



ANNUAL REPORT 2024



Bass Coast
Adult Learning

239 White Road Wonthaggi

RTO ID: 3720

Learn Local Awards 2024

Winner Innovation Award

Bass Coast Adult Learning, Coldon Homes
and Capeview Building Products



Jobs, Skills,
Industry
and Regions



FRIENDLY, INCLUSIVE
ENVIRONMENT



LOCAL TRAINING
PROVIDER



SMALL FACE-TO-FACE
CLASSES



Wominjeka

Bass Coast Adult Learning operates on Kulin Nation country.
We acknowledge the Bunurong and Boonwurrung People as the
traditional custodians of the Bass Coast region and pay our respects
to elders past and present.



ABOUT US

Bass Coast Adult Learning (BCAL) offers a unique service to people living, working and/or studying in Bass Coast and nearby districts. We have a history, since 1988, of providing a range of offerings to meet our community's further education and training needs and interests.

We are a Registered Training Organisation (RTO) and a Learn Local. We are a registered Australian Migrant Education Program (AMEP) provider.

We are the only local (Bass Coast) post-secondary education provider filling the skills gap between low and basic skill levels and, either, entry level employment or further training offered by public (TAFE) and other RTOs. Many of our programs include special emphasis on language, literacy, numeracy, digital and employability skills. We also offer tailored training to local businesses.

We have established partnerships with a range of government and community agencies and organisations, enabling us to develop and deliver programs that meet the training needs of our community.

Our site at 239 White Road, Wonthaggi is provided by the Bass Coast Shire Council. We host and collaborate with our location partners: Wonthaggi U3A, Wonthaggi Woodcrafters and since 2023, SouthCoast FM community radio. BCAL also sponsors the Wonthaggi Community Garden on site. All these groups share a common mission to enhance the lives of people in our community. Between us we cover a huge range of interests, ages and abilities.



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Our legal context

As a community-based, not-for-profit organisation, BCAL is incorporated under the Associations Incorporation Reform Act 2012. We are a registered charity with Deductible Gift Recipient status and have Income Tax Exempt status under the Income Tax Assessment Act 1997. This aspect is regulated by the Australian Charities and Not-for-profits Commission (ACNC) and we report annually.

We are required to hold an Annual General Meeting within 5 months of the end of our financial year, which for BCAL, as an educational institution, is the calendar year.

Many of our programs are delivered under contract to State or Commonwealth Government Departments.

We deliver nationally accredited qualifications under contract to the Victorian Government which also the

funds delivery of pre-accredited or Learn Local programs through its Adult, Community and Further Education section (ACFE).

The Commonwealth Department of Home Affairs funds our delivery of nationally accredited English language training through AMEP.

BCAL delivers Capacity Building programs to National Disability Insurance Scheme (NDIS) clients. The NDIS is administered by the National Disability Insurance Agency (NDIA) which is an independent statutory agency.

RTO ID: 3720
INC No: A0017261Y
ABN: 80 913 366 342

AT A GLANCE



13,540
Pre-accredited
hours



20,042
Accredited
hours



670
Enrolments

COLLABORATIONS

We are proud to have collaborated with:



Corinella
District
Community
Centre



Our Philosophy

At BCAL we believe that learning changes lives for the better and opens opportunities for us all to achieve our full potential. Community-based learning and development addresses personal and social development, active citizenship, individual health and wellbeing issues. It empowers people, both as individuals and in communities, to make positive changes in their lives and can grow community-led groups and services that make their communities more cohesive, sustainable, and better able to overcome the challenges they face. This is particularly the case for the disadvantaged and those facing discrimination, who can gain the confidence and skills they need to influence decisions that affect their lives.

Our Mission

To provide a flexible, supportive and inclusive adult learning environment to enable community members from Bass Coast and surrounding areas to study, improve work and life skills and build social capital.

Our Vision

Bass Coast Adult Learning is a vital community resource. We offer a range of learning programs and community development opportunities in a welcoming, inclusive and supportive environment.

Our Strategic Objectives



COMMUNITY

We will build partnerships with other organisations to serve and strengthen the community of Bass Coast Shire. Lifelong learning makes an important contribution towards promoting social inclusion, active citizenship and social capital.



PEOPLE

We will provide education and training that meets the needs of the Bass Coast community. We will build staff capabilities as lifelong learners and model this to our students and participants.



GROWTH

We will grow our service capacity and capability to deliver our services locally.



SUSTAINABILITY

We will maintain our financial diversification and viability and successfully transition the organisation to the next stage of its leadership.

PRESIDENT'S REPORT



I'd like to think, was a year of consolidation that saw of number of the seeds sown in previous years finally begin to bear fruit. This is due in no small part to the dedicated and talented people that we are fortunate to have, starting at the top with our Executive Officer, David Leslie, who leads a team of loyal and extremely competent staff.

During the year we were the recipient of a number of awards, which I am sure will be reported on in more detail elsewhere in this annual report. From my point of view though, it was extremely pleasing to see the Victorian Learn Local Award, Innovation Award, Workplace Communication & Leadership Skills go to BCAL and Coldon Homes & Capeview Building Products in recognition of their collaboration. This was a fitting reward for the countless hours that went into bringing the collaboration into effect. It is quite evident that we are held in high regard by the powers that be, in the form of our major funding bodies, Adult Community & Further Education Board (ACFE) and Victorian Skills Authority (SkillsVic) and this is certainly a result of the outstanding work carried out by our staff, as I have already acknowledged above.

As the numbers of individuals using the site continues to increase; in addition to our own activities, we now host U3A Wonthaggi, Wonthaggi Woodcrafters (The Woodies), and our newest tenant South Coast FM radio, demands on our existing useable space also increase. Car parking is a major issue that we are struggling with, and the likelihood of having to find somewhere to locate additional classrooms e.g. a new art room is ever-present.

