



ANNUAL REPORT 2023-2024

Strengthening Connections, Empowering Communities
A Year of Collaborative Growth and Cultural Engagement

Acknowledgment of Country

Ballarat Regional Multicultural Council respectfully acknowledges the Wadawurrung and Dja Dja Wurrung people, their elders and community leaders, past, present and emerging – traditional custodians of the land on which we live and work.

Ballarat Regional Multicultural Council Inc. (BRMC) is the peak multicultural agency in the Central Highlands Grampians Region.

BRMC's Mission

To actively promote and develop goodwill, understanding and harmony within our culturally diverse community.

**BRMC actively promotes intercultural and interfaith harmony.
We help build inclusive and diverse communities and economies.**

We work with members and partners to strengthen diversity and social cohesion in regional Victoria.

Proudly part of:



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CHAIR REPORT

For those who have followed the growth of BRMC over the last 24 years, you may know that this is my third time serving as BRMC Chair. This reflects my passion and dedication to the work our organisation does for multicultural community members in our region. We aim to provide services and support that help them settle well, feel included, and live in harmony. In the past year, I've dedicated a lot of time to listening to communities and understanding their specific needs, especially those of the most vulnerable.



BRMC works closely with community leaders and members, and we're all adapting to new ways of communicating to provide accurate and helpful information. This includes information about settlement, social services, emergency preparedness and response, employment and education, food assistance, and health support.

It has been fantastic to witness the growth of the new Multicultural Leaders' Monthly Catch-ups. These gatherings have played a crucial role in facilitating communication and information sharing among various communities and BRMC.

Over the past 12 months, our organization has faced significant challenges, especially with impending program and core funding cuts. Advocating for a review and reintroduction of funding has been a top priority for us. I want to express my gratitude to BRMC's CEO Suzanne Ryan-Evers for her leadership, focus, and diligent efforts in addressing this issue and advocating for our needs. As CEO, Suzanne continues to regularly meet with community leaders to better understand their needs and establish and maintain effective partnerships with government, service providers, and local organizations that can 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.

Despite the challenges of this past year, BRMC continues to provide consistent support to our diverse community. 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.

Thank you to each of our wonderful volunteer Board members for their steady and mutual support in the face of the challenges facing our organization. My special thanks extend to BRMC's accountant, Paul Tant, and BRMC treasurer, Uphar Chhabra, for all their work in the last twelve months. As chair, I am proud to say that there has been a great working relationship between the operational team and board members over this period, and I see it continuing into the future.

Thank you to our dedicated staff and to all members and partners of BRMC for trusting the BRMC Executive Committee. Please stay in touch with us to share your priorities and concerns. We are eager to continue working for and with you.

TREASURER REPORT

As in previous years, the annual accounts for FY2023-2024 have been prepared in accordance with General Purpose standards rather than Special Purpose standards. There have been no significant changes to the Australian Accounting Standards applicable to BRMC, which means the financial reports for this year have been prepared similarly to previous years, with no new disclosures required.



For FY2023-2024, BRMC's revenue increased from \$1,290,808 in the previous financial year to \$1,594,418. However, program costs also saw an increase of \$66,422, rising from \$170,115 to \$236,537. Additionally, other expenses increased by \$33,171, moving from \$205,655 to \$238,826. As a result, BRMC reported a comprehensive (P&L) loss of \$104,938 for the year.

As explained in last year's Treasurer's report, this loss is largely due to the timing issue caused by accounting standards, where grants are recognised as revenue when received, but the related expenses are reported when they are incurred. BRMC fully acquits its grants, leaving little room for retained profit in any given period.

Despite this, BRMC remains in a strong cash position. Our current ratio (current assets to current liabilities) stands at 2.23, an improvement from 2.10 in the previous year. This indicates BRMC's strong ability to meet its operational requirements.

Overall, FY2023-2024 was positive, with BRMC's retained surplus increasing by \$35,103, bringing it from \$229,523 to \$264,626.

I would also like to highlight a change concerning the lease of the BRMC Welcome Centre. The lease term ended on September 30, 2024, but included an option to renew for three further one-year extensions. In September 2024, BRMC exercised this option, extending the lease until September 30, 2025. To reduce overheads in the current economic climate, BRMC decided to relinquish more than half of the occupied space, including the main hall, back to the landlord, Central Highlands Group Training Inc. This adjustment reduced annual rent from \$58,465 to \$27,257. While we may lose some revenue from hall hire, the overall reduction in rent will significantly lower our overheads.

Under AASB 16, this change in lease terms is considered a new lease and therefore not required to be recognised as a "right of use" asset on the balance sheet. Although not required by accounting standards, BRMC's Board has opted to disclose this event in the financial notes, specifically under item 19, "Events Occurring After the Reporting Date."

Looking forward, BRMC's core funding from the state government concluded on June 30, 2024. This funding is crucial for the continued operation of BRMC. Although partial funding has been reinstated for 12 months, ongoing budget cuts mean that securing our financial future has become a priority. BRMC is actively exploring alternative revenue streams, but we continue to rely on the support of our community and the State Government. Our CEO, Suzanne Ryan-Evers, will provide further details on these efforts.

In closing, I want to extend my sincere thanks to the BRMC staff, CEO Suzanne Ryan-Evers, and our accountant Paul Tant for their dedication and hard work in ensuring the smooth running of our organisation.

CEO REPORT

The last 12 months have been busy for the Ballarat Regional Multicultural Council (BRMC) as we continue working hard to support multicultural communities across the Ballarat and Central Highlands Grampians region. As the region's multicultural population grows, diversity increases, and new needs arise. Each year presents new and ongoing challenges that shape our service and support delivery, and this period has been no exception. Throughout the past year, BRMC has focused on delivering programs and services that help new arrivals settle while continuing to support long-term residents.



