

2023 ANNUAL REPORT

MEADOW HEIGTS LEARNING SHOP INC. TRADING AS























CREATING OPPORTUNITIES, OPENING DOORS

Our Purpose

The Learning Shop aims to improve quality of life through adult education for the community, in a safe nonthreatening environment, in the areas of education, recreation, leisure and children's services.

Our Aims and Objectives

- Meet the needs of our culturally, linguistically and socio economically diverse community
- Provide accessible vocational education and training
- Provide youth, recreation and leisure programs
- Provide community development services and support
- Provide free services to those experiencing financial hardship or challenging circumstances
- Engage the local community in learning
- develop fundraising and income raising activities



Our Board of Directors in 2023

Name	Position	Status
Mr Phillip Perroni	President	Active
Mr Michalis Michael	Vice President	Active
Ms Michela Modica	Secretary/Public Officer	Active
Mr Ray Benson	Treasurer	Active
Ms Helen Patsikatheodorou OAM	Director	Active
Dr Salam Dankha	Director	Active
Ms Heather Ackland	Director	Active
Mr Stephen Woodhams	Director	Active
Ms Lyda Dankha	Director	Active

The Board established the following Committee:

Finance Committee Members:

Mr Ray Benson (Treasurer), Ms Heather Ackland (Director) and Mr Nader Hanna (CEO)



NOTICE OF MEETING

The Annual General Meeting of the Meadow Heights Learning Shop Inc. will be held at 5.00pm on Thursday 23rd May 2024 at 3-13 Hudson Circuit, Meadow Heights Vic 3048

AGENDA

1. Welcome and Apologies

2. Minutes

The Minutes of the meeting held on Thursday 25th May 2023 are attached.

It is recommended:

That the minutes of the AGM held on Thursday 25th May 2023 be confirmed as a true and correct record.

3. Annual Report

It is recommended:

- a. That the AGM receive the 2023 Annual Report
- b. That an independent auditor be engaged to replace LD Assurance P/L for 2024.

4. Elections

Returning Officer, Nader Hanna

5. Closure

All members and guests are invited to remain for some refreshments and networking.



Record of 2022 Annual General Meeting

The Annual General Meeting of Meadow Heights Learning Shop Inc. (MHLS) trading as Meadow Heights Education Centre (MHEC) was held at 5:00pm on Thursday 25th May 2023.

MINUTES

Meeting Opened: 5:00pm

Chaired by: Mr Phillip Perroni - President

1. WELCOME and APOLOGIES

- a. The President of the Board of Directors, Phillip Perroni, welcomed the members and guests, and acknowledged the Wurundjeri people, the traditional custodians of this land and paid respect to their elders past, present and emerging to open 2022 Annual General Meeting.
- b. Two apologies were noted, Mr Michalis Michael and Dr Salam Dankha
- c. Ten members of the association were present (over 10% of membership), in accordance with rule 15 of the constitution there were enough members present to form a quorum.
- d. No proxy votes were received.

2. MINUTES

The Minutes of the previous meeting held on 26th May 2022 were included in the Annual Report which was circulated to all who were present.

There was no business arising from the minutes.

It was recommended:

That the minutes of the AGM held on 28th May 2021 be confirmed as a true and correct record.

Moved: Lyda Danka Seconded: Ray Benson

All in favour. Carried

3. ANNUAL REPORT

CEO's Report:

The CEO, Nader Hanna commented on the pandemic and the damage it's caused with continued infections among our students and staff. Some students were apprehensive about coming to class and risking infection.

Two positive outcomes of the year were the experience our staff gained in online delivery. Nader thanked all the staff, volunteers, students and the Board of Directors.

President's Report:

Mr Phillip Perroni, President spoke of how Meadow Heights Education Centre continued to provide support to the community despite the pandemic and the challenges MHEC faced. He thanked the staff as well as our wonderful community volunteers for all of their hard work and commitment in 2021.



Treasurer's Report:

Mr Ray Benson, Treasurer pointed out how Meadow Heights Education Centre, although still solvent, has to generate income which will be a tough job. He thanked the current Board Members, the CEO and the finance staff who worked in conjunction with the CEO, Board Members and staff to sustain a favourable result in 2023.

All reports were included in the Annual Report.

It is recommended

i.That the AGM receive the Annual report for 2022 ii.That a new auditor be engaged for next audit.

Moved: Helen Patsikatheodorou Seconded: Lyda Dankha All in favour. Carried

4. ELECTIONS

Mr Nader Hanna performed the duties of Returning Officer for the declaration of the poll. The following members were nominated to the Board of Management; The report of the Returning Officer was received and the members of the Board congratulated on their nomination. Six Nominations were received:

Elected Members:

Phillip Perroni Director
Ray Benson Director
Lyda Dankha Director
Helen Patsikatheodorou Director
Heather Ackland Director
Michela Modica Director
Stephen Woodhams Director

It was resolved that:

The seven nominated positions of the Board of Directors are now occupied and the Office Bearers will be decided at the next Board meeting.

There was no further business.

CLOSURE

Nader Hanna thanked the Board of Directors, staff, volunteers and members of the community for their ongoing support throughout the year.

