



Ballarat Regional Multicultural Council



2023 ANNUAL REPORT

Ballarat Regional Multicultural Council Inc. (BRMC)

BRMC VISION

Multiculturalism, social and economic inclusion, and community wellbeing.

BRMC MISSION

To actively promote and develop multiculturalism and intercultural harmony in our region by working in partnership with our members, key government and community stakeholders, and the wider Ballarat and regional community.

BRMC GOALS

Four Goals have guided our strategic purpose and our roadmap to 2024. They underpin all of our partnerships, activities, and services:

1. Intercultural participation, equity and diversity in our region

Culturally diverse people and communities can overcome barriers and disadvantage to participate and prosper in our region.

2. Regional and state-wide collective impact

Discrimination is eradicated and diversity is valued and celebrated in regional Victoria.

3. Enterprise and Services

Investment in migrant and multicultural innovation and capital are promoted to overcome market bias and imperfections.

4. Wellbeing and Governance Excellence

Our team is accountable, supportive and building strong service and member capability through partnership and best practice.

Acknowledgement of Country

BRMC respectfully acknowledges the Wadawurrung people, their elders and community leaders, past, present and emerging – traditional custodians of the land on which we live and work.



Cover photo:

International students from Federation University celebrate getting their COVID and flu vaccinations together at the Ballarat Welcome Centre in May 2023.

Contents

Chair Report	4
Treasurer Report	5
Acting CEO Report	6
BRMC Executive Committee	7
BRMC Staff	8
BRMC at a Glance	9
Our Year in Review	10
Ballarat Welcome Centre	11
Strategic Partnership and Engagement Programs	12
Social Support	14
Migration and Settlement Services	16
Education Programs	18
Employment Support	20
Business Development	21
Emergency and COVID-19 Preparation and Response	22
Members	23

Chair Report

Despite the year seemingly returning to normal after the impacts of Covid-19, change has been a dominant theme. Most notably, our CEO Ann Foley has departed after more than ten years of dedicated service to BRMC.

Ann has been instrumental in the development and growth of the regional multicultural peak organisation in Ballarat. She has championed projects and partnerships that have created positive outcomes for diverse communities, including women, youth, new and emerging communities, refugees, and asylum seekers. Her contribution was recognised in March by the City of Ballarat Awards of Excellence, where she received the "Outstanding Contribution to the Intercultural Community" award. We extend our gratitude to Ann for her remarkable contribution to BRMC and the broader community.

While changes like these can be challenging, we are fortunate to welcome Acting CEO Suzanne Ryan-Evers. Suzanne has already made a significant contribution to BRMC in her past roles, from managing the sponsorship acquisition and gala event for the Interkultura soccer tournament, to handling facilities management and COVID programs during the last 2-year period. As Acting CEO, she is working to establish and maintain effective partnerships with local organisations to support our multicultural communities. Suzanne is dedicated to ensuring the continuity of BRMC's essential role in Ballarat and the Grampians region into the future.

BRMC continues to provide consistent support to our diverse community members and partner organisations. From delivering social support for seniors to supporting new arrivals, the team continues to have a positive impact on making Ballarat a welcoming and supportive place for people from across the globe.

As I step down as Chair of BRMC, I am grateful for the opportunity to have served this organisation through some exciting, and some challenging periods. The professionalism of the executive committee and staff has made it a pleasure. I would like to thank Ballarat Group Training and all of our partners and members for their continued support with our endeavours. Thanks also to the Board for their hard work over the last few months while streamlining budgets and the risk register. This team is committed to move BRMC to the next level safely and confidently. While I am stepping down as Chair, I will remain an active supporter and member of the BRMC community; a vibrant, inclusive, and beautiful community to be a part of.



Joy Sawiche
Chair



Outgoing CEO Ann Foley together
with Chair Joy Sawiche

Treasurer Report

Similar to prior year, the annual accounts for financial year 2022-23 have been prepared as General Purpose Financial Statements.

During prior financial year 2021-22, BRMC has a reported comprehensive income (P&L) of \$154,054. However, during the financial year 2022-23, BRMC has a reported comprehensive loss (P&L) of \$310,212. As mentioned in last year's Treasurer's Report, it is a timing issue caused by accounting standards as grants were received during financial year (FY)22 and reported as revenue. However, expenses relating to those grants were reported during FY23. BRMC fully acquits its grants and so there is limited profit retained in any period.

BRMC is still in a strong cash position as can be seen in our reported cash and cash equivalents section of the accounts. The current ratio (current assets to current liabilities) is positive 2.10, compared to 2.15 in prior year, so BRMC is well able to meet its operating requirements.

Compared to FY22, there was a reduction of \$112,196 in employee benefits. Program costs have also decreased by \$274,347 from \$444,462 to \$170,115. This reduction is not through a particular reduction in scope of client/beneficiary service by BRMC. In FY22, there was non-recurring state government COVID-related funding, costs related to these grants were largely under employee benefits and program costs, which was spent but largely because the organisation took on the lead role in a consortium and therefore had higher levels of 'in and out' auspiced funding.

One of the areas where expenses have significantly increased is occupancy costs. Compared to prior year, occupancy costs have increased by \$37,094 from \$23,230 to \$60,324. This expense will further increase during the current fiscal year. In prior years, BRMC was able to offset its rent against the repairs performed by BRMC which were funded by Grants. However, BRMC's landlord has ended this arrangement and BRMC is required to pay rent as per the lease term.

Overall, all FY2023 was a good year as BRMC's retained surplus increased by \$29,539 from \$199,984 to \$229,523.

To maintain and further improve retained surplus, BRMC needs to generate some revenue independent of government grants.

The auditors commended the thorough preparation of the accounts. A big thanks to Paul Tant from Ends of the Earth Consulting for all his efforts on this.



Uphar Chhabra
Treasurer

Acting CEO Report

As the newly appointed Acting CEO, I would like to express my gratitude to my predecessor, Ann Foley, for her remarkable contributions to our organisation and the broader community over the last decade. I am grateful for her encouragement to take up this role, which I consider to be a humbling and privileged opportunity. It is my commitment to uphold her legacy by continuing to deliver impactful projects that support multicultural communities throughout the region.

I would like to thank the Board for their warm welcome, and both the Board and staff for their support during these first months in the role. Despite a number of challenges including rising costs and limited funds, we remain focused on our mission. In light of these difficulties, we are determined to maintain our services and prioritise preparing for a period of financial uncertainty due to current economic conditions. To achieve this, we have implemented budget process improvements that provide program managers with more visibility of their project budgets and greater autonomy in their work areas.

