

AGM REPORT 2021/2022



PRESIDENT REPORT

ROGER MARSHALL



It is with pleasure that I present my sixth report as president of Logan East Community Neighbourhood Association, Inc. (LECNA). Though I have now been a member of LECNA since early in 2007 and have had a place on the management committee for 15 years, I am still always awestruck and inspired when I reflect on the things I see our staff and volunteers achieving day and day out. I am so proud of the way we work together to “build better lives” and fulfil what I see as the key aspects of the role of a world class community neighbourhood centre:

- Supporting and helping each other particular the most vulnerable in our community.
- Fulfilling our own potential by coming together to pursue our common interests and enjoy each other’s company
- Coming together to have a voice in respect to decisions on matters that of importance to us in the public life of our community.
- Enabling us to grow and become stronger as individuals and a group as contributing members of our community

My six year term as president has coincided with the implementation of the 10 year Strategic Plan that was co-created by the extended LECNA Family in 2016. At the heart of that plan are commitments: first, to always ensure that we remain true to our vision, purpose, values and motto (see excerpt from strategic plan below); second, to always strive to be a state of the art community neighbourhood centre fulfilling the different aspects of the role as outlined above; and third to assure the sustainability of our centre into the future.



Vision

"To be an inclusive organisation that supports and encourages participation and contribution of all community members to improving community life."

Purpose

"To advocate and provide for the charitable needs of the community, and to preserve a place that encourages participation and builds relationships within the local community, providing information and referrals, assistance and services to fulfil community needs."

Values

- ✓ Acknowledging diversity of knowledge
- ✓ Respect for each other
- ✓ Listening to each other
- ✓ Acceptance
- ✓ Teamwork
- ✓ A family approach and perspective
- ✓ Being flexible and adaptable
- ✓ Supportive of each other
- ✓ An honest approach
- ✓ Showing empathy
- ✓ Non-judgemental
- ✓ Good communication

Motto

"Building Better Lives."

When I reflect on these goals that we set ourselves in 2016 I cannot help being impressed by the progress we have made towards achieving them. LECNA continues to be what it has always been, somewhere where people can come together to serve their community by helping each other, particularly those who are most vulnerable. Providing for the charitable needs of the community by providing information, referrals, assistance and services is still at the heart of what we are about. Our emergency relief program is busier than ever; last year's Christmas hampers program was our biggest ever; our financial assistance and support program with NILS at its centre is catering for more people than it has ever done, now not only here locally but throughout the state. And our Life Skills community education program continues to thrive as it has done for well over 20 years now, helping people to build better lives for themselves by learning to understand their emotions, behaviours and relationships with others.

Our centre continues to be a place where people come together to organise and participate in community activities. Events like ANZAC Day, Market Days and Christmas Carols continue to be highlights on our calendar. Groups like our craft, card making and play groups continue to provide ways for people to enjoy themselves in the company of others. And in the past couple of years the introduction of our Employment Training and Healthy Aging programs have provided many more members of the community with means for building a better life for themselves.

The challenge that has exercised my mind and those of my fellow committee members most over the past six years has been that of assuring the

sustainability of LECNA and ensuring that the kinds of thing that our centre will be able to provide for the community the sort of services and opportunities to contribute and participate that we have over the past 30+ years.

In 2016 LECNA was operating on a shoestring, month to month, year to year resourcing basis. We had lost a significant funding contract with the federal government for our life skills program which had kept the operations of the centre afloat for the 8 years up until 2014-15. The staffing and operational costs of most of our core programs were either inadequately funded or not funded at all. It was clear to the committee that though we were managing to get by at the time because of the extraordinary efforts of our staff and volunteers, operating in this way was not going to be sustainable into the future. We made what I think were two key decisions at that time. First, that rather than cutting back and becoming smaller, as some suggested we should, we needed to at least maintain the kind of services we were operating and probably expand a little in order to increase our income. And second, that in order to achieve sustainability and a future for ourselves we needed to update and improve our administrative, management and governance practices and the professional practices of our key programs. And I am pleased to be able to report that we are now in a much stronger position in respect to this than we were 6 years ago.

Our current Financial Support program centred upon NILS, and our Skilling Queenslanders for Work (SQW) Employment Training program are achievements to be proud of. They represent a significant expansion in the services we offer to the community that are consistent with our vision, purpose and values. They are both reasonably well resourced enterprises and the funds they bring in help to support other elements of our activities. Both of these programs are staffed at levels which make them sustainable subject to ongoing funding.

Also, after many years of campaigning by ourselves along with other members of the Qld. Community Alliance, Neighbourhood Centres Queensland and QCOSS, LECNA and other neighbourhood centre around the state, have at last received a significant increase in the core funding granted to us by the state government. These extra funds together with those brought in by the expanded NILS and SQW programs have enabled us to reorganise and expand our core staffing by employing a Community Development Officer, Family Support Worker and Administration and facilities Manager to work alongside our Executive Manager, Amelia.

SECRETARY REPORT

TRACEY WEST



Report for the financial year ending 30 June 2022, prepared by Tracey West.

It is with great pleasure that I provide the following Secretary's Report. As minute-taker of our monthly Management Committee meetings I am keenly aware of the service the Centre provides to the local community through the breadth of activities LECNA provide. The people involved at LECNA transform the building into a hub that welcomes, engages and assists the most vulnerable, to "build better lives". To ensure that LECNA can continue to maintain this invaluable role, it is essential to monitor and respond to changes in our fiscal sustainability and set the Centre up for the best possible success.

While we are still emerging from COVID-19, the Management Committee have met both in person and online. We warmly welcomed Gail Kerr as our Patron in April and look forward to working together. We have recently welcomed Jenny Atkinson and David rolls to the Management Committee, and farewelled Katrina Bills and Megan Butcher. We also extend our special appreciation to Kayla Brewis who stepped down from the role of Treasurer and the Management Committee to extend her family. All the Management Committee members contribute to the deliberations and work of the Committee in different and valuable ways, and I extend my sincere appreciation to them for their time and deep consideration of the issues and likely impacts of decisions.

The past financial year has presented many challenges. Constant change is difficult. The disruptions caused by COVID-19 has affected us in ways we do not yet understand. LECNA is a complex workplace, with many different activities going on and much yet to be done. This past year we have farewelled many long-standing staff members and volunteers. However, when we consult the Strategic Plan we can

appreciate how far LECNA has come since it was conceptualised in 2016. The recruitment of Amelia Salmon as Manager is a key part of fulfilling the needs outlined in the Strategic Plan to professionalise key management tasks, including the financial reporting, project management and other processes. Amelia has extensive management experience and we look forward to evolving LECNA together.

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I would like to take the opportunity to thank Roger as President of the Management Committee, he works many hours in service to LECNA. I also thank our past for their service, both Gillian Marshall-Pierce and Shasia Field. Finally, I thank the staff and volunteers for their commitment and adaptability during this difficult year, without you there is no LECNA.