Meeting closed at 5:35 pm.

Members and guests were invited to remain for some refreshments and an opportunity to network



CEO's Report

Meadow Heights Learning Shop (MHLS), trading as Meadow Heights Education Centre (MHEC) has continued to deliver services to the local communities of Meadow Heights, Craigieburn and surrounding suburbs. We have provided the community with education and training opportunities, assistance with housing, food and other settlement needs.

We delivered accredited and pre-accredited courses through the Adult Migrant English Program as a sub-contractor of Melbourne Polytechnic, the Skills First Program and ACFE Learn Local. We updated the EAL (Access) qualifications to the current version as well as the Certificates in ICT, Business, Beauty and School-Based Education Support.

Most of MHEC student cohorts are migrants/refugees from CALD backgrounds. MHEC's activities primarily relate to meeting the learning and community-engagement needs of the residents of the Hume municipality and the surrounding areas. The organisation's target demographic is migrants, humanitarian entrants and any other culturally diverse groups that may have language, literacy, numeracy and/or other skill deficiencies.

MHEC's activities are aimed at increasing the engagement and social inclusion of this population. Through MHEC's learning programs, it is intended that pre-existing education inequality that negatively impacts the ability of these groups to fully participate in our society can be addressed and that participants will develop the necessary skills that may then enable them to undertake further training, enhance their employability and/or simply better enable them to participate in the community. The community-engagement programs are aimed at social integration and inclusion.

All the above could not be achieved without the support and good will of our staff, volunteers and all the stake holders. I am grateful for another year that proved to be beneficial to Hume and neighbouring communities. Our Board of Directors have been invaluable in their support and wisdom.

Nader Hanna: CEO

Meadow Heights Education Centre



President's Report

Meadow Heights Learning Shop Inc. started in 1993 as a very small community centre at a shop front in Meadow Heights Shopping Centre. In our first year, we had a budget of \$15,000. In 1997, we became a Registered Training Organisation with English as a Second Language on our Scope of Registration. Ten years later, in 2003, we were asked by Hume City Council to operate the current building, Visy Cares Learning Centre and relocate our Occasional Care from Buchan Street Community Centre.

We grew and expanded from Meadow Heights to Roxburgh Park, Craigieburn, Dallas, Sunbury and even Port Melbourne. By being true to the purpose of improving the quality of life for the community in the areas of education, recreation, leisure and children's services, MHEC has continued to make a difference in these communities, by:

- Engaging the local community in the Education Centre
- Meeting the needs of our culturally and linguistically diverse and socio economically disadvantaged communities



- Providing accessible further education and vocational education and training
- Providing community services and development support in housing, health, employment and mental health
- Providing free services to those experiencing poverty or financial hardship

MHEC has successfully engaged learners from 23 different countries and cultures, with CALD participation in:

- Adult Migrant English Program (Melbourne AMEP) as a sub-contractor of Melbourne Polytechnic
- Skills First Program
- Pre-accredited programs through ACFE Learn Local
- School-Based Education Support
- Beauty services

In 2023, we suffered a large deficit and were forced to make some very difficult changes to our operation so that we can continue to serve the community in the future.

On behalf of the Meadow Heights Education Centre Board of Directors, I would like to thank the staff as well as our wonderful community volunteers for all their hard work and commitment in 2023. It has been a wonderful team effort. We look forward to growth and success in 2024 and beyond.

Phillip Perroni

President: Board of Directors



Treasurer's Report

It is with mixed feelings that I present to you the Meadow Heights Education Centre's financial report for the 2023 calendar year.

The Meadow Heights Education Centre continued to deliver quality courses and programs for our community. 2023 continued to be financially challenging due to the reduced enrolments and increasing expenses.

On behalf of the Board of Directors, I would like to thank all our staff and volunteers for their hard work and dedication to deliver high level programs and services in 2023.

Funding Sources

Listed below are Meadow Heights Education Centre's, 2023 funding sources. We gratefully acknowledge the generosity of the Philanthropic agencies and thank the Government agencies, for their continued support of service delivery, to the citizens located in and around Meadow Heights and Craigieburn.

Victorian State Government

- Skills First Program
- ACFE Learn Local

Federal Funding

• Melbourne Polytechnic – Melbourne AMEP - Adult Migrant English Program



Local Government

Hume City Council

Community Hubs Australia

English as an Additional Language through cooking and art classes

Centre for Multicultural Youth

Homework Club

Philanthropic Grants & Anonymous Donations

In line with our purpose, aims and objectives, I am pleased to inform you, that Meadow Heights Education Centre has continued to seek revenue from a variety of sources in 2023, to avoid being reliant on limited sources, for growth and long-term viability. The Adult Migrant English Program (Melbourne AMEP), the Skills First Program, ACFE-Learn Local funding and Neighbourhood House Coordination funding from Hume City Council as well as smaller grants from Community Hubs Australia, the Centre for Multicultural Youth and grants from philanthropic organisations. A drop in student numbers resulted in a drop in funding. This year's financial figures were even worse than last year's; primarily due to reduced enrolments as a result of reduced numbers of migrants and refugees and other factors.