We are proud of our programs, which continue to grow and flourish, delivering tangible results and making a difference in the lives of our members and the wider community. We remain forward-thinking and responsive

to the changing needs of our members and community. This includes preparing our communities for emergencies such as bushfires, where we work closely with bi-cultural workers and community volunteers to set up systems that allow us to respond quickly to emergency situations. We are grateful to our emergency preparation and response leadership group for their dedication to this important work.

I would like to express my gratitude to our program managers, their teams, and the many volunteers who make BRMC such a special organisation. I also want to acknowledge our talented and dedicated Board, particularly our outgoing Board Chair Joy Sawiche, who recently joined the 2022 Victorian Honour Roll of Women. Congratulations, Joy! We are also grateful for our many partners, with whom together we are so much stronger. Finally, I want to thank our community leaders, members and the wonderful multicultural community in Ballarat for their continued support and participation in our programs.



Suzanne Ryan-Evers
Acting CEO

BRMC Executive Committee

BRMC gratefully acknowledges the time, talent and effort that our voluntary committee members contribute to our Organisation.



Joy Sawiche
Chair



Syed Sami
Deputy Chair



Meeta Narsi
Secretary



Nsonma Adeleye
Assistant Secretary



Uphar Chhabra
Treasurer



Charles Nani
Assistant Treasurer



Anam Shahab
Public Relations Officer



Betty Mathew
Women's Affairs Officer



Yaqoob Kazan
Youth Affairs Officer



Sundram Sivamalai
Community Representative



Govinda Dahal
Community Representative



Binsu Baby
Community Representative



Chez Dichiera
Immediate Past Chair



Ann Foley
Outgoing CEO



Suzanne Ryan-Evers
Acting CEO

BRMC Staff

Social Support Team



Teresa Azzopardi
Program Manager



Rebecca Marsh
Social Support Assistant



Caroline Parry
Social Support Assistant



Natalie Athayde
Social Support Assistant



Helen Bennetts
Social Support Assistant

Education Program Team



Sarabjit Kaur
Program Manager



Tahsina Tasnim
DHC Project Assistant



Mary Top
Multicultural Creative Women's Project



Shipra Sani
EA to CEO

Community Employment Connector Team



Quynh Tran
HR and Employment



Shinto John
Community Employment Connector



K'lu Say Say
Community Employment Connector



Suzanne Ryan-Evers
Acting CEO



Tess Altman
Research and Policy Coordinator

Settlement Team



Heeyoung Lim
Strategic and Settlement Manager



Abrar Dham
SETS Coordinator & Client Intake

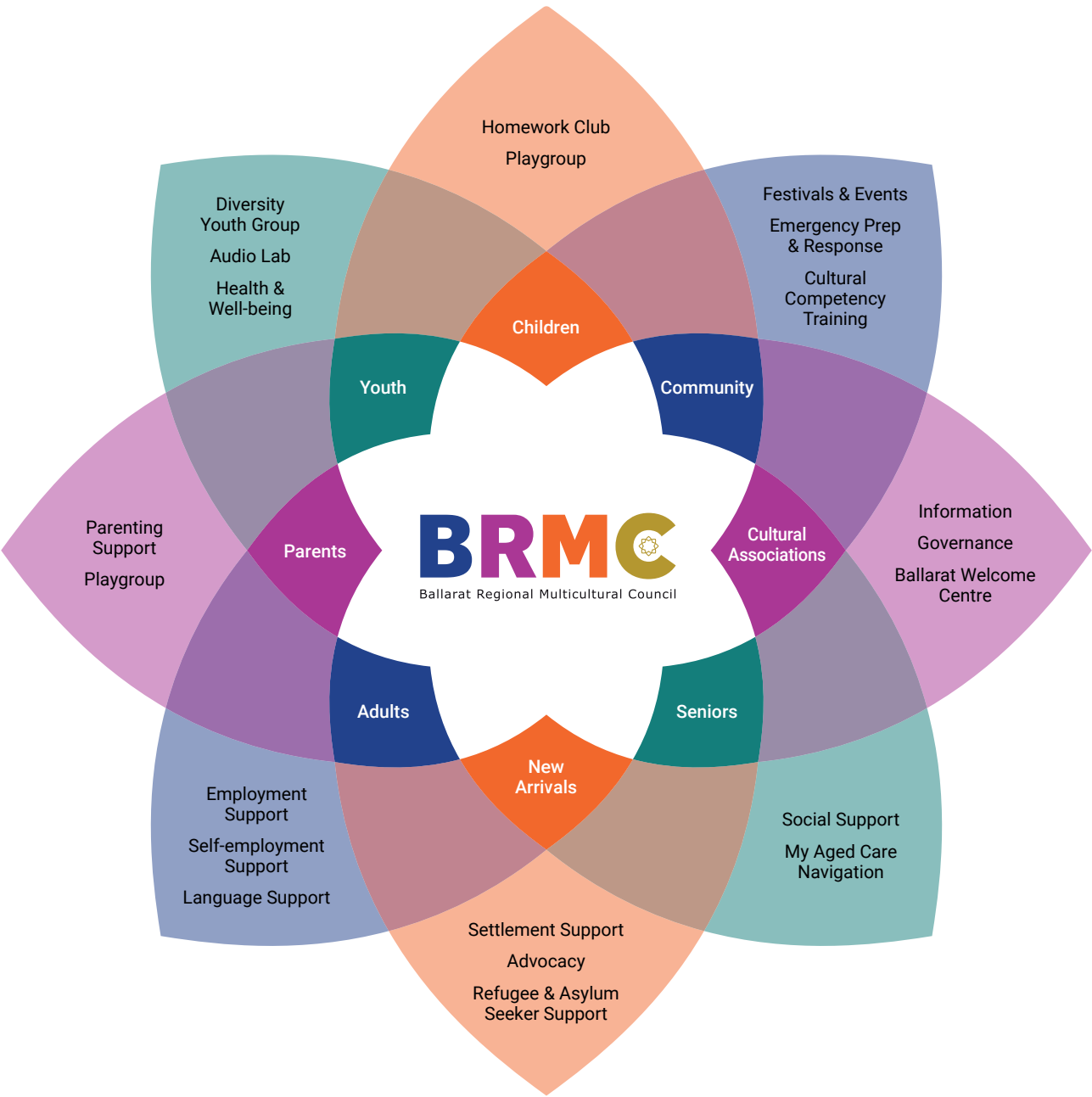


Nyibol Deng
Settlement Program Worker



Martha Yiech
Ballarat Welcome Centre

BRMC at a Glance



Our Year in Review

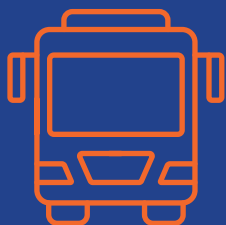
193 multicultural job seekers from **40** cultural backgrounds accessed employment support