Sincerely,
Tracey West



2022 FINANCIAL REPORT



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	Note	2022 \$	2021 \$
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR			
ENDED 30 JUNE 2022			
INCOME			
Activities Income		4,417.40	3,111.60
Administration Fees		158,204.79	140,099.27
Community Centre Income		127,769.95	95,220.92
Donations and Gifts		23,461.88	16,567.94
Fundraising		41,617.89	23,684.88
Government Assistance (CoVid-19)		0.00	224,676.00
Grants	2	692,199.39	709,419.56
Interest		1,872.21	3,852.10
Membership Fees		0.00	145.00
Miscellaneous Income		5,855.52	480.30
		<u>1,055,399.03</u>	<u>1,217,257.57</u>
EXPENDITURE			
Activities Expenses	4	124,109.42	139,140.64
Administrative Expenses	5	110,463.81	103,186.15
Employment Expenses	6	747,892.23	673,792.54
Employment Related Expenses	7	7,243.26	15,232.82
Motor Vehicle Costs	8	4,310.22	4,039.10
Office and General Expenses	9	89,392.18	80,341.42
Property and Energy Expenses	10	12,569.93	10,334.71
		<u>1,095,981.05</u>	<u>1,026,067.38</u>
Current year surplus before income tax		(40,582.02)	191,190.19
Income tax expense		0.00	0.00
Net current year surplus after income tax		<u>(40,582.02)</u>	<u>191,190.19</u>
EXTRAORDINARY ITEMS			
Unexpended funding brought forward from prior periods		59,723.23	5,026.88
Unexpended funding carried forward to future periods		(19,743.72)	(59,723.23)
Total of Extraordinary Items		<u>39,979.51</u>	<u>(54,696.35)</u>
Current year surplus after income tax and adjustments for extraordinary items		<u>(602.51)</u>	<u>136,493.84</u>
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		<u>505,374.48</u>	<u>368,880.64</u>
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u>504,771.97</u>	<u>505,374.48</u>

ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash on hand	11	572,863.42	637,446.05
Accounts receivable and other debtors	12	831,735.11	889,958.54
TOTAL CURRENT ASSETS		<u>1,404,598.53</u>	<u>1,527,404.59</u>
NON-CURRENT ASSETS			
Property, plant and equipment	13	82,292.54	74,372.67
TOTAL NON-CURRENT ASSETS		<u>82,292.54</u>	<u>74,372.67</u>
TOTAL ASSETS		<u>1,486,891.07</u>	<u>1,601,777.26</u>
CURRENT LIABILITIES			
Accounts payable and other payables	14	915,485.59	982,020.46
Employee Provisions	15	66,633.51	114,382.32
TOTAL CURRENT LIABILITIES		<u>982,119.10</u>	<u>1,096,402.78</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>982,119.10</u>	<u>1,096,402.78</u>
NET ASSETS		<u>504,771.97</u>	<u>505,374.48</u>
MEMBERS' FUNDS			
Retained surplus		504,771.97	505,374.48
TOTAL MEMBERS' FUNDS		<u>504,771.97</u>	<u>505,374.48</u>

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Retained Surplus / (Deficit) \$
Balance at 1 July 2020	368,880.64
Comprehensive income	
Surplus / (deficit) for the year attributable to members of the entity	136,493.84
Other comprehensive income for the year	0.00
Total comprehensive income attributable to members of the entity	136,493.84
Balance at 30 June 2021	505,374.48
Comprehensive income	
Surplus / (deficit) for the year attributable to members of the entity	(602.51)
Other comprehensive income for the year	0.00
Total comprehensive income attributable to members of the entity	(602.51)
Balance at 30 June 2022	504,771.97

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from donations and operations		1,151,729.76	598,128.12
Payments to suppliers and employees		(1,193,190.73)	(409,285.95)
Interest received		1,872.21	3,852.10
Interest paid		0.00	0.00
Net cash (used in)/generated from operating activities	16	<u>(39,588.76)</u>	<u>192,694.27</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for plant and equipment		<u>(24,993.87)</u>	<u>(24,273.74)</u>
Net cash used in investing activities		<u>(24,993.87)</u>	<u>(24,273.74)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		<u>0.00</u>	<u>0.00</u>
Net cash used in financing activities		<u>0.00</u>	<u>0.00</u>
Net increase in cash held		(64,582.63)	168,420.53
Cash on hand at the beginning of the financial year		<u>637,446.05</u>	<u>469,025.52</u>
Cash on hand at the end of the financial year	11	<u>572,863.42</u>	<u>637,446.05</u>

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE

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 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 the Entity's Rules of Incorporation. The management committee has determined that the entity is not a reporting entity.

Statement of Compliance

The financial report has been prepared in accordance with *Associations Incorporated Act 1981 (Queensland)*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The entity has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

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.

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.

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

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

The entity has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2020. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions. The details of accounting policies under AASB 118 and AASB 1004 are disclosed separately since they are different from those under AASB 15 and AASB 1058, and the impact of changes is disclosed in Note 1.

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In the current year

Contributed Assets

The entity 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 (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the entity recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

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

Operating Grants, Donations and Bequests

When the entity 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.

When both these conditions are satisfied, the entity:

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

If a contract liability is recognised as a related amount above, the entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the entity 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, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

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

Interest Income

Interest revenue is recognised using the effective interest method.

Income from sale of goods

Revenue is recognised when control of 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.

A receivable will be recognised when the goods are delivered. The entity's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales (which include those with volume discounts) are made within a credit term of 30 to 45 days.

Customers have a right to return products within 60 days as stipulated in the current contract terms. At the point of sale, a refund liability is recognised based on an estimate of the products expected to be returned, with a corresponding adjustment to revenue for these products.

Consistent with the recognition of the refund liability, the entity further has a right to recover the product when customers exercise their right of return so consequently the company recognises a right to returned goods asset and a corresponding adjustment is made to cost of sales.

Historical experience of product returns is used to estimate of the number of returns on a portfolio level, using the expected value method. It is considered highly probable that significant reversal in the cumulative revenue will not occur given the consistency in the rate of return presented in the historical information.

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

In the comparative period

Non-reciprocal grant revenue was recognised in profit or loss when the entity obtained control of the grant and it was probable that the economic benefits gained from the grant would flow to the Entity and the amount of the grant could be measured reliably.

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When grant revenue was received whereby the entity incurred an obligation to deliver economic value directly back to the contributor, this was considered a reciprocal transaction and the grant revenue was recognised in the statement of financial position as a liability until the service had been delivered to the contributor; otherwise the grant was recognised as income on receipt.

The entity received non-reciprocal contributions of assets from the government and other parties for no or nominal value.

These assets were recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations and bequests were recognised as revenue when received.

Interest revenue was recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue was recognised when the right to receive a dividend had been established. Rental income from operating leases was recognised on a straight-line basis over the term of the relevant leases.

Revenue from the rendering of a service was recognised upon the delivery of the service to the customer.

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.

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

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.

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.

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.

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.

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. Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the entity during the reporting period that remain unpaid. The balance is recognised as a currently liability with the amounts normally paid within 30 days of recognition of the liability.

New and Amended Accounting Policies Adopted by the Entity

There were no new Accounting Standards or Interpretations issued by the Australian Accounting Standards Board (AASB) which were mandatory for the current reporting period that were applicable to the entity.

Note 2: Grant Funding Income

	2022	2021
	\$	\$
Belief Busters	0.00	1,147.50
Community Response	0.00	4,800.00
Community Response - Christmas Hampers	4,998.00	4,998.00
Community Response - Flood Relief	5,000.00	0.00
Community Response - Healthy Meals on a Budget	6,065.41	0.00
Dept of Communities, Disability Services and Seniors	155,028.00	152,736.00
Emergency Relief	56,000.00	87,000.00
Gambling Community Benefit Fund	27,574.00	0.00
Get Online Week	1,000.00	1,000.00
Healthy Ageing	42,500.00	12,500.00
Indigenous Money Network	9,090.91	9,090.91
KRANK	3,980.00	2,700.00
NILS 4 Vehicles	82,400.00	92,125.00
No Interest Loan Scheme	195,000.00	160,168.00
Other	16,559.56	0.00
Queensland Mental Health Week	0.00	1,500.00
RACQ	0.00	6,400.00
Skilling Queenslanders For Work	60,503.99	118,139.40
Small Business Grants	0.00	10,000.00
State Employment and Training	0.00	20,000.00
Stronger Communities Program	10,000.00	0.00
Thriving QLD	0.00	20,658.00
Toy Drive	0.00	909.09
Volunteer Grant	1,000.00	0.00
Wages Subsidy	15,499.52	3,547.66
	692,199.39	709,419.56