We remain committed to ensuring all community members have access to the care and support they need to improve their quality of life. One of the most important projects we initiated in the second half of 2023 addressed family violence in multicultural communities. Funded by Family Safety Victoria and conducted in partnership with CHIFVC, Berry Street, WRISC, and Grampians Health, the project has successfully positioned BRMC as a primary point of contact for individuals seeking education or support related to family violence. It has been well received by the family violence service sector, underscoring the importance of this work. Community members have also expressed gratitude for having a safe place to seek help and access continued support through our programs.

BRMC is also proud of its Multicultural Emergency Management Program. This program builds on work started the previous year to strengthen connections and communication between emergency service providers and our multicultural communities. Six months into the new program, regular dialogues, workshops, and discussions have fostered stronger relationships and improved responses to a range of emergencies.

In early 2024, we introduced the Member Leaders monthly catch-ups. These gatherings, designed for cultural and faith-based community leaders alongside selected business and service organisations in Ballarat, provide valuable opportunities for networking and sharing information. After a successful first six months, we are pleased to see that both community leaders and the wider sector view these meetings as highly valuable, and are eager to see them continue.

BRMC continues to work closely with multicultural communities to understand the issues that matter most, what they need, and how we can support them. Our programs are designed and delivered based on these needs and remain central to our advocacy efforts.

This year has brought significant challenges. BRMC relies heavily on State Government funding for core operations, and recent program cuts have deeply affected us. The loss of the Community Employment Connectors program ended our ability to work directly with members on their employment journeys. Our Education Program, though still running, operates at a skeletal level, far below what is needed. We are actively pursuing alternative funding to restore both programs.

With further budget cuts looming, securing our financial future has become a priority. Over the past year, BRMC and the seven Victorian Regional Ethnic Councils have advocated for the State Government to reconsider its budget cuts and explore new funding models, given the essential role we play in supporting multicultural communities across regional Victoria.

CEO REPORT

In June 2024, the State Government announced it would not renew the funding that has supported our core operations for the past seven years, effective 1 July 2024. This announcement triggered intensive advocacy by BRMC, the Regional Ethnic Councils, and local Ministers. While partial funding was reinstated for 12 months, the period has been marked by uncertainty, with our organisation's survival depending on securing this support.

Looking ahead, I will work closely with the Board to restructure, strategise, and plan for BRMC's future. Though this temporary relief offers some breathing room, it also signals the need for bold, strategic steps to ensure our long-term sustainability, including diversifying our income streams and further essential advocacy work.

This challenging time has fostered extraordinary collaboration, compassion, and innovation. I would like to thank our Chair for providing invaluable guidance and support. A special thank you to Paul Tant, BRMC's Accountant, for working with me to forecast, identify opportunities, and develop strategies for the future. I am also grateful to the BRMC Board—a dedicated group of volunteers—for their support, commitment to our mission, and focus on effective management and strategy.

I extend heartfelt thanks to our program partners, sector stakeholders, and supporters. Your collaboration on projects, advocacy efforts, and events has ensured we deliver the services, information, and opportunities our members need.

Thank you to our multicultural members, especially community leaders, for engaging in meetings, dialogues, and information-sharing initiatives, and for welcoming us at your festivals and events. Your involvement helps us identify and respond to the evolving needs of multicultural communities.

I also deeply appreciate our volunteers for generously sharing their time, energy, skills, and talents. Your contribution enables BRMC to continue supporting multicultural communities across the region.

Finally, I would like to acknowledge the remarkable efforts of BRMC's staff. Over the past 12 months, they have worked tirelessly with passion and dedication to achieve the best outcomes for our members, while supporting one another and the organisation through these challenges.

Looking ahead to BRMC's 25th Anniversary, I am excited to celebrate our achievements and continue building the community and business relationships essential to our future. Together, we will pursue our vision for a vibrant, equitable, and inclusive intercultural community for all.



