a new team and retained some familiar faces. The current LECNA staffing team consists of:

- Accountant:** Dheepa
- Family Support Worker:** Sheba
- Program Facilitator:** Naomi
- BINGO Facilitator and Cleaner:** Michelle
- Administration Officer:** Tamara (commenced in new FY)
- NILS Assessor:** Zoe
- NILS CSP:** Danielle (commenced in new FY)
- NILS 4 Vehicles:** Tenny

We have a staffing team of highly qualified people who not only have an understanding of community development and working within communities but also have a solid commitment to supporting community member to achieve outcomes of individual and community development. Outcomes of this past year is a reflection of how hard the team work to ensure programs are delivered and organisation accountability is maintained.

Volunteers:

LECNA has a committed team of over and above 30 volunteers and students on a weekly basis. It has been new and invigorating for me to see such a committed and driven group of individuals who come together with a common goal of improving outcomes for the community and making sure the organisation has access to the resources it required including funds to deliver programs, overseeing the strategic management of the organisation, administrative support, facilitating events, collecting and distributing emergency relief to those who need it. LECNA volunteers have been responsible for generating an income of around \$10,000 in this past financial year. Enough to facilitate the Life Skills program. This past year we have supported 16 students in both student placement and internship. Students bring a level of professionalism, learning and development, ideas of improved processes and additional skills to assist with the every day to day operations of the organisation.

Martin Luther King, Jr. “Volunteering is an act of heroism on a grand scale. And it matters profoundly. It does more than help people beat the odds; it changes the odds.”

Program Updates

LECNA delivers programs, events and services to the Logan East region. Programs are something by which a person can freely attend and participate at their own leisure or whim. An event is a one-off activity that can be held throughout the year with the aim to bring community together. A service is a provision of a support, resources or activity that assists or supports an individual through a time in need. This past year, LECNA provided **9** Programs, **7** Services and **7** Events to the community.

Programs

Queen Bees
Social Cards
Card Making
Marions Craft
Bingo
Lifeskills
Monthly Community Meal
Playgroup
Healthy Meals on a Budget

Services

Emergency Relief
Police Referral Service
Counselling
NILS
Financial Counselling
Financial Resilience
One on one support

Events

Market Day
Succulent Sale
Cent Auction
Pre-Loved Fashion Parade
ANZAC Day morning tea
Christmas Carols
RSPCA community day

Training and information sessions

We have been fortunate to provide a number of information sessions and training opportunities to the local community and volunteers. Information sessions offered to the community via various avenues provides not only an opportunity of connection but also an opportunity to gain information of what is available to them within the community to provide support as well as providing vital information about how they can support one another. The following information sessions and Training have been provided this past year:

Information Session

ADA Australia – Know Your Rights
Energy Ombudsman
Wills information session
Logan Library

Training Sessions

First Aid
Fire Training
Fire Ant training
Confidentiality and Privacy training

Operational Funding

Department of Communities

Operational funding is provided by the Department of Communities. The intention of these funds is to cover the operational expenses of the organisation. This includes staffing, insurances and ongoing regular expenses and bills required to operate a neighbourhood centre. This financial year, the state budget released a commitment to increase the funds to ensure adequate staffing and operational expenses can be achieved.

Department of Communities Supplementary Funds

The state budget of 2023FY committed an additional funding allocation for community centres who do not operate out of a state government owned building. The intention of these funds is to cover expenses to do with the management of the building. This can include rates, rent, cleaning expenses, upgrades and enhancements to the facility including maintenance.

Program Funding

Good Shephard No Interest Loans

NILS funds are awarded to organisations providing a No Interest Loan services. This funding is year by year basis and for the financial year required a number of Key Performance indicators (KPI's) to be met in order to receive funding. The NILS program received an incentive grant this financial year with the aim to increase KPI's however at the conclusion, it was decided that this was not a successful approach. At the end of the 2023FY it was decided by Good Shephard that NILS funding is to be performance based. This means that our NILS staff need to work hard to ensure they can produce a high number of loans and applications in order to maintain funding from one year to the next. In the 2023FY we had some funds remaining in the NILS budget which has allowed us to maintain the level of staffing as it has been rolled over to the current financial year budget even though the funding is less. The reason for this decision is so we can maintain or increase the number of applications and loans assessed to ensure that we either maintain or increase the amount of funding for this program. This program is of high demand, and it requires staff delivering this program to maintain a high level of concentration to ensure loans are completed without error. This program will undergo an operational change in the next financial year, this will include clear position descriptions for volunteers supporting the program and for staff ensuring that staff and not volunteers are responsible for client support and outcomes. The reason for this is changes in the NILS and Good Shephard expectations as well as the increase in demand for a start to end supportive and seamless process for people accessing Financial Resilience Program including NILS.

Good Shephard NILS for Vehicles (N4V)

N4V is a pilot project offered this financial year. The intent was to offer no interest loans of up to \$5000 to purchase a vehicle of some description. This can be a car, or any other motorized device made with the intention of increased mobility. At the end of the 2023FY, the decision to extend the program was provided however funds for this was to be included in the standard NILS program. This means that changes will be implemented to the way in which the loans are assessed and processed in the next financial year.

Skilling Queenslanders for Work

This past year we returned the funds for Skilling QLD for Work. The reason for this is that this program is reliant of specific key performance indicators to be met. It was the decision of the Management that as these KPI's were not close to being met, returning the funds was a better option until the organisation is in a better position to manage this program again in the future.

Life Skills

Life Skills continues to be funded by LECNA through events and fundraising programs, including BINGO. Life Skills was placed on hold in the first term of 2023 due to staff illness, however commenced again in term 2 of 2023 and continues to be delivered term by term. This program supports personal development strengthening individual growth and confidence on those who participate. Over the next year, we will be looking at ways this program can be delivered as a fee for service, sending it on the road to gather a wider reach within the Logan and Surrounding areas.

Christmas Hampers and Adopt a Family

December 2022, 300 hampers were packaged and distributed throughout the Logan region. The hampers are a yearly commitment from LECNA that is reliant of donations, funding support and donations from families within the community. This continued to be a successful program supporting people within the region.

Fundraising events and activities

This years' fundraising efforts has equated to an income of above \$49,000. Fundraising events are reliant on volunteer contribution, donations and community attendance. Over the last 12 months, the following fundraising events and activities have been held, all of which contributing to this income.

- Bingo
- Cent Auction x 1
- Pre-Loved Fashion
- Market Day x 2
- Monthly Raffles x 6

The most consistent and largest weekly fundraising income is Bingo, with a weekly expense of \$300, this activity brings in around \$350 a week in profit, this alone equates to around \$14,500 each year. Enough to pay for the delivery of the Life Skills program. All fundraising activities goes to provide a resource to the community, from administrative support so that all events and activities can be promoted and resourced effectively, through to programs accessible by the community, these events are crucial to the ongoing day to day operations of LECNA whilst also providing a valuable program or activity led by community for community.

Venue Hire

It was a decision by Management this year that a pause be placed on private event hire to make room for community-based programs and activities. The reason for this was to make sure the space could be utilised to its greatest capacity to support the wider community. One off events have continued that are of benefit to the community or a community group. Ongoing long-term hires continue on a weekly basis. External hirers have access to a swipe access card which means the centre is no longer required to pay someone to open and close the building outside of regular operational hours.

Statistics 01/07/22 - 30/06/2023

I would like here to specifically acknowledge and thank Samilya for her commitment to collating and documenting the statistics of the organisation. Statistics help up to show accountability to our stakeholders and without a clear understanding of the organisation's outputs, it is difficult to show a clear understanding of what happens inside and outside of these walls.

Neighbourhood Centres Queensland completed an impact report based on statistics gathered from LECNA. *Attachment A* is a copy of our impact report for 2023. This report reflects that the value of LECNA in 2023 is \$4, 175, 827. It equates to \$16 for every \$1 of Queensland Government funding that we received, so for every \$1 received in government grants LECNA contributes an additional \$16.

Thank You

I would like to again thank everyone for their ongoing commitment and support to the ongoing operations and management of LECNA. As a new member of this organisation, I have been made to feel very welcomed and supported in this role. Each day I am in awe of the work and commitment that everyone contributes every day. I am appreciative of all the support that this centre has to strengthen access to community-based events, programs and services.



Life Skills Report

Naomi Fitzpatrick

Program Updates

I was sick and absent from part of Term 1 of 2023, I was unable to complete the term and stats. However, with term 2,3 and 4 of last year including term 2 of this year, 2023 has represented the statistics given below.

The numbers of participants have averaged 15-20 people per term, 5-7 of these participants are referred from Employment services within Logan, we have also had participants that repeat the program averaging the same of 5 people, the rest come from family services or self-referred.

I am currently setting up new relationships for Life Skills whilst representing the Centre via outreach and Community Engagement. I am creating my own email list as to market and promote Life Skills.

I am happy with the outcomes of this program and the feedback is very good. I have some great testimonials from past participants. I have witnessed a change of reactive behaviour to more responsive behaviour therefore participants have managed to create some change in their lives, via communication, problem solving and identifying life as they see it through their filter, understanding perceptions of themselves and others.

Statistics 01/07/2022 - 30/06/2023

We have had a total of 90 people attend this program with 61 people having completed it. That's a 67% completion rate. I have no less than 3 people for SPER per term, however people with SPER debts are slower in their completion rate as it can run over other terms.

Term 2 of 2022	I had a total number of 26 people attend, from those 26, 15 people completed and from those 15 people 7 had great results creating change in their lives.
Term 3 of 2022	28 people attended, from those 28 attending, 19 completed with 7 people creating change in their lives.
Term 4 of 2022	17 people attended, out of those 17 attending, 12 completed with 4 people creating change in their lives.
Term 1 of 2023	Incomplete, as Naomi was Hospitalised.
Term 2 of 2023	19 people attended, 13 completed and 8 people created change in their lives that's a total of 43% of people created change in their lives by improving communication, interactions as well as community connections by attending the Life Skills Program.