Note 3: Expense Allocations

	2022	2021
	\$	\$
a. Accounting		
LECNA	1,279.08	1,189.08
	<u>1,279.08</u>	<u>1,189.08</u>
	5	
b. Activity Costs		
Alliance	1,591.35	1,545.00
Belief Busters	0.00	1,147.50
Community Response - Christmas Hampers	5,023.82	4,807.12
Community Response - Flood Relief	5,224.80	0.00
Emergency Relief	50,294.08	57,044.34
Gambling Community Benefit Fund	1,372.29	0.00
Get Online Week	449.33	0.00
Healthy Ageing	5,917.13	2,400.00
Indigenous Money Network	6,693.74	0.00
KRANK	4,093.03	2,727.18
LECNA	0.00	675.60
Life Skill Education Program	135.00	681.82
No Interest Loan Scheme	824.26	0.00
Queensland Mental Health Week	0.00	1,506.59
Skilling Queenslanders For Work	22,709.11	53,075.81
Stronger Communities Program	2,517.82	0.00
SU / NILS 4 Car Loan Program	0.00	935.96
	<u>106,845.76</u>	<u>126,546.92</u>
	4	
c. Administration		
Community Response - Healthy Meals on a Budget	969.25	0.00
DCDSS	20,928.80	33,792.84
Emergency Relief	6,000.00	11,109.00
Get Online Week	459.76	0.00
Healthy Ageing	8,857.49	3,200.62
NILS 4 Vehicles	14,111.00	0.00
No Interest Loan Scheme	35,831.25	24,817.17
No Interest Loan Scheme - Surplus	12,000.00	0.00
Skilling Queenslanders For Work	2,000.00	4,806.79
SU / NILS 4 Car Loan Program	0.00	20,223.38
	<u>101,157.55</u>	<u>97,949.80</u>
	5	
d. Advertising		
LECNA	839.39	146.99
Springwood Community Centre	36.36	0.00
	<u>875.75</u>	<u>146.99</u>
	9	

	2022	2021
	\$	\$
e. Audit Fees		
LECNA	2,000.00	2,000.00
	<u>2,000.00</u>	<u>2,000.00</u>
	5	
f. Bank Charges		
LECNA	143.64	126.15
Springwod Community Centre	694.69	2.26
	<u>838.33</u>	<u>128.41</u>
	5	
g. Christmas Hampers and Carols		
Community Response - Christmas Hampers	0.00	4,998.00
LECNA	3,284.46	1,719.41
Toy Drive	0.00	114.12
	<u>3,284.46</u>	<u>6,831.53</u>
	4	
h. Cleaning		
LECNA	1,524.25	1,895.28
Springwood Community Centre	4,558.77	3,525.90
	<u>6,083.02</u>	<u>5,421.18</u>
	10	
i. Computer Costs		
Get Online Week	90.91	10.82
Indigenous Money Network	239.88	239.88
LECNA	3,316.49	8,794.97
Springwood Community Centre	0.00	636.47
	<u>3,647.28</u>	<u>9,682.14</u>
	9	
j. Depreciation		
LECNA	17,074.00	20,507.02
	<u>17,074.00</u>	<u>20,507.02</u>
	9	
k. Employment Expenses - On Costs		
Annual Leave Provision Expense	(38,661.01)	10,806.31
Community Response - Healthy Meals on a Budget	11.98	0.00
DCDSS	18,405.76	16,389.80
Emergency Relief	0.00	14.96
Healthy Ageing	0.00	28.71
Long Service Leave Provision Expense	(7,336.58)	(22,214.20)
NILS 4 Vehicles	9,372.99	0.00
No Interest Loan Scheme	21,846.69	12,096.90
No Interest Loan Scheme - Surplus	4,941.18	0.00
Q Leave - Portable Long Service Leave Expense	7,230.08	2,692.81
Sick Leave Provision Expense	4,614.94	4,348.52
Skilling Queenslanders For Work	428.10	286.48

	2022	2021
	\$	\$
Skilling Queenslanders For Work	428.10	286.48
Springwood Community Centre	(9,036.31)	(1,320.03)
StepUP Loan Program	0.00	73.34
Stronger Communities Program	15.66	0.00
SU / NILS 4 Car Loan Program	0.00	9,640.54
	<u>6</u>	<u>32,844.14</u>
I. Fundraising Expenses		
LECNA	13,979.20	5,762.19
	<u>4</u>	<u>5,762.19</u>
m. Insurance		
LECNA	5,872.15	6,703.76
	<u>9</u>	<u>6,703.76</u>
n. Light, Power and Gas		
LECNA	326.81	0.00
Springwood Community Centre	1,965.09	421.18
	<u>10</u>	<u>421.18</u>
o. Meeting Costs		
LECNA	4,176.94	524.03
	<u>5</u>	<u>524.03</u>
p. Membership Fees		
LECNA	1,011.91	1,394.83
	<u>5</u>	<u>1,394.83</u>
q. Miscellaneous Expenses		
LECNA	607.99	214.15
Springwood Community Centre	0.00	12.50
	<u>9</u>	<u>226.65</u>
r. Motor Vehicle Fuel and Oil		
LECNA	489.67	619.98
	<u>8</u>	<u>619.98</u>
s. Motor Vehicle Insurance		
LECNA	1,010.71	1,692.62
	<u>8</u>	<u>1,692.62</u>

	2022	2021
	\$	\$
t. Motor Vehicle Registration		
LECNA	1,049.45	1,068.92
	<u>1,049.45</u>	<u>1,068.92</u>
	8	
u. Motor Vehicle Repairs and Maintenance		
LECNA	1,760.39	657.58
	<u>1,760.39</u>	<u>657.58</u>
	8	
v. Postage		
Get Online Week	0.00	1.00
Indigenous Money Network	31.82	0.00
LECNA	544.13	435.77
Skilling Queenslanders For Work	2.00	0.00
StepUP Loan Program	0.00	40.18
	<u>577.95</u>	<u>476.95</u>
	9	
w. Printing and Stationery		
Get Online Week	0.00	139.09
LECNA	3,224.05	2,626.15
Springwood Community Centre	0.00	22.64
	<u>3,224.05</u>	<u>2,787.88</u>
	9	
x. Rates		
LECNA	1,421.23	1,803.29
	<u>1,421.23</u>	<u>1,803.29</u>
	10	
y. Repairs and Maintenance		
LECNA	1,282.14	1,597.57
Springwood Community Centre	346.36	729.09
	<u>1,628.50</u>	<u>2,326.66</u>
	10	
z. Room Hire		
LECNA	51,545.50	33,562.50
	<u>51,545.50</u>	<u>33,562.50</u>
	9	
aa. Security		
Springwood Community Centre	1,145.28	362.40
	<u>1,145.28</u>	<u>362.40</u>
	10	
ab. Staff Amenities		
LECNA	151.92	748.47
	<u>151.92</u>	<u>748.47</u>
	7	