BCAL is grateful for the ongoing interest and support of Bass Coast Shire. We are involved in ongoing discussions with Shire staff about a proposed new lease for the entire site at 239 White Road, which when completed should give us a clearer picture of how and when we may be able to utilise the large area of unused land to the rear of our existing buildings. Before it could be used for locating new buildings or car parking, at the very least would require the

installation of adequate drainage. Our submission to the shire's 2025 budget deliberations for funding to begin a drainage plan and development concept plan was unsuccessful. Our existing lease expires mid 2026, but with goodwill on all sides we hope that we may be able to bring that date forward and commence operating under an improved arrangement with the shire.

I must acknowledge my fellow committee members and thank them for their commitment to BCAL. We know we provide an important service in this part of the world to a cohort that might otherwise miss out, and we are determined to keep providing this service, often in the face of difficult financial circumstances. 2024 was a better year for us in that sense and I look forward to that trend continuing into 2025.

A handwritten signature in black ink, appearing to read 'Graeme Charles'.

Graeme Charles

President, BCAL Committee of Management

TREASURER'S REPORT



Financial Performance in 2024

We had a strong performance in Accredited and Pre-Accredited courses (see the Course-Hours earlier in this report) and achieved 6% over budget for Course Revenue. This was bolstered by excellent performance from Joint Projects, leading to an excellent overall revenue.

The breakdown by course groups is as follows:

Profit and Loss Summary

	Revenue (\$, 000)
Accredited Courses	\$248
Pre-accredited Courses	\$136
Fee-for-service Courses	\$ 44
NDIS	\$230
All Courses	\$658
Other Revenue	<u>\$191</u>
Total Revenue	\$849

The total revenue of \$849,000 was 28% over budget and 18% ahead of 2023.

The overall result was a loss of -\$11,500 but this included provisions, depreciation and accruals. This is a good result for a not-for-profit enterprise.

We managed to keep a strong asset base, with \$151,000 in the bank and on term deposit; and total assets of \$334,000 versus liabilities of \$177,000 leaving net assets of +\$157,000.

The committee has approved a budget for 2025 with a further increase in revenue, targeting a small overall profit.

A handwritten signature in blue ink, appearing to read 'T. J. Herring'.

Tim Herring
Treasurer, BCAL

Refer to Appendix A for the full Financial Audit Report.

