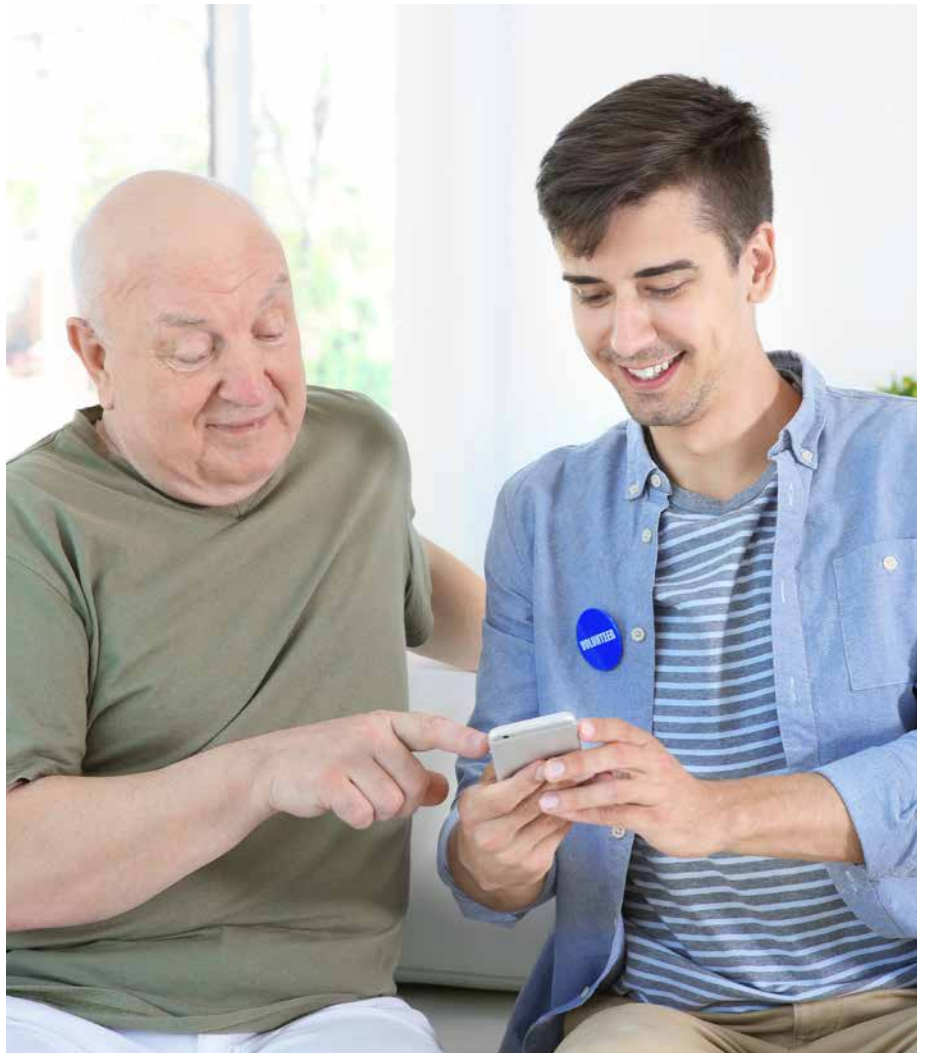


# Partnering With The Community



Eastern Volunteers Annual Report  
2017–2018





## Directors of Eastern Volunteers Board

The Board 2017-2018

Dr Mehdi Taghian:

*Chair and Treasurer*

Mr Ranjit Gajendra Nadarajah:

*Deputy Chair returned from leave of absence February 2018*

Ms Yvonne Putz: *Secretary*

Ms Sue Edmonds: *Director*

Mr Chris Liamos: *Director*

Ms Lynsay Coad: *Director*

Mr Shankar Ganesh: *Director*

## Eastern Volunteers Values

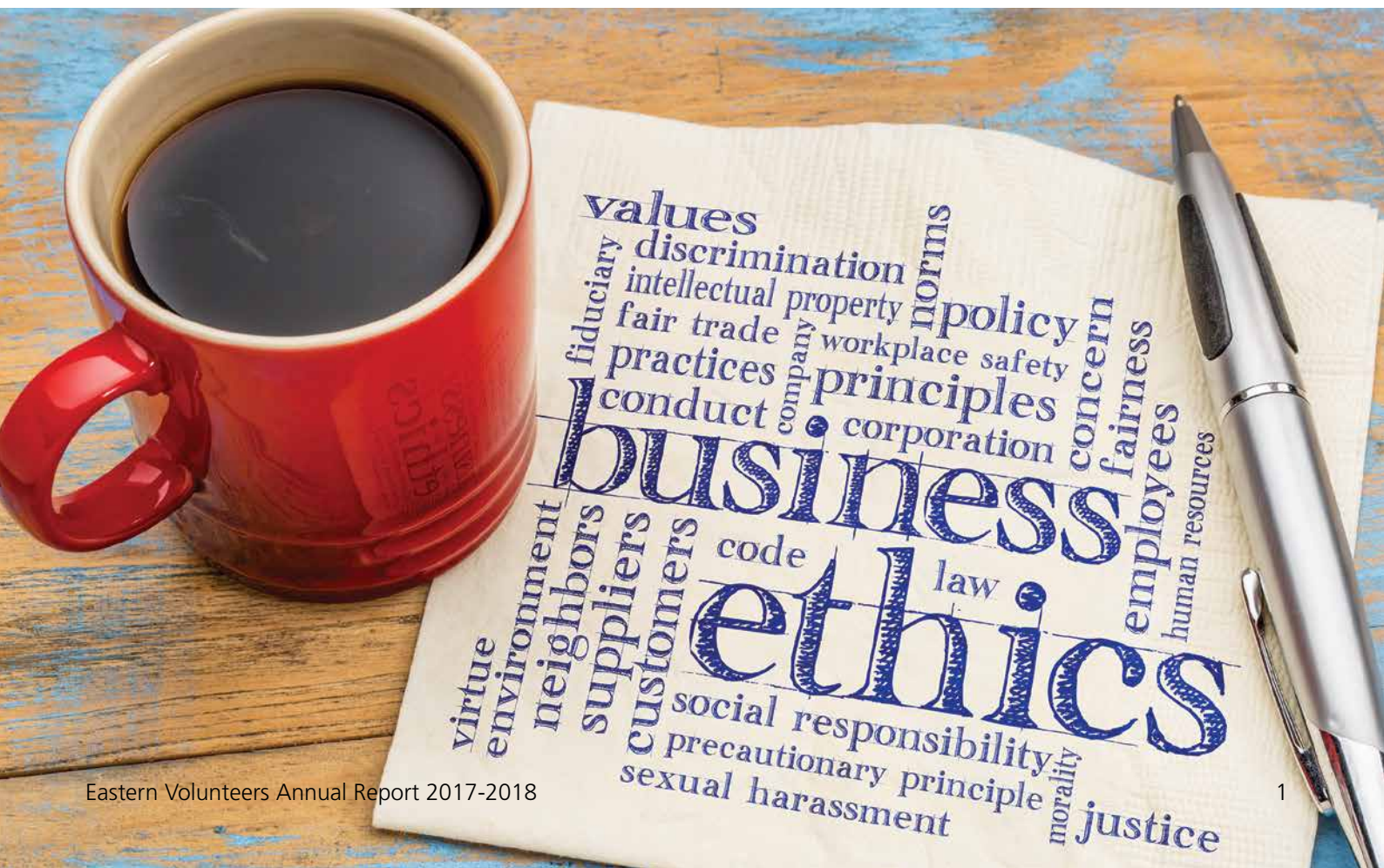
- **INTEGRITY:** We strive to demonstrate impartiality, fairness, honesty and independence in everything we do.
- **VALUING OUR PEOPLE:** Our staff and volunteers are critical to our success – we acknowledge that they are our most important asset. We provide a safe and enjoyable work environment that is caring and supportive. We keep people informed; promote a learning culture and a balance between work and recreation.
- **RESPECT:** We promote the acceptance of diversity and difference. We are non-judgemental, we listen and we demonstrate accountability.
- **EXCELLENCE:** We are committed to high professional standards. We utilise best practice methods and strive for excellence in customer service.
- **COMMUNITY:** We demonstrate commitment in helping build stronger communities that will be sustainable and resilient. We give due consideration to environmental, social and economic issues in our decision making.
- **PARTNERSHIP:** We excel in business by creating partnerships, building strategic alliances and demonstrating a willingness to share, learn and co-operate.
- **INNOVATION:** We seek to do business differently and better, by developing new opportunities and exploring creative solutions, and we keep abreast of technological and business advances.

## Eastern Volunteers Vision

Empowering the community through active engagement.

## Our Mission

Eastern Volunteers engages its communities with value based services that increase community participation through mobility and volunteer opportunities.



## Message from our Patron



**Simon McKeon**  
*Patron*

Community is a word with layered meaning that evokes a strong sense of connection and of coming together. Community in the modern world can be physical or virtual, but the importance of connection with others and support for common wellbeing underpins the resilience and, indeed, prosperity of any community. As Patron of Eastern Volunteers, it is with great pride that I provide some reflections on Eastern Volunteers' year of supporting and strengthening your community.

Eastern Volunteers has significantly strengthened its position in the last 12 months through great commercial and community partnerships. As ever, there is always more work to be done, but strong and enduring relationships with clients, service providers and the public sector ensure that Eastern Volunteers remains a respected and trusted community organisation.

The constancy of change is undeniable and the year past has been no exception with changes to government funding and the broader marketplace. The NDIS rollout has ongoing impacts on the sector, and changes to support models for aged care are going to similarly challenge Eastern Volunteers and its transport services for the older members of our community. In this environment, it is important to acknowledge Eastern Volunteers' work developing and strengthening great partnerships with all levels of government, with commercial providers and with other community groups. Eastern Volunteers actively participates in a "community of service providers" to deliver service to the community. They continue to build a resilient transport service that meets the pressing need for connectedness that is an issue for so many.

Support for volunteering in the community remains fundamental to Eastern Volunteers. While we continue to deliver great support to volunteering at a sector level and to volunteer organisations in the eastern suburbs, the past year has seen new relationships emerge. Exciting partnerships with schools and universities are giving young people the valuable experience of giving their skills and time to support others, and providing them with real experience of working on real projects that can provide pathways to employment.

The value of volunteering to the community is as relevant now as it has ever been; possibly more so as the community ages, diversifies, and stratifies. Creating connections between people is at the heart of community and at the heart of everything that Eastern Volunteers does. Congratulations, Eastern Volunteers, on your ongoing excellent work.