	2022	2021
	\$	\$
ac. Superannuation		
Community Response - Healthy Meals on a Budget	88.77	0.00
DCDSS	10,517.59	8,897.32
Emergency Relief	0.00	1,609.69
Healthy Ageing	2,367.40	741.17
LECNA	22,242.07	19,210.36
NILS 4 Vehicles	5,340.73	0.00
No Interest Loan Scheme	12,483.83	7,304.05
No Interest Loan Scheme - Surplus	2,364.90	0.00
Skilling Queenslanders For Work	3,182.30	5,207.69
Springwood Community Centre	5,311.60	4,986.66
StepUP Loan Program	0.00	5,588.88
Stronger Communities Program	115.93	0.00
	<u>64,015.12</u>	<u>53,545.82</u>
6		
ad. Telephone		
LECNA	5,967.51	6,107.53
Springwood Community Centre	0.00	140.00
	<u>5,967.51</u>	<u>6,247.53</u>
9		
ae. Training		
LECNA	1,361.59	3,042.00
	<u>1,361.59</u>	<u>3,042.00</u>
7		
af. Travel Allowance		
LECNA	0.00	182.80
	<u>0.00</u>	<u>182.80</u>
7		
ag. Volunteer Costs		
LECNA	1,674.38	1,321.60
RACQ	0.00	6,568.00
	<u>1,674.38</u>	<u>7,889.60</u>
7		
ah. Wages and Salaries		
Community Response - Healthy Meals on a Budget	887.70	0.00
DCDSS	105,179.78	93,656.04
Emergency Relief	0.00	17,187.43
Healthy Ageing	23,686.28	7,801.20
LECNA	246,425.50	237,695.30
NILS 4 Vehicles	53,575.28	0.00
No Interest Loan Scheme	124,838.23	67,949.89
No Interest Loan Scheme - Surplus	23,827.46	0.00
Skilling Queenslanders For Work	32,625.48	55,255.65
Springwood Community Centre	59,838.53	53,197.08

		2022 \$	2021 \$
StepUP Loan Program		0.00	54,659.99
Stronger Communities Program		<u>1,159.39</u>	<u>0.00</u>
	6	<u>672,043.63</u>	<u>587,402.58</u>
ai. WorkCover			
LECNA		<u>4,055.37</u>	<u>3,369.95</u>
	7	<u>4,055.37</u>	<u>3,369.95</u>

Note 4: Activities Expenses

		2022 \$	2021 \$
Activity Costs	3b	106,845.76	126,546.92
Christmas Hampers and Carols	3g	3,284.46	6,831.53
Fundraising Expenses	3l	<u>13,979.20</u>	<u>5,762.19</u>
		<u>124,109.42</u>	<u>139,140.64</u>

Note 5: Administrative Expenses

		2022 \$	2021 \$
Accounting	3a	1,279.08	1,189.08
Administration	3c	101,157.55	97,949.80
Audit Fees	3e	2,000.00	2,000.00
Bank Charges	3f	838.33	128.41
Meeting Costs	3o	4,176.94	524.03
Membership Fees	3p	<u>1,011.91</u>	<u>1,394.83</u>
		<u>110,463.81</u>	<u>103,186.15</u>

Note 6: Employment Expenses

		2022 \$	2021 \$
Employment Expenses - On Costs	3k	11,833.48	32,844.14
Superannuation	3ac	64,015.12	53,545.82
Wages and Salaries	3ah	<u>672,043.63</u>	<u>587,402.58</u>
		<u>747,892.23</u>	<u>673,792.54</u>

Note 7: Employment Related Expenses

		2022	2021
		\$	\$
Staff Amenities	3ab	151.92	748.47
Training	3ae	1,361.59	3,042.00
Travel and accommodation	3af	0.00	182.80
Volunteer Costs	3ag	1,674.38	7,889.60
WorkCover	3ai	4,055.37	3,369.95
		<u>7,243.26</u>	<u>15,232.82</u>

Note 8: Motor Vehicle Costs

		2022	2021
		\$	\$
Motor Vehicle Fuel and Oil	3r	489.67	619.98
Motor Vehicle Insurance	3s	1,010.71	1,692.62
Motor Vehicle Registration	3t	1,049.45	1,068.92
Motor Vehicle Repairs and Maintenance	3u	1,760.39	657.58
		<u>4,310.22</u>	<u>4,039.10</u>

Note 9: Office and General Expenses

		2022	2021
		\$	\$
Advertising	3d	875.75	146.99
Computer Costs	3i	3,647.28	9,682.14
Depreciation	3j	17,074.00	20,507.02
Insurance	3m	5,872.15	6,703.76
Miscellaneous Expenses	3q	607.99	226.65
Postage	3v	577.95	476.95
Printing and Stationery	3w	3,224.05	2,787.88
Room Hire	3z	51,545.50	33,562.50
Telephone	3ad	5,967.51	6,247.53
		<u>89,392.18</u>	<u>80,341.42</u>

Note 10: Property and Energy Expenses

Cleaning	3h	6,083.02	5,421.18
Light, Power and Gas	3n	2,291.90	421.18
Rates	3x	1,421.23	1,803.29
Repairs and Maintenance	3y	1,628.50	2,326.66
Security	3aa	1,145.28	362.40
		<u>12,569.93</u>	<u>10,334.71</u>

Note 11: Cash on Hand

	2022	2021
	\$	\$
Cash at bank - Heritage 638-010 14895099 S1 Debit Card	7,068.90	1,954.79
Cash at bank - Heritage 638-070 3626911 S21 General Account	20,940.54	22,549.42
Cash at bank - Heritage 638-070 9957359 S21 Salary Sacrifice	2,317.61	3,697.54
Cash at bank - Heritage 638-070 7851529 S21 FYCCQ	1.27	1.21
Cash at bank - Heritage 638-070 6866778 S21 Emergency Relief	268.20	209.73
Cash at bank - Heritage 638-070 9402195 S21 NILS	5,480.67	48,002.68
Cash at bank - Heritage 638-070 7851499 S21 Befriender	11,052.38	17,843.87
Cash at bank - Heritage 638-070 10788867 S21 Gift Account	98,065.11	76,905.42
Cash at bank - Heritage 638-070 11358548 S21 SCC	26,670.28	14,944.50
Cash at bank - Heritage 638-070 11387947 S21 SCC Bond	3,517.90	967.71
Cash at bank - Heritage 638-070 12137219 S21 Step Up	1.14	1.04
Cash at bank - Heritage 638-070 12845477 S21 Grants	51,794.23	25,215.67
Cash at bank - Heritage 638-070 14003953 S21 LCGA	1,891.76	3,482.87
Cash at bank - Heritage 638-260 11358548 S26 SCC Online Saver	4,160.63	4,148.84
Cash at bank - Heritage 638-260 12137219 S26 SU NILS Online Saver	66,817.00	43,670.30
Cash at bank - Heritage 638-260 7851529 S26 DCDSS Online Saver	28,100.66	64,137.98
Cash at bank - Heritage LECNA Online Saver	40,508.69	108,095.83
Cash at bank - Heritage Term Deposits	161,091.67	159,833.91
Cash at bank - Heritage Term Deposits DSS	20,451.94	20,404.57
Cash at bank - Heritage Term Deposits SCC	20,695.04	20,620.14
Cash on hand - Petty Cash	166.30	123.95
Cash on hand - Petty Cash SCC	20.50	80.00
Cash on hand - Undeposited Funds	1,781.00	315.48
Gift cards on hand	0.00	238.60
	<hr/>	<hr/>
Total cash and cash equivalents	572,863.42	637,446.05

Note 12: Accounts Receivable and Other Debtors

	2022	2021
	\$	\$
Accounts Receivable	18,012.57	1,557.50
Non Interest Loans Scheme - Loans	803,968.48	882,449.97
Prepaid Expenses	9,754.06	5,951.07
	<hr/>	<hr/>
	831,735.11	889,958.54