CEOs from the Regional Ethnic Councils of Victoria



Voice Referendum Information Night for Multicultural Community Members

Suzanne Ryan-Evers
CEO BRMC

EXECUTIVE COMMITTEE



Dr Sundram Sivamalai
Chair



Syed Sami
Deputy Chair



Betty Mathew
Secretary



Meeta Narsi
Assistant Secretary



Uphar Chhabra
Treasurer



Dolma Tamang
Assistant Treasurer



Norizah Anuar
Public Relation Officer



Katrina Baraquel
Women's Affairs Officer



Yaqoob Kazan
Youth Affairs Officer



Rajinder Singh Gill
Interfaith Officer



Jack Yang
Interfaith Officer



Charles Nani
Community Representative



Binsu Baby
Community Representative



Govinda Dahal
Community Representative



Joy Sawiche
Immediate Past Chairperson

BRMC STAFF



Suzanne Ryan-Evers
Chief Executive Officer



Teresa Azzopardi
Social Support
Program Manager



Heeyoung Lim
SETS /Family Violence/Storytime
Program Manager



Sarabjit Kaur
Education
Program Manager



Sangeeran Mithranandarajah
Strategic Engagement Coordinator



Helen Bennetts
Social Support Team Member,
HR/Finance



Caroline Parry
Social Support Assistant



Abrar Dham
Settlement
Support Coordinator



Nyibol Deng
Settlement
Program Worker



Quynh Tran
Community Employment Coordinator



Shipra Saini
Executive Assistant



Natalie Athayde
Social Support Assistant



Martha Yeich
Very Important Person



K'lu Say Say
Community
Employment Coordinator



Tahsina Tasneem
VACAP
Program Assistant



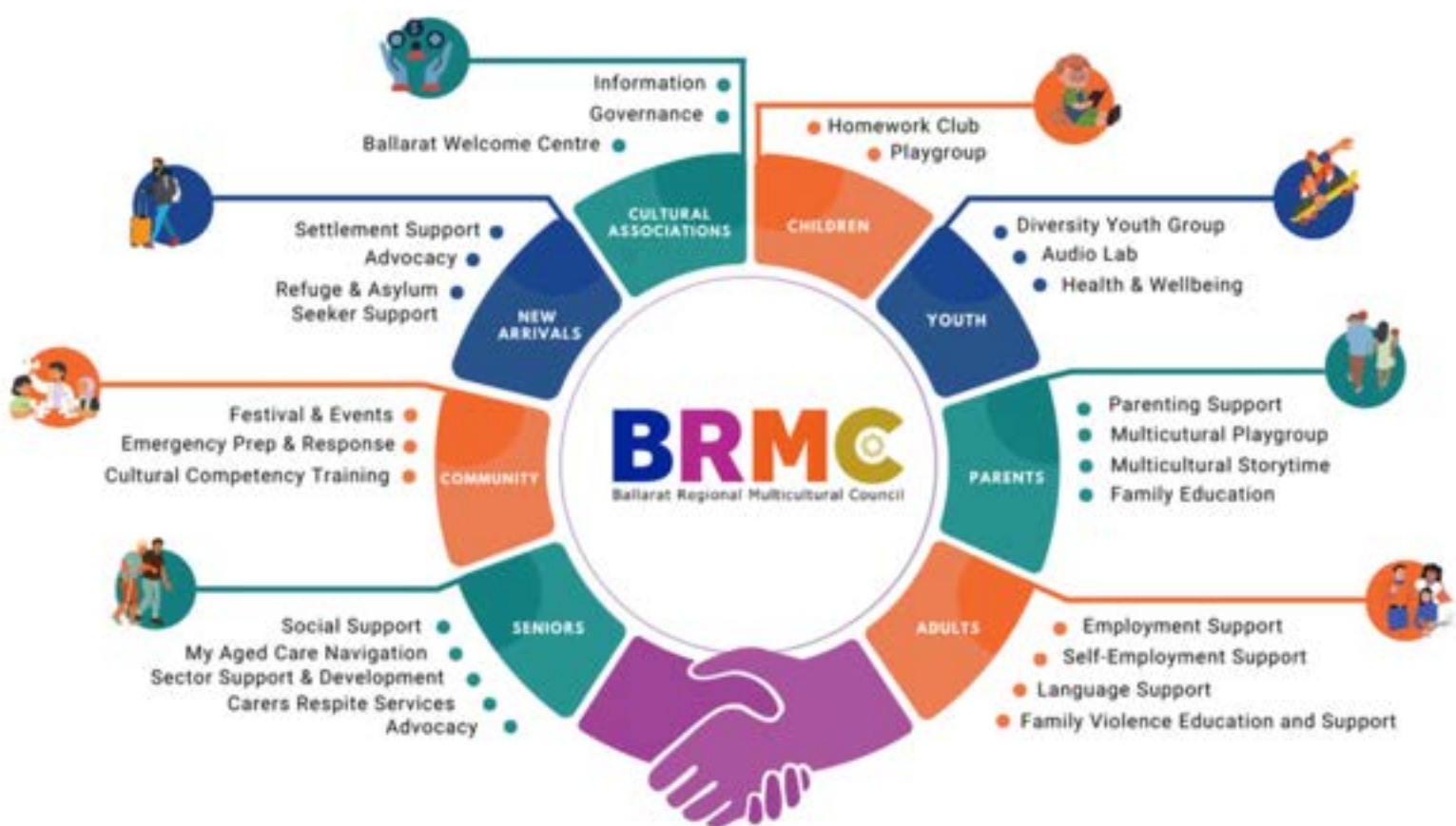
Shinto K John
Community
Employment Connector



Kelly Baghirli
Community
Employment Connector



AT A GLANCE



OUR YEAR IN REVIEW



80+

People from 21 different countries benefit out of our Welcome bus tours around Ballarat



200+

Multicultural and faith group leaders from 30+ backgrounds engaged in our multicultural dialogues and information sessions



80+

Multicultural Playgroup supported cultural and social welfare of mothers and their children of multicultural backgrounds.



110+

Students participated in Diversity Homework Club and Diversity Youth Group



400+

From 30+ different cultural backgrounds participated in the 10 Welcome Morning Teas held across the year.



168+

From 27 different cultural backgrounds supported via The Settlement Engagement and Transition Support program



56+

Women friendships facilitated and social isolation and loneliness reduced – through sharing traditions, cultures and values.



250+

Multicultural Seniors from 36+ different cultural backgrounds supported through the Social Support services.



290+

COVID and Flu vaccinations provided to the multicultural communities

BALLARAT WELCOME CENTRE

A Year of Engagement, Social Cohesion, Capacity building and Inclusivity

The Ballarat Welcome Centre has continued to be the central hub for our community-driven activities. It remains a welcoming space for cultural exchange, learning, and support for the diverse communities in Ballarat. This year, we have seen a variety of programs and initiatives that cater to the needs of our multicultural community.

Programs and Activities

Welcome Morning Teas, Drop-in Tuesday Sessions, and Pop-up Clinics and Vaccination Hubs have provided accessible community engagement opportunities. These sessions offer social support and essential health services, mainly through vaccination hubs that have been crucial for community wellbeing.

Community Cultural Events and training workshops have enriched the lives of community members, fostering a greater sense of belonging while providing skills development and cultural sharing.

The Multicultural Dialogue Series is a significant focus, addressing critical issues like family violence, community safety, and other matters affecting our communities.

The Voice Referendum Information Session: Community Engagement. BRMC organised an information session with the help of experts, including Aboriginal representatives, to provide the community with in-depth insights into the referendum and foster meaningful dialogue.

The BRMC Peace Pole Launch at Barkly Square, held in partnership with Interfaith Ballarat and Compassionate Ballarat, celebrates a shared commitment to peace, unity, and cultural understanding within the community.