I am delighted to report that the financial year 2017/18 was a remarkable turnaround for Eastern Volunteers. We ended the previous year in a small deficit, yet had identified the strategic areas requiring substantial change and/or improvement. Our operational environment remained volatile, yet there were some evidences of continuity and delayed actions in our funding support provided by governments at different levels and our other kind supporters providing organisational confidence and the time needed to plan and map our future in providing our much need services to our old and frail clients.

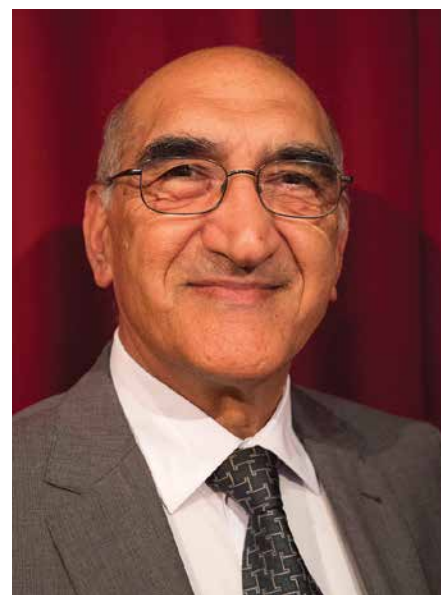
Internally, the organisational review and restructure including redefinition of certain responsibilities and work processes resulted in increased work flow and efficiencies. This resulted in substantial decrease in costs of operation as well as lowering the paid staff and volunteer turnover. Moreover, the changing policy on transport operation by matching and streamlining the ETR operation within the transport department added a comprehensive focus on specific target markets allowing us to successfully test new business models.

Our transport services operation continued with added efficiency, experiencing growth in the number of clients served and number of trips made. The efficiency needed to facilitate this extended and more complex service is created by the use of the state of the art technology in managing the process. We currently have the most dynamic system, the RouteMatch, for receiving, recording, timetabling requests for transport and for scheduling volunteer drivers to the task of transportation of our clients.

The recruiting, training and placement of volunteers to non-profit target companies continued with added focus on the quality of training and better matching of volunteers to various host nonprofits.

The anticipated changes in My Aged Care and NDIS and the loss of funding for HACC in 2019 has created a situation where a proper strategic planning has become impractical within the current business environment. Therefore, the board is considering instigating a scenario planning option to investigate the existing uncertainties and anticipate future possible trends to assess the options and courses of actions available to us. The strategic planning will be the key focus for the 2018/19 year, reflecting the future funding uncertainties in policy environment for transport and volunteering and its implications for Eastern Volunteers and how they will be managed into the future. The overall strategy framework is for maintaining our longer term market positioning, non-profit nature of the business and strengthening options for generating funds with emphasis on fee for service initiatives and emphasis on public visibility of the organisation.

The Eastern Volunteer's future growth and prosperity requires new creative approaches and initiatives to gradually shift our substantial dependency on government support to supplement it with self-generated revenue within the broader framework of using a more entrepreneurial approach. Our future key objectives would be not only



**Dr Mehdi Taghian**  
*Chair and Treasurer*

to maintain our growth trend but to accelerate it, further employing high technology in our routine work practice and expand the boundaries of our operation in search for a more independent self-support capability.

Eastern Volunteers over the years has benefitted from a dedicated senior executive and positive leadership that led the organisation through to its present operational excellence. Additionally, the board of management at Eastern Volunteers is made up of a highly motivated group of volunteer professionals that work together in a spirit of harmony and cooperation.

The year ahead promises to be another highly challenging work environment, but the early positive results point to a successful outcome.

## Message from the CEO



**Vivienne Cunningham-Smith**  
CEO

This year has been one of partnering with our community to grow our services. I commend our team of volunteers and staff who have worked tirelessly to build connections that allow us to deliver transport and volunteering services in a changing policy environment.

We started the year not knowing if our Volunteer Support Service would be refunded by the Commonwealth Government. The service connects over 3000 people a year to volunteering positions in the Outer East of Melbourne. We sought to communicate to our local Federal members and to the Department of Social Services the valuable role VSS's play as the 'go to' places in their communities for all things volunteering. Our work paid off in the refunding of the program to June 2021. Eastern Volunteers receives \$20,000-00 a year for each of the 3 local government areas of Whitehorse, Maroondah and Yarra Ranges to undertake this work through our Community Engagement team.

Our Community Engagement team grew this year with many volunteers joining us to deliver services to people wanting to find volunteer opportunities. We have increased our volunteer assessors and trialed a new service location in Yarra Junction. We have introduced group assessments placing many students and young people into volunteering as an employment pathway and continue to innovate in how we engage with and place people experiencing disadvantage.

We grew our consulting work, especially in the areas of assisting not for profit community organisations with their governance and evaluating volunteering programs and services. We were privileged to receive a \$5000 community grant from Maroondah Council to implement 5 governance health checks for local community organisations.

We launched our volunteer management training program.

Eastern Volunteers has a strong commitment to being gold standard in supporting people of all abilities to volunteer. We have many volunteers of our own who are seeking first time employment, return to work, who have a disability or experience mental health issues and find it difficult to break into the workforce. We have also attracted many retired people with extraordinary workplace skills who come to share their wealth of knowledge and expertise. We are indeed privileged to work with such a vibrant team of over 80 volunteers.