The two top revenue performers were once again the Adult Migrant English Program (AMEP) and Skills First Program.

In 2023, MHEC continued as a sub-contractor of Melbourne Polytechnic, manager of the Melbourne AMEP contract.

Meadow Heights Education Centre is constantly working towards the long term success of all Educational programs to ensure that it remains a source of support to our community. All program funding is subject to the attainment and achievement of satisfactory outcomes for the key performance indicators, such as participation, which is strictly monitored throughout the year.

19,500 "Learn Local" hours were delivered in pre-accredited programs. Pre-accredited classes provide a pathway to further education, employment and community participation. Throughout the year, MHEC continued to offer short courses funded by the State Government, Adult Community & Further Education (ACFE) Learn Local. These short courses have been very popular and are designed to allow participants a chance to try different career choices providing education pathways into Vocational Education and Training (VET), such as Certificate III in Beauty Services, Business Administration or School-Based Education Support to name a few.

MHEC remains vigilant in meeting compliance targets associated with the Victorian Registration and Qualifications Authority (VRQA) and other Governing bodies. MHEC prides itself on maintaining a quality service for all students and the general community.

MHEC will continue to build partnerships with other community organisations, to improve the well-being of many of the residents in the Hume community. Working consistently within Government guidelines and in line with the mission statement; "to provide assistance for Youth" in Hume who are unemployed and seeking employment or further education. "To provide financial support", to members of the community, who are experiencing financial hardship and are struggling to pay course fees.

I would like to also thank, in particular the Finance Sub-Committee members for their assistance, leadership and direction.

Ray Benson Treasurer Meadow Heights Learning Shop Inc.

Meadow Heights Learning Shop Incorporated ABN: 31 721 175 099

Financial Statements

For the Year Ended 31 December 2023

ABN : 31 721 175 099

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

To the Board of Meadow Heights Learning Shop Inc.:

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2023, there have been:

- (i) no contraventions of auditor independence requirements as set out in the section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

LDAssurance Chartered Accountants

Stephen O'Kane Partner

Dated this 20th day of May 2024

ABN: 31 721 175 099

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 31 December 2023

		2023	2022
	Note	\$	\$
Revenue		1,555,640	1,907,748
Finance income	4	35,349	69,070
Other income		1,653	270
Raw materials and consumables used		(12,179)	(15,477)
Employee benefits expense		(2,245,632)	(2,588,883)
Depreciation and amortisation expense		(147,145)	(175,587)
Other expenses		(411,696)	(397,215)
Finance expenses	4 _	(32,794)	(6,785)
Loss for the year	_	(1,256,804)	(1,206,859)
Other comprehensive income for the year	_	<u>-</u>	
Total comprehensive income for the year	_	(1,256,804)	(1,206,859)

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Statement of Financial Position

As At 31 December 2023

	Note	2023 \$	2022 \$
ACCETO	HOLE	Ψ	Ψ
ASSETS CURRENT ASSETS			
Cash and cash equivalents	5	411,099	1,266,582
Trade and other receivables	6	143,863	96,476
Other assets	10	19,642	29,101
TOTAL CURRENT ASSETS	_	574,604	1,392,159
NON-CURRENT ASSETS	_	0. 1,00 1	1,002,100
Trade and other receivables		24,389	24,389
Property, plant and equipment	7	779,914	805,996
Intangible assets	9	14,622	36,555
Right-of-use assets	8 _	144,849	223,153
TOTAL NON-CURRENT ASSETS		963,774	1,090,093
TOTAL ASSETS		1,538,378	2,482,252
LIABILITIES	_	· · · · · · · · · · · · · · · · · · ·	
CURRENT LIABILITIES			
Trade and other payables	11	218,530	220,129
Borrowings	12	300,836	-
Current tax liabilities	14	414,518	162,562
Lease liabilities	8	81,111	78,091
Employee benefits	13	341,062	446,348
Other financial liabilities	_	-	251
TOTAL CURRENT LIABILITIES		1,356,057	907,381
NON-CURRENT LIABILITIES	_	·	
Lease liabilities	8	72,522	153,468
Employee benefits	13	92,842	147,642
TOTAL NON-CURRENT LIABILITIES		165,364	301,110
TOTAL LIABILITIES	_	1,521,421	1,208,491
NET ASSETS/(LIABILITIES)	_	16,957	1,273,761
	=	<u> </u>	
EQUITY			
Retained earnings	_	16,957	1,273,761
TOTAL EQUITY	=	16,957	1,273,761

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Statement of Changes in Equity

For the Year Ended 31 December 2023

2023

	Retained Earnings \$	Total \$
Balance at 1 January 2023	1,273,761	1,273,761
Loss for the year	(1,256,804)	(1,256,804)
Balance at 31 December 2023	16,957	16,957
2022	Retained	
	Earnings	Total
	\$	\$
Balance at 1 January 2022	2,480,620	2,480,620
Loss for the year	(1,206,859)	(1,206,859)
Balance at 31 December 2022	1,273,761	1,273,761