BRMC has organized a series of events aimed at empowering Hazara communities and celebrating their rich cultural heritage, fostering a deeper understanding and connection within the broader Ballarat community.



BALLARAT WELCOME CENTRE

We have also continued to celebrate our community through vibrant cultural events that reflect the diversity and creativity of Ballarat's multicultural communities.

We remain deeply grateful for the ongoing support from the Victorian Government and our strategic partners. BRMC is committed to promoting inclusivity, intercultural harmony, and the well-being of all communities in the Ballarat region. We look forward to building on this year's successes and continuing to foster a more connected and supportive community.



MULTICULTURAL EMERGENCY MANAGEMENT PROGRAM

The Ballarat Regional Multicultural Council (BRMC) is instrumental in addressing multicultural communities' unique challenges during emergencies in the Ballarat, Grampians, and Wimmera regions. With Victoria experiencing a 20% increase in multicultural populations over the past decade, some communities are particularly vulnerable due to language barriers, cultural differences, and unfamiliarity with local emergency services. The growing migrant settlements in regional areas further underscore the need for tailored emergency response plans, as highlighted by the Refugee Council of Australia.

BRMC's Multicultural Emergency Management Program is a collaborative effort that directly addresses the challenges multicultural communities face. It works by empowering community leaders and providing hands-on training, going beyond the dissemination of information to equip individuals and families with the necessary skills to act effectively before emergency services arrive. This approach fosters community support during times of crisis.

BRMC's effectiveness in providing accurate and timely emergency information and services to multicultural communities is greatly enhanced by its close collaborations with key emergency service providers. These partnerships with organizations such as the Country Fire Authority (CFA), Fire Rescue Victoria (FRV), Victoria State Emergency Service (SES), Victoria Police, Ambulance Victoria, Red Cross, City of Ballarat, Department of Health and Human Services (DHHS), and Grampians Health are essential. They provide crucial insights into the needs and challenges of multicultural populations during emergencies, thereby contributing to developing culturally sensitive and effective emergency responses.

In addition, BRMC delivers multicultural emergency information sessions focused on significant hazards such as storm events, heatwaves, bushfires, house fires, and open water safety. These sessions offer practical, hands-on training and build trust between multicultural communities and emergency services, ensuring better cooperation during emergencies.



MULTICULTURAL EMERGENCY MANAGEMENT PROGRAM

Furthermore, BRMC's program emphasizes community engagement and support by empowering community leaders from diverse backgrounds to disseminate vital emergency preparedness knowledge within their communities. This approach ensures that multicultural communities are prepared for emergencies and can support each other during critical moments, especially when professional help may be delayed due to overwhelmed emergency services.

BRMC's partnership with Municipal and Regional Emergency Planning Committees ensures that emergency management policies are inclusive and diverse, integrating multicultural perspectives into all emergency planning and response aspects. This involvement influences how emergency services engage with diverse communities, ensuring equitable treatment during disasters.

Funded by the Ethnic Communities Council of Victoria, BRMC's Multicultural Emergency Management Program continues to be a cornerstone in the region's effort to promote inclusivity, preparedness, and community support in handling emergencies.



STRATEGIC PARTNERSHIP PROGRAM (SPP)- EVOLVE AND STRATEGIC ENGAGEMENT COORDINATOR PROGRAM (SEC)

BRMC made significant strides over the last 12 months through the Strategic Partnership (Evolve) and Strategic Engagement Coordinator Programs (SEC) funded by the Victorian State Government. These two programs were pivotal in fostering community engagement, leadership development, social cohesion, and inclusion across Ballarat's multicultural communities.

A notable achievement was the establishment of the Ballarat Monthly Multicultural Members Catch-ups, which create a platform for cultural associations, service providers, and BRMC to share information and ideas, address challenges, and build partnerships. The introduction of community podcasts provided in-language messaging for communities facing barriers to traditional media, offering accessible information on a range of topics, including health care, education, and community events.

The newly established Drop-in Tuesday Sessions at the Ballarat Welcome Centre provided a safe space for community members to seek support, referrals, and social connection, with weekly participation averaging 15-20 people.

BRMC continued to work closely with Ballarat Community Health and the Grampians Health ensuring messaging and advice was delivered in language as required. Whilst the incidence of COVID is decreasing, upon advice, BRMC still staged one Vaccination Hub organized in May 2024, administering over 120 flu and COVID-19 vaccinations, contributing to public health efforts within the multicultural community.

BRMC's communication strategy was also key to connecting with the community. Monthly newsletters and daily social media updates reached over 5,000 followers regularly with important information on such things as health care, well-being resources, community events, and educational opportunities. This proactive communication approach ensured that even the most marginalized members of the community remained informed and engaged.



STRATEGIC PARTNERSHIP PROGRAM (SPP)- EVOLVE AND STRATEGIC ENGAGEMENT COORDINATOR PROGRAM (SEC)



The Strategic Engagement Coordinator (SEC) Program played an equally important role in enhancing emergency preparedness, building community leadership, and fostering strategic partnerships. One of the program's key events was the Winter Multicultural Dialogue on Home Fire Safety, which provided participants with practical fire safety training and hands-on experience with firefighting equipment.

Additionally, the Voice Referendum information sessions ensured that multicultural communities were well-informed about civic participation.



Both the SPP and SEC Programs were supported by strong partnerships with stakeholders such as Ballarat Community Health, the Grampians Public Health Unit, Catholic Care, Berry Street, WRISC Family Violence Support, and Victoria Police. These collaborations were critical in delivering public health campaigns, family violence prevention initiatives, and emergency preparedness efforts. BRMC's work with Wimmera Southern Mallee Development also contributed to the initiation of projects like the Nhill Community Youth Hub and the Harmony Multicultural Sewing Group, which will foster social cohesion and employment opportunities.



Looking ahead, BRMC aims to build on the success of these programs by continuing to foster connections between multicultural communities and local services.