BOARD



Graeme Charles
President



Maddy Harford
Secretary



Tim Herring
Treasurer



Lynn Kirk
U3A



Mike Bladen
Wonthaggi Woodcrafters



Leslie Adams
General Committee Member



David Leslie
Centre Manager

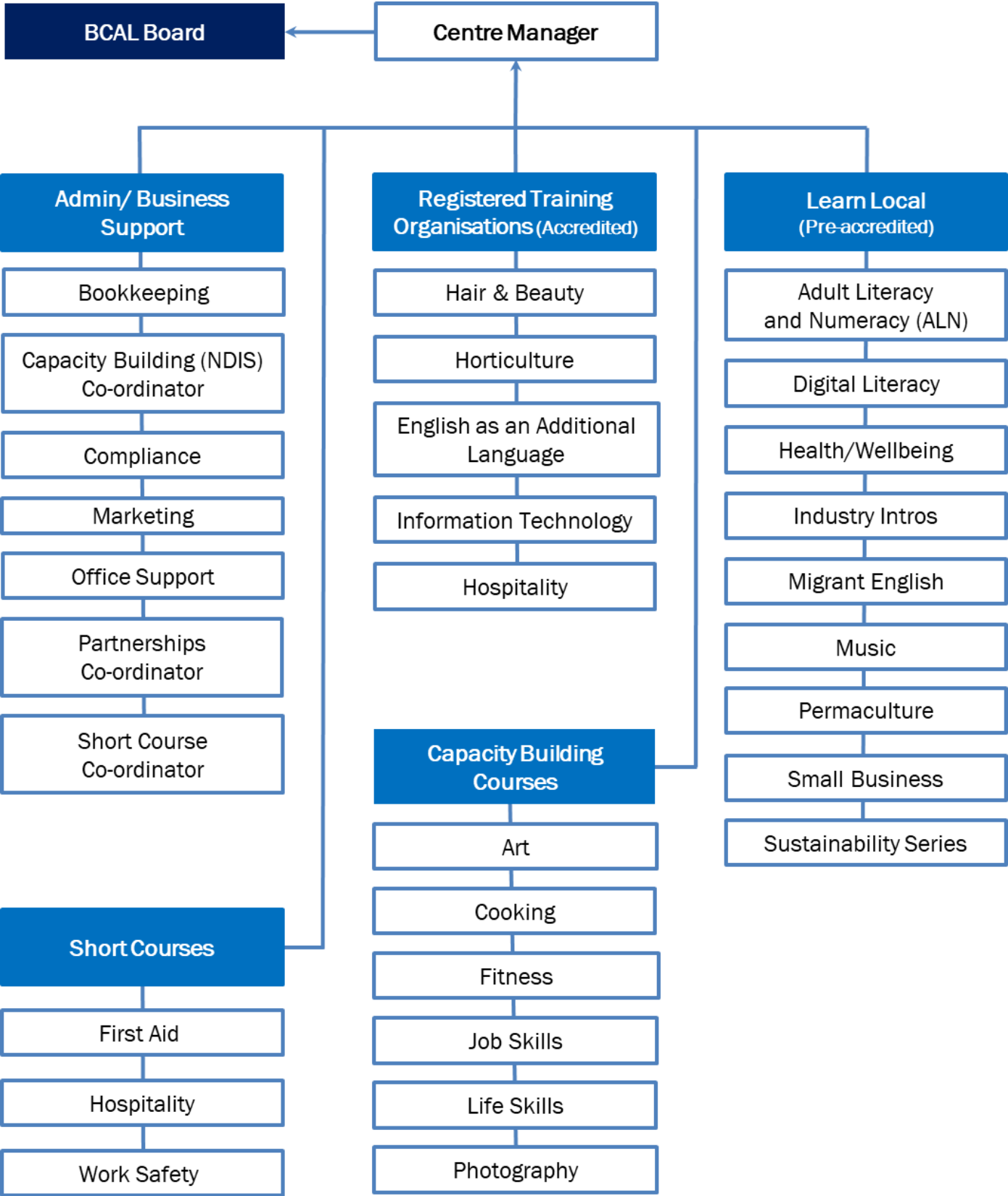


Peter Jones
South Coast FM



Kate McNish
Staff Representative

ORGANISATION STRUCTURE



CENTRE MANAGER'S REPORT



2024 is my second year as Manager at Bass Coast Adult Learning. BCAL strives to support and promote life long learning for all. Our mission is to help everyone, no matter their background or circumstances, to gain skills to study, improve work and life skills and build social capital. All of BCAL's activities, celebrated in this annual report, are working towards this overarching goal.

It is a privilege and a pleasure to be part of this dynamic and vital learning community. Everyone who comes here observes by what a hospitable and welcoming place BCAL is. It is the people who make, live and breathe this special character that makes BCAL what it is. Each of us has a part to play and brings our own individual mix of personality, experiences and knowledge to contribute to the BCAL story. The diversity of its people is one of the key strengths of BCAL.

The staff of BCAL are a particular strength. All of the staff are highly capable, very welcoming and helpful. Their commitment to BCAL and their students is outstanding. On your behalf, I thank them for all their efforts over the year. I want to particularly thank Olivia Hurrell, who has worn multiple hats this year, and initiated very many successful projects. I also want to particularly thank Bill Street for all his assistance and unstinting work. Bill does many of the unnoticed but essential tasks that keep any organisation running.

BCAL is fortunate to have such a dedicated and capable Board. I wish to thank President Graeme Charles for his wise personal support of me, which helps my role no end. Treasurer Tim Herring and Secretary Maddy Harford too put in many hours of work on behalf of BCAL, it is easy to forget they are all volunteers. They have been instrumental in turning around BCAL's fortunes these last few years. I am very grateful for all the Board members' support; professional, organisational and personal. I, and we, could not function without them.

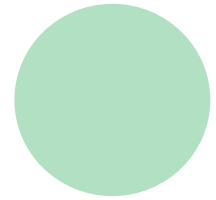
2024 has been a busy, productive and enjoyable year. We are starting to see the fruits of measures previously put in place to ensure BCAL's continued success. These should yield further benefit in coming years.

A special highlight of 2024 was BCAL winning the major statewide Learn Local Award for Innovation, for the joint project with Coldon Homes & Capeview Building Products. This was a significant achievement against much larger providers from all over Victoria. The award was presented by Victorian Minister for Skills and TAFE, the Hon. Gayle Tierney, at the annual gala in Melbourne. Special congratulations to Olivia Hurrell who initiated and led the project, and Daryl Pellizzer who delivered it. For a small provider like BCAL to win two major awards in two years is no mean feat. In reflecting on the year, BCAL has much to celebrate, so just for a moment, let's enjoy blowing our own trumpet!

David Leslie
Centre Manager

TEACHING AND LEARNING

English as an Additional Language



In 2024 the EAL program worked to enhance our students' settling into life and society in Australia. We encouraged their engagement with work/study skills, and facilitated their connection with our local community and social networks.

To achieve these ends we created a rich adult learning culture in which students wanted to communicate with each other and with us. A culture in which they were happy to share their knowledge, ideas and experiences; an environment in which they feel valued, respected and supported by their teachers, volunteer tutors and by each other.

Our volunteer tutors, who are an invaluable part of our program, undertook, in their own time, professional development in a formal volunteer tutor training program.

To develop English skills in listening, speaking, reading and writing, we focused on the sounds, spelling, and word patterns, and histories of words along with the structure of sentences and parts of speech.

We integrated English language learning into diverse topics, ranging across current affairs, contemporary Australian culture, indigenous culture, colonization, citizenship, conservation, health and wellbeing. We were also actively involved in several eco-arts projects such as participating in arts events and gallery showings at Berninnet Cultural Centre, Cowes. Through this work we created art and engaged with nature at Screw Creek Inverloch nature reserve, Grantville nature reserve and Rhyll wetlands nature reserve.

Students also applied their language skills as they engaged with guest speakers regarding useful government services.

We also co-created a Substack newsletter for the English as an Additional Language Program. This newsletter, Wonderful Students Hit the Page, regularly reported on our program. Sometimes we published the students' own writing, showed their progress and presented our rich learning activities to our wonderful readers.

Horticulture



At BCAL, students are immersed in a rich and hands-on horticulture curriculum. The program covers essential skills such as plant propagation, cultivating produce and ornamental plants, effective pruning techniques, and environmentally sustainable gardening practices.

Learning takes place in both indoor and outdoor classrooms, including a vibrant outdoor space featuring raised garden beds, a native plant garden, a pond, and a polyhouse. These spaces provide real-world learning environments where students grow produce and design gardens to attract pollinators.

Trainer Frances Saunders, a horticulturist and landscape designer with nearly 30 years of industry experience, highlights the importance of research in the field: "One of the most important things to learn is how to do research. We can't hope to know everything, and the science of horticulture is constantly evolving."

Students develop a strong understanding of soil health and improvement, pest and disease management, propagation methods, and weed control. By mid-year, they are also gaining confidence in identifying a wide variety of plants by their scientific names—a challenging yet rewarding skill.

"Learning the scientific names of plants is one of the hardest things we do, but through repetition and

practice, we're starting to get the hang of them," shared student Tracey. Fellow student Shaye expressed a newfound passion for seed collecting, saying she now plants seeds wherever she goes. Horticulture student Diana, already an avid gardener, remarked: "I'm a keen gardener already, but I have been astonished by how much more I've learned."