15 employment information sessions delivered



178 women painted, cooked and crafted at the Multicultural Women's Friendship Group

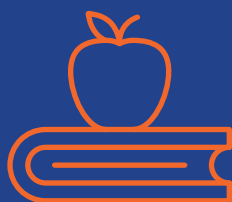
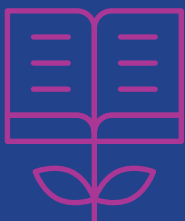


58 people from **17** countries took our Welcome Bus Tours around Ballarat

190 CALD seniors went on bus trips across Victoria



46 students supported with their English language skills by **38** tutors



107 students participated in Diversity Homework Club and Diversity Youth Group



1,569 lunches served to CALD seniors

300+

COVID and flu vaccinations provided to Multicultural Communities



Ballarat Welcome Centre

At BRMC, we prioritise the Ballarat Welcome Centre as a crucial component of our mission. The Centre serves as a safe and inclusive space for our diverse communities to come together and host events. Our internal and external events continue to grow in popularity and variety, reflecting the need for a central gathering place. We are constantly striving to enhance our facilities and improve our programs, ensuring the best possible experience for our visitors.

Throughout the week, the Centre hosts various programs and activities such as Multicultural Playgroup, Employment Sessions, Women's Friendship Group, Multicultural Dialogues and Welcome Morning Teas. In the evenings, the Centre is bustling with singing and drumming groups, as well as association meetings including Ballarat Afghan Action Group, Ballarat Indian Association, Ballarat Hindu Temple and Cultural Centre, Ballarat Keralites Foundation of Australia, and the Ballarat Nepali Semaj.

Our Women's Businesses in Residence continues to thrive in the Women's Incubator Space. Resident businesses Mat Tetni and A Tuk have ambitious plans to expand their business with additional partners and move into a permanent retail space later in the year. We are delighted to be the springboard to their next ventures.

We are grateful for the positive feedback from our multicultural community members and are committed to maximising the Centre's impact. We thank the Victorian Government and our strategic partners for their support, and encourage our multicultural communities to always consider the Welcome Centre as their home.



Multicultural Women's Friendship Circle



Hanz On Drumming at the 2023 Long Journey to Freedom event



Farewelling
Ann Foley,
outgoing CEO,
March 2023

Strategic Partnership and Engagement Programs

STRATEGIC PARTNERSHIP PROGRAM – EVOLVE

The Victorian Government supports strategic partnership and engagement work, which allows BRMC and our EVOLVE partners to focus on social cohesion, community strengthening, multicultural capacity building, and supporting emerging communities, particularly those from refugee and asylum-seeking backgrounds. Our EVOLVE partners – City of Ballarat, Ballarat Community Health, Centre for Multicultural Youth and Wimmera Southern Mallee Development – offer broad sectoral coverage and regional outreach.



EVOLVE partners launched the Destination Ballarat research in December 2022. Over 80 community members attended the launch, including Federal MP Catherine King, Victorian Multicultural Commissioner Silvia Renda, and City of Ballarat Mayor, Councillor Des Hudson and Councillor Belinda Coates.



BRMC hosts regular Multicultural Dialogues to discuss key issues facing multicultural communities in our region, such as Migration and Employment Strategies.

STRATEGIC ENGAGEMENT COORDINATOR PROGRAM

Funded by the Department of Families, Fairness and Housing, the Strategic Engagement Coordinator (SEC) continued working across the Central Highlands and Wimmera regions to identify gaps and opportunities in the region.

The SEC program adopts a strengths-based approach to community engagement, with a primary focus on new and emerging communities. The goal of this initiative is to promote collaborative efforts and coordination, engaging and supporting culturally diverse communities in an effort to improve settlement outcomes.

Projects for this period included the Ballarat Welcome Bus Tours, Welcome Morning Teas, Anti-Racism Active Bystander Training, A Pot of Courage, Destination Ballarat research paper, and supporting the Ballarat Refugee and Asylum Seeker Support Network (BRASN) plus other community engagement programs and networks.

DESTINATION BALLARAT

In 2022 we embarked on an important piece of research that aimed to solidify Ballarat's standing as a leading regional settlement destination. Authored by Georgia Prattis and Dr. Tess Altman, the "Destination Ballarat" report used local research to benchmark Ballarat against various settlement standards.

Key findings included:

- Ballarat's diversity is increasing and there is a commitment to viewing this diversity as an advantage as an Intercultural City, Welcoming City and Refugee Welcome Zone.
- Ballarat has strong multicultural communities, strategic leadership and coordinated service provision.
- Strongest areas of service provision are education and training support, employment support, health and wellbeing support and civic participation. New arrivals value the friendly, welcoming community and excellent amenities.
- Areas for improvement are affordable housing, transport and financial literacy support. There is also a need for more employment opportunities for migrants that match skills and qualifications as well as more cultural competency for mainstream providers.



"The Bus Tour has provided us with the opportunity of exploring and learning about the functions and systems of various facilities and services of Ballarat, which are so important and useful for our life."

– Jack, volunteer interpreter for the Ballarat Welcome Bus Tour

Social Support

Social Support programs provide CALD seniors with health services that relieve social isolation.

We help seniors to live at home safely for as long as possible by providing culturally safe vibrant programs with a strong focus on healthy and active ageing. Our programs provide an opportunity for carers to access respite while the cared for enjoy new friendships, improve and develop cognitive and physical skills while expanding on their capabilities for activities of daily living.

We offer My Aged Care navigation to CALD seniors and their families to ensure equity of access to aged care services.

Social Support programs service the Grampians region, covering the Ballarat area and surrounding rural towns of Ballan, Dereel, Rockwood, Scarsdale, Snake Valley and Bunkers Hill. We provide services to 180 culturally diverse clients from 36 countries.

Programs include weekly Tai Chi classes, Bus Trips, Health and Wellbeing events, Social Hub and our famous Multicultural Tucker, BRMC's longest running program. Tucker's fame continues with up to 125 clients attending each month!