SOCIAL SUPPORT

Social Support programs provide the Culturally and Linguistically Diverse (CALD) Community with health services that relieve social isolation and help keep people connected and informed. Our Social Support Team specialise in meeting the needs of people from CALD backgrounds and supporting people to age well. We are committed to providing high-quality services that are person-centred, and we take a holistic approach.



Programs

Our Social Support Programs enrich the lives of our clients by giving people the opportunity to celebrate their culture through meals, traditional dress, and sharing cultural artefacts, stories and traditions. Our Art and craft programs offer a therapeutic element helping clients express their creative side. We provide opportunities for carers to access respite while the cared for enjoy new friendships and improve and develop cognitive and physical skills while expanding on their capabilities for activities of daily living. This helps clients to live at home safely for as long as possible while enjoying a healthy and active lifestyle.

A large body of research shows that social isolation and loneliness have a serious impact on physical and mental health, quality of life, and longevity. The effect of social isolation and loneliness on mortality is comparable to that of other well-established risk factors such as smoking, obesity, and physical inactivity (World Health Organization).

BRMC 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 222 culturally diverse clients from 31 different countries.



Supporting the Aged Care Sector

As part of our Social Support Services our team support the Aged Care Sector to be culturally aware and competent to ensure CALD seniors receive equity of access to high-quality aged care services. We provide aged care service providers, their staff and volunteers with free Cultural Competency Training and guidance around service provision.



SOCIAL SUPPORT



Advocacy

Together with our peak bodies, ECCV and FECCA, we actively advocate for the needs of CALD seniors nation-wide.

Navigation and information sharing

Our Team offer My Aged Care System Navigation, Aged Care Service information along with Aged Care Reform updates to Community Leaders, Individuals and their Families through one-on-one meetings or group sessions.

Resources

BRMC 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.



Meet Maria

Maria joined social support programs in February 2024. Maria had recently become widowed and was her husband's carer. Maria was socially isolated, and was not confident speaking English and was experiencing high levels of anxiety. Maria expressed feelings of deep loneliness, depression and displayed severe social anxiety. Our team worked very closely with Maria, talking to her on the phone several times a day and visiting her weekly. Maria is a new person now, she states "We have changed her life, I have never found such happiness and joy". Maria consistently attends programs, she is always smiling and she dresses with pride, she dances and sings and has made lasting friendships.



"We are so fortunate to have such a great organisation to help us socialise especially when we are old and on our own"

"The support I received for my friend who needed help with My Aged Care has been vital in her ability to remain in her home" - Cecilia

MIGRATION AND SETTLEMENT SERVICES

Settlement Services

We are excited to announce the continuation of the Settlement Engagement and Transition Support (SETS) program, supported by the Department of Home Affairs, until 30th June 2027.

The SETS program is vital for newcomers who lack family and community support, empowering humanitarian entrants and eligible migrants to address their settlement needs. The program helps improve social participation, economic independence, personal well-being, and community connectedness. Over the past year, we have supported 168 individual clients from 27 different cultural backgrounds, providing crucial assistance with housing, employment, visa-related information, and Centrelink services. We have also collaborated with family violence services to support vulnerable women and their children.

Additionally, the BRMC Welcoming Project (BWP) has made a strong impact, with the Welcome Morning Tea and Ballarat Welcome Bus Tour becoming popular among newcomers to Ballarat. This period, 738 people participated in morning tea events, offering a meaningful introduction to Ballarat's culture for 158 participants to the bus tour.

Our group and individual support activities, including the Multicultural Women's Friendship Circle, Multicultural Playgroup, and the newly launched Multicultural Storytime, benefitted a total of 750 participants. Through these programs, individuals shared their cultural values and formed long-term friendships. Over time, many participants have become active contributors, sharing their skills and cultures. This year has been particularly significant as our programs have strengthened social connections, making participants feel that they are part of a supportive community in Ballarat.



"I could never imagine the amount of support I received from BRMC, it exceeded my expectation. The team members have been so kind, and generous with their time. They are great listeners. When I come back to Australia, I will definitely come back to BRMC for support."

"Thank you for always smiling. You have been so patient listening to me. I always feel good talking to you."

MIGRATION AND SETTLEMENT SERVICES



Family Violence, Multicultural, and Therapeutic Support Services

In August 2023 we were pleased to announce the launch of the Family Violence Multicultural and Therapeutic Support Services (FV-MaTSS) program in August last year. Supported by Family Safety Victoria, this program allows us to collaborate with local family violence experts, including WRISC, Berry Street, CASA, and CHIFVC, to provide safer living conditions for multicultural communities.

During this period, our role as a navigator has been crucial, connecting individuals in need with relevant services and offering consultations to help them access necessary support.



In addition, we conducted two "Building a Better and Safer Community Together" workshops focused on family violence prevention. These sessions were attended by 35 multicultural and faith leaders and aimed to raise awareness of family violence services within Ballarat's multicultural communities. The workshops demonstrated strong local interest from the family violence support and community service organisations that collaborated with us for these workshops. It was an important step toward enhancing the safety and well-being of multicultural families, and we remain committed to continuing these efforts.



"As a friend who supports an FV survivor, I have a better understanding and more confidence in saying the right thing and supporting her." - multicultural leader

"It brought people together to work together to change the levels of family violence & support each other." - multicultural service provider.

EDUCATION PROGRAMS



Diversity Homework Club & Youth Group

At BRMC, our Education Programs provided engaging learning experiences for students aged 5-18, blending online and in-person sessions to support academic success, personal growth, and respect for cultural diversity.

Through the Diversity Youth Group, we helped 13-17-year-olds develop skills in intercultural dialogue and personal growth. Our students participated in a global video conference with peers from Indonesia and India, where they discussed culture, beliefs, and values, fostering critical thinking and cross-cultural understanding. We also involved them in the Peace Pals International Art Contest on the theme of "Unity" and Positive Life Skills workshops with Ballarat Community Health.