All feedback shows from the presenter, an understanding of the program, they felt welcome, they could contribute and have their say in class discussions and only one person wouldn't recommend the Life Skills Program to friends and family.

Change

We are looking at promoting Life Skills to other community organisations, as some Employment services have expressed interest in having their own Life Skills Program presented to their staff and including their clientele. We are currently in the process of finalising the cost of this.

Family Support Report

Sheba Daniel

Emergency Relief

LECNA has continued to provide the Emergency Relief Program supporting families and individuals struggling within the Logan community. The running of this critically important program is only made possible thanks to the huge contribution of our aforesaid volunteers who support this program.

The emergency relief team has worked with a holistic approach to try and lift clients to a stage of living above the crisis line, by way of offering counselling supports and other internal/external referrals to suit their individual needs appropriately. Wherever possible and where that help is welcome, we also provide advocacy and a level of case management to make it easier for clients to utilise referrals and engage early with intervention programs to facilitate change.

This year has had its share of emerging trends in crisis factors (mainly housing and mental health). We saw a total of **1515** clients through face-to face interviews with a further **1280** clients being supported through phone calls and email.

The ongoing, escalating nature of the housing crisis and ongoing impacts from Covid-19 has continued to affect the demand for ER services, and we are certainly seeing these impacts manifesting as new/increased mental health challenges among our cohort.

We have seen an increase in homelessness and housing insecurity, and often ensuing domestic and family violence - this also perpetuates a cycle of clients seeking ongoing crisis supports.

Just in this calendar year, we have seen an increase in the number new clients, many of whom have never had to access Centrelink supports in the past. The rising housing costs have escalated the needs among our base to heightened levels of crisis. We have also been warned by partner organisations, to be alert to clients displaying more aggravated behaviours and appearing more desperate than in previous years. Unfortunately, the amount of funding we have received to date does not correlate to the increased supports we will need to put in place to continue to be relevant in a significant way in this space.

Through the emergency relief program, the centre provides free food parcels, part payments of utilities and rent, pharmacy payments, GO cards, food and fuel vouchers. We also provide material wellbeing in the form of bedding, towels, clothes, baby goods, toys, school supplies, nappies, wipes, toiletries, and feminine hygiene products. Thank you to everyone who donates second hand items to support our programs.

We have been fortunate to access the SecondBite program thanks to Coles Springwood. We thank them for their donation of bread, fruit, and vegetables that all help subsidise the cost of our ER offering for the local community. Thank you to Darryl and Rose for collecting and sorting this stock for us each day.

ER Volunteer Updates

As I have only come on board in the past financial year and have only survived the year with the tremendous support of our resilient and extremely kind-hearted volunteers. Their desire to better the lives of clients in crisis knows no bounds and the extremely creative offerings they can pull out of the woodwork, never ceases to amaze me.

There's always something the team manage to put together to suit everyone's dynamic needs! Ne'er a truer statement was made than to say we couldn't offer this program without the heart and soul these guys pour into this initiative, tirelessly.

I have not enough words to express my gratitude and ongoing support for our busy team here. Thank you Shaie, Sammie, Jen, Jan, Kay, Bernadeta, Anne, Lynn, Suzanne, Carol, Julie, Emily, Rhonda, Justine, Pat, Audrey, Darryl, Terry and Jamie – you are all punching way above your weight most days yet you show up with a smile and words of encouragement- thank you! Darryl continues to faithfully collect our SecondBite offering each day from Coles and brings in much needed supplies from our Woolworths collection cage. Colleen has been instrumental in her offering via Foodbank ordering, pickup and overall support and encouragement offered to us. I also wish to extend my thanks to Foodbank QLD for their continued support by way of access to heavily discounted groceries that we have been able to pick up weekly, a big shoutout to Colleen and Darryl again for their tireless support of this endeavour.

We are a high intensity, high needs and high performing team and I'm so honoured to have gained from the depth of perspective and life experience you all have contributed to our service this past year.

A big thanks to Cassie also for being someone whose experience and support I can lean on for strategies on how to serve to the more complex ER needs with ease and just overall for being an easy person to approach and discuss issues with.

Julie, your support has been massive, and you are a huge guiding force for me, who was wet behind the ears when I took on this role at a difficult time last year. You have always spoken highly of my work and been very supportive of my growth and learning so far, a heartfelt thanks to you!

Additional Programs

SPER Work Development Orders

We have an arrangement with SPER as a hardship partner to refer internal LECNA clients to this program to participate in a personal development program such as Life Skills, Counselling or Volunteering with us to help pay off their SPER debt. We have had 8 SPER WDO's this past year and 2 who had been previously withdrawn that we were able to successful petition the Treasury Department to have reinstated following several advocacy and negotiation attempts both with the SPER team as well as the clients to be reinstated into the SPER program. These efforts have worked in our client's favour both times and they are all still successfully engaged with the program, working their debts off. The family support team see WDO's as a vital service to be offering to community.

Financial Counselling

We have had a Good Shepherd Financial Counsellor join us this year whom we refer clients to on an ER Day onsite as well as accepting referrals remotely, as she only works from our centre 1 day a week.

We have gained good traction amongst our client base with this offering this year and we have seen an increasing number of repeat clients from ER engage with this service.

We have also had access to a social worker, again through Good Shepherd, who we have been enjoying good success with. The social worker works from our office on a Tuesday and has been gaining popularity with our ER clients.

Thanks to Cassie and Karen Denham for putting these measures in place for our clients to assist them to alleviate stress and being in crisis wherever possible, with the inclusion of these additional supports.

Police Referral Program

This year LECNA was able to once again, address the needs of the Logan community through the police referral system. This program is only made possible due to the dedication of our volunteers and students.

Through the police referral system, we assisted **301** clients via telephone, email and written communication since October last year. We have seen a marked increase in the past 6 months in the reports of volatile personal relationships, increased drug use by carers of previous users, violent armed robberies/home invasions that have resulted in hospital visits for lifesaving treatment, suicides witnessed by persons unknown to the deceased and many other situations that will have untold ongoing impacts on the wellbeing of the community. Many clients were linked in with our counselling service, Life Skills program and Emergency relief.

Student Placement

Since October of the previous financial year LECNA has hosted a total of 16 students not including the 2 students who are currently completing their placement. We have had 7 criminology, 7 counselling, 1 Cert Community Services and 1 Workcover students who have successfully completed their placements with us.

Accepting students into LECNA is both chaotic and rewarding. I am extremely grateful to the volunteers who continue to support, encourage, and welcome our students and help them to successfully complete their placement. By helping to build the capacity of future workers in our industry we are building networks, encouraging communication, and continuously improving on our services.

Counselling

LECNA Counselling program has continued to be fully booked offering assistance three days per week. This program continues to be popular among our police referrals program and the ER base. A huge round of applause to Tanya, Peter, Alison, Adam, Fannette, Lisa and Migdonia.

We also wish to extend thanks to CHC for continuing to support our centre by way of always supplying us with their final year placement students who are consistently of a high calibre and are really supportive of our work. The clients are always very appreciative and claim to have been benefited greatly from their interactions with our Counselling program.

NILS 4 Vehicles

Tenny Cloupet

Nils4Vehicles has continued beyond the Pilot phase which started on 27 September 2021, to meet the need in the community for essential vehicles to sustain employment, job search and importantly for family or individual transportation.

Nils4Vehicles is a variation to the current NILs program - designed to support people living on low to medium incomes to purchase an eligible vehicle for transport such as Car - Motorcycle - Motor scooter - Mobility scooter - Boat.

On the second financial year 2022 - 2023 of the roll out, LECNA has managed 510 enquiries, submitted 147 loans, in which 133 have been approved and 106 have been disbursed to the value of \$516, 263.

The high level of enquiries has resulted in a huge administrative workload and has tested the team's capacity to respond to enquiries in a timely manner and to process the applications. Several trial and errors of handling the enquiries has been implemented including maintaining the waiting list database and how to manage the level of interest which continue to grow beyond the capacity of the whole National NILS network, which has impacted the standard NILS delivery.

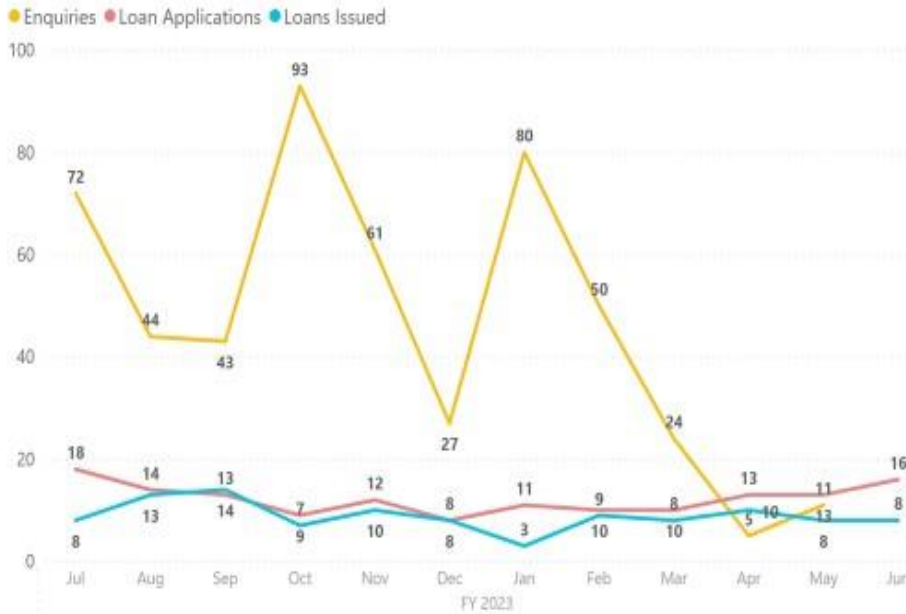
LECNA Nils4Vehicles team of Staff and volunteers have continued to apply a high standard approach in screening the applications, resulting in 90.5% of conversion rate of Approval. In the last financial year, 8 applications were declined due to undisclosed DEFAULT.