Note 13: Property, Plant and Equipment

	2022	2021
	\$	\$
CCTV	3,507.44	3,507.44
Less accumulated depreciation	<u>(3,507.44)</u>	<u>(3,507.44)</u>
	0.00	0.00
Computers	38,854.30	35,815.21
Less accumulated depreciation	<u>(31,242.45)</u>	<u>(28,843.90)</u>
	7,611.85	6,971.31
Furniture & Fittings	11,181.72	9,639.20
Less accumulated depreciation	<u>(2,662.00)</u>	<u>(1,772.00)</u>
	8,519.72	7,867.20
Motor Vehicles	61,664.38	61,664.38
Less accumulated depreciation	<u>(49,887.28)</u>	<u>(44,155.28)</u>
	11,777.10	17,509.10
Phone System	22,162.83	22,162.83
Less accumulated depreciation	<u>(9,424.00)</u>	<u>(5,511.00)</u>
	12,738.83	16,651.83
Photocopier	2,656.00	2,656.00
Less accumulated depreciation	<u>(2,656.00)</u>	<u>(2,656.00)</u>
	0.00	0.00
Plant and Equipment	70,534.26	50,122.00
Less accumulated depreciation	<u>(41,809.22)</u>	<u>(40,305.77)</u>
	28,725.04	9,816.23
Solar Panels	64,537.73	64,537.73
Less accumulated depreciation	<u>(51,617.73)</u>	<u>(48,980.73)</u>
	12,920.00	15,557.00
Storage Container	6,712.00	6,712.00
Less accumulated depreciation	<u>(6,712.00)</u>	<u>(6,712.00)</u>
	0.00	0.00
	<u>82,292.54</u>	<u>74,372.67</u>

Note 14: Accounts Payable and Other Payables

	2022	2021
	\$	\$
Accounts Payable	1,977.38	1,011.56
Bank Overdraft - NAB NILS Account 083-690 75-465-2101	803,968.48	882,449.97
GST Collected (Payable)	16,228.24	11,587.97
GST Paid (Receivable)	(4,961.07)	(2,345.64)
Hire Group Bonds	4,250.00	1,000.00
PAYG Payable	8,278.00	6,274.00
Portable Long Service Leave Payable	0.00	2,139.95
Prepaid Income	8,135.96	2,882.98
Salary Sacrifice Creditor	2,316.43	3,696.44
Unexpended Grants	75,292.17	73,323.23
	<u>915,485.59</u>	<u>982,020.46</u>

Note 15: Employee Provisions

	2022	2021
	\$	\$
Provision for Annual Leave	30,908.38	72,437.42
Provision for Long Service Leave	0.00	13,068.25
Provision for Personal Leave	24,467.01	20,999.16
Wages and Salaries Payable	11,258.12	7,877.49
	<u>66,633.51</u>	<u>114,382.32</u>

Note 16: Cash Flow Information

	2022	2021
	\$	\$
Reconciliation of cash flows from operations with net current year surplus / (deficit)		
Net current year surplus / (deficit)	(602.51)	136,493.84
Non-cash flows in profit:		
depreciation and amortisation	17,074.00	20,507.02
Changes in assets and liabilities:		
(increase)/decrease in accounts receivable and other debtors	58,223.43	(560,581.00)
increase/(decrease) in trade creditors and accruals	(66,534.87)	601,543.73
increase/(decrease) in employee provisions	(47,748.81)	(5,269.32)
	<u>(39,588.76)</u>	<u>192,694.27</u>

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 2022 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: Stephen Roger Marshall
Title: President



Name: Tracey West
Title:

Dated this 10th day of October 2022

MANAGERS REPORT

AMELIA SALMON



I was honored to accept the offer of the role of Executive Manager of such a big-hearted community organization, when I joined LECNA earlier in the year. Since beginning with LECNA I've often thought of LECNA as the 'little engine that could' as our merry band of committed people respond to so many of the communities needs on a shoes string budget. It's really quite incredible what the LECNA team achieves on a daily basis.

I just want to start by just taking a moment to acknowledge that 'many hands make mighty' and the many volunteers and staff that have done such an enormous amount of work over the last 30 years. I think it's really important to take a moment and understand how many heads, hearts and hands have been at this table, and how many people have contributed their blood, sweat, and tears over so many years to get here. It's astounding and I feel extremely privileged and so grateful for the opportunity to be LECNA's Manager.

As we emerge from years of lockdowns from COVID 19, new challenges evolved as Logan experienced widespread flooding (in my first week!) to be followed by several months of most of the population experiencing covid. This posed additional issues as both staff, volunteers and clients managed illness from covid and we managed logistics of keeping the centre running.

Neighborhood and Community Centres like us provide vital social and community infrastructure with a particular role in working with the most vulnerable communities.

According to Neighborhood Centres Qld and the Parliamentary Inquiry into Social Isolation and Loneliness: Neighborhood Centres are bearing the brunt of cascading crises in our community including COVID 19, flood, fires and the housing crisis.

At Logan East Community Centre we have been supporting increased numbers of people experiencing crisis usually presenting with multiple challenges such as mental health issues, family and domestic violence, insecure housing and homelessness, financial insecurity.

Our two main challenges, it seemed to me when I first joined the organization were:

- Financial sustainability - building enough funding to cover our costs; and
- the complex needs of our clients presenting to us via phone, ER or other avenues that often need several meetings and a range of wrap-round supports before we can resolve an issue or even assist someone into a referral to a dedicated service. (we desperately needed some case management capability but didn't have the resources to employ case managers.)

So my main focus when I got started was to build more sustainable income sources and increase our research and evaluation capability to better be able to tell the story of the needs of our clients and community.

This will be an ongoing process but happily we achieved a 40 per cent increase on our overall funding from the year 2021-22 to 2022-2023.

This has allowed us to employ a family support worker, a community development worker and an Office and Venue manager, which will make an enormous difference to our overall capability.





We've been funded for three more Skilling Queenslanders for work programs which gives us the opportunity to support people in a friendly and supportive way into sustainable employment. We experienced an increase in our Nils Funding (well done Zoe, Tenny, Lina and Jess!) increasing our capacity to provide safe and affordable finance options. And an enormous thank you to the Qld State Government and the advocacy from our local member Mick De Brenni for the landmark decision to increase funding to Neighborhood Centres across the State, it is so needed and will certainly go straight back into supporting our communities.

Excitingly we have also been approved recently for a social enterprise start up grant to create ongoing opportunities for women who have experienced domestic violence to work in a catering enterprise. This will give some of our clients some opportunities to earn some income while still receiving our wrap-around support.

A big thank you to our wonderful volunteers, staff and the management committee for all of your help and support as I've settled in.



SPRINGWOOD COMMUNITY CENTRE REPORT

BY JENNY MITCHELL, FUNCTIONS &
BOOKINGS OFFICER



What we do:

The Springwood Community Centre offers Function and Board Rooms for hire, helping to support fundraising efforts for the Logan East Community Neighbourhood Association who provides education and support programs to residents living in and around Logan City.

During the 2021-2022 year the Springwood Community Centre Venue was hired out for:

Seminars/Graduations, Baby Showers, 1st Birthdays, Pre-Wedding Gatherings, Weddings, Family gatherings, Corporate Meetings, Religious Ceremonies for many different ethnic backgrounds, workshops and 21st Birthdays.

Regular Hirers:

We currently have 14 Regular Hirers who hire weekly, monthly, or quarterly. We thank and appreciate their continued support of Springwood Community Centre & the Logan East Community Centre. Our lovely LECNA regular groups are a delight to deal with and their smiles and chats have maintained a positive atmosphere for our centre.

Casual Hirers:

Over the past year, 42 Casual Hirers have hired our Venue. Even though we had covid lockdowns and restrictions we have been fortunate to maintain a high standard and after restrictions were lifted we have had numerous groups coming back to the centre. We thank them for their support of Springwood Community Centre & Logan East Community Centre. We had quite a few people hire the venue over the Christmas New Year and over public holidays which certainly contributed to the extra income generated for the year.