Through our programs we also provide services to younger people who are socially isolated, including programs that are ethno-specific. We provide community education and social opportunities in a safe, warm and welcoming environment where younger people can come together to celebrate their cultural backgrounds.





Case Study

Meet Nelida (Nelly) Barreiro De Caparros; a beautiful 93-year-old Argentinian woman who has very limited English.

Nelly lives with her daughter Mable, who is her carer. When Nelly presented to BRMC she was deeply sad and lonely. Mable would do all she could to provide Nelly with opportunities for outings but this was challenging for Mable fitting in work commitments and running a home.

Since joining our Social Support programs in June 2022, Nelly has found a new purpose in life. Nelly has met several other Spanish speaking clients who quickly became Nelly's friends. This has brought so much Joy and happiness to Nelly, she is no longer sad and lonely, attending programs has improved Nelly's quality of life.

"Your programs have changed her life – Your services are Heaven!"

– Mable

"They are not people, they are angels"

– Nelly

Our Social Support team support the Aged Care Sector to be culturally aware and competent. We provide other aged care service providers, their staff and volunteers with free cultural competency training. Together with our peak bodies, ECCV and FECCA, we actively advocate for the needs of CALD seniors to ensure they receive equitable and high-quality care.

Social Support Services are resourced by the Department of Social Services under the Commonwealth Home Support Programme (CHSP) and the Department of Families, Fairness and Housing under the Home and Community Care Programs for Younger People (HACC PYP) along with client contributions.



Migration and Settlement Services

SETTLEMENT ENGAGEMENT AND TRANSITION SUPPORT

The Settlement Engagement and Transition Support (SETS) project is funded by the Department of Home Affairs and is focussed on supporting migrant communities who have been in the country for up to five years.

The SETS program aims to equip and empower humanitarian entrants, other eligible migrants and their communities to address their settlement needs in order to improve social participation, economic well-being, independence, personal well-being and community connectedness.

Over the past year, the BRMC SETS team has effectively supported individuals of migrant, refugee, and asylum-seeking backgrounds by identifying their needs and providing tailored programs. Our services have facilitated the smooth settlement of newcomers to the Ballarat region, enabling them to improve quality of their lives.

SETS services include:

- **Multicultural Playgroup:** Through partnerships with City of Ballarat (Supported Playgroup team) and Playgroup Victoria, cultural and social welfare of mothers and their children of multicultural backgrounds.
- **Multicultural Women's Friendship Circle:** Women friendships facilitated and social isolation and loneliness reduced – through sharing traditions, cultures and values.
- **Welcome Morning Tea:** Welcoming those who have recently arrived in Ballarat, and those wanting to welcome and support new arrivals.

*"...the minute I walked in BRMC,
I felt I BELONGED."*

– SETS Client





"The morning tea is a good activity for people who just arrived in Ballarat to reduce isolation, improve their sense of belonging and foster community engagement."

– Participant, Welcome Morning Tea

Case study: Meet Marie

Marie originally comes from Mauritius, and she moved to Ballarat in 2020. She had a lonely and challenging life in the early stages of her move because she had no family or friends in Ballarat.

Through the Parent Place, she heard about BRMC and decided to participate in the Early Years Intervention Program, Developing Our Children Together, with her daughter, Haylie. Then, she became an active participant in the Multicultural Playgroup.

Currently, she not only participates as a member of the playgroup but also serves as a volunteer, helping parents and children in the program. Marie and Haylie's beautiful smiles always brighten up the playgroup, making it even more vibrant.



Education Programs

DIVERSITY HOMEWORK CLUB AND DIVERSITY YOUTH GROUP

Our Education Programs team delivered two learning programs for students in the 5-18-year-old age group, helping them achieve their educational and personal development goals.

The students participated in weekly online learning sessions and face-to-face workshops promoting confidence-building academic engagement and social-emotional wellbeing. With celebration of cultural identity, diversity and intercultural respect as intrinsic values of the programs, the tutors designed activities that offered opportunities for sharing, practising and learning without the fear of failure or judgement.

Diversity Youth Group students participated in a global dialogue, connecting students in a global video conference with their counterparts in India and Ukraine. The activity gave students an opportunity to practise skills of dialogue and sharing information about their cultures and communities.

These programs are supported by the Victorian Government and the Australian Communities Foundation.

"Volunteering has helped me develop new skills including communication, problem-solving and teamwork, as well as given me the opportunity to meet new people from diverse backgrounds."

— Amyra Handa, Peer Tutor



My Education Awards 2022

Diversity Homework Club was declared Highly Commended OSHLSP of the Year 2022 at the state-wide My Education Awards.



Other awards included:

- Winner Outstanding Volunteer Regional/Rural: Timothy Bevan Walton
- Winner Outstanding Primary Student: Kathjajini Neelavannan
- Highly Commended Primary Student: Ujjwal Gambhir Runner-up
- Outstanding Primary Student: Nivethaa Neelavannan
- Highly Commended Secondary Student: Nyadoar Moses
- Highly Commended Volunteer: Vanessa Seymour
- Highly Commended Volunteer: Anne Slattery

Congratulations to all My Education Award recipients!

MIGRANT ENGLISH PROGRAM

With volunteer tutors delivering the program for our diverse community of adult learners, the Migrant English Program supported new arrivals, visiting parents and international students achieve their language learning goals for social communication, education and professional growth.

Students accessed free English tutoring, training sessions were organised to help the team of volunteer tutors upskill and adapt to the ever-evolving teaching-learning scenario. Clients in Ararat and Horsham, in addition to our existing base of learners in Ballarat, were offered English learning support through the Migrant English Program.

We have seen an increase in requests for English tutors over the past year. Our program is unique in that it's a free service delivered at the time and venue that suits the clients. We support our students through carefully designed and tailored resources and a flexible service delivery format. Our IELTS, OET, PTE, TOEFL tutoring has enabled several students get their dream jobs and/ or enrol for their dream university courses of study.

This is possible only because of the unwavering support and hard work of our committed team of tutors.

"We have seen students grow in skills and confidence. We ensure that each student gets tailored support. The tutors have weekly planning meetings and attend regular training to upskill and update themselves."

– Sarabjit Kaur, Education Programs Manager



Employment Support

COMMUNITY EMPLOYMENT CONNECTORS

The Community Employment Connectors (CEC) program, funded by the Department of Families, Fairness and Housing, aims to:

- Assist Victorian jobseekers from multicultural backgrounds to prepare for and secure employment through the provision of information, advice and connections to available resources and supports;
- Contribute to a more coordinated and streamlined experience for multicultural jobseekers;
- Provide an agile, proactive and mobile workforce to find people most in need of support across the state;
- Improve access to services by creating links and partnerships with community service providers, agencies and local leaders.