Enquiries, Applications and Loans Volume Summary

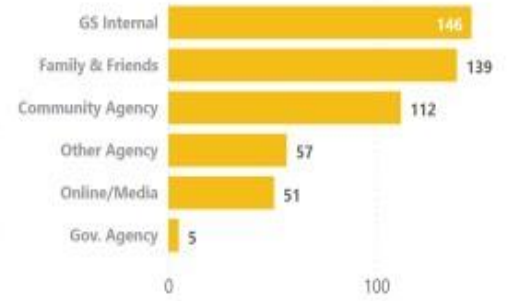
Monthly Performance

Channel: All | State: All | Provider: Logan East Community Neighbourhood...

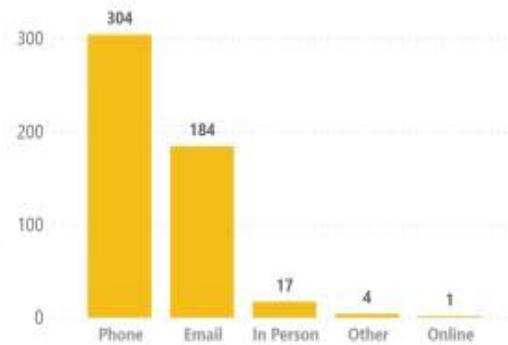
Weekly Volume of Enquiries, Applications Submitted and Loans Issued



Enquiry Referral Source - FYTD



Enquiry Method - FYTD



NILs4Vehicles | Management Report

Community Network Performance

FYTD

Provider: Logan East Community Neighbourhood...

Loan Apps Subm 147	Enquiries 510
Loans Approved 133	Loans CNP 17
Loans Issued 106	% CNP 8.1%
\$ Loans Issued \$516K	\$ CNP \$68K
Loans Declined 8	Loan WOs 1
Loans Withdrawn (Blank)	\$ WOs \$3,365

Provider State	Enquiries	Loan Applications	\$ Loan Applications	Applications Approved	\$ Applications Approved	Loans Issued	\$ Loans Issued
<input checked="" type="checkbox"/> QLD	510	147	\$716,985	133	\$611,463	106	\$516,263
Logan East Community Neighbourhood Centre	510	147	\$716,985	133	\$611,463	106	\$516,263
Total	510	147	\$716,985	133	\$611,463	106	\$516,263

NILs4Vehicles | Management Report

Good Shepherd Australia & New Zealand

NILS

Zoe Dee

Logan East NILS Program

The No Interest Loans Scheme (NILS) was established in Victoria in 1981 by the Good Shepherd Sisters to provide interest-free loans for individuals or families on low income. It is a community-based program facilitating access to safe, fair and affordable credit for the purchase of essential goods and services. The Logan East NILS program began in 2004 and has now been in operation for 19 years. The Logan East NILS program plays a vital part in Queensland by allowing everyone the opportunity to access credit that they may not be eligible for in the mainstream.

The NILS Team

For the period of 2022-2023 we had three full time employees in the NILS program Lina Di Miele, Tenny Cloupet and Zoe Dee, we also had approximately 10 volunteers supporting the Logan East NILS program over the duration of this period.

Program Update

The Logan East NILS program has continued to grow throughout 2022-2023. We have seen a large increase in loans for Rent in advance/bond loans as well as an influx of car repairs. 2022-2023 came with a policy update. The income threshold was amended to a higher eligibility bracket which supported more low-med income families in our community. We also had the capacity to have a longer loan term, which enabled clients to have more affordable repayments against the higher loan limit. The main change which has been significant to the impact on our clients was the loan limit from \$1500 to \$2000 as the maximum for standard NILS loan purposes as well as up to \$3000 of Rent advance/bond, rates, Utilities (Family domestic violence clients only).

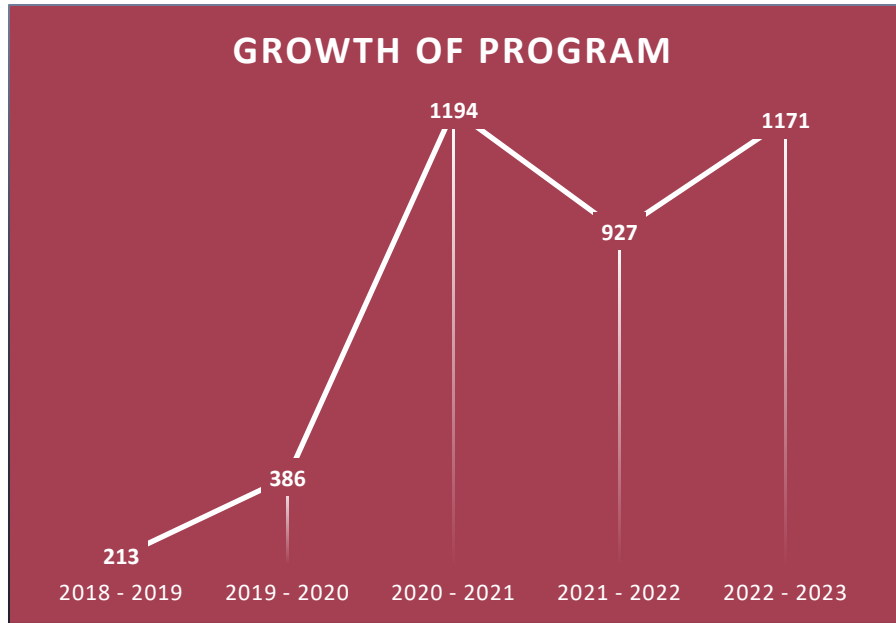
Funding for NILS

Logan East Community Neighbourhood Association receives funding for the administration of the program from the Federal Government vis Good Shepherd. The Loan Capital is supplied by NAB.

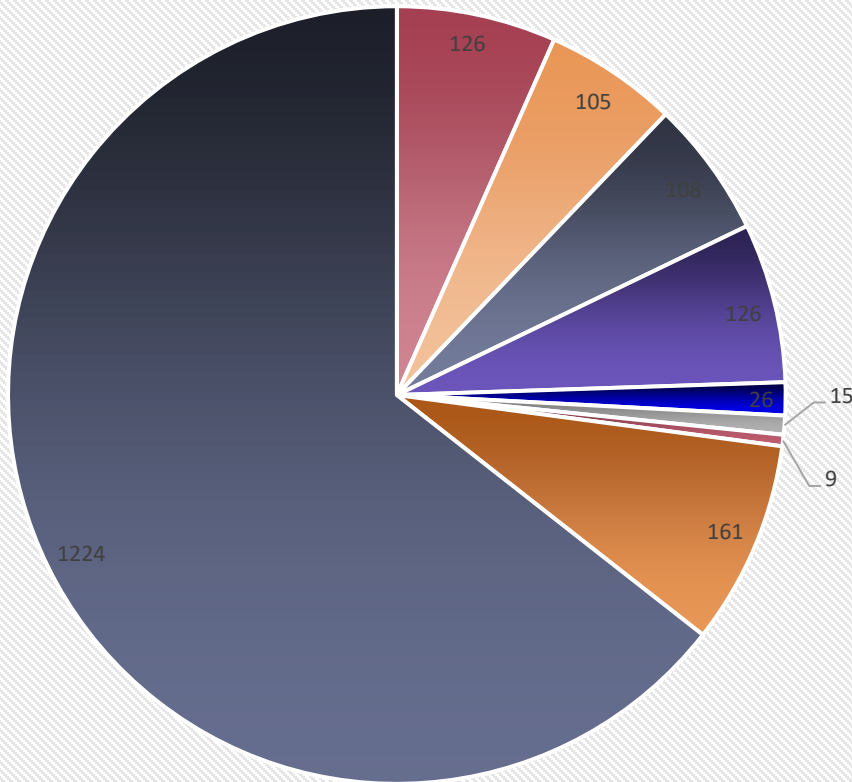
Growth of program

2022-2023	1171
2021-2022	927
2020-2021	1194
2019-2020	386
2018-2019	213

*There was a significant increase in performance the year 2020-2021 when both NLS workers Tenny Cloupet and Zoe Dee were working predominantly from home. Noted we only had two efficiencies to achieve positive results for our clients and securing future funding was.