In the Diversity Homework Club, we provided vital academic support to culturally diverse students, promoting literacy, numeracy, and life skills. Our STEM activities allowed students to engage in hands-on projects such as sustainability, exploring lung models and seed germination.

With the support of the Victorian Government and the Australian Communities Foundation, we have helped Ballarat's culturally diverse students thrive academically, socially, and emotionally. A special thank you goes to our volunteer tutors, whose dedication and support made all of this possible.

Connect Nurture Grow (CNG)

The Connect-Nurture-Grow (CNG) initiative at BRMC exemplified our commitment to fostering intergenerational and intercultural exchanges. This year, we focused on families sharing their cultural heritage and farming knowledge, which helped strengthen community ties.

Parents Workshop

As part of the CNG project, we conducted culturally informed parenting workshops in collaboration with Catholic Care, helping parents navigate the challenges of raising children in multicultural households. Topics like positive parenting, self-care, and cultural integration were covered, fostering a stronger, more cohesive community. We also addressed the challenges of technology overuse, helping parents find balance and better communication with their children and teens. Parents who completed the Tuning in to Teens program shared their insights and answered parents' queries, offering perspectives through a cultural lens.



EDUCATION PROGRAMS

Enhancing Communication and Intercultural Skills

At BRMC, we hosted a 'Communication Skills' workshop led by Bobby Mehta, bringing together community members eager to enhance their communication abilities. Participants toured our audio lab and discussed topics for in-language content, including stories and podcasts. In another event, attendees from the Chinese and Nepalese communities recorded a conversation about 'Life in Australia' in Mandarin and English. Our School Outreach program promoted intercultural dialogue at St James Parish Primary School, encouraging students to think critically about creating an inclusive, intercultural city.



MEET LAM

Lam joined the Diversity Homework Club in 2020 and has been a regular attendee over the years. He takes pride in his identity as an Australian of African heritage and actively contributes to the Club's positive environment. Generous with his resources, Lam readily shares his space, materials, and device, encouraging his cousins and siblings to participate. His tutors commend his dedication and willingness to fully engage in each session. In recognition of his efforts, Lam was awarded 'Highly Commended Primary Student' at the MY Education Awards 2023.



Migrant English Program

The BRMC Migrant English Program (MEP) continued to support our diverse community of adult learners, including new arrivals, visiting parents, and international students, in achieving their language learning goals for social communication, education, and professional development.

In the past year, we observed a significant increase in requests for English tutors. Through our specialised tutoring in IELTS, OET, PTE, and TOEFL, many participants have successfully achieved their aspirations, securing dream jobs or enrolling in desired university courses.

This success is made possible through the unwavering support and dedication of our committed team of tutors, whose hard work ensures that the Migrant English Program continues to thrive and adapt to the diverse needs of our community.



In order to meet our mission and vision,
BRMC is grateful for the support we receive from our
Funding partners, stakeholders, paid members and community supporters.

BRMC Funding Partners



Industry and Program Partners and Stakeholders



Regional Ethnic Councils of Victoria



Thankyou also to:

BRMC Inaugural Paying Members

Organisations and Associations

- Filipino-Australian Association of Ballarat (FAABI),
- Wat Thai Bavana - Ballarat Buddhist Centre,
- Ballarat Malaysian Association,
- Ballarat Nepalese Samaj Inc. (BNS),
- Centre for Multicultural Youth (CMY),
- Circolo Pensionati Italiani,
- Djerriwarrh Community & Education Services,
- Child & Family Services,
- Ballarat Historical Association,
- Ballarat Italian Association,
- Ballarat Afghan Action Group,
- Ballarat Interfaith Network,
- Ballarat Bangladesh Association Inc,
- Ballarat Hindu Temple & Cultural Centre,
- Ballarat Malayalee Association,

Individual Members

- Dianne Hadden
- Maureen Doonan
- Meg Lee
- Maria Sozanski
- Paul Tant
- Elham Jamali

BRMC Community Members and Supporters

Australian Pakistani Community of Ballarat, A Tuk, Ballarat African Association, Ballarat and District Irish Association, Ballarat City Council, Ballarat Bangladeshi Association Inc., Ballarat Croatian Association, Ballarat Indian Association Inc., Ballarat Keralites' Foundation of Australia Inc., Ballarat Permaculture Guild, Ballarat Region Indonesian Community, Ballarat Tamil Sangam Inc., Ballarat West Police Complex, Centre for Multicultural Youth, Child & Family Services Ballarat, Chinese Australian Cultural Society Ballarat Inc., Dhan Shri Guru Nanak Inc., Emotional Well-being Institute, Geneva, Filipino Australian Sports Club of Ballarat Inc., German-Austrian Association, Grampians Community Legal Service, Islamic Society of Ballarat, Mat Tetni, 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., Voice FM 99.9 and Women of the Well.

BRMC Volunteers

We deeply appreciate our volunteers for generously sharing their time, energy, skills, and talents. They are important members who make significant contributions to the existence of our programs. Their contribution enables BRMC to continue supporting multicultural communities across the region.



Oh what a team!

In the last 12 months, we sadly farewelled a few of our beautiful team; Education Programs Manager Sarabjit Kaur, Community Employment Connector Kelly Baghirli, and EA to the CEO Shipra Saini. We thank them, we miss them, and we wish them all the best in their future endeavours."