The Multicultural Careers Forum was developed in partnership with Jobs Victoria and included partners AMES Australia, Ballarat Neighbourhood Centre, the City of Ballarat and BRMC. Over 60 participants gathered for the all-day event to learn how to navigate finding work in a new country.

In 2022, Ballarat Regional Tourism and BRMC partnered to deliver the Diversify Local Workforce Ballarat program. The aim of the project is to support job seekers to attain employment in hospitality while helping to mitigate hospitality staff shortages in Ballarat.

BRMC along with the City of Ballarat, Committee for Ballarat and Commerce Ballarat also worked together with HOST International on the Ballarat Professional Mentoring Program. The Pilot aimed to support skilled migrants interested in moving to Ballarat by matching them with industry mentors.



Case study: Meet Nyandeng

Nyandeng had a difficult time when she first arrived in Ballarat due to the Covid-19 outbreak. She didn't have any connections in the community, which made it hard for her to find affordable housing. Eventually, she ended up living in her car with her three children.

She was referred to the CEC program by Ballarat Community Health. The program provided support to help her find a job since she had been unemployed for a long time.

As a result, she was successful in securing a full-time Stable Hand position at the Ballarat Turf Club, which is her first full-time job in Australia after 6 years. She is thriving in the role and her employer is happy with her work.

Business Development

STEPPING STONES

Funded by the Brotherhood of St Laurence, the Stepping Stones program is tailored for women from refugee, migrant and asylum-seeking backgrounds and any women over 50. It provides opportunities for women to achieve financial wellbeing through starting a business, finding employment, training pathways, mentoring and support.

After four years of mentoring women from diverse cultural backgrounds, the Stepping Stones program concluded in June 2023.

BRMC is inspired by the strong, driven participants of this program and congratulates them on what they have achieved over the course of the program.



Case study: Meet Nyibol, Mary and Mary

Stepping Stones graduates Mary Top, Mary Deng and Nyibol Deng run their multicultural creative market stalls offering handcrafted items with a cultural flavour to visitors from Ballarat and beyond.

In Mary Top's words, "it (Stepping Stones) opened up my world. I got a chance to update my business knowledge and to upskill. I also learnt a lot from my peer group. I am grateful to BRMC for providing the resources and support throughout."

Mary Deng and Nyibol, who accessed childcare support through Stepping Stones felt supported during their learning journeys. The fact that their children were in close proximity and being looked after created a safe learning environment and gave them the peace of mind to focus on the business modules being taught.

The women's business skills and enthusiasm continue to grow and we are all eager to see what the next chapter brings in their business development and pursuits.



Emergency and COVID-19 Preparation and Response

Thanks to the Victorian government's support, BRMC has been able to provide continued information and support to multicultural communities during the COVID pandemic, and to prepare for other emergency situations.

BRMC collaborated with the Department of Health, Grampians Health and Ballarat Community Health to host two vaccination clinics in the past year, administering over 300 Covid-19 and flu vaccines to community members. At the request of the Department of Health, the Ballarat Welcome Centre remained the designated primary depot for the distribution of free rapid antigen tests (RATs) and masks to multicultural communities across Ballarat and the Grampians region.

To ensure that all communities receive timely and relevant information, our Emergency Preparedness and Response group was established in 2021. Fifteen community leaders from across the region meet monthly to discuss issues related to emergency management and response. Our efforts prioritise those who are hardest to reach, particularly those with limited English and those who are isolated. Through the BRMC Creative Audio Lab we trained 27 community leaders, multilingual staff and bi-cultural volunteers to deliver crucial safety and community announcements in various languages.

Our work will continue as bushfire and other potential threats arise. We will engage and upskill our community members to distribute accurate and current information in various formats, including audio and video community messaging. We remain committed to maintaining strong connections with our multicultural communities and work closely with community leaders and members to deliver critical messaging in a collaborative manner.

"BRMC's availability of RATs for our community was very timely, accessible and helpful...for members to take".

— Syed M Sami, Interfaith Officer



Members

GENERAL ORGANISATIONAL MEMBERS

- Alliance Française de Ballarat
- Australian Pakistani Community of Ballarat
- Ballarat African Association
- Ballarat and District Irish Association
- Ballarat Croatian Association
- Ballarat Indian Association Inc.
- Ballarat Italian Association
- Ballarat Keralites' Foundation of Australia Inc.
- Ballarat Malayalee Association Inc.
- Ballarat Afghan Action Group
- Ballarat Nepali Samaj Inc.
- Ballarat Region Indonesian Community
- Bangladeshi Community Ballarat
- Centre for Multicultural Youth
- Chinese Australian Cultural Society Ballarat Inc.
- Circolo Pensionati Italiani
- Filipino Australian Sports Club of Ballarat Inc.
- Filipino-Australian Assoc of Ballarat
- German-Austrian Association
- Solomon Island Victoria Association
- Sri Lankan Australian Association of Ballarat Inc.
- Thai Australian Association of Ballarat and Central Highlands Inc.
- Thai Cultural Group of Ballarat
- Victoria Togolese Association
- Virasat E Punjab Ballarat Inc.

ASSOCIATE ORGANISATIONS MEMBERS

- A Tuk
- Ballarat & Grampians Community Legal Service
- Ballarat City Council
- Ballarat Community Health Centre
- Ballarat Hindu Temple & Cultural Centre
- Ballarat Interfaith Network
- Ballarat Permaculture Guild
- Ballarat West Police Complex
- Cafs (Child & Family Services Ballarat)
- Dhan Shri Guru Nanak Inc.
- Emotional Well-being Institute, Geneva
- Islamic Society of Ballarat
- Mat Tetni
- Voice FM 99.9 – Community Radio Station
- WAT THAI BHAVANA – Ballarat Buddhist Centre

INDIVIDUAL MEMBERS

- | | |
|-----------------------|-----------------------|
| • Ahmad Shah Hussaini | • Maria Sozanski |
| • Andrew Battistella | • Mary Plotecki |
| • Anthony Sim | • Meg Lee |
| • Carmel Kavanagh | • Melanie Hill |
| • Dianne Hadden | • Paul Tant |
| • Elham Jamali | • Peter Kervarec |
| • Faye Lynette Caldow | • Peter McIntosh |
| • Geoff Howard | • Tennille McLauchlan |
| • Judith Brumby | • Teresa Skrypko |
| • Kathleen McMahon | • Veronica Punshon |
| • Lokan Ravi | • Stanley Allis |
| • Makiko Paxton | |

Ballarat Regional Multicultural Council Inc.