Challenges:

In the past 12 months we have dealt with:

- COVID-2019 Pandemic
- Closure of the Venue to external hirers during lockdowns
- Loss of income during lockdowns and covid outbreaks.
- The availability of the venue for the times that have been requested by casual hirers.

The Future:

I feel the future in 2023 is promising as lots of people have begun to gather again and looking for a venue. The continuous rain was also good for the hiring of the function room as people moved parties from their homes or parks to the centre. Many people that have attended here at other functions are now booking the function room for themselves. It has certainly been a pleasure to work with so many different people over the year and we always get positive feedback. The hirers that return time and time again are proof of the value of the hall.

Thank you:

I would like to thank the Logan East Community Neighbourhood Association Management, Logan City Council along with Staff & Volunteers for all their hard work and support to help with the running of the Springwood Community Centre. This is an impossible task without all these wonderful people who help me daily. Thank you to Michelle for all her cleaning to keep the venue tidy for the hirers.



NILS 4 VEHICLES



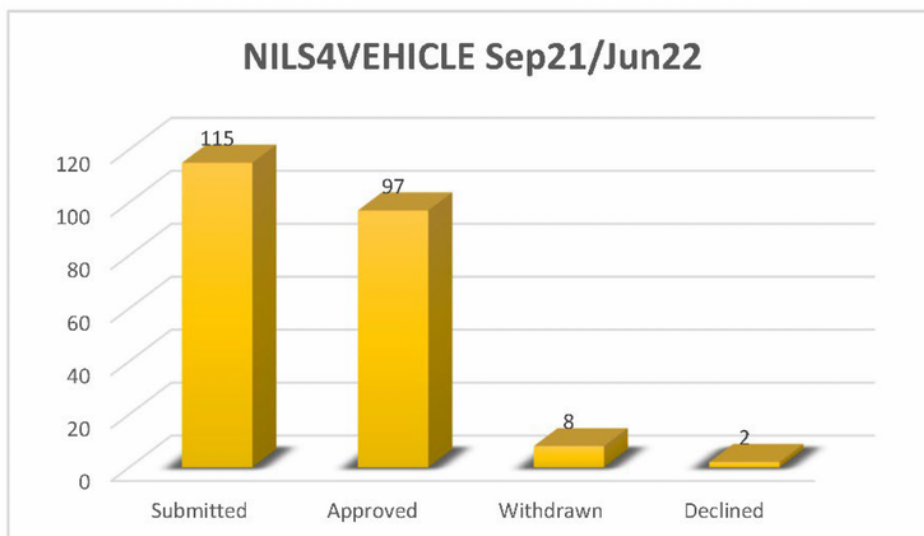
After much anticipation, following the closure of StepUp program on 30 June 2021, Good Shepherd No Interest Loans for Vehicles (Nils4Vehicles) Pilot program was up and running on 27 September 2021.

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. This program will be delivered in several phases. The first phase was the roll out to a group of 13 Providers – (the same providers who offered StepUP), which include LECNA.

By 30 June 2022, LECNA has successfully submitted 115 applications, of which 96 have been approved, to the value of \$ 472,603.00.

LECNA Nils4Vehicles team, consisting of staff and volunteers, has continued to apply a high standard approach in screening the applications, in which only the application with a positive outlook will pass the analysis for the submission.

In the last financial year only 2 applications were declined due to undisclosed DEFAULT in their Credit History. There were 7 applications that have been withdrawn from the system due to the client being unable to complete additional requests from Good Shepherd or to exceeding the 60 days due date for the disbursement.

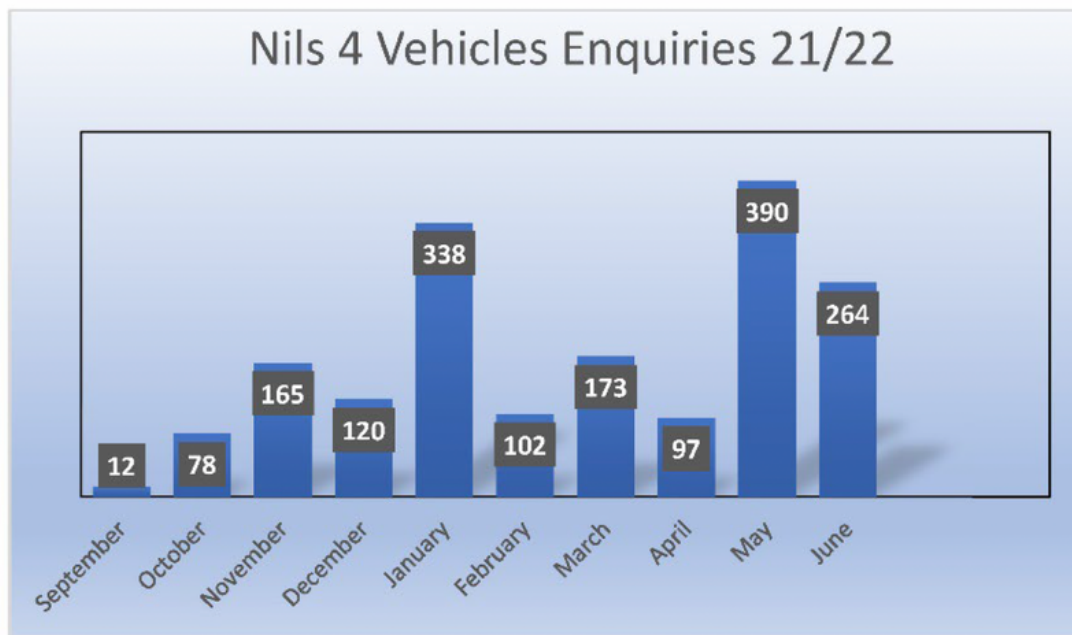


Total Value of Loan Approved is \$ 472.603,00

The Nils4Vehicles program quickly attracted very high interest. LECNA's and Good Shepherd Team have been inundated with enquiries and applications.

By the 10th Month of delivery, the Pilot program has met all the parameters set up to measure the success. We all have high anticipation that Nils4Vehicles will continue beyond the Pilot phase to meet the need in the community for essential vehicles to sustain employment, job search and importantly for family or individual transportation.

The graph below is taken from Nils4vehicles Enquiries Tracker Data which continues to be maintained to capture the level of interest in this program. 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 at hand