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
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Ballarat Regional Multicultural Council

ABN 24 776 744 519

Financial Statements

For the Year Ended 30 June 2024

Contents
For the Year Ended 30 June 2024

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Ballarat Regional Multicultural Council Inc

ABN 24 776 744 519

Statement of Comprehensive Income
For the Year Ended 30 June 2024

		2024	2023
	Note	\$	\$
Revenue and other income	3	1,594,418	1,290,808
Employee benefits expense		(1,205,113)	(1,205,986)
Depreciation expense		(18,880)	(19,264)
Other expenses	4	(238,826)	(205,655)
Program costs		(236,537)	(170,115)
Deficit before income tax		(104,938)	(310,212)
Income tax expense	1(b)	-	-
Deficit for the year		(104,938)	(310,212)
Other comprehensive income		-	-
Total comprehensive income for the year		(104,938)	(310,212)

The accompanying notes form part of these financial statements.

Statement of Financial Position

30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	768,783	962,870
Prepayments		9,701	5,385
Trade and other receivables	6	27,464	44,543
TOTAL CURRENT ASSETS		805,948	1,012,798
NON-CURRENT ASSETS			
Plant and equipment	7	27,369	46,406
Right-of-use assets	8	7,076	3,509
TOTAL NON-CURRENT ASSETS		34,445	49,915
TOTAL ASSETS		840,393	1,062,713
LIABILITIES			
CURRENT LIABILITIES			
Lease liabilities	8	957	2,972
Trade and other payables	9	148,380	230,425
Employee entitlements	10	85,761	80,403
Contracted liabilities	11	125,830	169,437
TOTAL CURRENT LIABILITIES		360,928	483,237
NON-CURRENT LIABILITIES			
Lease liabilities	8	6,019	519
Employee entitlements	10	-	573
TOTAL NON-CURRENT LIABILITIES		6,019	1,092
TOTAL LIABILITIES		366,947	484,329
NET ASSETS		473,446	578,384
EQUITY			
Reserves	12	208,820	348,861
Retained surplus		264,626	229,523
TOTAL EQUITY		473,446	578,384

The accompanying notes form part of these financial statements.

Ballarat Regional Multicultural Council Inc

ABN 24 776 744 519

Statement of Changes in Equity**For the Year Ended 30 June 2024****2024**

	BRASSN Reserve	Piano Funds Reserve	DFFH Cash Reserve	Specific Purpose Funding Reserve	Retained Surplus	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	2,032	5,939	20,000	320,890	229,523	578,384
Deficit for the year	-	-	-	-	(104,938)	(104,938)
Transfer from Retained Earnings	452	-	-	(140,493)	140,041	-
Balance at 30 June 2024	2,484	5,939	20,000	180,397	264,626	473,446

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

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2024

		2024	2023
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from government and communities		1,548,502	1,055,064
Payments to suppliers, employees and communities		(1,761,584)	(1,583,098)
Interest received		22,113	6,325
Interest paid		(468)	(396)
Net cash used in operating activities	13	(191,437)	(522,105)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from disposal of property, plant and equipment		477	-
Net cash provided by investing activities		477	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		(3,127)	(2,748)
Net cash used in financing activities		(3,127)	(2,748)
Net increase/(decrease) in cash held		(194,087)	(524,853)
Cash at beginning of year		962,870	1,487,723
Cash at end of financial year	5	768,783	962,870

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2024

1 Summary of Material 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 material 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 2024

1 Summary of Material 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 2024

1 Summary of Material 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 2024

1 Summary of Material 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	10% - 20%
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 2024

1 Summary of Material 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 2024, 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 2024

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 2024

3 Revenue and Other Income

Revenue recognised from contracts with customers under AASB 15

	2024	2023
	\$	\$
Fees for services	42,715	73,552
Government and community grants	425,183	321,935
	467,898	395,487

Other income recognised on receipt in accordance with AASB 1058

Donations	452	6,755
Government and community grants	1,086,913	870,993
Interest income	22,113	6,325
Other income	109	1,359
Rental income	16,933	9,889
	1,126,520	895,321

Total Revenue and Other Income

1,594,418	1,290,808
------------------	------------------

Disaggregation of revenue from contracts with customers

Revenue from contracts with customers has been disaggregated into government and community grants, fees for services - social support and fees for services - others, and the following table shows this breakdown:

	2024	2023
	\$	\$
Revenue recognised at a point in time		
- Government and community grants	425,183	321,935
- Fees for services - social support	42,715	73,552
Revenue from contracts with customers	467,898	395,487

Notes to the Financial Statements

For the Year Ended 30 June 2024

4 Other expenses

	2024	2023
	\$	\$
Accounting & audit fees	50,996	45,185
Advertising	-	4,368
Consulting fees	87,280	69,889
Interest expense on lease liabilities	468	396
Lease expenses	-	160
Memberships & subscriptions	1,893	2,275
Motor vehicles expense	3,627	5,555
Occupancy expenses	72,380	60,324
Printing & stationary	13,023	8,191
Repairs & maintenance	2,054	(3,490)
Sundry expenses	7,105	12,802
	238,826	205,655

5 Cash and cash equivalents

Cash at bank and in hand	392,983	58,256
Short-term bank deposits	375,800	904,614
	768,783	962,870

6 Trade and other receivables

Trade and other receivables	1,709	12,854
Provision for doubtful debts	(120)	-
Accrued income	21,554	20,528
Other receivables	4,321	11,161
	27,464	44,543

Notes to the Financial Statements

For the Year Ended 30 June 2024

7 Property, plant and equipment

	Note	2024 \$	2023 \$
<u>Plant and equipment</u>			
At cost		95,186	117,597
Accumulated depreciation		(73,409)	(78,074)
		<u>21,777</u>	<u>39,523</u>
<u>Motor vehicles</u>			
At cost		52,848	52,848
Accumulated depreciation		(47,256)	(45,965)
		<u>5,592</u>	<u>6,883</u>
Total property, plant and equipment		<u><u>27,369</u></u>	<u><u>46,406</u></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	39,523	6,883	46,406
Disposals - written down value	(3,115)	-	(3,115)
Depreciation expense	(14,631)	(1,291)	(15,922)
Balance at the end of the year	<u>21,777</u>	<u>5,592</u>	<u>27,369</u>