Ballarat Welcome Centre
25-39 Barkly Street, Ballarat VIC 3350
Phone: 03 5383 0613
Email: info@brmc.org.au
Web: www.brmc.org.au
ABN: 24 776 744 519

**COPYRIGHT © Ballarat Regional
Multicultural Council Inc. 2023**

All rights reserved.

Photo credits: BRMC unless otherwise specified

Design and layout:

Small Dog Design
smalldog.com.au

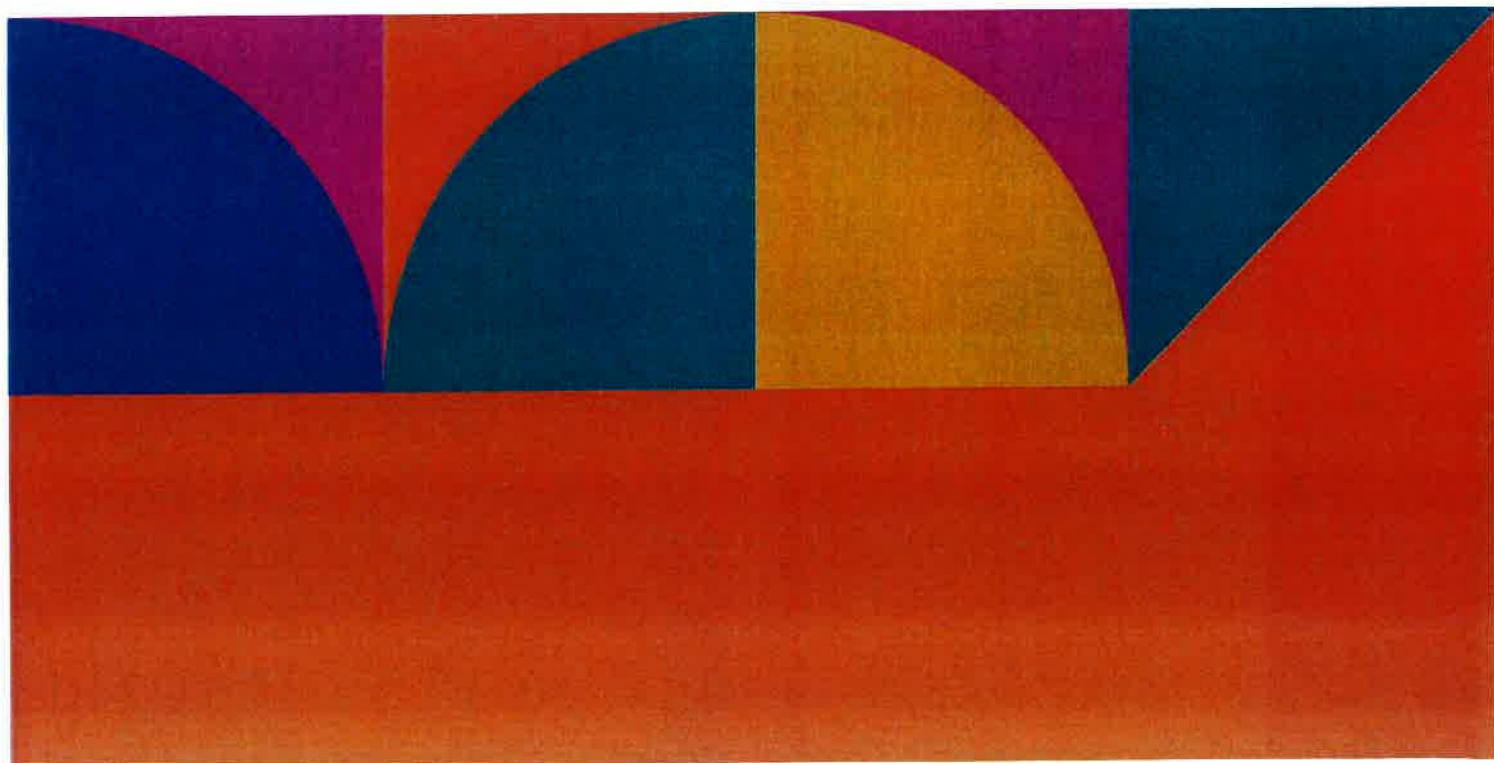




Ballarat Regional Multicultural Council



AUDITED FINANCIAL STATEMENTS **2023**





Ballarat Regional Multicultural Council

ABN 24 776 744 519

Financial Statements

For the Year Ended 30 June 2023

Ballarat Regional Multicultural Council Inc

ABN 24 776 744 519

Contents

For the Year Ended 30 June 2023

	Page
Financial Statements	
Statement of Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5
Statement by Members of the Committee	19
Auditors Independence Declaration	20
Independent Audit Report	21

Statement of Comprehensive Income

For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
Revenue and other income	3	1,290,808	2,120,202
Employee benefits expense		(1,205,986)	(1,318,182)
Depreciation expense		(19,264)	(18,716)
Other expenses	4	(205,655)	(184,788)
Program costs		(170,115)	(444,462)
Surplus before income tax		(310,212)	154,054
Income tax expense	1(b)	-	-
Surplus for the year		(310,212)	154,054
Other comprehensive income		-	-
Total comprehensive income for the year		(310,212)	154,054

Statement of Financial Position

30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	962,870	1,487,723
Prepayments		5,385	1,977
Trade and other receivables	6	44,543	57,437
TOTAL CURRENT ASSETS		1,012,798	1,547,137
NON-CURRENT ASSETS			
Plant and equipment	7	46,406	62,863
Right-of-use assets	8	3,509	6,316
TOTAL NON-CURRENT ASSETS		49,915	69,179
TOTAL ASSETS		1,062,713	1,616,316
LIABILITIES			
CURRENT LIABILITIES			
Lease liabilities	8	2,972	2,747
Trade and other payables	9	230,425	223,294
Provisions	10	80,403	80,497
Contracted liabilities	11	169,437	411,750
TOTAL CURRENT LIABILITIES		483,237	718,288
NON-CURRENT LIABILITIES			
Lease liabilities	8	519	3,492
Provisions	10	573	5,940
TOTAL NON-CURRENT LIABILITIES		1,092	9,432
TOTAL LIABILITIES		484,329	727,720
NET ASSETS		578,384	888,596
EQUITY			
Reserves	12	348,861	688,612
Retained surplus		229,523	199,984
TOTAL EQUITY		578,384	888,596