Our community transport services and Flexible Respite program also started the year in a changing policy and funding environment. We have doubled our community transport fleet this year to reach new Commonwealth targets for the Community Home Support Program[CHSP]. Our dedicated community transport team have continued to provide quality services throughout the many changes to our business models that Commonwealth policy dictated. We have had wonderful support from the Commonwealth to set targets for service delivery which are achievable and realistic. We branched out this year to provide full fee for service transport in anticipation of the complete roll out of the NDIS, given it has limited funding for transport of people with a disability. We have also promoted our services to disability sector

organisations to ensure they know that we can continue to transport people with state funded programs until June 2019. Innovation and growth has been the focus for our transport services which has enabled a doubling of our service delivery capacity for people over 65 yrs of age.

Our Flexible Respite program has struggled a little this year to attract volunteers to provide support services to carers of people over 65 years of age in the Boorondara, Monash and Yarra Ranges areas. We have an able team in place now who are actively engaging our partners to identify volunteers in each area. We know the need is there so we are working tirelessly to obtain the 23 volunteers we need to deliver the program.

Partnership has certainly been the theme of our year. We have strengthened and extended our partnerships with local government, the aged care and disability sector and the community services sector. We have deepened our partnership with our community through volunteering. In my own workload I have had the privilege of chairing the Upper Yarra Partnership Linking Communities sub committee, looking at the issues of transport in the Upper Yarra region. I had the pleasure of working with the Middle Years sub committee of the Partnership to assist them to develop their strategy for people 0-12 years of age in the Upper Yarra. As Chair of the statewide Victorian Volunteer Support Network we have been able to provide guidance and advice to the Victorian Ministerial Council on Volunteering, the Minister the Hon Jenny Mikakos and Parliamentary Secretary for Carers and Volunteers, Ms. Gabrielle Williams on training and capacity building for volunteer managers in Victoria. The Victorian government in its recent budget released monies to strengthen the governance and management of volunteers and we look forward to working with the Government and Department to bring this to fruition.

I have very much enjoyed personally working with our partners on the Maroondah Health and Wellbeing Committee, with Inner East Primary Care Partnership as a Board member and I look forward to extending my partnerships in the east in 2019.

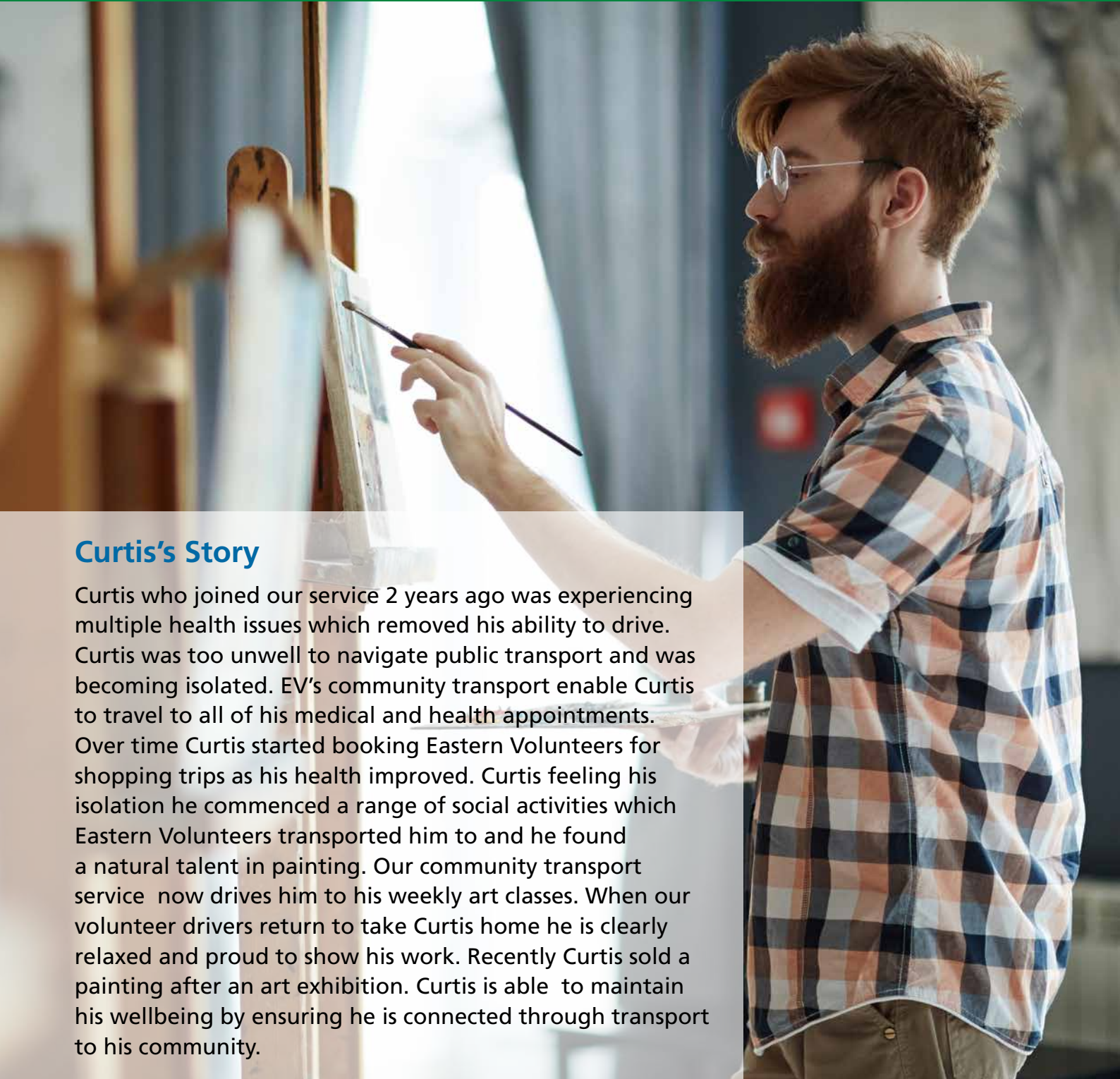
I would like to thank our dedicated Board for their support of our team through an ever changing landscape this year. Their understanding, consideration and advice has been welcomed by us all but especially myself as we navigated the unknown sometimes.