Notes to the Financial Statements

For the Year Ended 30 June 2024

8 Leases

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

Right-of-use assets

	Plant and Equipment \$
Year ended 30 June 2024	
Opening balance	3,509
Depreciation expense	(2,958)
Additions to right-of-use assets	9,098
Reductions in right-of-use assets due to termination of lease	(2,573)
Balance at end of year	<u>7,076</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	3,396	4,245	-	7,641

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

	2024	2023
	\$	\$
Current lease liabilities	957	2,972
Non-current lease liabilities	6,019	519
	<u>6,976</u>	<u>3,491</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	468	396
Depreciation of right-of-use assets	2,958	2,807
Expenses relating to short-term leases or low-value assets	58,382	17,914
Loss on termination of lease	87	-
	<u>61,895</u>	<u>21,117</u>

Notes to the Financial Statements

For the Year Ended 30 June 2024

9 Trade and other payables

	2024	2023
	\$	\$
Auspiced activities	3,088	3,088
GST payable	25,233	27,437
PAYG withholding payable	22,443	14,863
Trade payables	69,936	163,138
Superannuation payable	27,680	21,899
	148,380	230,425

10 Employee entitlements

CURRENT		
Provision for annual leave	71,803	61,166
Provision for long service leave	11,748	7,781
Provision for time in lieu	2,210	11,456
	85,761	80,403
NON-CURRENT		
Provision for long service leave	-	573
	-	573

11 Contracted liabilities

Government grants	125,830	169,437
	125,830	169,437

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 2024

13 Cash Flow Information

Reconciliation of surplus to cash provided by operating activities:

	2024	2023
	\$	\$
Surplus (Deficit) for the year	(104,938)	(310,212)
<u>Non-cash flows in surplus:</u>		
- depreciation	18,880	19,264
- loss on disposal of plant and equipment	2,638	-
- loss on disposal of right of use assets	87	-
<u>Changes in assets and liabilities:</u>		
- (increase) decrease in trade and other receivables	17,079	12,894
- (increase) decrease in prepayments	(4,316)	(3,408)
- decrease in contracted liabilities	(43,607)	(242,313)
- increase (decrease) in trade and other payables	(82,045)	7,131
- decrease in provisions	4,785	(5,461)
Cash provided by operating activities	<u>(191,437)</u>	<u>(522,105)</u>

Notes to the Financial Statements**For the Year Ended 30 June 2024****14 Financial Risk Management**

	2024	2023
	\$	\$
Financial assets		
Cash and cash equivalents - at amortised cost	768,783	962,870
Trade and other receivables - at amortised cost	27,464	44,543
	796,247	1,007,413
Financial liabilities		
Trade and other payables - at amortised cost	148,380	230,425
	148,380	230,425

15 Auditors' Remuneration

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

- auditing or reviewing the financial statements	7,625	7,050
- other services	2,400	2,500
	10,025	9,550

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 5 key management personnel of the Association is \$547,660 (2023: 6 key management personnel totalling \$582,222).

18 Contingencies

In the opinion of the Committee, the Association did not have any contingencies at 30 June 2024 (30 June 2023: None).

Notes to the Financial Statements

For the Year Ended 30 June 2024

19 Events Occurring After the Reporting Date

The following matter has 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.

Subsequent to the end of the 2022/23 financial year, the organisation entered into a new sub-lease agreement with Central Highlands Group Training Inc. for its main office building at Barkly Square, Ballarat for a one year period from 1st October 2023 to 30th September 2024. The agreement allowed for extension of the lease, in annual renewals, to 30th September 2028. In September 2024, the organisation signed the deed of renewal for the extension of the lease from 1st October 2024 to 30th September 2025; however this lease reduced the amount of space occupied by BRMC under the lease by more than half, and reduced the rental amount per annum from \$58,465 to \$27,257. As a result, there has been a lease modification, as defined in AASB 16 Leases. As this involves a significant change in the scope of the lease, AASB 16 considers there to be a new lease and the lease has therefore not been recognised as a 'right of use asset' in the organisation's balance sheet, nor has any lease liability been recorded in respect of this lease in the financial statements for the year ended 30 June 2024. A right-of-use asset and the corresponding lease liability will be recognised at the inception of the revised lease agreement, i.e. in the 2025 financial year.

The organisation will continue to review the terms of the lease to determine whether recognition of the lease under AASB 16 Leases is required in the future.

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

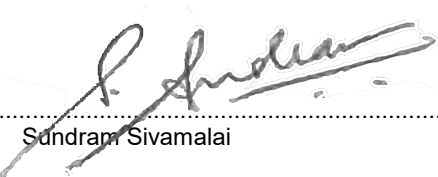
Statement by Members of the Committee

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 2024 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


.....
Sundram Sivamalai

Treasurer


.....
Uphar Chhabra

17 October 2024

Ballarat Regional Multicultural Council Inc

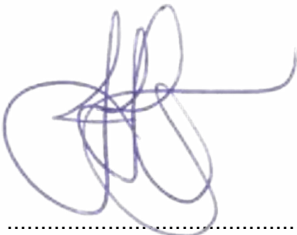
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Auditors Independence Declaration To the Members of Ballarat Regional Multicultural Council Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, 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

A handwritten signature in blue ink, appearing to read "J. Hargreaves", is written over a dotted line.

Jason D. Hargreaves
Director

180 Eleanor Drive, Lucas

9 October 2024

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 2024, 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 material 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 2024 presents fairly, in all material respects, including:

- i) giving a true and fair view of the Association's financial position as at 30 June 2024 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 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.

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A handwritten signature in blue ink, appearing to read 'J. Hargreaves', is written over a horizontal dotted line.

Jason D. Hargreaves
Director

180 Eleanor Drive, Lucas

18 October 2024