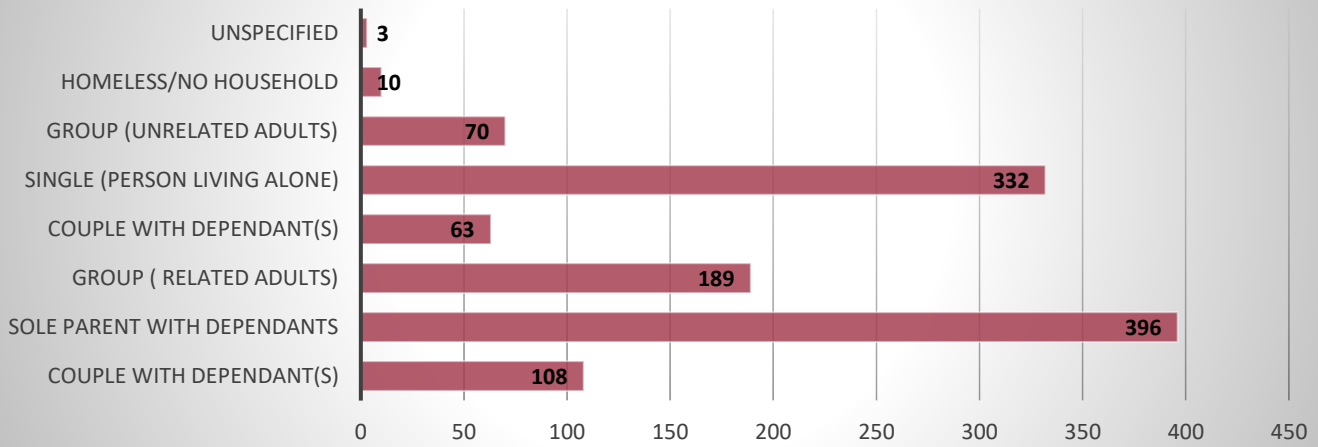
Loan Purpose



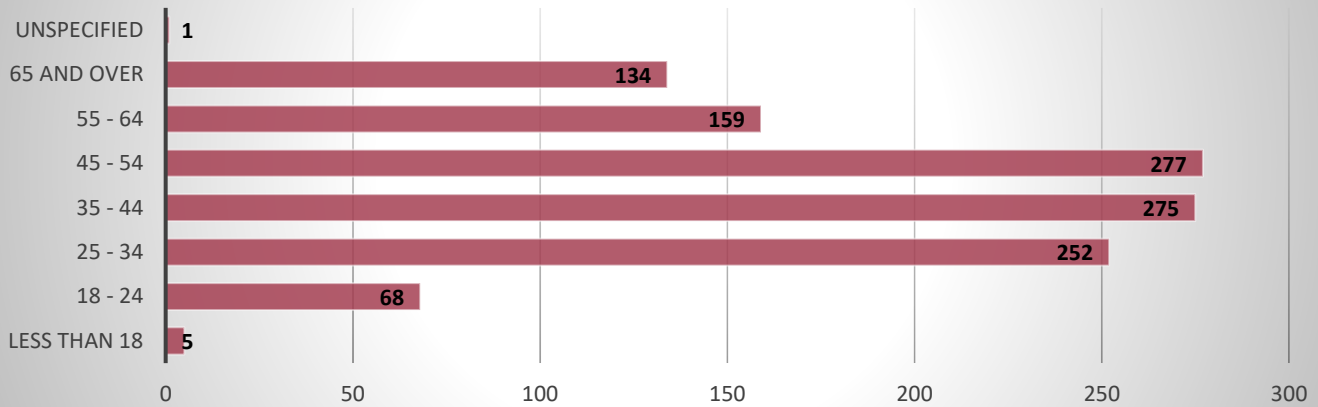
- Refrigerators (126)
- Washing Machines (105)
- Computers (108)
- Other Household Appliances (126)
- Household Furniture (26)
- Health Items (Equipment/Procedures/Medical) (15)
- Vehicle Repairs (9)
- Vehicle Registrations (161)
- Other Purposes (Rent, Study, Bond, Funeral Expenses, School Expenses, Return to the Workforce Expenses, ect.) (1224)

Demographics

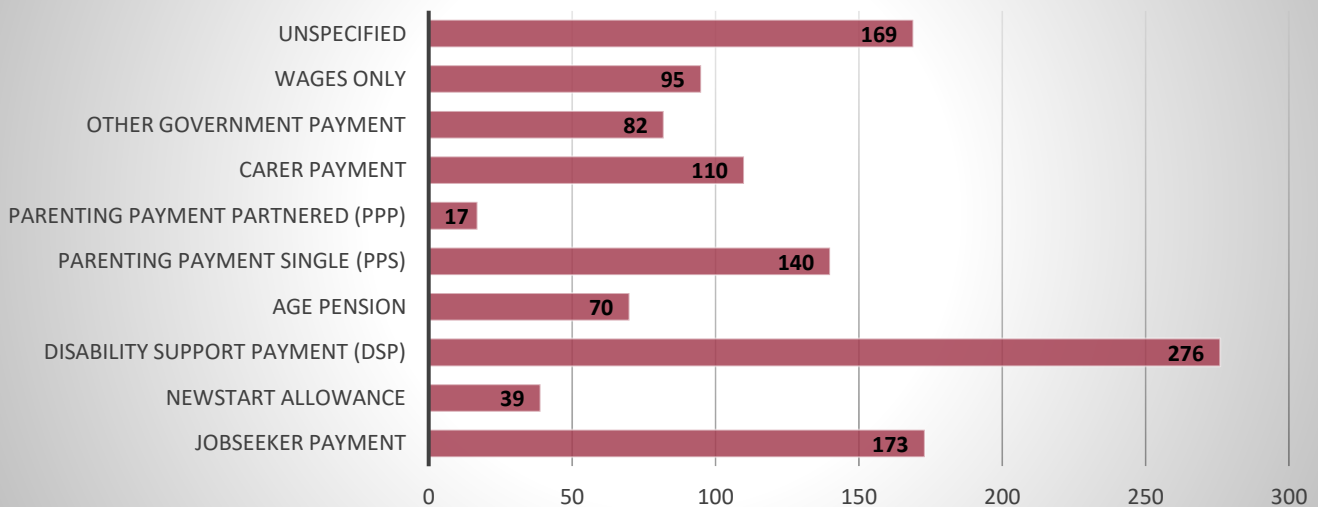
Household Status



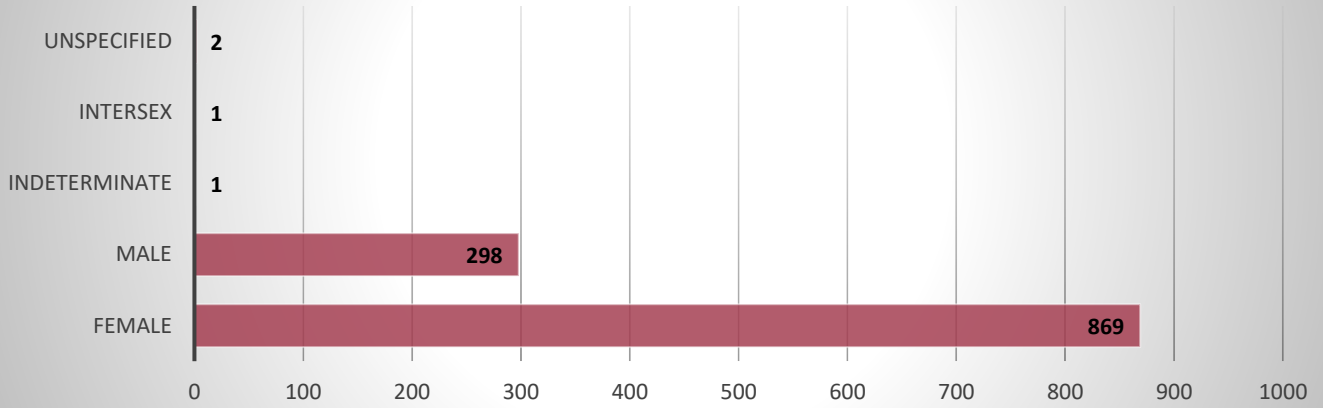
Age Group



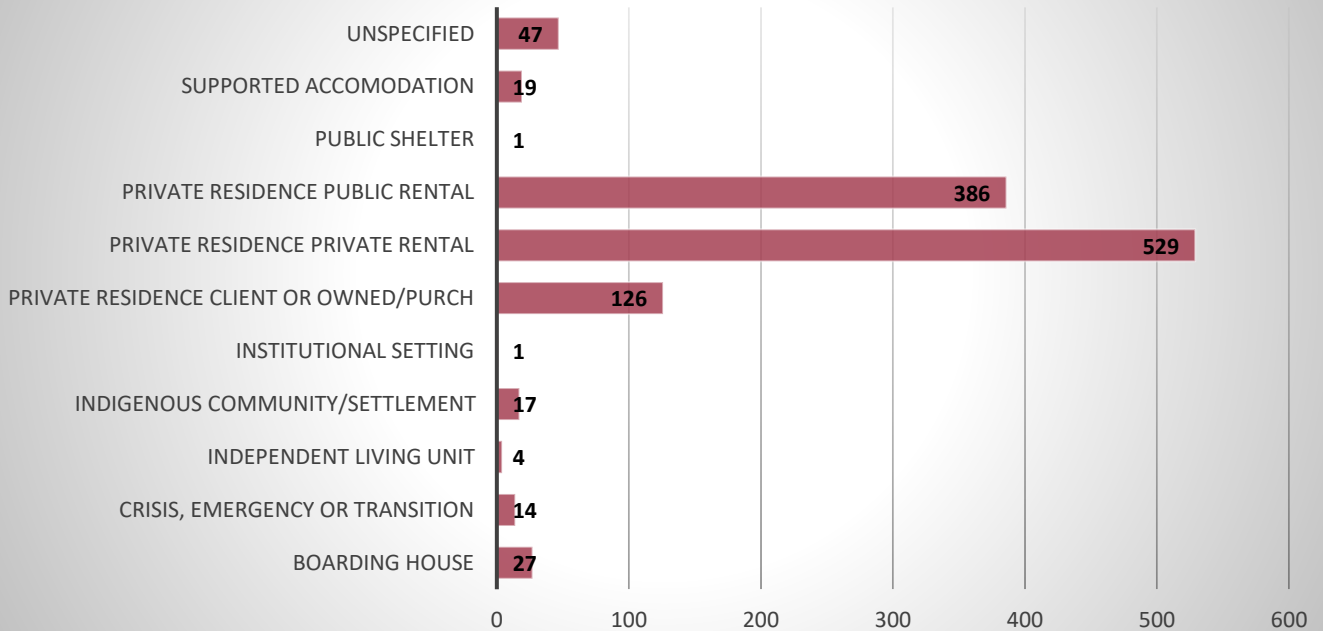
Main Source of Income



Application Gender



Housing Type



Statistics

Samilya Muller

A big thank you to Samilya who amongst her many roles, collects and organises the organisation's data.