I wish to acknowledge and thank my management team of Kim Boswell, Charles Cox and Marnie O'Loughlin. I wish to thank Vik Naidu and Ruth Morgan for their leadership of the Community Engagement team during Kim's absence in the year. The management team have shown utter dedication to the work and to the organisation this year, going above and beyond to innovate and manage change. I am grateful for the strength and resilience of our small team to get things done.

I extend a very big thankyou to our team of staff and volunteers who deliver an excellent standard of service to our community on a daily basis. Our volunteer and paid workforces integrate to deliver these

“I would like to thank our dedicated Board for their support of our team through an ever changing landscape this year. Their understanding, consideration and advice has been welcomed by us all but especially myself as we navigated the unknown sometimes.”

services and this could not be achieved without the strong leadership of our managers and the collegiality of the team. I look forward to working with you all in 2019 as we consolidate our gains from this year and look to the future.

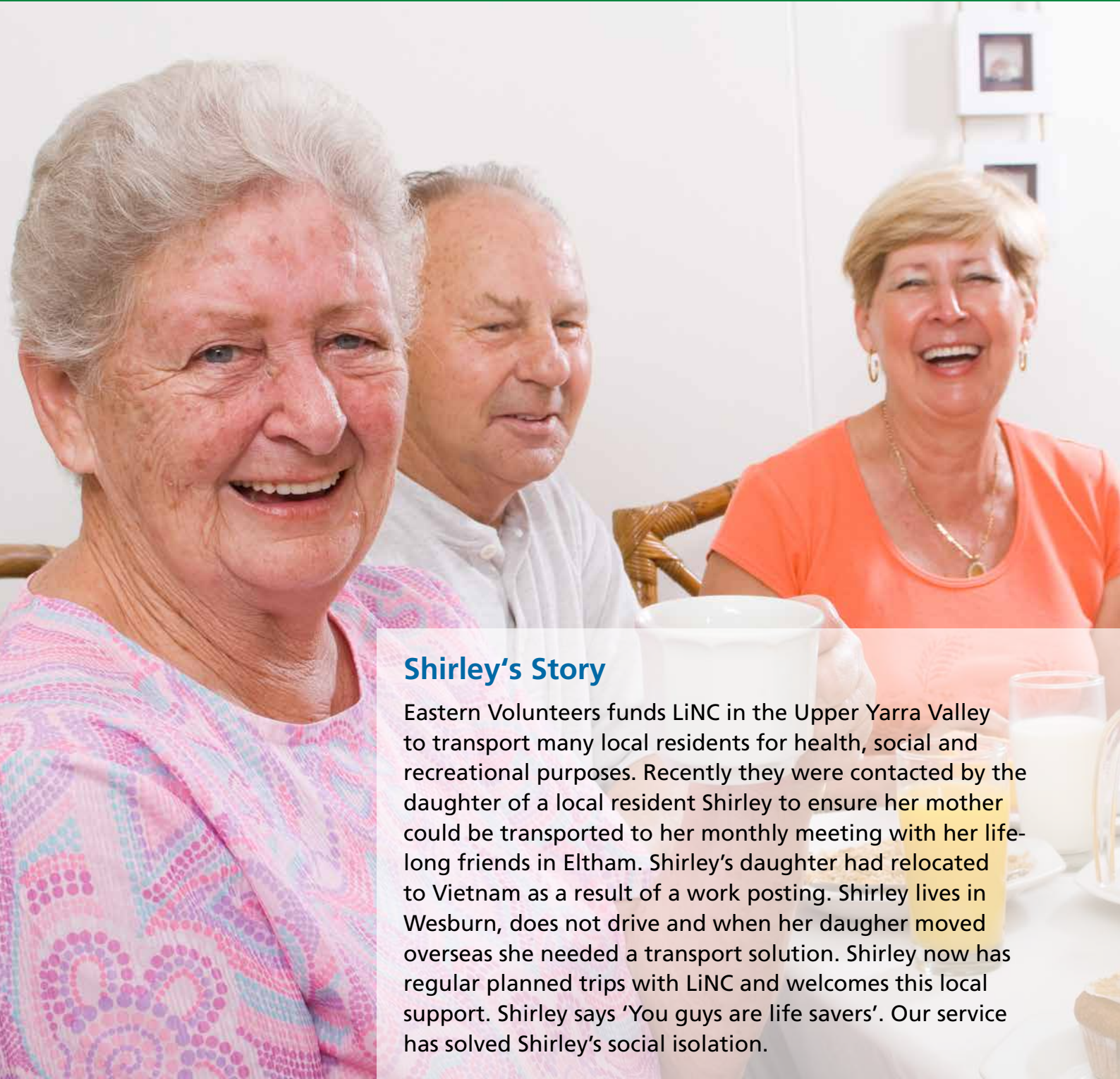


## Curtis's Story

Curtis who joined our service 2 years ago was experiencing multiple health issues which removed his ability to drive. Curtis was too unwell to navigate public transport and was becoming isolated. EV's community transport enable Curtis to travel to all of his medical and health