Students also gain valuable practical experience through industry placements across the Bass Coast, including opportunities at the Cape Community Farm.



Hair and Beauty



Led by experienced hairdresser and beauty therapist Kate McNish, the Salon Assistant course at BCAL equips students with practical skills in styling, colouring, and makeup. With a background in a wide range of local salons and training, Kate is committed to her students' wellbeing and success.

The course offers a strong foundation for further study or entry into the workforce.

"Early in 2024, a student who completed their Certificate II in Salon Assistant at BCAL progressed to a Certificate III in Hairdressing at TAFE Gippsland

Leongatha," Kate shared. This is part of a continuing trend, with several former students advancing to further study or apprenticeships—one even securing a placement in Cowes while continuing studies at TAFE.

In an exciting first, the Salon Assistant program also welcomed NDIS participants, primarily from Yooralla, expanding opportunities and inclusivity within the program.



Information Technology

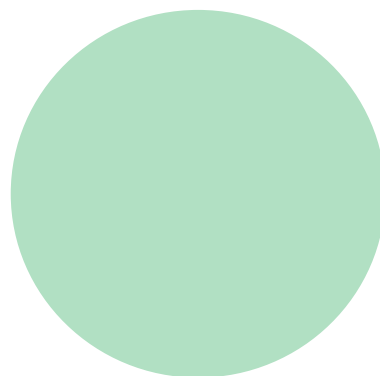
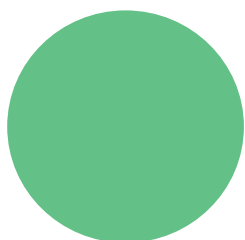


It's been well over 20 years since we were first told computer courses are on the way out because everyone has a computer. And yet here we are, still helping to demystify the digital world for people.

Term 2's Computer Basics group enjoyed the course so much they asked for more. We rebooted the Computers for Office Skills course so they could continue learning.

One of the most common comments we get from learners in the basic computer courses is how much fun they have. This is not just good for BCAL's reputation but also for their learning because you remember so much more when you've had a good time doing it.

In total, BCAL delivered 2680 hours of Digital Literacy training in 2024, with more expected in 2025.



Reading, Writing and Maths for Life



Our Reading, Writing & Maths for Life class has embraced hands-on learning with a range of engaging activities in 2024.

Students ventured underground at the State Coal Mine in Wonthaggi, where they gained insight into the harsh working conditions faced by miners a century ago. Highlights included Jaide trying out the thunderbox and Pece admiring the artwork and canaries. A visit to the RSL followed, where members guided the group through a powerful display of historical photographs.

Inspired by Olivia, the class entered the local Science Expo—and won the Post-Secondary Section!

Jaide presented a model volcano Vael, Pece, and John demonstrated surface tension and the power of detergent Tammy and Jye designed informative posters on measles and anthrax.

Winners proudly received caps, t-shirts, and a cash prize. Congratulations to everyone involved!

Teacher Annie Chisholm brings learning to life in and out of the classroom—and even through email. She recently asked students to share their favourite topics. Here's what they said:

“I loved Free Rice because I could learn different languages, especially German like my cousin Axel!”
– Jaide

“The pepper and detergent experiment showed surface tension—it was amazing to watch.” – Pece

“We soaked eggs in vinegar and food colouring. The shells turned soft and pinkish—it was fascinating!” – Vael

“I'm new, but in Year 9 I loved the volcano and dinosaur play we performed, with singing and dancing!” – Summer

It's been a year of exploration, discovery and growth—both inside and outside the classroom.

Health Support Services and Be Work Ready



Students, teachers, ACFE and BCAL Board members at the graduation ceremony.

Introduced in 2024, Health Support Services offers students a practical entry into the health sector, focusing on job-readiness, communication, and career exploration.

A program highlight was a guided tour of Bass Coast Health (Wonthaggi Hospital), where students gained first-hand insight into operations and staff roles. The visit boosted confidence and helped make healthcare careers feel more accessible.

The course helped students build resumes, understand workplace expectations, and connect with real opportunities. Several have gone on to volunteer at Bass Coast Health, and one student, Sopha, now works at the hospital cleaning in the Aged Care area while studying Certificate III in Individual Support at TAFE Gippsland.



This course has opened new doors for those exploring careers in healthcare and strengthened local pathways into the sector.

Be Work Ready is a practical course that helps participants build confidence and skills for entering the workforce or volunteer roles across sectors such as healthcare, aged care, retail, and hospitality.

The course focuses on resume writing, cover letters, interview techniques, and understanding workplace expectations. Students also explore their personal strengths and how to present themselves professionally.

Often delivered after programs like Health Support Services, the course provides tailored support through group discussions, mock interviews, and one-on-one coaching. Participants leave with a personalised application package and a clearer path toward employment or community involvement.



Be Work Ready students on an excursion to an aged care facility.



Practical Music

A highlight of the award-winning Practical Music Course for 2024 was a performance at the inaugural Wonthaggi Acoustic Music Festival. Ellen and David Hubble, Course participants, help organise this Festival, which enabled students to gain insights into running a festival such as sound production, stage plans and promotion.

The Festival performance at Wonthaggi Town Hall saw course participants team up with two locally based music groups to form the WAM band. This collaboration involved many rehearsals and encouraged networking and learning opportunities. Congratulations are in order to the students who gave

up much of their time to rehearse outside of course hours resulting in a well appreciated performance!

Another highlight was the performance at the now annual 'People Who Want to Dance' event held at Cape Paterson Hall and organised by Course participant Donald Ellsmore. Participants organised the sound and running /set order and even gave instruction on dances to accompany the music!

The WAM Festival and 'People Who want to Dance' continue annually and afford valuable performance and learning opportunities for Course participants. Thanks go out to Ellen, David and Donald for presenting these ongoing opportunities and their efforts in involving the BCAL students.