Total Enquiries 1739

NILS



NILS Loan Provider Statistical Report - Branch					
Branch ID	B4127		Branch Name	Logan East NILS	
	Reporting Period From		1-July-2021	Reporting Period To	30-June-2022
This report details loan book movements and demographic statistics on loans issued in a given period.					
1. General Statistics		5. Household Status		10. Length of Time at Housing	
Count of Enquiries			N/A	0 to 3 months	96
Count of declined applications			4	3 to 6 months	81
Count of loans issued relating to Family Violence			N/A	6+ months	750
2. Capital Related Statistics				Blank	0
Capital Limit at END of period			N/A	Total	927
Bank Statement Balance at END of period			N/A	11a. Country of Birth	
Unpresented Cheques/Disb to be paid (at period end)			N/A	Australia	762
Capital Utilisation %			N/A	Other	165
3. Loan Summary (excluding any subsidy values)				Blank	0
START of period	Count	Value \$		Total	927
Loans Currently Paying	1,046	\$781,031		11b. Indigenous Status	
Loans Current Not Paying	134	\$116,129		Australia - Indigenous	226
To Be Written Off	0	\$0		Non Indigenous	675
Overpaid Loans	13	\$1,817		Not Stated	26
Tot Loans Outstanding (period start)	1,193	\$898,977		Blank	0
DURING the period	Count	Value \$		Total	927
Add Loans Issued	927	\$1,058,015		12. Main Source of Referral	
Average Loan amount	\$1,141			Centrelink/Dept of Human Serv (DHS)	25
Less Loans Completed	925			Community services agency	310
Less Repayments Received		\$1,143,005		Educational agency	1
Less Loans Written-off	8.76%	77	\$65,709	Emergency Relief	4
Add Loans Written-off Repay.	0.21%	3	\$1,582	Employment/Job placement agency	7
Tot Loans Outstanding (period end)	1,121	\$749,860		Family	66
At END of period	Count	Value \$		Financial Counselling	8
Loans Current Paying	709	\$476,412		Friends	103
Loans Currently Not Paying	34.83%	379	\$271,881	General Medical Practitioner	0
To Be Written Off	0	\$0		Internal	29
Overpaid Loans	33	-\$1,064		Legal agency	1
Tot Loans Outstanding (period end)	1,121	\$747,229		Self	181
Average Loan Balance		\$667		Not stated/inadequately described	192
4. Loan Purpose				Blank	0
Refrigerators			122	Total	927
Washing Machines			110	13. Insurance Conversation	
Computers			152	Yes	180
Other Household appliances			128	No	747
Household Furniture			79	Not Stated	0
Health Items (Equipment/Procedures/Medical)			18	Total	927
Household Repairs and Maintenance			6	14. Comments	
Vehicle Repairs			202	Total Number of Applications: 955	
Vehicle Registrations			146		
Other Purposes			500		
Blanks			0		
Total			1,463		
Average Number of Items per Loan			2		
6. Main Source of Income					
JobSeeker Payment			188		
Newstart Allowance			42		
Disability Support Payment (DSP)			265		
Age Pension			57		
Parenting Payment Single (PPS)			116		
Parenting Payment Partnered (PPP)			11		
Carer Payment			51		
Other Government Payment			82		
Wages Only			48		
Other Non-Government Payment			0		
Not Stated			12		
Blank			55		
Total			927		
7. Age Group					
Less than 18			3		
18 - 24			61		
25 - 34			203		
35 - 44			205		
45 - 54			227		
55 - 64			130		
65 and over			98		
Blank			0		
Total			927		
8. Application Type					
Female			613		
Male			313		
Indeterminate			1		
Intersex			0		
Not Stated			0		
Blank			0		
Total			927		
Joint			0		
9. Housing Type					
Boarding House			17		
Crisis, emergency or transition			16		
Independent living unit			6		
Indigenous community/settlement			8		
Institutional setting			1		
Private residence client or owned/purch			114		
Private residence private rental			415		
Private residence public rental			280		
Public Shelter			5		
Supported accomodation			23		
Other			30		
Not Stated			12		
Total			927		

PROGRAMS & GROUPS



LIFE SKILLS PROGRAM

The Life Skills program has run in many formats from the Logan East Community Neighbourhood Centre over the past 24 years. The program is offered to the residents of Logan City in 10 week blocks 4 times per year during school terms. David Rolls who developed the original program and who has since retired, has allowed us to continue to run this amazing program for which we are extremely grateful. The program is an easy-to-understand common sense Life Skills Program which is delivered in a way that is easy to understand, interactive and allows participants to focus on changing the behaviour patterns which are simply not working. These changes are achieved by helping participants understand where they come from and how their behaviour patterns are developed and learned over their lifetime. The program then goes on to give the participants the tools required to facilitate change. We had 87 community participants and 32 SQW participants over the last financial year.

We gather a pre and post survey response from participants to ascertain their sense of how they manage emotions, their ability to problem solve, effective communication etc. The questions are the same prior to the course and after the course. We see on average a 30-40% improvement in people's self-reporting after doing the program on their ability to handle conflict, manage emotions, problem solve and have effective communication. We have appreciated the adaptability of this program throughout the year, at times having to transition to online through the COVID pandemic. We have had over 50 participants throughout the year and the flow on effect for their families and those around them is substantial. Participants are encouraged to practice the strategies they learn in their everyday lives and are also provided peer support.

Naomi Fitzpatrick has been our Life Skills Facilitator since 2020 and has done an excellent job engaging participants and adapting the material in a respectful way. We would like to acknowledge and thank her for this important work.

Congratulations to all the participants who firstly had the courage to come and secondly for choosing to make positive changes in their lives for the future happiness of themselves and their families.

QUEEN BEEZ CRAFT GROUP

The craft group is going strong this past year and average 25 women each week on a Monday. The group bring their own projects to work on. We held a wonderful High Tea to celebrate 25 years of Queen Beez! A big thankyou to Coral for continuing to do a great job in co ordinating this group which has been going for over twenty-five years! This group is a very important program we offer to provide social connection and abate social isolation.

SPRINGWOOD SENIORS' CARDS GROUP

We have 23 regular weekly attendees in this group and for some of these people, it is their one outing in a week. Thanks to Kerry Dee for taking on co ordination of this group with the assistance of Pauline.

BINGO

Bingo continues to be a very popular activity at the centre. It provides a fun social morning for a range of people in the community. 1443 people joined us at Bingo over the year. Thank you so much Sam, Jenny A and Bev for your dedication and hard work keeping Bingo running every week!



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 or volunteering with us to help pay off their SPER debt. This continues to be very popular and so important to avoid escalating fine costs.

CAROLE'S FUNDRAISING

Carole has had another year of great success with the community garden, pop-up shops, bric-a-brac and jams, pickles and preserves, raising over \$10,870 over the past year for the centre. No one quite understands the time and energy it takes to prepare and deliver these things and we are so very blessed every day to have her expertise, time, and support. Her plants are amazing, and her pickles are addictive.

POP-UP SHOPS: MERLE/CAROLE

We held more pop up shops this year. This allows people to come at leisure to browse our goods rather than a busy market day. It is a bit of an effort to set up, but we normally have enough helpers to ease the load. These were a great success and we raised over \$1000 for the center and people gave great feedback and appreciated the opportunity to come and grab a bargain. We mainly had clothes for sale, with some tables of bric-a-brac, toys and preserves, along with cards. Merle is a champion for storing so many clothes in her garage and we do not take this support for granted.



FINANCIAL COUNSELLING

We now have a Financial Counsellor and Financial Resilience Worker at LECNA whom we refer clients to work either onsite or remotely, through our partnership with Good Shepherds. This program is an important part of our financial inclusion package which was identified as an objective in our Strategic Plan document 2017 to 2027. It is one of the building blocks used to move us towards our suite of financial inclusion services consisting of the Emergency Relief Program, loans, with the additional support of our personal counseling and Life Skills programs. These individual programs brought together as a collective have helped us to build this important framework, which is so important in enabling us to further assist participants across this variety of areas. Special thanks to Maree and Walter for the care they show the clients, and the information they share to assist them to reach their financial potential and independence. A big thank you to Karen Denham and Megan Butcher from Good Shepherds for all of their championing of LECNA programs.