This is some of what we did from 2022 to 2023.

Number of phone calls received - **7, 796**
Number of food parcels provided - **1, 084**
Petrol & Food vouchers provided - **1, 837**
 Christmas Hamper - **325**
 Number ER clients - **4, 214**
 Phone referrals - **739**
 Face to face referrals - **836**
Total people attending groups - **3, 078**
Anzac day attendees - **1, 900**

2023 Financial Report

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED

2023 FINANCIAL REPORT

**LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
CONTENTS OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

CONTENTS	PAGE
Income and Expenditure Statement	1
Assets and Liabilities Statement	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5-22
Annual Statements Give True and Fair View	23
Independent Auditor's Report	24-25

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
INCOME			
Activities Income		3,531.85	4,417.40
Administration Fees		122,001.99	158,204.79
Community Centre Income		99,598.87	127,769.95
Donations and Gifts		20,854.14	23,461.88
Fundraising		49,445.90	41,617.89
Grants	2	677,457.56	692,199.39
Interest		3,140.69	1,872.21
Membership Fees		245.00	0.00
Miscellaneous Income		1,748.72	5,855.52
		<u>978,024.72</u>	<u>1,055,399.03</u>
EXPENDITURE			
Activities Expenses	4	98,867.96	124,109.42
Administrative Expenses	5	111,115.90	110,463.81
Employment Expenses	6	649,364.29	747,892.23
Employment Related Expenses	7	9,955.30	7,243.26
Motor Vehicle Costs	8	5,760.26	4,310.22
Office and General Expenses	9	83,748.38	89,392.18
Property and Energy Expenses	10	20,353.78	12,569.93
		<u>979,165.87</u>	<u>1,095,981.05</u>
Current year surplus before income tax		(1,141.15)	(40,582.02)
Income tax expense		0.00	0.00
Net current year surplus after income tax		<u>(1,141.15)</u>	<u>(40,582.02)</u>
EXTRAORDINARY ITEMS			
Unexpended funding brought forward from prior periods		19,743.72	59,723.23
Unexpended funding carried forward to future periods		0.00	(19,743.72)
Total of Extraordinary Items		<u>19,743.72</u>	<u>39,979.51</u>
Current year surplus after income tax and adjustments for extraordinary items		<u>18,602.57</u>	<u>(602.51)</u>
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		<u>504,771.97</u>	<u>505,374.48</u>
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u>523,374.54</u>	<u>504,771.97</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash on hand	11	733,203.25	572,863.42
Accounts receivable and other debtors	12	1,201,307.21	831,735.11
TOTAL CURRENT ASSETS		<u>1,934,510.46</u>	<u>1,404,598.53</u>
NON-CURRENT ASSETS			
Property, plant and equipment	13	68,167.00	82,292.54
TOTAL NON-CURRENT ASSETS		<u>68,167.00</u>	<u>82,292.54</u>
TOTAL ASSETS		<u>2,002,677.46</u>	<u>1,486,891.07</u>
CURRENT LIABILITIES			
Accounts payable and other payables	14	1,428,064.38	915,485.59
Employee Provisions	15	51,238.54	66,633.51
TOTAL CURRENT LIABILITIES		<u>1,479,302.92</u>	<u>982,119.10</u>
NON CURRENT LIABILITIES			
Long term payables		0.00	0.00
TOTAL NON CURRENT LIABILITIES		<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES		<u>1,479,302.92</u>	<u>982,119.10</u>
NET ASSETS		<u>523,374.54</u>	<u>504,771.97</u>
MEMBERS' FUNDS			
Retained surplus		523,374.54	504,771.97
TOTAL MEMBERS' FUNDS		<u>523,374.54</u>	<u>504,771.97</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained Surplus / (Deficit)
	\$
Balance at 1 July 2021	<u>505,374.48</u>
Comprehensive income	
Surplus / (deficit) for the year attributable to members of the entity	(602.51)
Other comprehensive income for the year	<u>0.00</u>
Total comprehensive income attributable to members of the entity	<u>(602.51)</u>
Balance at 30 June 2022	<u>504,771.97</u>
Comprehensive income	
Surplus / (deficit) for the year attributable to members of the entity	18,602.57
Other comprehensive income for the year	<u>0.00</u>
Total comprehensive income attributable to members of the entity	<u>18,602.57</u>
Balance at 30 June 2023	<u><u>523,374.54</u></u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from donations and operations		625,055.65	1,151,729.76
Payments to suppliers and employees		(461,358.27)	(1,193,190.73)
Interest received		3,140.69	1,872.21
Interest paid		0.00	0.00
		<u> </u>	<u> </u>
Net cash (used in)/generated from operating activities	16	<u>166,838.07</u>	<u>(39,588.76)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for plant and equipment		(6,498.24)	(24,993.87)
		<u> </u>	<u> </u>
Net cash used in investing activities		<u>(6,498.24)</u>	<u>(24,993.87)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		0.00	0.00
		<u> </u>	<u> </u>
Net cash used in financing activities		<u>0.00</u>	<u>0.00</u>
Net increase in cash held		160,339.83	(64,582.63)
Cash on hand at the beginning of the financial year		<u>572,863.42</u>	<u>637,446.05</u>
Cash on hand at the end of the financial year	11	<u><u>733,203.25</u></u>	<u><u>572,863.42</u></u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporated Act 1981 (Queensland)*. The association is a not-for-profit entity. The committee has determined that the association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

Statement of Compliance

The financial report has been prepared in accordance with *Associations Incorporated Act 1981 (Queensland)* and the basis of recognition and measurement specified by all Australian Accounting Standards and Interpretations.

Basis of Preparation

The financial statements have been prepared on an accruals basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

a. Income Tax

This entity is exempt from income tax under the provisions of the *Income Tax Assessment Act*.

b. Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the entity commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either of the unexpired period of the lease or the estimated useful lives of the improvements.

Class of Fixed Assets	Depreciation Rate
CCTV	30%
Computers	20-50%
Furniture and fittings	5-20%
Motor vehicles	18.7%
Phone system	20%
Photocopier	40%
Plant and equipment	5-40%
Solar panels	10%
Storage container	20%

c. Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (cont'd)

d. Employee Provisions

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

e. Provisions

Provisions are recognised when the entity 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. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

g. Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

h. Revenue and Other Income

The association is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the association is required to consider whether any other financial statement elements should be recognised (for example, financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue and Other Income

Revenue from sale of goods

The association sells goods to the general public. Revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers. Volume discounts could be provided with the sale of these items, depending on the volume of aggregate sales made to eligible customers over every six-month period. Revenue from these sales is based on the price stipulated in the contract, net of the estimated volume discounts. The volume discounts are estimated using historical experience and applying the expected value method. Revenue is then only recognised to the extent that there is a high probability that a significant reversal of revenue will not occur. Where there is expected volume discounts payable to the customers for sales made until the end of the reporting period, a contract liability is recognised.

All revenue is stated net of the amount of goods and services tax.

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 .

The accompanying notes form part of these financial statements.

Note 1: Summary of Significant Accounting Policies (cont'd)

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Other Income

Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards.

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions).

The association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amount.

Capital grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest Income

Interest revenue is recognised using the effective interest method.

i. Leases

The Entity as lessee

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is 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 Entity uses the incremental borrowing rate.

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (cont'd)

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

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 Entity 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.

j. 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 Taxation Office (ATO). 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 ATO is included with other receivables or payables in the assets and liabilities statement.

k. Financial Assets

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Entity commits itself to either the purchase or the sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: *Revenue from Contracts with Customers*.

Classification and subsequent measurement

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (cont'd)

Measurement is on the basis of two primary criteria

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Entity initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial measurement of financial instruments at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Entity no longer controls the asset (ie it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity that the Entity elected to classify as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (cont'd)

Impairment

The Entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Entity uses the following approaches to impairment, as applicable under AASB 9: *Financial Instruments*:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

General approach

Under the general approach, at each reporting period, the Entity assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there has been no significant increase in credit risk since initial recognition, the Entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivable; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Purchased or originated credit-impaired approach

For a financial assets that are considered to be credit-impaired (not on acquisition or originations), the Entity measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (cont'd)

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- where a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the Entity assumes that the credit risk has not increased significantly since initial recognition and, accordingly, it can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Entity applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the Entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

i. New and Amended Accounting Policies Adopted by the Association

AASB 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also document the Board's decision to retain the accounting policy choice on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or at fair value.

The adoption of the amendment did not have a material impact on the financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (cont'd)

AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments

The Entity adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2021-7a: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

AASB 2020-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022.

The adoption of the amendment did not have a material impact on the financial statements.