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	BRASSN Reserve	Piano Funds Reserve	DFFH Cash Reserve	Specific Purpose Funding Reserve	Retained Surplus	Total
Balance at 1 July 2022	\$ 1,529	\$ 5,939	\$ 20,000	\$ 661,144	\$ 199,984	\$ 888,596
Deficit for the year	-	-	-	-	(310,212)	(310,212)
Transfer from Retained Earnings	503	-	-	(340,254)	339,751	-
Balance at 30 June 2023	2,032	5,939	20,000	320,890	229,523	578,384

2022

	BRASSN Reserve	Piano Funds Reserve	DFFH Cash Reserve	Specific Purpose Funding Reserve	Retained Surplus	Total
Balance at 1 July 2021	\$ 2,079	\$ 5,939	\$ 20,000	\$ 490,346	\$ 216,178	\$ 734,542
Surplus for the year	-	-	-	-	154,054	154,054
Transfer from Retained Earnings	(550)	-	-	170,798	(170,248)	-
Balance at 30 June 2022	1,529	5,939	20,000	661,144	199,984	888,596

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from government and communities	1,055,064	1,754,401
Payments to suppliers, employees and communities	(1,583,098)	(1,979,483)
Interest received	6,325	85
Interest paid	(396)	(437)
Net cash used in operating activities	13 (522,105)	(225,434)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	-	(4,133)
Net cash used in investing activities	-	(4,133)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of lease liabilities	(2,748)	(2,183)
Net cash used in financing activities	(2,748)	(2,183)
Net increase/(decrease) in cash held	(524,853)	(231,750)
Cash at beginning of year	1,487,723	1,719,473
Cash at end of financial year	5 962,870	1,487,723

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

The financial report covers Ballarat Regional Multicultural Council Inc. as an individual entity. Ballarat Regional Multicultural Council Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activity of the Association was the provision of social support, training, service linkages and material aid to alleviate hardship for vulnerable new migrants and their families from culturally diverse communities and frail and aged people from CALD backgrounds.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and *the Australian Charities and Not-for-profits Act 2012*.

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

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

(a) Revenue and other income

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer 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. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

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.

Grant income

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.

Grant income for contracts which are either not enforceable or do not have sufficiently specific performance obligations is recognised when received in accordance with AASB 1058.

Donations

Donations and bequests are recognised as revenue when received.

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(a) Revenue and other income

Interest revenue

Interest is recognised using the effective interest method.

(b) Income Tax

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

(c) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments.

(e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for financial assets measured at amortised cost.

When determining whether the credit risk of a financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information analysis based on the Association's historical experience, and informed credit assessment including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

(f) Property, Plant and Equipment

Property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

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

Fixed asset class	Depreciation rate
Plant and Equipment	11.25% - 50%
Motor Vehicles	18.75%

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.

(g) Leases

At inception of a contract, the Association assesses whether a lease exists.

Lessee accounting

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

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

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(g) Leases

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(h) 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.

Employees benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

Employee benefits expected to be settled more than twelve months 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. Cashflows are discounted using market yields on corporate bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(i) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Critical Accounting Estimates and Judgments

The Association makes 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 - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - revenue recognition

The determination of whether a contract with the funding body includes sufficiently specific performance obligations is a significant judgement involving discussions with the funding body, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions. If this determination was changed then the revenue recognition pattern would be different from that recognised in these financial statements.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3 Revenue and Other Income

Revenue recognised from contracts with customers under AASB 15

	2023	2022
	\$	\$
Fees for services	73,552	24,282
Government and community grants	-	629,869
	<u>73,552</u>	<u>654,151</u>

Other income recognised on receipt in accordance with AASB 1058

Donations	6,755	15,055
Government and community grants	1,192,928	1,444,432
Interest income	6,325	85
Other income	1,359	1,556
Rental income	9,889	4,923
	<u>1,217,256</u>	<u>1,466,051</u>

Total Revenue and Other Income

<u>1,290,808</u>	<u>2,120,202</u>
------------------	------------------

4 Other Expenses

Accounting & audit fees	45,185	53,887
Advertising	4,368	1,159
Consulting fees	69,889	10,805
Interest expense on lease liabilities	396	437
Lease expenses	160	660
Memberships & subscriptions	2,275	1,877
Motor vehicles expense	5,555	6,849
Occupancy expenses	60,324	23,230
Printing & stationary	8,191	5,952
Repairs & maintenance	(3,490)	70,530
Sundry expenses	12,802	9,402
	<u>205,655</u>	<u>184,788</u>

5 Cash and cash equivalents

Cash at bank and in hand	58,256	1,376,564
Short-term bank deposits	904,614	111,159
	<u>962,870</u>	<u>1,487,723</u>

Notes to the Financial Statements

For the Year Ended 30 June 2023

6 Trade and other receivables

	2023	2022
	\$	\$
Trade and other receivables	44,543	57,437
	<u>44,543</u>	<u>57,437</u>

7 Property, plant and equipment

Plant and equipment

At cost	117,597	117,597
Accumulated depreciation	(78,074)	(63,205)
	<u>39,523</u>	<u>54,392</u>

Motor vehicles

At cost	52,848	52,848
Accumulated depreciation	(45,965)	(44,377)
	<u>6,883</u>	<u>8,471</u>

Total property, plant and equipment

	<u>46,406</u>	<u>62,863</u>
--	---------------	---------------

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$
Balance at the beginning of year	54,392	8,471	62,863
Depreciation expense	(14,869)	(1,588)	(16,457)
Balance at the end of the year	<u>39,523</u>	<u>6,883</u>	<u>46,406</u>

Notes to the Financial Statements

For the Year Ended 30 June 2023

8 Leases

The Association has a lease of photocopier with a term of 3 years.