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Statement of Cash Flows

For the Year Ended 31 December 2023

		2023	2022
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		1,559,949	2,104,836
Payments to suppliers and employees		(2,352,031)	(2,983,901)
Interest received	_	35,349	69,070
Net cash provided by/(used in) operating activities	19 _	(756,733)	(809,995)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment	_	(20,550)	(130,465)
Net cash provided by/(used in) investing activities	_	(20,550)	(130,465)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities	_	(78,200)	(102,720)
Net cash provided by/(used in) financing activities		(78,200)	(102,720)
Net increase/(decrease) in cash and cash equivalents held		(855,483)	(1,043,180)
Cash and cash equivalents at beginning of year		1,266,582	2,309,762
Cash and cash equivalents at end of financial year	5	411,099	1,266,582

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Notes to the Financial Statements

For the Year Ended 31 December 2023

The financial report covers Meadow Heights Learning Shop Incorporated as an individual entity. Meadow Heights Learning Shop Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 31 December 2023 were to provide residents of the Hume Municipality with adult learning in the areas of education, recreation, leisure and children's services.

The functional and presentation currency of Meadow Heights Learning Shop Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the Responsible persons opinion the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Associations Incorporation Reform Act 2012 and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with all the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

2 Material Accounting Policiy information

(a) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Donations and grants

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but may include management of education events, vaccinations, presentations at symposiums.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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Notes to the Financial Statements

For the Year Ended 31 December 2023

2 Material Accounting Policiy information (Continued)

(a) Revenue and other income (Continued)

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Interest income

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Rendering of services

Revenue in relation to rendering of services is recognised when the counselling or education services are complete. Where there are a number of sessions to be provided then revenue is recognised in proportionate to the sessions completed.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(c) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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Notes to the Financial Statements

For the Year Ended 31 December 2023

2 Material Accounting Policiy information (Continued)

(c) Property, plant and equipment (Continued)

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Furniture, Fixtures and Fittings	4 - 35%
Computer Equipment	20 - 35%
Leasehold improvements	10 - 25%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(d) Leases

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

The right-of-use asset is measured using the cost model, depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

(e) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

(f) Going concern

Notwithstanding the Association's deficiency in net assets, the financial report has been prepared on a going concern basis. This basis has been adopted as the Association has sold one of their propeties (refer to note 20). The Association is reliant on the continued support of government and other customers funding to allow the Association to meet its liabilities.

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Notes to the Financial Statements

For the Year Ended 31 December 2023

3 Critical Accounting Estimates and Judgments

The Responsible persons make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - employee entitlements

As described in the accounting policies, employee entitlements are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

4 Finance Income and Expenses

Finance income

	Interest on bank balance and term deposits	35,349	69,070
	Finance expenses		
	Interest expense	30,183	4,992
	Other finance expenses	2,612	1,793
	Total finance expenses	32,795	6,785
5	Cash and Cash Equivalents		
	Cash at bank and in hand	64,084	136,075
	Term deposits	347,015	1,130,507
		411,099	1,266,582
6	Trade and other receivables		
	CURRENT		
	Trade receivables	8,887	8,633
	AMEP Accrued revenue	134,976	87,843
	Total current trade and other receivables	143,863	96,476

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

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Notes to the Financial Statements

For the Year Ended 31 December 2023

7 Property, plant and equipment

the Man and the first	2023	2022
	\$	\$
Buildings		
At cost	786,306	779,256
Accumulated depreciation	(40,404)	(21,347)
Total buildings	745,902	757,909
Furniture, fixtures and fittings		
At cost	10,454	121,970
Accumulated depreciation	(4,246)	(114,966)
Total furniture, fixtures and fittings	6,208	7,004
Computer equipment		
At cost	24,107	125,234
Accumulated depreciation	(14,159)	(114,627)
Total computer equipment	9,948	10,607
Leasehold Improvements		
At cost	70,947	70,947
Accumulated depreciation	(53,091)	(40,470)
Total leasehold improvements	17,856	30,477
Total property, plant and equipment	779,914	805,997

Movements in carrying amounts of property, plant and equipment

	Buildings \$	Furniture, Fixtures and Fittings \$	Computer Equipment \$	Leasehold Improvements \$	Total \$
Year ended 31 December 2023 Balance at the beginning of year	757,909	7,004	10,607	30,477	805,997
Additions Depreciation expense	7,050 (19,057)	- (797)	13,500 (14,159)	- (12,620)	20,550 (46,633)
Balance at the end of the year	745,902	6,207	9,948	17,857	779,914
Year ended 31 December 2022 Balance at the beginning of year Prior period adjustment	740,388 (67,364)	1,095	1,003	43,096	785,582 (67,364)
Additions	91,966	8,860	9,270	- -	110,096
Depreciation expense	(7,081)	(2,951)	334	(12,619)	(22,317)
Balance at the end of the year	757,909	7,004	10,607	30,477	805,997

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Notes to the Financial Statements

For the Year Ended 31 December 2023

8 Leases

Association as a lessee

The Association has leases with buildings and photocopiers.

Information relating to the leases in place and associated balances and transactions are provided below.