The Goods Shed, where the Course is held, was transformed into a recording studio when professional producer, Elian Sellanes came to record original songs composed by participants. Elian put students at ease and the recording process resulted in quality recordings and recognition of the groups talent. Some students went on to make further recordings with Elian.

Visiting music industry professionals included Jon Von Goes of Archies Creek Arts and Brian Strating and Lyndal Chambers acclaimed music educators and performers.

Finally a big thank you to Bill Street and David Hubble who facilitated the course while Lisa Ovejero was on leave overseas, their achievements during this time and ongoing contributions are greatly appreciated.





First Aid

BCAL remains one of the most trusted providers of First Aid in Bass Coast. In addition to the public courses, we deliver annual First Aid updates to Bass Coast Children's Centre, Beveridge Williams and Koonwarra Fire Brigade.

While being a required course for many workplaces, especially in an area where the care economy is such a major employer, First Aid is a skill which benefits every workplace.

Enrolments for 2024:

- CPR — 99
- First Aid Level 1 — 17
- First Aid Level 2 — 106

Hospitality

We delivered thirteen Responsible Service of Alcohol courses with a total of 113 enrolments. This included delivery at BCAL, PICAL, and to community organisations.

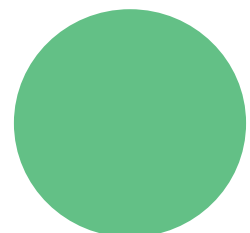
We also delivered eight Food Safety courses and five Barista Basics courses to the public and on-site training to businesses.

Workplace Safety

BCAL partners with Australian Safe-T Training to provide various workplace safety short courses.

The most regular course is Construction Induction White Card which was delivered to over 30 people this year.

Other courses which can be offered on demand include Chainsaw Safety, Working at Heights, Chemical Safety, and Elevated Work Platform.





CAPACITY BUILDING (NDIS)

The 2024 Capacity Building NDIS Program at Bass Coast Adult Learning (BCAL) was a year of both challenge and resilience. While the program faced early setbacks due to a failed partnership and sector-wide funding uncertainty, it ultimately rebounded through strong community events, creative programming, and improved operational practices.

Term 1 was marked by a notable decline in participant numbers, following the breakdown of a planned partnership with a nearby provider. This impacted session attendance and temporarily slowed momentum. Despite this, BCAL managed to recover through a combination of organic enrolments, increased session uptake from existing participants, and a renewed focus on program quality.

Participants and families expressed hesitancy due to uncertainty around NDIS rule changes; however, BCAL maintained service continuity by carefully managing existing billing methods and delaying major changes (such as Group Centre pricing and capital cost structures) until 2025.

Highlights and Events

Cooking with Kylie, a new Friday session led by Kylie Campbell, launched mid-year. Although it experienced a typical slow start, participants quickly adapted, and feedback was overwhelmingly positive. One participant was so proud of his cooking, he took

freshly made sausage rolls straight to his support worker's house to share.

The February summer excursions—which included a South Melbourne Market tour, cinema, bowling, and regional dining created valuable social opportunities for participants.

The September School Holiday Program was the most successful to date, with all sessions booked out.

The Winter Art Festival, hosted by Camille in August, was a major community event. With a fantasy theme, live music from musicians with disabilities, handmade costumes, an art exhibition, and support from organisations like the Bass Coast Shire inclusion committee, it was one of BCAL's most celebrated events in recent years.

Through Photography, participants explore the world around them—from hidden corners to local landmarks—capturing moments that reflect their unique perspectives. These images become stories, shared in cafés, on social media, and through exhibitions, building confidence and community along the way.

To reduce administrative pressure, BCAL introduced a new invoicing schedule (twice per term). This change did not impact overall revenue but reduced the staff workload, especially during months disrupted by school holidays.



Minister for Skills and Training TAFE Gayle Tierney MP, Jordan Crugnale MP Member for Bass, David Miller CEO Office of TAFE Coordination and Delivery, John Maddock AM Deputy Chair ACFE, Coldon Homes and Capeview Building staff, with BCAL staff and Board members.

PARTNERSHIPS

In 2024, the Partnerships Coordinator at BCAL played a key role in strengthening collaborations with Bass Coast Shire Council, local businesses, community organisations such as the YES Youth Hub, industry training groups and climate partner meetings to expand inclusive educational opportunities. Success included securing new project funding and gaining state-wide recognition. Looking ahead, the Coordinator aims to consolidate enrolments, expand course offerings based on community needs, deepen employer engagement, and enhance support for adult learners across the region.

Key Achievements

- **Garden Gems:** BCAL partnered with Bass Coast Shire Council's Climate Emergency Officer to deliver Garden Gems workshops at local community gardens, with plans to relaunch in 2025 under the name Living Lightly.
- **Learn Local Innovation Award:** BCAL won the 2024 Learn Local Innovation Award for a new workplace communication approach developed with Coldon Homes and Capeview Building Products.
- **JIT Funding:** BCAL secured Just in Time funding to co-design additional building and construction curriculum with industry partners in 2025.
- **TAFE Partnership Finalists:** BCAL, in partnership with Gippsland Learn Locals and TAFE Gippsland, was a finalist for the Learn Local Partnerships Award, continuing work on accredited training pathways and volunteer tutor program training.

- **Science Award:** The Reading, Writing, and Maths for Life class won the adult learning category at the Bass Coast Science Fair.
- **Job Ready Skills for Hospitality:** BCAL partnered with the YES Youth Hub to deliver a successful hospitality workshop, expanding offerings in early 2025.
- **Aged Care Training:** In partnership with Selmar Institute, BCAL delivered 'Be Work Ready in Aged Care,' expanding industry contacts in the region.
- **Health Support Services:** The new Health Support Services course, developed with Bass Coast Health, included a hospital visit and employment outcomes for participants.
- **Family Learning Program:** BCAL collaborated with Landcare, Bass Coast Community Foundation, Myli Library, and local playgroups to develop the Climate Action Attitudes program, with workshops set for 2025.