appointments. Over time Curtis started booking Eastern Volunteers for shopping trips as his health improved. Curtis feeling his isolation he commenced a range of social activities which Eastern Volunteers transported him to and he found a natural talent in painting. Our community transport service now drives him to his weekly art classes. When our volunteer drivers return to take Curtis home he is clearly relaxed and proud to show his work. Recently Curtis sold a painting after an art exhibition. Curtis is able to maintain his wellbeing by ensuring he is connected through transport to his community.

**1478** clients transported

**278,186** kms travelled by our volunteer drivers



## Shirley's Story

Eastern Volunteers funds LiNC in the Upper Yarra Valley to transport many local residents for health, social and recreational purposes. Recently they were contacted by the daughter of a local resident Shirley to ensure her mother could be transported to her monthly meeting with her life-long friends in Eltham. Shirley's daughter had relocated to Vietnam as a result of a work posting. Shirley lives in Wesburn, does not drive and when her daughter moved overseas she needed a transport solution. Shirley now has regular planned trips with LiNC and welcomes this local support. Shirley says 'You guys are life savers'. Our service has solved Shirley's social isolation.

**15,526** trips

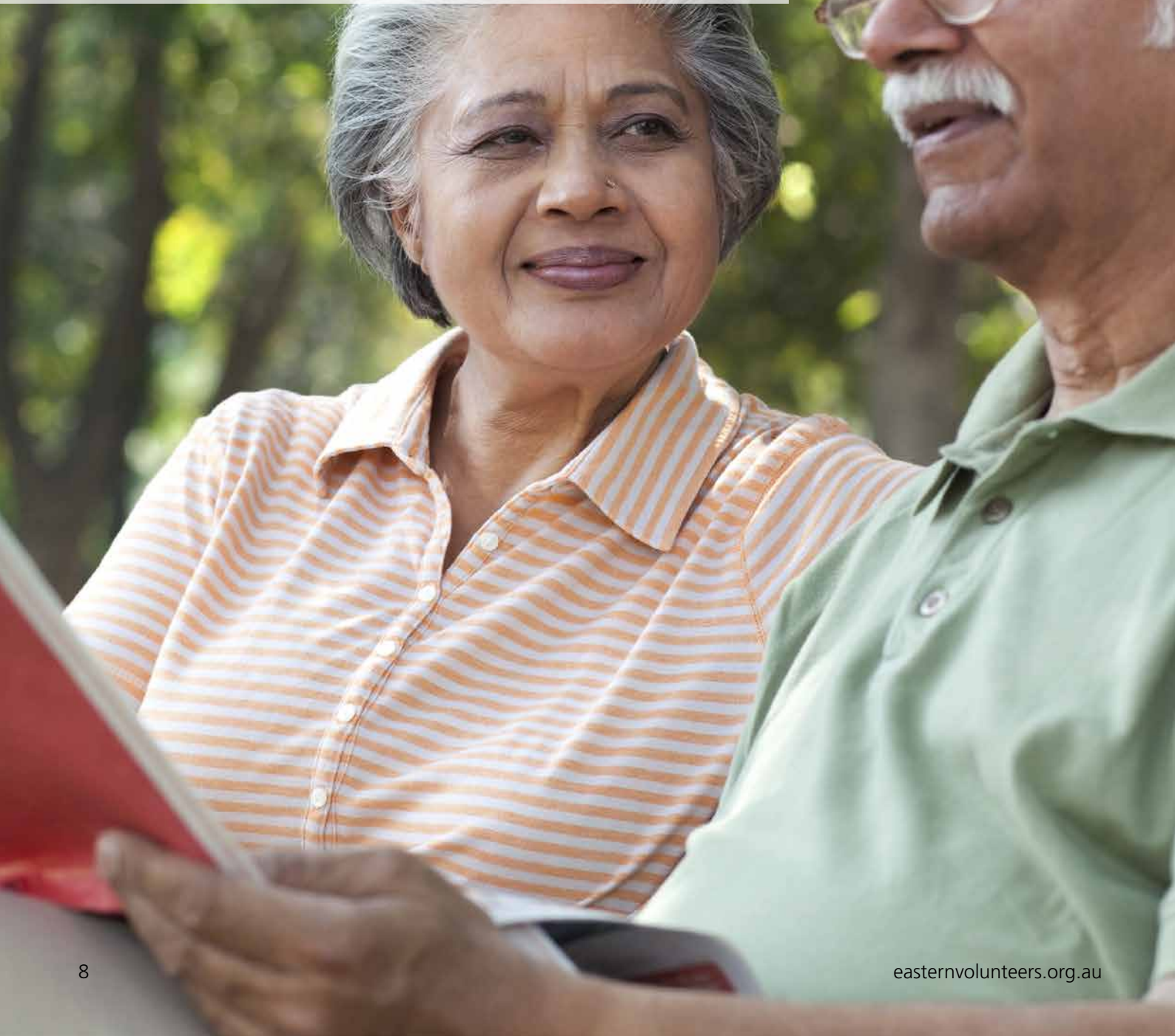
**14** transport office volunteers and  
2.4 paid staff