Terms and conditions of leases

Buildings

The Association relies on a concessionary lease from Hume City Council to conduct their operation. The most recent lease was started on 16 March 2017 for a term of 5 years with the rent amount of \$50 per annum. This lease had an extension option of 2 * 2 year terms which have been taken up.

IT equipment

The Association lease photocopiers from two different suppliers with 5 years rental period. The lease payments are fixed during the lease term. The variable part will be usage of the machine and therefore not capitalised.

The Association has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability.

Right-of-use assets

	Office		
	Buildings	Equipment	Total
	\$	\$	\$
Year ended 31 December 2023			
Balance at the beginning of year	184,003	39,150	223,153
Depreciation charge	(59,787)	(18,792)	(78,579)
Additions to right-of-use assets	275	-	275
Balance at end of year	124,491	20,358	144,849
	Buildings	Office Equipment	Total
	\$	\$	\$
Year ended 31 December 2022			
Balance at the beginning of year	276,178	57,942	334,120
Depreciation charge	(92,175)	(18,792)	(110,967)
Balance at end of year	184,003	39,150	223,153

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Notes to the Financial Statements

For the Year Ended 31 December 2023

8 Leases (Continued)

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2023					
Lease liabilities	81,111	72,522	-	153,633	153,633
2022					
Lease liabilities	78,091	153,468	-	231,559	231,559
Intangible Assets					
					2022 \$
Software				•	•
Cost				65,	799 105,174
Accumulated amortisation				(51,	177) (68,619)
Total Intangibles				14,	622 36,555
Other Assets					
CURRENT					
Prepayments				-	29,101
Prepaid interest				19,	642 -
Trade and Other Payables					
CURRENT					
Trade payables				27,	592 29,967
Superannuation payable				107,	
_	n				737 146,937
_				(4,	929) (4,682)
Other payables				-	640
				<u>218,</u>	530 220,129
	Lease liabilities 2022 Lease liabilities Intangible Assets Software Cost Accumulated amortisation Total Intangibles Other Assets CURRENT Prepayments Prepaid interest Trade and Other Payables CURRENT Trade payables Superannuation payable	2023 Lease liabilities 81,111 2022 Lease liabilities 78,091 Intangible Assets Software Cost Accumulated amortisation Total Intangibles Other Assets CURRENT Prepayments Prepaid interest Trade and Other Payables CURRENT Trade payables Superannuation payable Loan - MH Community Foundation Accrued wages	2023 Lease liabilities 81,111 72,522 2022 Lease liabilities 78,091 153,468 Intangible Assets Software Cost Accumulated amortisation Total Intangibles Other Assets CURRENT Prepayments Prepaid interest Trade and Other Payables CURRENT Trade payables Superannuation payable Loan - MH Community Foundation Accrued wages	\$ \$ \$ \$ 2023 Lease liabilities 81,111 72,522 - 2022 Lease liabilities 78,091 153,468 - Intangible Assets Software Cost Accumulated amortisation Total Intangibles Other Assets CURRENT Prepayments Prepaid interest Trade and Other Payables CURRENT Trade payables Superannuation payable Loan - MH Community Foundation Accrued wages	Content Cont

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

ABN: 31 721 175 099

Notes to the Financial Statements

For the Year Ended 31 December 2023

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		2023	2022
		\$	\$
	CURRENT Secured liabilities:		
	Bank overdraft - Homesec	300,836	-
	Total current borrowings	300,836	
13	Employee Benefits		
	Current liabilities		
	Long service leave	184,446	233,329
	Provision for employee benefits	156,616	213,019
		341,062	446,348
	Non-current liabilities		
	Long service leave	92,842	147,642
		92,842	147,642
14	Tax liabilities		
	GST	70,376	26,084
	PAYG	344,141	136,478
	Current tax liabilities	414,517	162,562

15 Related Parties

(a) The Association's main related parties are as follows:

Key management personnel - refer to Note 16.

Other related parties include the Meadow Heights Community Foundation. As at 31 December 2023, the Association has a loan owing to the foundation of \$88,737.

16 Key Management Personnel Remuneration

Meadow Heights Learning Shop Incorporated is exempt from disclosing key management remuneration paid for the year as there is nor more than one remunerated key management personnel.

17 Auditors' Remuneration

Remuneration of the auditor LDAssurance

- auditing and preperation of the financial statements 9,000

18 Contingencies

In the opinion of the Responsible persons, the Association did not have any contingencies at 31 December 2023 (31 December 2022: None).

8,000

ABN: 31 721 175 099

Notes to the Financial Statements

For the Year Ended 31 December 2023

19 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	2023	
	\$	2022
Loss for the year	(1,256,804)	(1,206,859)
Non-cash flows in profit:		
- amortisation	78,578	110,967
- depreciation	68,566	64,620
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(47,387)	115,725
- (increase)/decrease in prepayments	9,459	(3,050)
- increase/(decrease) in trade and other payables	298,986	18,253
- increase/(decrease) in tax liabilities	251,955	10,226
- increase/(decrease) in provisions	(160,085)	80,123
Cashflows from operations	(756,732)	(809,995)

20 Events Occurring After the Reporting Date

The Association entered into a contract of sale of their property on the 2 March 2024. At the date of this report settlement has not yet occured, however proceeds of \$985,000 are expected to be received from the sale.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

21 Statutory Information

The registered office and principal place of business of the association is:

Meadow Heights Learning Shop Incorporated

3-13 Hudson Circuit

Meadow Heights Vic 3048

ABN: 31 721 175 099

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.