APPENDIX A

Financial Audit Report

BASS COAST ADULT LEARNING INC.

A0017261Y

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2024**

**BASS COAST ADULT LEARNING INC.
A0017261Y**

COMMITTEE REPORT

Your committee members submit the financial report of the Bass Coast Adult Learning Inc. for the financial year ended 31 December 2024.

COMMITTEE MEMBERS

The names of committee members at the date of this report are:

Graeme Charles	Chair
Mike Bladen	Vice Chair
Maddy Harford	Secretary
Tim Herring	Treasurer
Tom Gordon	Committee member
Leslie Adams	Committee member
Rod Pettit	Committee member
David Leslie	Executive Officer
Vacant	Staff Representative

PRINCIPAL ACTIVITIES

The principal activities of the association during the financial year were the provision of a Community Development and Learning Centre.

SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

OPERATING RESULT

The result of operations for the financial year was a deficit of \$11,235 (2023: deficit of \$51,544).

Signed in accordance with a resolution of the members of the committee.



G. Charles
President



T. Herring
Treasurer

24 April 2025

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024**

	NOTE	2024	2023
Revenue	2	848,775	721,493
Employee benefits expense		(639,513)	(540,829)
Depreciation and amortisation expenses	3	(18,873)	(18,604)
Other expenses		(201,624)	(213,604)
Operating deficit		(11,235)	(51,544)
Other comprehensive income		-	-
Total comprehensive income attributable to members of the association		(11,235)	(51,544)

This financial statement should be read in conjunction with the accompanying notes.

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

	NOTE	2024	2023
CURRENT ASSETS			
Cash and cash equivalents	4	79,677	173,213
Trade and other receivables	5	29,009	12,942
Financial assets	6	71,909	56,437
Other current assets	7	77,769	39,491
TOTAL CURRENT ASSETS		258,364	282,083
NON-CURRENT ASSETS			
Property, plant & equipment	8	75,579	87,542
TOTAL NON-CURRENT ASSETS		75,579	87,542
TOTAL ASSETS		333,943	369,625
CURRENT LIABILITIES			
Trade and other payables	9	52,665	56,030
Unexpended grant funds	10	4,641	56,865
Employee provisions	11	112,139	77,725
TOTAL CURRENT LIABILITIES		169,445	190,620
NON-CURRENT LIABILITIES			
Employee provisions	11	7,232	10,504
TOTAL NON-CURRENT LIABILITIES		7,232	10,504
TOTAL LIABILITIES		176,677	201,124
NET ASSETS		157,266	168,501
MEMBERS FUNDS			
Accumulated surplus		138,501	190,045
Contingency fund		30,000	30,000
Current year deficit		(11,235)	(51,544)
TOTAL MEMBERS FUNDS		157,266	168,501

This financial statement should be read in conjunction with the accompanying notes.

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Contingency Fund	Accumulated Surplus	Total Equity
Balance at 31 December 2022	30,000	190,045	220,045
Deficit attributable to members	-	(51,544)	(51,544)
Balance at 31 December 2023	30,000	138,501	168,501
Deficit attributable to members	-	(11,235)	(11,235)
Balance at 31 December 2024	30,000	127,266	157,266

This financial statement should be read in conjunction with the accompanying notes.

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	NOTE	2024	2023
Cash flows from operating activities:			
Operating general receipts		394,537	444,469
Operating grant receipts		390,382	377,133
Payments to suppliers and employees		(859,545)	(760,128)
Interest received		3,472	1,616
Net cash provided by / (used in) operating activities	15	(71,154)	63,090
Cash flows from investing activities:			
Purchase of property, plant & equipment		(6,910)	(5,764)
Term deposit withdrawals / (additions)		(15,472)	(791)
Net cash used in investing activities		(22,382)	(6,555)
INCREASE / (DECREASE) IN CASH HELD		(93,536)	56,535
Cash at beginning of the financial year		173,213	116,678
CASH AT END OF FINANCIAL YEAR	15	79,677	173,213

This financial statement should be read in conjunction with the accompanying notes.

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES

The financial report covers Bass Coast Adult Learning Inc. as an individual entity. Bass Coast Adult Education Learning Inc. is an association incorporated in Victoria under the *Associations Incorporation Reform Act (Vic) 2012* and is also registered as a charity with the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 24 April 2025 by members of the committee.

ACCOUNTING POLICIES

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income tax

The association is exempt from income tax due to the nature of its activities.

(b) Inventories

All costs except for fixed asset purchase are expensed at the date of purchase. No amount is brought to account for consumable stocks held on the balance day.

(c) Property, plant and equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the association to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the bases of the expected net cash flows which will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets is depreciated on a prime cost basis over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

<i>Class of fixed asset</i>	<i>Depreciation rate</i>
Equipment	7.5% prime cost
Computer equipment	20% prime cost

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

(d) **Leases**

Contracts are assessed at inception to determine if the contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. No right-of-use assets and corresponding lease liabilities have been recognised.

The short-term lease recognition exception is applied for short term leases (i.e., those lease that have a lease term of 12 months or less from the commencement date or where the lease term is not specified and does not contain a purchase option). It also applies the low-value assets recognition exemption to leases that are considered to be low value. Leases payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

(e) **Employee benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. All employee benefits which are expected to be settled within one year have been measured at their nominal amounts. Contributions are made by the association to an employee's superannuation fund and are charged as expenses when incurred.

(f) **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(g) **Revenue**

Revenue is recognised in accordance with AASB1058 and recorded as income when received unless the income is related to a service contract (refer below).

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(h) **Unexpended funds**

Funding is recognised as income upon receipt, unless where the grant funding is provided in accordance with specific contractual obligations. In this case, the grant funding is only recognised as income when the specific contractual obligations have been fulfilled.