**59**

volunteer drivers

## Mahesh and Rameshwari's Story

Mahesh and Rameshwari are a happily married couple. Mahesh is in the early stages of dementia. Rameshwari cares for him in their home and their goal is to be able to keep this arrangement for as long as possible. Rameshwari remains focused on maintaining social connections and routine for Mahesh. Our community transport service drives Mahesh to his weekly social get together and ensures he is in the care of his trusted friends. This allows Rameshwari time to invest in her own wellness and ensures that they both have their needs met. Both Rameshwari and Mahesh value Eastern Volunteers as a support to be able to stay together at home and in their community for as long as is possible.



The Eastern Transport Register is here to support our local communities. We provide a fleet of buses available for hire to all community groups and organisations that reside in the local government areas of Whitehorse, Maroondah and Yarra Ranges. Our fleet of buses provide an affordable option for day trips and programs and can accommodate all mobilities. One of the advantages of the fleet is that you can hire and drive on a standard Victorian Drivers Licence.

Our buses are regularly used to support various community programs. One provides travel opportunities for people with disabilities to visit various parts of Melbourne providing new experiences and respite for families, another provides an opportunity for Veterans to come together and commemorate important occasions and spend time reconnecting with past experiences.

Eastern Volunteers continues to look for innovative ways to work with all of our community to ensure that our resources are making a significant impact towards the connectivity and wellness of the community.



**35** agencies use ETR to transport their clients

**30%**

volunteers were  
aged 18-24 yrs

**3,378** people supported to volunteer

**509** agency clients supported

**26%**

volunteers were  
aged 25-34 yrs

**19** new agency clients welcomed this year

**11** volunteer assessors (5 new in 2018)

**25%**

of volunteers were  
over 50 yrs of age



## Tammy's Story

Tammy had a work history in administration and IT but had been out of the workforce for a while. She was finding it incredibly difficult to break back in now she was over 45 years of age. Tammy came to Eastern Volunteers to find volunteering positions which would help her get back into the workforce, provide her with current work referees and allow her to connect with people in her community again.

We snapped Tammy up for our Community Engagement team as a volunteer assessor. Tammy received training in how to assess and place volunteers with the agencies we supported and worked one day a week in our Ringwood office assessing up to 6 people a day. Tammy was adept at finding out what were the best volunteer placements for people and she developed a wide network of contacts with agencies as a result.

Tammy wanted to deepen her employment skills so she dedicated another day to assist the team with engagement of people who have contacted us via email about volunteering opportunities and for managing our enquiries. Tammy proved invaluable as she grew her knowledge about not just our volunteering services but also our transport services. She provided all our clients with an excellent standard of customer service and became an invaluable and agile member of our team.

Tammy left us when she found casual work but returned because she loved the EV team and now she volunteers as a transport administration officer managing our client call backs informing them of when drivers will pick them up. Tammy enjoys the client contact and our older clients just love her.

While Corporate Services may not deliver outcomes directly to our transport clients, volunteers or agencies, the great work of the team helps the day to day business run and keeps our services going. Over the past year there has been much to celebrate with Eastern Volunteers extending and deepening its partnerships with both service providers and clients.

Through the actions of one of our valued volunteers, Eastern Volunteers commenced a partnership with Holocentric, an organisation that provides high end business process management tools for large, complex corporates. Holocentric was interested in developing tools for the health and aged care sector and, understanding

that there would be different needs for smaller organisations, sought to partner with EV to help them understand the needs of the sector. The result of this

partnership is that EV has access to the extensive Holocentric business process management software and we provide feedback on these tools to Holocentric from the perspective of our sector. We are in the long and sometimes not-so-exciting process of developing our process library and tools. This work will help to ensure that we have consistent, compliant and easily understandable processes that help new team members come up to speed quickly and help existing team members to understand process changes when they happen.

EDVOS has a long relationship with EV and has always been pleased to work collaboratively for the benefit of our community. As close neighbors, EDVOS and also the Regional Family Violence Partnership (RFVP) have for many years shared meeting spaces. Recently, EDVOS also entered into a commercial relationship with EV through renting office space. This has been a mutually beneficial arrangement for both organisations and we are happy to be strengthening our ties with a trusted partner NFP.

Annie Carnell,  
General Manager Corporate Services

**44,581** reach of Facebook posts

**46,149** website visits

It's a great example of using technology to improve the way we do things and a great example of how partnerships can benefit everyone.