Responsible person Responsible person

Dated Wednesday, 15th May 2024



LDAssurance Pty Ltd Level 6, 330 Collins Street Melbourne Victoria 3000 Telephone +61 3 9988 2090 www.ldassurance.com.au ABN 89 146 147 202

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEADOW HEIGHTS LEARNING SHOP INC.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report, being a special purpose financial report of Meadow Heights Learning Shop Inc. ('the Association'), which comprises the statement of financial position as at 31 December 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year ended, and notes to the financial statements, including material accounting policy information, and responsible persons' declaration.

In our opinion, the accompanying financial report of Meadow Heights Learning Shop Inc., has been prepared in accordance with the Associations Incorporation Reform Act 2012 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- i. giving a true and fair view of the Association's financial position as at 31 December 2023 and of its financial performance for the year then ended; and
- ii. complying with Division 60 of the Australian Charities and Not for profits Commission Regulations 2022.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 Division 60 of the *Australian Charities and Not for profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Material Uncertainty Related to Going Concern

We draw attention to Note 1(f) "Going Concern" to the financial statements, the financial report has been prepared on a going concern basis and is dependent on the continued financial support from the government and its other customers. These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the associations ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Emphasis of Matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to for the purpose of fulfilling the Association financial reporting requirements of the Associations Incorporation Reform Act 2012 and the Australian Charities and Not for profits Commission Act 2012. 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 Board for the Financial Report

The Board is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Australian Accounting Standards, the Associations Incorporation Reform Act 2012 and Division 60 of the Australian Charities and Not for profits Commission Act 2012. The Board's responsibility also includes such internal control as it determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Association or to cease operations, or have 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 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 on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board'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 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 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 Board 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.

LDAssurance

Chartered Accountants

Stephen O'Kane

Sephe Okce

Partner

Dated this 20th day of May 2024



YOUR LOCAL COMMUNITY COLLEGE...

Meadow Heights Learning Shop Inc trading as Meadow Heights education Centre is

- A registered and accredited ACFE Learn Local provider ID-2842
- A nationally accredited Registered Training Organisation (RTO 3940)
- A Registered Charity with Australian Charities and Not-for-profits Commission (ACNC).









We deliver courses that are compliant and approved for Centrelink Benefits, ID-3P385

COMMUNITIES OF LEARNING, PARTNERSHIPS AND AFFILIATIONS

WORKING TOGETHER

The Community program continued over 2023

One of our objectives was to engage in a wider scope of cooperative partnerships with other Neighborhood Houses and Learning Centres. Our collaboration with these partners saw an increasing section of the community accessing education and training over a wider portion of the Hume Municipality.

All courses (Pre-Accredited and Accredited)

which we offer are of high quality and are focused on developing students' skills and knowledge to enter employment in their area of interest and to encourage a commitment to lifelong learning.

WORKING TOGETHER

Meadow Heights Primary School.

- English through Art
- English through Cooking

Holy Child Primary School

Pre-accredited EAL Programs.

Dallas Brooks Community Primary School and Hub

- Pre-accredited EAL Programs
- Certificate III in School-Based Education Support
- Adult Migrant English Program (Melbourne AMEP)
- Certificate III in School-Based Education Support
- Certificate III in Beauty Services
- Certificate II in Workplace Skills
- Certificate III in Business
- Pre-accredited Programs
- Citizenship Course
- Homework Club

Shop 1 continued to be a valuable learning environment for the residents of Meadow Heights. Programs delivered in this facility during the day and evening included the Homework/Youth Club which operated throughout the year and provided assistance to many of the Hume youth residents with valued homework help.



EDUCATION AND TRAINING PROGRAM ENROLMENTS.

Approximately 82% of our education and training programs are Language, Literacy and Numeracy courses.

Participation by each target group	2019	2020	2021	2022	2023
Skills First, ACFE & Fee for Service	630	1,207	1,153	559	763
Adult Migrant English Program (AMEP)	381	260	301	203	232
	1,011	1,467	1,454	762	995

Total Hours Delivered 2023

Program	2021	2022	2023
Adult Migrant English Program (AMEP)	79,948	68,709	70,213

Statistical Information on students

ACFE Learn Local	Delivered Hours	2022	2023
Adult, Literacy and Numeracy		16,200	10,800
Employment Skills		1,800	3,900
Digital Skills			4,800
	TOTAL	18,000	19,500

Skills First	202	22	2023
Foundation Skills		71,414	34,980
Skills Building (Certificates III & IV)		11,460	8,880
TOT	AL	82,874	43,860

Aggregate Total Skills First & ACFE Learn Local	100,874	63,360
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• During the year, 995 students enrolled in various courses, 83% were born overseas and 98% of all the students were holders of current concession cards.