Note 2: Grant Funding Income

	2023	2022
	\$	\$
Community Response - Christmas Hampers	0.00	4,998.00
Community Response - Flood Relief	0.00	5,000.00
Community Response - Healthy Meals on a Budget	3,248.68	6,065.41
Dept of Communities, Disability Services and Seniors	254,999.13	155,028.00
Emergency Relief	60,000.00	56,000.00
Gambling Community Benefit Fund	5,911.07	27,574.00
Get Online Week	0.00	1,000.00
Healthy Ageing	0.00	42,500.00
Indigenous Money Network	0.00	9,090.91
KRANK	2,401.82	3,980.00
NILS 4 Vehicles	68,321.22	82,400.00
No Interest Loan Scheme	227,963.52	195,000.00
Other	0.00	16,559.56
Skilling Queenslanders For Work	54,576.49	60,503.99
Stronger Communities Program	0.00	10,000.00
Volunteer Grant	35.63	1,000.00
Wages Subsidy	0.00	15,499.52
	677,457.56	692,199.39

Note 3: Expense Allocations

	2023	2022
	\$	\$
a. Accounting		
LECNA	2,435.54	1,279.08
	5 2,435.54	1,279.08

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3: Expense Allocations (cont'd)

	2023	2022
	\$	\$
b. Activity Costs		
Alliance	0.00	1,591.35
Community Response - Christmas Hampers	9,163.98	5,023.82
Community Response - Flood Relief	0.00	5,224.80
Community Response - Healthy Meals on a Budget	763.87	0.00
Emergency Relief	22,749.09	50,294.08
Gambling Community Benefit Fund	0.00	1,372.29
Get Online Week	0.00	449.33
Healthy Ageing	875.00	5,917.13
Indigenous Money Network	0.00	6,693.74
KRANK	0.00	4,093.03
LECNA	33,377.56	0.00
Life Skill Education Program	312.68	135.00
No Interest Loan Scheme	1,251.42	824.26
Skilling Queenslanders For Work	19,626.07	22,709.11
Stronger Communities Program	94.11	2,517.82
	<u>4</u>	<u>88,213.78</u>
c. Administration		
Community Response - Healthy Meals on a Budget	1,369.63	969.25
DCDSS	30,258.18	20,928.80
Emergency Relief	(1,650.00)	6,000.00
Get Online Week	0.00	459.76
Healthy Ageing	(1,791.58)	8,857.49
LECNA	17,676.22	0.00
NILS 4 Vehicles	15,106.68	14,111.00
No Interest Loan Scheme	39,000.00	35,831.25
No Interest Loan Scheme - Surplus	0.00	12,000.00
Skilling Queenslanders For Work	4,000.00	2,000.00
	<u>5</u>	<u>103,969.13</u>
d. Advertising		
LECNA	2,069.07	839.39
Springwood Community Centre	0.00	36.36
	<u>9</u>	<u>2,069.07</u>
e. Audit Fees		
LECNA	2,000.00	2,000.00
	<u>5</u>	<u>2,000.00</u>
f. Bank Charges		
LECNA	38.93	143.64
Springwod Community Centre	0.00	694.69
	<u>5</u>	<u>38.93</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3: Expense Allocations (cont'd)

	2023	2022
	\$	\$
g. Catering		
LECNA	22.80	0.00
Stronger Communities Program	256.14	0.00
	<u>278.94</u>	<u>0.00</u>
	9	
h. Christmas Hampers and Carols		
LECNA	252.48	3,284.46
	<u>252.48</u>	<u>3,284.46</u>
	4	
i. Cleaning		
DCDSS	4,473.19	0.00
LECNA	1,901.99	1,524.25
Stronger Communities Program	429.65	0.00
Springwood Community Centre	3,093.90	4,558.77
	<u>9,898.73</u>	<u>6,083.02</u>
	10	
j. Computer Costs		
Community Response - Healthy Meals on a Budget	90.00	0.00
DCDSS	476.69	0.00
Get Online Week	0.00	90.91
Indigenous Money Network	0.00	239.88
LECNA	6,319.42	3,316.49
No Interest Loan Scheme	702.56	0.00
Stronger Communities Program	559.38	0.00
	<u>8,148.05</u>	<u>3,647.28</u>
	9	
k. Depreciation		
LECNA	19,712.87	17,074.00
Stronger Communities Program	910.91	0.00
	<u>20,623.78</u>	<u>17,074.00</u>
	9	
l. Employment Expenses - On Costs		
Annual Leave Provision Expense	(5,732.25)	(38,661.01)
Community Response - Healthy Meals on a Budget	12.39	11.98
DCDSS	23,460.47	18,405.76
Long Service Leave Provision Expense	0.00	(7,336.58)
NILS 4 Vehicles	0.00	9,372.99
No Interest Loan Scheme	0.00	21,846.69
No Interest Loan Scheme - Surplus	0.00	4,941.18
Q Leave - Portable Long Service Leave Expense	5,152.16	7,230.08
Sick Leave Provision Expense	(11,569.26)	4,614.94
Skilling Queenslanders For Work	0.00	428.10
Springwood Community Centre	525.53	(9,036.31)
Stronger Communities Program	0.00	15.66
	<u>11,849.04</u>	<u>11,833.48</u>
	6	

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3: Expense Allocations (cont'd)

	2023	2022
	\$	\$
m. Fundraising Expenses		
LECNA	10,401.70	13,979.20
	4 10,401.70	13,979.20
n. Health and Safety		
LECNA	968.21	0.00
Skilling Queenslanders For Work	88.18	0.00
	9 1,056.39	0.00
o. Insurance		
DCDSS	2,356.12	0.00
LECNA	4,814.79	5,872.15
No Interest Loan Scheme	2,160.38	0.00
	9 9,331.29	5,872.15
p. Light, Power and Gas		
DCDSS	3,066.72	0.00
LECNA	270.00	326.81
Springwood Community Centre	0.00	1,965.09
	10 3,336.72	2,291.90
q. Meeting Costs		
LECNA	872.30	4,176.94
	5 872.30	4,176.94
r. Membership Fees		
LECNA	1,800.00	1,011.91
	5 1,800.00	1,011.91
s. Miscellaneous Expenses		
DCDSS	0.35	0.00
LECNA	346.16	607.99
No Interest Loan Scheme	(0.30)	0.00
Skilling Queenslanders For Work	0.21	0.00
Springwood Community Centre	42.82	0.00
	9 389.24	607.99
t. Motor Vehicle Fuel and Oil		
Emergency Relief	66.89	0.00
LECNA	1,581.43	489.67
	8 1,648.32	489.67
u. Motor Vehicle Insurance		
Emergency Relief	813.31	0.00
LECNA	1,287.17	1,010.71
	8 2,100.48	1,010.71

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3: Expense Allocations (cont'd)

	2023	2022
	\$	\$
v. Motor Vehicle Registration		
LECNA	1,450.43	1,049.45
NLS 4 Vehicles	443.00	0.00
	<u>1,893.43</u>	<u>1,049.45</u>
	8	
w. Motor Vehicle Repairs and Maintenance		
LECNA	118.03	1,760.39
	<u>118.03</u>	<u>1,760.39</u>
	8	
x. Postage		
Emergency Relief	1.90	0.00
Indigenous Money Network	0.00	31.82
LECNA	430.34	544.13
No Interest Loan Scheme	95.41	0.00
Skilling Queenslanders For Work	19.34	2.00
	<u>546.99</u>	<u>577.95</u>
	9	
y. Printing and Stationery		
DCDSS	1,082.34	0.00
Emergency Relief	129.96	0.00
LECNA	1,219.60	3,224.05
No Interest Loan Scheme	228.11	0.00
Stronger Communities Program	881.12	0.00
	<u>3,541.13</u>	<u>3,224.05</u>
	9	
z. Publications		
LECNA	2,772.44	0.00
Stronger Communities Program	454.55	0.00
	<u>3,226.99</u>	<u>0.00</u>
	9	
aa. Rates		
DCDSS	4,463.84	0.00
LECNA	(512.70)	1,421.23
	<u>3,951.14</u>	<u>1,421.23</u>
	10	
ab. Rent		
LECNA	50.00	0.00
	<u>50.00</u>	<u>0.00</u>
	10	
ac. Repairs and Maintenance		
DCDSS	949.63	0.00
LECNA	669.09	1,282.14
Springwood Community Centre	54.92	346.36
	<u>1,673.64</u>	<u>1,628.50</u>
	10	

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3: Expense Allocations (cont'd)

	2023	2022
	\$	\$
ad. Room Hire		
Healthy Ageing	395.05	0.00
LECNA	22,205.85	51,545.50
Skilling Queenslanders For Work	3,530.00	0.00
Stronger Communities Program	1,861.60	0.00
	<u>27,992.50</u>	<u>51,545.50</u>
9		
ae. Security		
Springwood Community Centre	1,443.55	1,145.28
	<u>1,443.55</u>	<u>1,145.28</u>
10		
af. Staff Amenities		
LECNA	533.48	151.92
	<u>533.48</u>	<u>151.92</u>
7		
ag. Superannuation		
Community Response - Healthy Meals on a Budget	95.17	88.77
DCDSS	16,092.97	10,517.59
Healthy Ageing	47.41	2,367.40
LECNA	11,750.60	22,242.07
NILS 4 Vehicles	5,645.99	5,340.73
No Interest Loan Scheme	18,827.03	12,483.83
No Interest Loan Scheme - Surplus	0.00	2,364.90
Skilling Queenslanders For Work	1,955.80	3,182.30
Springwood Community Centre	3,623.77	5,311.60
Stronger Communities Program	64.62	115.93
	<u>58,103.36</u>	<u>64,015.12</u>
6		
ah. Telephone		
DCDSS	3,924.89	0.00
LECNA	2,037.45	5,967.51
No Interest Loan Scheme	13.64	0.00
Skilling Queenslanders For Work	568.03	0.00
	<u>6,544.01</u>	<u>5,967.51</u>
9		
ai. Training		
LECNA	274.45	1,361.59
	<u>274.45</u>	<u>1,361.59</u>
7		
aj. Travel Allowance		
Emergency Relief	68.24	0.00
LECNA	1,240.61	0.00
No Interest Loan Scheme	932.38	0.00
	<u>2,241.23</u>	<u>0.00</u>
7		

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3: Expense Allocations (cont'd)

		2023	2022
		\$	\$
ak. Volunteer Costs			
LECNA		1,750.83	1,674.38
Volunteer Grant		35.63	0.00
	7	<u>1,786.46</u>	<u>1,674.38</u>
al. Wages and Salaries			
Community Response - Healthy Meals on a Budget		917.62	887.70
DCDSS		166,817.78	105,179.78
Healthy Ageing		474.12	23,686.28
LECNA		97,642.14	246,425.50
NILS 4 Vehicles		50,701.45	53,575.28
No Interest Loan Scheme		178,765.64	124,838.23
No Interest Loan Scheme - Surplus		0.00	23,827.46
Skilling Queenslanders For Work		19,267.78	32,625.48
Springwood Community Centre		64,209.42	59,838.53
Stronger Communities Program		615.94	1,159.39
	6	<u>579,411.89</u>	<u>672,043.63</u>
am. WorkCover			
LECNA		5,119.68	4,055.37
	7	<u>5,119.68</u>	<u>4,055.37</u>