PLAYGROUP

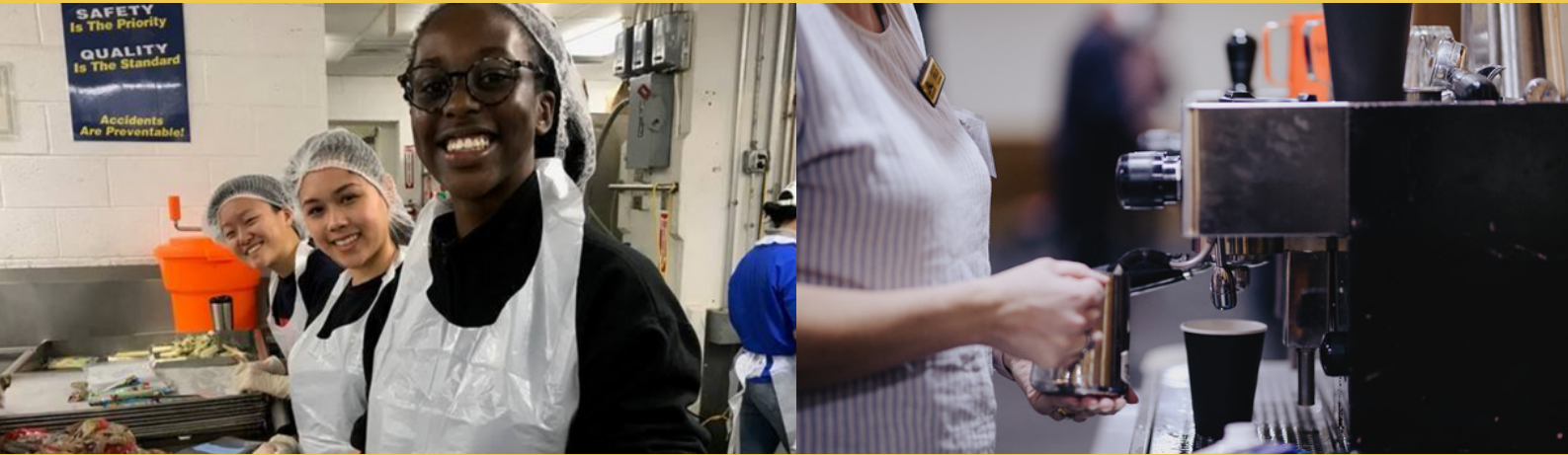
The Logan East Littlies Playgroup has been a local community offering for over 25 years. Our current Monday group offers activities for children from birth to school age. Children undertake a range of activities which encourage interaction and social development and develop both fine and gross motor skills. This year we started a partnership with Springwood Childcare Centre. They share one of their early years child educators to help us as a facilitator, which is incredibly generous.

CREATE-A-CARD GROUP

The participants of this group produce beautiful handmade greeting cards which are mini works of art. They enjoy social interaction and have developed strong friendships and community connectedness. Thanks to Marion for facilitating this group.

BARB'S ART GROUP

Barb has been running her classes since late 2019 and they have proven to be very popular with all classes full. Barb runs these 6 week courses for about 10 to 12 people at a time a few times a year.



SKILLING QUEENSLANDERS FOR WORK

This year we ran the Skilling Queenslanders for Work, Certificate 3 in Food Processing and Cert 2 in Kitchen Operations. 13 participants finished the program so far with over 70 percent gaining employment.

This program is about far more than just outcomes. We have had people come through this course who have literally transformed their lives as a result. We have seen people who have been depressed or socially isolated come out of their shells and gain confidence to enter the workforce. This program can be a challenge to run at times, but the impact can be life-changing and that is what we are about at LECNA, building better lives.

A big thankyou to Karen Doyle and Naomi Fitzpatrick our Learning Mentors who did an excellent job supporting the students and helping them find employment and gain confidence and skills. Thanks you to our RTOs, Calibre and Axiom.

MEDIATION

We continue to offer this important service at a cost-effective rate. We offer either or both family mediation or property settlement.

COUNSELLING

Our wonderful counselors continue to volunteer their time each week so that we can provide this opportunity to access counselling to vulnerable people on low incomes in the community. Without this service most would just not get access to mental health support. We greatly appreciate Tin, Magdonia, Tanya and Alison's commitment.

HEALTHY AGEING HUBS PROJECT

LECNA was successful in being selected to participate in a Healthy Ageing Hubs pilot project funded by the Brisbane South Primary Health Network. -This- program is about delivering workshops and engagement to local seniors about topics relating to healthy ageing. The goal is to deliver 2 informative and engaging workshops a month. Topics so far have included: My Aged Care, Advanced Aged Care Planning, Dealing with Depression, Fall Prevention and others. These workshops have been very well received and attended. We gather feedback from participants after each session. A big thank you to our Project Officer Hazel Malone in 2022. Moving in to this financial year Hazel is still working with us running the Healthy ageing dance/fitness program every 1st and 3rd Friday of the month.

We've kicked off our information sessions with two sessions on Money matters. Our healthy ageing information sessions will be over lunch every 2nd and 4th Wednesday of the month. Our new Community Development Worker Mandie Baker will be coordinating the project going forward.

KRANK SCHOOL HOLIDAY PROGRAMS

LECNA offers a variety of school holiday programs aimed at educating children in a fun and interactive way. These have included rock painting, paper dyeing, dreamcatchers, card making, indigenous art painting, sing/song, writing workshops and cultural cooking classes.

LOGAN EAST LEGACY

We have both our monthly Legacy meeting group. We have really appreciated having this group in our space and no doubt the cards they make for service men and women to send to their families are greatly appreciated.



STATISTICS!

A big thank you to Samilya who amongst her many roles, collects and organises the organization's data. Some of what we did from 2021 to 2022.

Number of phone calls received **70823** Wow!!!!

Number of food parcels provided **1499**

Petrol vouchers provided **831**

Food vouchers **1225**

Christmas Hamper **342**

Number ER clients **1548**

Phone referrals **1252**

Face to face referrals **1447**

Total people attending groups **5457**

Anzac day attendees **5000**



CLIENT FEEDBACK



ROBYN TOWNSEND

"I'm a mature lady in my mid 60's, I was not sure about doing the Life Skill Program, however once I joined, I found it really taught me a lot about things I took for granted like improving my communication skills. I used to talk before I think, especially to my daughters in-law but since the program, I have stopped and thought before I speak. Now my family relationships have improved a great deal and I can use these skills throughout my life."

JOANNE HARRISON

"I found out about the Life Skills Program via one of my customers having just completed the program in 2020. The feedback she gave intrigued me into going to the Springwood Community Centre to find out all about it. I decided to put 4 of my customers into the next round of the 10 week program and all the participants had mixed feelings about joining the program as most of them had been house bound in fear of leaving the house due to matters like Covid 19, being long term unemployed and having low self-esteem. To support the participants, I attended the first few weeks and witnessed the program of being very positive, scientific and insightful. I witnessed some of my customers engaging with their peers and their confidence seemed to grow quickly. At the end of that 10 week program one of the 4 ladies went on to gain a full time job with Kmart, she was promoted within Kmart to work in a variety of sites."

"This is (removed name) I hope you recollect me. It's almost a year now, since I attended your sessions and they really helped me to overcome my negative emotions and understand life through different perspectives. I appreciate your generous support, which always gives me confidence to be me."

MARION LYNCH

"I enjoyed the course which improved my communication skills, especially with my daughter. I liked making new friends as I was lonely. We would share a ride to and from the program and chatted all the way. I didn't feel like I was the only one that had problems and felt very comfortable with everyone in the program. Naomi was a very good presenter."

"Thanks so much for your kind words and comfort today. I know it's your job but you made me feel so supported and cared for today when I really needed it. Life is so hard ATM but having people in my life to show me skills to progress and grow is so nice but when they go above and beyond their job like you did today will last with me for the rest of my life. You showed me a kindness that is so precious and for that I will be forever grateful for."

NILS FEEDBACK



"Thank you so much Tenny!
I was crying so many happy tears when I received the approved application email I still can not believe it & am feeling so happy for my daughter & me that we will have a car once again.
It has been so hard not having a car for many months now so this is incredible life changing news! I can't thank Good shepherd enough"

"Hi Zoe,
Amazing! Thank you so much to you and Jessica for organising this for me.
Really happy with the service, and the ease of communication.
Thanks again, Bridgit"

THANKS TO OUR FUNDING BODIES



Australian Government
Department of Social Services



Good Shepherd
Microfinance



LOGAN
CITY COUNCIL



phn
BRISBANE SOUTH

An Australian Government Initiative



Queensland
Government