Student Surveys

All students (Excluding AMEP students) Survey

Response	Strongly Disagree	Disagree	Agree	Strongly Agree	Positive Average response
Statement					%
I developed the skills expected from this training	0	0	89	11	100
I identified ways to build on my current knowledge and skills	0	0	78	22	100
The training focused on relevant skills	0	0	85	15	100
I developed the knowledge expected from this training	0	2	89	9	98
The training prepared me well for work	0	18	70	12	82
I set high standards for myself in this training	2	1	74	23	97
The training had a good mix of theory and practice	1	9	65	25	90
I looked for my own resources to help me learn	0	0	71	29	100
Overall, I am satisfied with the training	0	2	84	14	98
I would recommend the training organisation to others	0	2	78	20	98
Training organisation staff respected my background and needs	2	11	48	39	87
I pushed myself to understand things I found confusing	0	2	73	25	98
Trainers had an excellent knowledge of the subject content	0	2	75	23	98
I received useful feedback on my assessments	1	3	70	26	96
The way I was assessed was a fair test of my skills and knowledge	0	7	63	30	93
I learned to work with people	0	0	92	8	100
The training was at the right level of difficulty for me	0	0	84	16	100
The amount of work I had to do was reasonable	4	0	22	74	96
Assessments were based on realistic activities	0	21	65	14	79
It was always easy to know the standards expected	2	11	85	2	87
Training facilities and materials were in good condition	0	0	98	2	100
I usually had a clear idea of what was expected of me	3	5	81	11	92
Trainers explained things clearly	0	0	81	19	100
The training organisation had a range of services to support learners	0	0	92	8	100
I learned to plan and manage my work	0	3	74	23	97
The training used up-to-date equipment, facilities and materials	0	0	86	14	100
I approached trainers if I needed help	0	0	92	8	100
Trainers made the subject as interesting as possible	0	5	64	31	95
I would recommend the training to others	0	0	91	9	100
The training organisation gave appropriate recognition of existing	0	0	86	14	100
knowledge and skills					
Training resources were available when I needed them I was given enough material to keep up my interest	0	0	83	17 9	100
		0	91		100
The training was flexible enough to meet my needs	0	2	84	14	98
Trainers encouraged learners to ask questions	0	1	68	31	99
Trainers made it clear right from the start what they expected from me.	2	4	72	22	94



2023 AMEP Students.

70,213 hours of teaching were delivered in the Adult Migrant English Program (AMEP) classes. 232 students attended classes in various locations. The students came from 22 different countries and spoke 17 languages.

Country of	Numbe	Percentag
Origin	r	e
Iraq	132	56.9%
Syrian Arab	31	
Republic	31	13.4%
Turkiye	14	6.0%
Lebanon	12	5.2%
Afghanistan	10	4.3%
Pakistan	5	2.2%
Bangladesh	3	1.3%
Nepal	3	1.3%
Ukraine	3	1.3%
Bhutan	2	0.9%
Eritrea	2	0.9%
Saudi Arabia	2	0.9%
Vietnam	2	0.9%
Yemen	2	0.9%
Brazil	1	0.4%
Egypt	1	0.4%
Germany	1	0.4%
India	1	0.4%
Iran	1	0.4%
Kuwait	1	0.4%
Morocco	1	0.4%
Philippines	1	0.4%
Somalia	1	0.4%

The highlight of the year was the individual support extended to all students by teachers, administrative staff and volunteers. That support was in the form of printed learning material, technological support, daily contact with students. Braille rulers, punches and paper as well as digital voice recorders were also provided to visually impaired students.



Qualifications Completed 2023

In 2023 we offered the following accredited courses:

BSB30120	Certificate III in Business
SHB30121	Certificate III in Beauty Services
CHC30221	Certificate III in School Based Education Support
22482VIC	Course in Initial EAL
22483VIC	Course in EAL
22484VIC	Certificate I in EAL (Access)
22485VIC	Certificate II in EAL (Access)
22486VIC	Certificate III in EAL (Access)

These courses were delivered face-to-face in Meadow Heights, Craigieburn and surrounding locations. COVID-19 infections and self-isolation continued to be a factor in poor enrolments and attendance.

Homework Help

Our Homework Club offers a safe and supportive out-of-school learning environment where primary and secondary students can participate in activities that develop their academic skills such as homework, numeracy and literacy exam preparation, and pathways to further education and careers with guidance and support from our dedicated staff and volunteers. Assistance is also provided to students with special needs.