Note 4: Activities Expenses

		2023	2022
		\$	\$
Activity Costs	3b	88,213.78	106,845.76
Christmas Hampers and Carols	3h	252.48	3,284.46
Fundraising Expenses	3m	10,401.70	13,979.20
		<u>98,867.96</u>	<u>124,109.42</u>

Note 5: Administrative Expenses

		2023	2022
		\$	\$
Accounting	3a	2,435.54	1,279.08
Administration	3c	103,969.13	101,157.55
Audit Fees	3e	2,000.00	2,000.00
Bank Charges	3f	38.93	838.33
Meeting Costs	3q	872.30	4,176.94
Membership Fees	3r	1,800.00	1,011.91
		<u>111,115.90</u>	<u>110,463.81</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 6: Employment Expenses

		2023	2022
		\$	\$
Employment Expenses - On Costs	3l	11,849.04	11,833.48
Superannuation	3ag	58,103.36	64,015.12
Wages and Salaries	3ai	579,411.89	672,043.63
		<u>649,364.29</u>	<u>747,892.23</u>

Note 7: Employment Related Expenses

		2023	2022
		\$	\$
Staff Amenities	3af	533.48	151.92
Training	3ai	274.45	1,361.59
Travel and accommodation	3aj	2,241.23	0.00
Volunteer Costs	3ak	1,786.46	1,674.38
WorkCover	3am	5,119.68	4,055.37
		<u>9,955.30</u>	<u>7,243.26</u>

Note 8: Motor Vehicle Costs

		2023	2022
		\$	\$
Motor Vehicle Fuel and Oil	3t	1,648.32	489.67
Motor Vehicle Insurance	3u	2,100.48	1,010.71
Motor Vehicle Registration	3v	1,893.43	1,049.45
Motor Vehicle Repairs and Maintenance	3w	118.03	1,760.39
		<u>5,760.26</u>	<u>4,310.22</u>

Note 9: Office and General Expenses

		2023	2022
		\$	\$
Advertising	3d	2,069.07	875.75
Catering	3g	278.94	0.00
Computer Costs	3j	8,148.05	3,647.28
Depreciation	3k	20,623.78	17,074.00
Health and Safety	3n	1,056.39	0.00
Insurance	3o	9,331.29	5,872.15
Miscellaneous Expenses	3s	389.24	607.99
Postage	3x	546.99	577.95
Printing and Stationery	3y	3,541.13	3,224.05
Publications	3z	3,226.99	0.00
Room Hire	3ad	27,992.50	51,545.50
Telephone	3ah	6,544.01	5,967.51
		<u>83,748.38</u>	<u>89,392.18</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 10: Property and Energy Expenses

		2023	2022
		\$	\$
Cleaning	3i	9,898.73	6,083.02
Light, Power and Gas	3p	3,336.72	2,291.90
Rates	3aa	3,951.14	1,421.23
Rent	3ab	50.00	0.00
Repairs and Maintenance	3ac	1,673.64	1,628.50
Security	3ae	1,443.55	1,145.28
		<u>20,353.78</u>	<u>12,569.93</u>

Note 11: Cash on Hand

		2023	2022
		\$	\$
Cash at bank - Heritage 638-010 14895099 S1 Debit Card		667.31	7,068.90
Cash at bank - Heritage 638-070 3626911 S21 General Account		135,945.85	20,940.54
Cash at bank - Heritage 638-070 9957359 S21 Salary Sacrifice		1.15	2,317.61
Cash at bank - Heritage 638-070 7851529 S21 FYCCQ		5,038.87	1.27
Cash at bank - Heritage 638-070 6866778 S21 Emergency Relief		1.68	268.20
Cash at bank - Heritage 638-070 9402195 S21 NILS		211,770.67	5,480.67
Cash at bank - Heritage 638-070 7851499 S21 Befriender		2,286.29	11,052.38
Cash at bank - Heritage 638-070 10788867 S21 Gift Account		100,978.58	98,065.11
Cash at bank - Heritage 638-070 11358548 S21 SCC		6,529.33	26,670.28
Cash at bank - Heritage 638-070 11387947 S21 SCC Bond		10,950.16	3,517.90
Cash at bank - Heritage 638-070 12137219 S21 Step Up		1.14	1.14
Cash at bank - Heritage 638-070 12845477 S21 Grants		253.80	51,794.23
Cash at bank - Heritage 638-070 14003953 S21 LCGA		1,891.96	1,891.76
Cash at bank - Heritage 638-260 11358548 S26 SCC Online Saver		0.10	4,160.63
Cash at bank - Heritage 638-260 12137219 S26 SU NILS Online Saver		39,573.53	66,817.00
Cash at bank - Heritage 638-260 7851529 S26 DCDSS Online Saver		13,405.17	28,100.66
Cash at bank - Heritage LECNA Online Saver		13.69	40,508.69
Cash at bank - Heritage Term Deposits		162,219.46	161,091.67
Cash at bank - Heritage Term Deposits DSS		20,661.90	20,451.94
Cash at bank - Heritage Term Deposits SCC		20,972.51	20,695.04
Cash on hand - Petty Cash		40.10	166.30
Cash on hand - Petty Cash SCC		0.00	20.50
Cash on hand - Undeposited Funds		0.00	1,781.00
		<u>733,203.25</u>	<u>572,863.42</u>

Note 12: Accounts Receivable and Other Debtors

		2023	2022
		\$	\$
Accounts Receivable		3,817.39	18,012.57
Non Interest Loans Scheme - Loans		1,188,066.34	803,968.48
Prepaid Expenses		9,423.48	9,754.06
		<u>1,201,307.21</u>	<u>831,735.11</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 13: Property, Plant and Equipment

	2023	2022
	\$	\$
CCTV	3,507.44	3,507.44
Less accumulated depreciation	(3,507.44)	(3,507.44)
	<u>0.00</u>	<u>0.00</u>
Computers	42,426.18	38,854.30
Less accumulated depreciation	(34,450.45)	(31,242.45)
	<u>7,975.73</u>	<u>7,611.85</u>
Furniture & Fittings	11,654.44	11,181.72
Less accumulated depreciation	(3,797.00)	(2,662.00)
	<u>7,857.44</u>	<u>8,519.72</u>
Motor Vehicles	61,664.38	61,664.38
Less accumulated depreciation	(55,619.28)	(49,887.28)
	<u>6,045.10</u>	<u>11,777.10</u>
Phone System	22,162.83	22,162.83
Less accumulated depreciation	(13,337.00)	(9,424.00)
	<u>8,825.83</u>	<u>12,738.83</u>
Photocopier	2,656.00	2,656.00
Less accumulated depreciation	(2,656.00)	(2,656.00)
	<u>0.00</u>	<u>0.00</u>
Plant and Equipment	72,987.90	70,534.26
Less accumulated depreciation	(45,808.00)	(41,809.22)
	<u>27,179.90</u>	<u>28,725.04</u>
Solar Panels	64,537.73	64,537.73
Less accumulated depreciation	(54,254.73)	(51,617.73)
	<u>10,283.00</u>	<u>12,920.00</u>
Storage Container	6,712.00	6,712.00
Less accumulated depreciation	(6,712.00)	(6,712.00)
	<u>0.00</u>	<u>0.00</u>
	<u>68,167.00</u>	<u>82,292.54</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 14: Accounts Payable and Other Payables

	2023	2022
	\$	\$
Accounts Payable	690.96	1,977.38
Bank Overdraft - NAB NILS Account 083-690 75-465-2101	1,188,066.34	803,968.48
GST Collected (Payable)	34,182.54	16,228.24
GST Paid (Receivable)	(4,921.09)	(4,961.07)
Hire Group Bonds	3,415.00	4,250.00
PAYG Payable	7,051.00	8,278.00
Portable Long Service Leave Payable	1,804.90	0.00
Prepaid Income	0.00	8,135.96
Salary Sacrifice Creditor	1,305.25	2,316.43
Unexpended Grants	196,469.48	75,292.17
	<u>1,428,064.38</u>	<u>915,485.59</u>

Note 15: Employee Provisions

	2023	2022
	\$	\$
Provision for Annual Leave	25,176.13	30,908.38
Provision for Personal Leave	12,897.75	24,467.01
Wages and Salaries Payable	13,164.66	11,258.12
	<u>51,238.54</u>	<u>66,633.51</u>

Note 16: Cash Flow Information

	2023	2022
	\$	\$
Reconciliation of cash flows from operations with net current year surplus / (deficit)		
Net current year surplus / (deficit)	18,602.57	(602.51)
Non-cash flows in profit:		
depreciation and amortisation	20,623.78	17,074.00
Changes in assets and liabilities:		
(increase)/decrease in accounts receivable and other debtors	(369,572.10)	58,223.43
increase/(decrease) in trade creditors and accruals	512,578.79	(66,534.87)
increase/(decrease) in employee provisions	(15,394.97)	(47,748.81)
	<u>166,838.07</u>	<u>(39,588.76)</u>

The accompanying notes form part of these financial statements.