(i) **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 the 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.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(j) **Critical accounting estimates and judgements**

The committee evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

k) **Change in accounting policies**

There has been no significant change in accounting policy during the financial year.

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

NOTE 2: REVENUE	2024	2023
Operating activities		
Courses income		
Course fees	83,354	122,186
Funding		
Adult Learning Australia Foundation Ltd Award	-	1,000
AMES funding	43,382	37,179
Aged Care – Be Work Ready funding	3,117	-
BCCF family learning partnerships	5,000	-
BCSC grants:		
- Bass Coast edible gardens	-	5,424
- Garden Gems workshop	9,097	-
- Community grant upgrade website	3,500	-
- Community grant sub-block blinds	-	3,526
Department of Jobs, Skills, Industry & Regions grants:		
- Skills Victoria	168,426	91,738
- Skills first Aboriginal access fee waiver	4,106	-
- ACFE fee concession	13,145	2,854
- ACFE delivery	117,292	121,204
- ACFE delivery support	5,500	5,500
- ACFE local innovation grant	-	8,000
- Learn local award 2024	10,000	-
Department of Education:		
- IPN co-ordinator 2024 health support	109,066	48,000
- Learn local award 2023	-	9,000
National Science Week prize for reading, writing and maths for life	300	-
NDIS income	229,980	233,516
Westernport Water edible gardens grant	1,000	-
Other operating income		
Rent income	23,135	12,571
Other income	909	157
Donations received	59	2,397
Bass Coast edible gardens income	14,634	12,461
FGO music program concert ticket income	-	2,250
Total revenue from operating activities	845,002	718,963
Non-operating activities		
Interest received	3,773	2,530
TOTAL REVENUE	848,775	721,493

NOTE 3: DEFICIT FROM OPERATIONS	2024	2023
Deficit from operations has been determined after:		
Depreciation on property, plant & equipment	18,873	18,604
Auditor fees:		
Fee for audit of the financial report	5,000	4,800
Fees paid to related entity of the auditor	-	-

**BASS COAST ADULT LEARNING INC.
A0017261Y**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
NOTE 4: CASH AND CASH EQUIVALENTS		
Cash on hand	365	334
Bank accounts	695	172,879
Sandhurst Cash Common Fund (at call)	111	-
Sandhurst Select 90 Fund (at call)	78,506	-
Total	79,677	173,213

NOTE 5: TRADE AND OTHER RECEIVABLES

Trade receivables	33,269	13,622
Less provision for credit losses	(4,260)	(680)
Total	29,009	12,942

NOTE 6: FINANCIAL ASSETS

	Rate	Maturity		
Bendigo Bank term deposit # 1	4.50%	2 November 2025	50,085	35,403
Bendigo Bank term deposit # 2	4.75%	2 March 2025	21,824	21,034
Total			71,909	56,437

NOTE 7: OTHER CURRENT ASSETS

Skills Victoria accrued income	20,534	11,711
AMES accrued income	-	5,377
ACFE accrued income	9,567	222
Other accrued income	-	818
NDIS accrued income	29,158	10,881
Accrued interest	1,237	936
Prepayments	17,273	9,546
Total	77,769	39,491

NOTE 8: PROPERTY, PLANT & EQUIPMENT

Plant & equipment at cost	289,482	282,117
Less accumulated depreciation	(213,903)	(194,575)
Written down value	75,579	87,542

Movements in carrying amounts

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 & equipment
Balance at beginning of year	87,542
Additions	6,910
Depreciation	(18,873)
Disposals – net	-
Balance at end of year	75,579

**BASS COAST ADULT LEARNING INC.
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
NOTE 9: TRADE AND OTHER PAYABLES		
Visa card		88
GST payable	5,209	13,693
Employees' PAYG	9,910	7,838
Trade creditors	19,360	19,564
Employee superannuation liability	18,186	14,847
Total	52,665	56,030

NOTE 10: UNEXPENDED FUNDS

Department of Education IPN Co-ordinator 2024 Health Support	-	56,400
BCSC Community Grants 2024 upgrade website	4,041	-
Ticket sales received in advance for 2025 Bass Coast Edible Gardens	600	465
Total	4,641	56,865

NOTE 11: EMPLOYEE PROVISIONS

Employee benefits:		
Current	112,139	77,725
Non-current	7,232	10,504
Total	119,371	88,229

NOTE 12: RELATED PARTY TRANSACTIONS

The committee members and staff may attend courses offered by the association on the same basis as all other course attendees. Where a member of the committee is engaged to teach courses or to act in a managerial capacity that person receives no special advantage or other consideration when compared with other employees or tutors. There are no related party transactions to disclose for the financial year.

Members of the committee receive no payment or other consideration for their services as committee members.

Key management personnel remuneration

Any person having the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including directors, is considered key management personnel. Given there is only one person defined as key management personnel who received remuneration for the financial year, disclosure of this amount is exempt.

NOTE 13: CAPITAL COMMITMENTS

There are no capital commitments at the date of this report.

NOTE 14: EVENTS AFTER THE END OF THE REPORTING PERIOD

There have been no events after the reporting period that require disclosure.

BASS COAST ADULT LEARNING INC.
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
NOTE 15: CASH FLOW INFORMATION		
(a) Reconciliation of cash for purposes of cash flows:		
Cash at bank and on hand	79,677	173,213
(b) Reconciliation of net cash provided by operating activities to operating deficit:		
Operating deficit	(11,235)	(51,544)
Non-cash flows in operating deficit:		
Depreciation	18,873	18,604
Changes in assets and liabilities:		
(Increase) / Decrease in receivables & prepayments	(54,345)	10,674
Increase / (Decrease) in creditors & unexpended funds	(55,589)	57,977
Increase / (Decrease) in provisions	31,142	27,379
Net cash provided by / (used in) operating activities	(71,154)	63,090
(c) The association has no credit stand by or financing facilities in place.		
(d) There were no non-cash financing or investing activities during the period.		