- Primary Students 4:30pm- 5:30pm
- High school Students and students undertaking courses through TAFE, RMIT and VIC University 5:30pm- 6:45pm

Community Report

The following community events were held:

- Clean up Australia Day 6th March
- Neighbourhood House Week 9th and 10th May
- Australia's Biggest Morning Tea 24th May
- Refugee Week 21st June
- YES Campaign 6th September
- Graduation/Certificate Ceremony 13th December

Grants

Community Hubs Australia:

Meadow Heights Education Centre delivers English as a Second Language through cooking and Art at Meadow Heights Primary School Community Hub. Received \$8,000 from Community Hubs Australia

Australian Communities Fund:

Meadow Heights Education Centre received \$10,000 from Australian Communities Fund to support a Homework Club at Fawkner Community House



We would like to thank the following agencies and individuals for their generous grants, gifts, donations and support:

> Meadow Heights Learning Shop Inc. trading as Meadow Heights Education Centre is

- A Deductible Gift Recipient Charity
- A Neighbourhood House
- An ACFE Learn Local provider
- A Registered Training Organisation
- A Registered Occasional Care provider

Supported by the Victorian





Australian Government Department of Home Affairs

























Hume City Council services

Services at the Visy Cares Learning Centre include:

- Maternal and Child Health
- Immunization

RELATIONSHIPS

To meet the needs of the community, Meadow Heights Education Centre works/operates in conjunction with a variety of community and business organisations. We acknowledge them for their ongoing assistance.

Neighbourhood House Networks

- NHVic, member
- NWNH Network, member
- Hume Houses Network, member

Local Government

- Hume City Council, funding agency
- Hume Global Learning Village, member and service provider
- Hume City Council Neighbourhood Houses Working Group

Adult, Community and Further Education

- ACFE Learn Local NMR, provider
- Melbourne AMEP sub-contractor of Melbourne Polytechnic
- Learn Local Quality Partnership
- Hume Learning Community

Government Departments

- Services Australia, training referrals
- DFFH, funding agency NHCP and ACFE learn Local.
- Department of Education and Training, funding agency, Skills First Program

Community/Local Agency Networks

- Arabic Welfare Inc.
- Workforce Australia Providers
- Spectrum
- AMES Employment
- Brotherhood of St Lawrence
- Victoria Police
- Fire Rescue Victoria
- Surf Life Saving Victoria
- Merri Health



Schools/Education Services

- Melbourne University: Student Teacher Placement
- Victoria University, student placements
- Kangan Institute
- Meadow Heights Primary School
- Dallas Brooks Community Primary School and Hub.
- Holy Child Primary School
- Coolaroo South Primary School

Business

- Meadow Heights Shopping Centre
- Craigieburn Shopping Plaza
- Redall Business Communications

PROGRAMS

Children's Services

The Meadow Heights Occasional Childcare Service is partially funded by the Department of Education and Early Childhood Development and the Adult Migrant English Program (AMEP). It is based at the Visy Cares Learning Centre, Meadow Heights.

MEMBERS OF THE ASSOCIATION

We currently have 21 association members

Burhan Yigit	Geoffrey Hanlon	Margaret Woods	Richard Turnbull
Chai Vue	Giovanna Citta	Mari-Carmen Cruz	Salam Dankha
Charles Cilia	Helen Patsikatheodorou	Michael Halls	Sharyn Stockdale
David Mazzotta	Joseph Curkovic	Phillip Perroni	Veronica Jamison
Frank Devlin	Ray Benson	Michalis Michael	Lyda Dankha
Basem Abdo	·		-

MEMBERSHIPS

MHEC is a member of the following organisations and groups:-

- Adult Learning Australia Inc
- Australian Council for Adult Literacy Inc
- Vic TESOL
- Centre for Multicultural Youth
- Community Childcare Association Inc
- Jobs Australia
- Hume Global Learning Village



In December 2003 we were granted Deductible Gift Recipient status. All donations of monetary value of two dollars or more are tax deductible. If you would like to donate, please contact the Office on





Staff Profile

Stail Proffle		
Management		
Arlene Funda Linda Nader Rebecca	Rankothge Kara Madden Hanna Egan	Education & Training Coordinator Community Development Manager Accounts/HR Manager Chief Executive Officer Administration Manager
Administration		
Abir Ann Ban Basima Cheryl Cristina Jackie Mary Naci Natalie Nouhad Rebecca	Zaza Jessop Fatohi Haddad Hildebrandt Thompson Sweeney Ayar Tekin Stewart Dagher Reddick	Administrative Officer Community Development Officer Administration Assistant Administrative Officer Project Manager Administrative Officer Compliance Officer Administration Assistant Administrative Officer Accounts Officer Administrative Officer Administrative Officer Administrative Officer Administrative Officer
Vocational Education and Training		
Adrienne Anthony Ishwary Kiran	Champness Cilia Vengadasalam Fatima	Tutor, Education Support Tutor, Business Administration Tutor, Beauty Services Tutor, Education Support
Language, Literacy & Numeracy		
Angelica Anna Anne Connie Denise Hulya Ishrat Luke Manjit Meral Nicolas Nilofer Paul Salvatore Salwa Stella Stephanie Syed Muzaffer Timothy Wathsala	Arriagada Nanos Oliver Francione Bush Kaplan Hussaini Maselli Bhamral Sandalci Kolendrianos Jawaid La Rosa Monaco Al Deeb Maugeri Hanna Hussaini O'Brien Alawathugoda	Teacher, TESOL
Occasional Child Care Linda Abdulahad Childcare Educator		
Teresa	Volpe	Childcare Educator Childcare Educator