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF ENTITY

In accordance with a resolution of the board of management of Logan East Community Neighbourhood Association Incorporated, the members of the board declare that the financial statements:

- present a true and fair view of the financial position of Logan East Community Neighbourhood Association Incorporated as at 30 JUNE 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the entity's Constitution; and
- at the date of this statement, there are reasonable grounds to believe that Logan East Community Neighbourhood Association Incorporated will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the board of management by:


Name: Julie Fursey
Title: President


Name: Kayla Brewis
Title: Treasurer

Dated this 23 day of October 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INC

Opinion

We have audited the financial report of Logan East Community Neighbourhood Association Inc (the Association), which comprises the assets and liabilities statement as at 30 June 2023, the income and expenditure statement for the year then ended, including a summary of significant accounting policies, and the certification by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2023 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Associations Incorporations Act 1981 (Queensland)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Associations Incorporations Act 1981 (Queensland)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporations Act 1981 (Queensland)*, Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013* and for such internal control as the committee 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, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement 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 of the effectiveness of the registered association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered association'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 registered association 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 the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

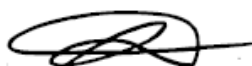


Glen Klein CPA
Director
Audit Right Pty Ltd
23 October 2023

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INCORPORATED
DEPARTMENT OF COMMUNITIES, DISABILITY SERVICES AND SENIORS - CDSS7266-2
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	\$	\$
DCDSS Program		
INCOME		
Funding received		<u>254,999.13</u>
		<u>254,999.13</u>
EXPENDITURE		
Administration	51,051.95	
Wages and Salaries	<u>206,371.22</u>	
		<u>257,423.17</u>
Surplus / (Deficit) of Income over Expenditure		<u>(2,424.04)</u>

In my opinion , all Funding under this Agreement has only been expended for the provision of the Activity and strictly in accordance with the Funding Agreement. This Statement of Income and Expenditure has been drawn up to present fairly the relevant financial transactions of this Activity.



Glen Klein CPA
 Director
 Audit Right Pty Ltd
 PO Box 1972
 OXENFORD QLD 4210

23 October 2023

Volunteer of the Year

Carole Willson



Carole Willson

Carole has volunteered with Logan East Community Neighbourhood Centre (LECNA) since August 2014. Prior to that, Carole was a regular visitor to the Centre dropping off items to gift to people in need and was a great supporter of our annual Christmas hamper appeal. Carole is a real treasure, volunteering on Mondays, Tuesdays, and Wednesdays, as well as being there for every fundraising activity. Carole has a background in horticulture and operates the Community Garden at the Centre. She works tirelessly, and beyond her volunteering hours, to source plants and cuttings and over the years has raised thousands of dollars to support Centre programs and services. Carole also manages Centre donations of bric-a-brac and clothing, which she puts aside struggling or homeless families or marks for sale.

Carole's efforts also provide emergency relief clients or those experiencing homelessness with sheets, blankets, towels, cutlery, clothes and whatever we may have had donated. Carole is an extremely valuable volunteer and we at LECNA are very blessed that she decided so many years ago to volunteer with us and continues to contribute hugely to the day-to-day running of the Centre.

Carole prefers to work quietly in the background, but all in the community, who know her, know what a valuable volunteer she is and how dedicated she is to providing support to the Centre and to ensuring that the needs of the community are met. We know that the many, many individuals and families who are in need in the community have benefited from the goods provided to them by Carole and are inspired by her kindness, thoughtfulness and help. Carole creates dignity packs for various individuals who are requiring a hand up, these supplies are packaged in a unique way and tailored for each men, women, children, domestic violence victims and people experiencing homelessness. Carole organises toys for children including activity packs for the car when their parents are between accommodation and to supply parents who need support to give their children birthday gifts. Carole's efforts and horticultural expertise to provide to the community healthy plants at a low cost, along with planting advice, has also been very much appreciated. Carole is the type of person who inspires everyone she meets in the community because she is such a hardworking, dedicated person who gives of her time so generously and selflessly to help anyone she can.

Carole also manages Centre donations of bric-a-brac and clothing, to many families who access the free bric-a-brac or the 50 cent trolley, this brings them joy at being able to pick up a few little things for their children or themselves. Carole is a "salt of the earth" person. She is very thoughtful, kind, caring and helpful. She has a real heart for helping those who are doing it tough, and it brings her great joy to be able to provide emergency relief clients or those experiencing homelessness. The recipients are enormously grateful for these items. Carole has provided support to the Centre's annual Christmas Hamper Appeal for over 20 years. Carole takes extra time to connect with people who attend various activities in the Community Centre and brings humour, warmth and energy to many people in craft, bingo, card making and card game activities. Carole's dedication to the Logan East Community Neighbourhood Centre is vast and is a key fundraiser through plant sales, collating prizes for raffles and her personal collection of preserves (pickles and chutney)

Carole has a real heart for helping those who are doing it tough, and it brings her great joy to be Logan Volunteer Awards 2023 winner!



Attachment A

IMPACT SNAPSHOT 2023

LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INC.

Provided \$4,175,827 in community value in 2023

This community value equates to \$16.06 for every \$1 of Queensland Government Neighbourhood Centre funding or \$1,415.53 for every 1 hour the Neighbourhood Centre was in use.

This includes the value of:



Improved quality of life through social connection

\$948,889



Volunteer contributions

\$1,505,493



Emergency relief provided

\$1,598,178



Services provided

\$123,268



Emergency relief value includes:

Food and groceries	\$1,498,938
Food Vouchers	\$28,800
Bill payments	\$15,000
Fuel Vouchers	\$20,640
Public transport cards	\$7,200
Clothing and Personal Care	\$27,600



Services value includes:

Internet usage	\$4,224
Facilities use or hire	\$74,400
Resume assistance	\$1,080
Social enterprise and fee for services	\$15,299
Community lunch, frozen, other meals	\$27,000



Employment

In 2023 LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INC. provided 6.7 full time equivalent positions including 6.1 direct and 0.6 indirect positions.



Other Community Groups

Provided auspice arrangements for 2 community organisations in 2023 worth \$1,265

Value to communities from selected Neighbourhood Centre activities

Basis of calculation

The LOGAN EAST COMMUNITY NEIGHBOURHOOD ASSOCIATION INC. provided an estimated annual value of more than \$4,175,827 during the COVID 19 pandemic. Weekly and Monthly data was collected from the Second Quarter of 2023 and extrapolated to 1 year. This figure is based on data provided through the Neighbourhood Centre Survey 2023. This data is generally indicative of Neighbourhood Centre operations during the COVID19 pandemic while Stage 1 Lockdown Restrictions were not in place.

This figure includes the value of:

- Improved quality of life through social connection: based on **617** participants in programmed activities and volunteering per week
- Volunteer contributions: based on **583** volunteer hrs per week
- Food and groceries: based on **6,230 kgs** of food relief provided per month
- Food vouchers: based on an average of **\$2,400** of vouchers provided per month
- Cash/prepaid or gift card: based on **\$0** cash/card value provided per month
- Bill payments: based on **\$1,250** of participant bills paid for per month
- Fuel Vouchers: based on an average of **\$1,720** of vouchers provided per month
- Clothing and Personal Care Items based on an average of **\$2,300** per month
- Public transport cards: based on average **\$600** of travel cards value per month
- Internet usage: based on **176 hrs** of individual computer/internet use per month
- Facilities use or hire: based on **496** hours of room use or hire per month
- Resume assistance: based on assisting with **3** resumes per month per month
- Community lunch, frozen or other meals: based on providing **225** meals per month
- School aged breakfast programs: based on providing **0** breakfasts per month
- Tax Help: based on **0** tax returns lodged in 2022/23
- Social enterprise goods and fee for services: based on **15,299** of sales in 2022/2023
- Auspicing other organisations: based on auspicing **2** organisations

This equates to:

- Community value for every \$1 of Neighbourhood Centre Program funding based on **\$260,038.00** of Neighbourhood Centre Program funding
- Community value for every hour the Neighbourhood Centre is in use based on Neighbourhood Centre buildings in use for **59** hrs per week

Direct and indirect full-time equivalent employment positions created based on **232** hrs total weekly hours of paid employment.

This data represents just a portion of the value from some of the activities provided!

Notes

These valuations are based on volume of a limited range of Neighbourhood Centre activities. The valuations are therefore influenced by organisational income, the mix of activities and population size, with Neighbourhood Centres in rural localities with smaller populations generally expected to generate lower calculable community value. These Neighbourhood Centres however often have high non-calculable value, providing access to services that would otherwise be unavailable locally¹.

¹See [Connecting a Diverse Victoria](#)

The variations in organisations and communities make these measures unsuitable for comparisons between Neighbourhood Centres.

The report does not include community benefits that are not within the scope of the Neighbourhood Centres Queensland Annual Survey to value, are not compatible with the survey methodology or have been impacted by changes due to COVID 19 that would make calculations of value unreliable including:

- All services and activities not listed above or their flow on economic or social benefits (except social connection) including hobby courses, exercise classes, referral, counselling or social support, community transport etc
- Agencies or brokered in services such as Centrelink, maternal and child health etc.
- Economic multipliers from indirect or induced economic activity
- Adult Education
- Intangible benefits such as community pride and sense of belonging, leadership development, community voice through advocacy, increased personal independence etc.

The total community benefit is significantly greater than what has been valued here.

We use the term 'community value' because the valuations above incorporate a range of methods depending on the available evidence. These include methods such as social return on investment (SROI), return on investment (ROI) and replacement cost.

All valuations are conservative and based on existing research by reputable organisations using widely used and/or well documented methods together with benchmarked market values for replacement cost valuations.

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¹² Foodbank. (2015). *Hunger in the classroom: Foodbank report 2015*. <https://www.foodbank.org.au/wp-content/uploads/2019/05/Foodbank-Hunger-in-the-Classroom-Report-May-2015.pdf>

¹³ Deloitte Access Economics. (2017). *Economic contribution of the Australian charity sector: Australian Charities and Not-for-profits commission*. Australian Charities and Not-for-profits commission (ACNC). <https://www.acnc.gov.au/tools/reports/economic-contribution-australian-charity-sector>

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