Right-of-use assets

	Plant and Equipment \$	Total \$
Year ended 30 June 2023		
Opening balance	6,316	6,316
Depreciation charge	(2,807)	(2,807)
Balance at end of year	<u>3,509</u>	<u>3,509</u>

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	3,144	524	-	3,668

Lease liabilities are measured based on discounted cash flows and are recognised in the statement of financial position as shown in the table below:

	2023 \$	2022 \$
Current lease liabilities	2,972	2,747
Non-current lease liabilities	519	3,492
	<u>3,491</u>	<u>6,239</u>

Statement of Comprehensive Income

The amounts recognised in the statement of comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

Interest expense on lease liabilities	396	437
Depreciation of right-of-use assets	2,807	2,106
Expenses relating to short-term leases or low-value assets	160	660
	<u>3,363</u>	<u>3,203</u>

Notes to the Financial Statements

For the Year Ended 30 June 2023

9 Trade and other payables

	2023	2022
	\$	\$
Auspiced activities	3,088	1,088
GST payable	27,437	69,053
PAYG withholding payable	14,863	29,050
Trade payables	163,138	93,353
Superannuation payable	21,899	30,750
	230,425	223,294

10 Provisions

CURRENT		
Provision for annual leave	61,166	66,344
Provision for long service leave	7,781	14,153
Provision for time in lieu	11,456	-
	80,403	80,497
NON-CURRENT		
Provision for long service leave	573	5,940
	573	5,940

11 Contracted Liabilities

Government grants	169,437	411,750
	169,437	411,750

Notes to the Financial Statements

For the Year Ended 30 June 2023

12 Reserves

BRASSN Reserve

The BRASSN Reserve has been created to quarantine the cumulative donations and funds raised to service the Ballarat Refugee and Asylum Seeker Support Network.

Piano Funds Reserve

The Piano Funds Reserve has been created to quarantine the cumulative donations and fundraising held to purchase a grand piano by the Association for future performances.

DFFH Cash Reserve

The Department of Families, Fairness and Housing provided a cash buffer of \$20,000 to the Association some years ago, when the Association was experiencing low levels of cash. This money is only to be used with the consent of the Department of Families, Fairness and Housing if there is an inability to make payments from other sources of cash, and is to be offset against future funding if not used.

Specific Purpose Funding Reserve

The specific purpose funding reserve is used to record the balances of unspent grant funding, where the grant funding has been recognised as revenue under Australian Accounting Standards.

Notes to the Financial Statements

For the Year Ended 30 June 2023

13 Cash Flow Information

Reconciliation of surplus to cash provided by operating activities:

	2023	2022
	\$	\$
Surplus (Deficit) for the year	(310,212)	154,054
<u>Non-cash flows in surplus:</u>		
- depreciation	19,264	18,716
<u>Changes in assets and liabilities:</u>		
- (increase) decrease in trade and other receivables	12,894	(28,317)
- (increase) decrease in prepayments	(3,408)	206
- decrease in contracted liabilities	(242,313)	(337,399)
- increase (decrease) in trade and other payables	7,131	(7,344)
- decrease in provisions	(5,461)	(25,350)
Cash provided by operating activities	(522,105)	(225,434)

Notes to the Financial Statements

For the Year Ended 30 June 2023

14 Financial Risk Management

	2023	2022
	\$	\$
Financial assets		
Cash and cash equivalents - at amortised cost	962,870	1,487,723
Trade and other receivables - at amortised cost	44,543	57,437
	1,007,413	1,545,160
Financial liabilities		
Trade and other payables - at amortised cost	230,425	223,294
	230,425	223,294

15 Auditors' Remuneration

Remuneration of the auditor, CountPro Audit Pty Ltd, for:

- auditing or reviewing the financial statements	7,050	6,700
- other services	2,500	3,420
	9,550	10,120

16 Related Parties

The Association's main related parties are as follows:

Key management personnel - refer to Note 17.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

17 Key Management Personnel Disclosures

The remuneration paid to the 6 key management personnel of the Association is \$582,222 (2022: 7 key management personnel totalling \$678,209).

18 Contingencies

In the opinion of the Committee, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None).

19 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Ballarat Regional Multicultural Council Inc

ABN 24 776 744 519

Notes to the Financial Statements

For the Year Ended 30 June 2023

20 Association Details

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

Ballarat Regional Multicultural Council Inc

25 Barkly Street

Ballarat East VIC 3350

Statement by Members of the Committee

In the opinion of the committee:


1. the financial statements present a true and fair view of the financial position of Ballarat Regional Multicultural Council Inc as at 30 June 2023 and its performance for the year then ended in accordance with the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, and
2. at the date of this statement, there are reasonable grounds to believe that Ballarat Regional Multicultural Council Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and a resolution of the committee by:

Chair


Joy Sawiche

Treasurer


Uphar Chhabra

21 September 2023

Ballarat Regional Multicultural Council Inc

ABN 24 776 744 519

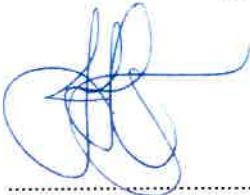
Auditors Independence Declaration To the Members of Ballarat Regional Multicultural Council Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been no contraventions of:

- (i) the auditor independence requirements as set out in *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

CountPro Audit Pty Ltd

CountPro Audit Pty Ltd



Jason D. Hargreaves
Director

180 Eleanor Drive, Lucas

20 September 2023

Ballarat Regional Multicultural Council Inc

Independent Audit Report to the members of Ballarat Regional Multicultural Council Inc

Opinion

We have audited the accompanying financial report of Ballarat Regional Multicultural Council Inc (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and statement by members of the committee.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2023 presents fairly, in all material respects, including:

- i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year ended;
- ii) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of 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 confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the members of the Association, would be in the same terms if given to the members as at the time of this auditor's report.

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

Responsibilities of Management and the Committee

Management is responsible for the preparation and fair presentation of the financial report in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management 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 committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The committee is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

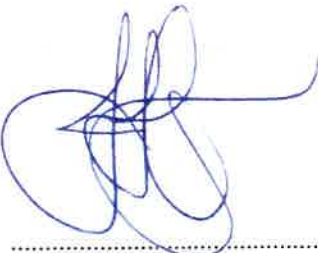
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the 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 management.
- Conclude on the appropriateness of management'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 committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CountPro Audit Pty Ltd
CountPro Audit Pty Ltd



Jason D. Hargreaves
Director

180 Eleanor Drive, Lucas

22 September 2023

Ballarat Regional Multicultural Council Inc.

Ballarat Welcome Centre
25-39 Barkly Street, Ballarat VIC 3350
Phone: 03 5383 0613
Email: info@brmc.org.au
Web: www.brmc.org.au
ABN: 24 776 744 519

**COPYRIGHT © Ballarat Regional
Multicultural Council Inc. 2023**
All rights reserved.

Photo credits: BRMC unless otherwise specified

Design and layout:
Small Dog Design
smalldog.com.au