NOTE 16: ECONOMIC DEPENDENCE

The association is primarily dependent on funding provided by the following external funding bodies:

- Department of Jobs, Skills, Industry & Regions including The Adult Community and Further Education Board (ACFE) and Skills Victoria
- Victorian Department of Education
- Adult Migrant Education Service (AMES)
- National Disability Insurance Scheme (NDIS)

NOTE 17: ONGOING FINANCIAL VIABILITY

During the 2024 financial year the association recorded an operating deficit of \$11,235 following recording an operating deficit of \$51,544 in the 2023 financial year. As at 31 December 2024 the current assets of the association of \$258,364 exceeded the current liabilities of \$169,445 by \$88,919.

In 2021 the committee resolved to commit to increased investment in staff and assets over the next two years, which would raise the profile of the organisation in the community and enable the expansion of delivery of quality educational services. This strategy was continued for 2024; however, with restraint in expenses.

The committee has developed a budget for 2025 with a further increase in revenue and modest overall surplus before depreciation and allowance for employee provisions. Early indications for 2025 show healthy enrolments on most courses; however ongoing changes to NDIS may reduce expected income due to lower contract renewals for participants and changes in pricing. As a result, the 2025 budget has been reduced to reflect these predicted changes.

On the basis of the above financial information, members of the committee are satisfied that the financial report should be prepared on a going concern basis.

NOTE 18: SEGMENT REPORTING

The association operates predominantly in one business and geographical segment, being the public services sector providing education to members of the community in Victoria.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

NOTE 19: LEASES

The premises from which the association operates at 239 White Road, Wonthaggi are leased from the Bass Coast Shire Council. The current commenced from 30 June 2006 for 15 years, with the final option now taken up for a further 5 years. The council commenced discussions in 2024 for the lease renewal with the intention of finalising the lease renewal from 1 July 2025.

The annual rental of \$104 per annum plus GST is considered to be a below market lease.

NOTE 20: FINANCIAL RISK MANAGEMENT

The association's financial instruments consist mainly of deposits with banks, short-term investments, and accounts receivable and payable. The committee meets on a regular basis to analyse financial risk exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the association in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The committee operates under policies that are approved and reviewed by the committee on a regular basis. These do not include the use of specific credit risk policies and future cash flow requirements but do include financial management guidelines.

Financial risk exposures and management

The main risks the association is exposed to through its financial instruments are interest rate risk and credit risk.

a) Interest rate risk

The association's exposure to interest rate risk will impact future cash flows and interest revenue and is indicated by the following fixed interest rate financial assets:

Fixed rate investments	NOTE	2024	2023
Term deposits	6	71,909	56,437

b) Credit risk

The maximum exposure to credit risk is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the statement of financial position. The association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the association.

c) Net fair value

For assets and other liabilities, the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the economic entity intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and the notes to the financial statements.

NOTE 21: ASSOCIATION DETAILS

The association was incorporated under the *Incorporated Associations Reform Act (Vic) 2012* on 7 November 1988.

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

Bass Coast Adult Learning Inc.
239 White Road
Wonthaggi Vic 3995

BASS COAST ADULT LEARNING INC.
A0017261Y

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee:

1. The financial statements as set out on pages 1 to 12 of Bass Coast Adult Learning Inc. are prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012* and:
 - a) comply with Australian Accounting Standards – Simplified Disclosures; and
 - b) gives a true and fair view of the financial position of Bass Coast Adult Learning Inc. as at 31 December 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



G. Charles
President



T. Herring
Treasurer

24 April 2025

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BASS COAST ADULT LEARNING INC.

Opinion

We have audited the financial report of Bass Coast Adult Learning Inc., which comprises the statement of financial position as at 31 December 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements comprising a summary of significant accounting policies and other explanatory information, and the statement by the members of the committee.

In our opinion, the accompanying financial report of Bass Coast Adult Education Learning Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*, including:

- a) giving a true and fair view of the association's financial position as at 31 December 2024 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial report" section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standard 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 responsibilities in accordance with the Code.

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

Emphasis of matter

We draw attention to Note 17 of the financial report outlining the committee's assessment of ongoing financial viability of the association. Our opinion is not modified in respect of the information disclosed in Note 17.

Other information

The committee of the association are responsible for the other information provided in the association's annual report for the year ended 31 December 2024 other than the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion there.

In connection with our audit of the financial report, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

Responsibilities of the members of the committee for the financial report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures, Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*, and for such internal control as the committee of the association determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee of the association are responsible for assessing the association's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee of the association either intend to wind up the association or to cease operation, or have no realistic alternative but to do so.

The committee of the association are responsible for overseeing the entity's financial reporting process.

Auditor's responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism through the audit. The audit involves us:

- Identifying and assessing the risk of material misstatement of the financial report, whether due to fraud or error, designing and performing audit procedures responsive to those risks, obtaining 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.
- Obtaining 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 entity's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of the association.
- Concluding on the appropriateness of committee' 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 entity'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 audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report presents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the members of 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.

Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the committee of Bass Coast Adult Learning Inc. would be in the same terms if given to the committee as at the time of this auditor's report.

CARDELL ASSURANCE & AUDIT



Lyndal McKenzie
3A Billson Street
WONTHAGGI VIC 3995

1 May 2025

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE MEMBERS OF BASS COAST ADULT LEARNING INC.

I declare that, to the best of my knowledge and belief, during the financial year ended 31 December 2024 there have been no contraventions of:

- i) the auditor independence requirements 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.

CARDELL ASSURANCE & AUDIT



Lyndal J. McKenzie
Registered Company Auditor
3A Billson Street
WONTHAGGI VIC 3995

11 April 2025



Bass Coast Adult Learning

[Learn More.](#)

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