One of the challenges presented to the Corporate Services team over the year has been to increase the occupancy of the building. To that end, it is a pleasure to advise that we have cemented some great partnerships with other not-for-profit organisations in the area. EDVOS, the specialist family violence service in Melbourne's eastern metropolitan region, had been using Eastern Volunteers facilities for a training program that extended over some months. With this relationship established and with the need for EDVOS to expand its office space, together we were able to negotiate a tenancy on EVs premises and we are now proud to be physical neighbours as well as partners in service to the community. We have also entered into a partnership with Campbell Page, a disability employment service, who are now providing their services from an office on EV premises. With volunteering known to be a pathway to employment, we are exploring ways in which we can work together. It's a truly exciting space.

We're establishing some great foundations and will be looking forward to new and exciting opportunities to partner in supporting the community.

At Campbell Page, we are dedicated to making a difference in our communities. We believe that everyone deserves a chance to be seen, a chance to be heard and a chance to thrive. Eastern Volunteers and Campbell Page have enjoyed a positive working relationship for the last 12 months and as of July, proudly share space in a co-location arrangement. Both organisations enjoy similar core values of looking at our customers lives holistically, whereby reciprocal referrals are made to provide ongoing pathways into sustainable employment. We are extremely excited by this and look forward to further opportunities to cross promote our services and work together to support the people of Ringwood.

Chloe Span, Partnership Coordinator

**14,047** website sessions

**2,263.5** total hours that training rooms were occupied

# thank you



Congratulations to our Board Secretary Yvonne Putz for being recognised as Chisholm's Volunteer of the Year for her 24 years of dedication to Eastern Volunteers. Yvonne was also recognised for her service to community in the Deakin Awards.

We could not achieve our outcomes without support and funding. We would like to extend our thanks to our supporters and partners in 2017-2018:

- 3WBC Radio
- Bendigo Bank Mt Evelyn
- Box Hill Institute
- Budget Car and Truck Rental-Simon Wheelton
- Burke and Beyond
- Campbell Page
- Commonwealth Department of Social Services for the Volunteer Management Grant
- Commonwealth Department of Health: Community Homs Support Program
- Deakin University Freelancing Hub
- Doncare (Volunteering in Manningham)
- DVJS
- EDVOS
- EMR Alliance
- Fleet Partners
- Hayes-Recruitment and Return to Work Program
- Shelia Hunt
- Inner East Primary Care Partnership
- Maroondah City Council
- Maroondah Health and Wellbeing Committee
- Michael Sukkar Member for Deakin for invaluable support in advocating to refund our volunteer support program
- Ministerial Advisory Council on Volunteers
- Tara Press
- The Footmen Club
- Victorian Department of Health and Human Services for its HACC funding
- Victorian Volunteer Support Network
- Volunteering WA
- Betty Swan and family
- Whitehorse Community Chest
- Whitehorse City Council
- Whitehorse Tertiary Business Skills Program
- Yarra Ranges Council
- Yarra Ranges Council Upper Yarra Partnership
- Yarra Valley FM
- YourDNA
- Yarra Ranges Kindergartens Inc.

We could not deliver our services without our wonderful staff and volunteer teams. Thank you for your contribution in 2017-2018

## Our Transport Administrative Team over the year:

Mainsha Agarwal	Shevi Dissanayake	Vaishali Manhas	Brad Sanders
Kate Billings	Courtney Griffin	Kiran Misra	Aris Seremetis
Peter Blackmore	Chris Hanly	Marnie O'Loughlin	Goral Shah
Patsy Braakhuis	Jill Livingstone	Suzanne Phoenix	Helena Svensson
Wendy Collis	Ray Luckman	Tracey Powell	Jo Wilton

## Our Volunteer Drivers Team over the year:

Rod Barclay	Dianne Cutting	Tony Lowry	Linda Schwal
David Berry	Margaret DeLaRue	Victoria Lucas	Don Tu
Frank Beltrame	Cheryl Dessent	Gillian Madden	Gillian Tonson
Peter Blaney	Mike Elkner	Harry (Harold) Marsh	Hans Van Diggelen
Sharon Bonner	Christine Garside	John Newton	Tanya Voigt
Philip Bradshaw	Phyllis Gosbell	Don Parham	David West
Alexis Brown	Jeffrey Heath	Shirley Pearlman	Alan Williams
Mick Brown	Cedric Hordern	Chris Perry	Stuart Wilson-Wilde
Jenni Carberry	Tim Hurst	Shauna Pilz	Peter Wirth
Graham Carter	Keith Jessup	Dianne Pope	Min Wu
Allan Cole	Sandy Jesudhason	Frank Preyer	
Bob Cope	Andrew Kingma	Janne Rees	
Bernie Cullen	Judy Lockyer	John Rodaughan	

## Our Community Engagement Team over the year:

Kim Boswell	Lynette grant	Vik Naidu	Melinda Reaby
Peta Butterfield	Julie Hart	Eileen Nixon	Janice Ryan
Keith Crothers	Melinda Lock	Rhys Pietsch	Valerie Sayce
Chester Fricke	Lin Mak	Michael Poon	Celeste Sky
Lyn Gilson	Ruth Morgan	Adele Rooke	Stuart Wilson-Wilde

## Our Corporate Services Team over the year:

Patsy Brakhuis	Tanima Deb	Sean Mills	Ron Spencer
Carol Chou	Julie Hart	Mariyam Millwala	Steven Walker
Charles Cox	Barbara Kuhn	Joe O'Neill	Wei Yi
Viv Cunningham-Smith	Andy McGregor	Deborah Schrader	

# Treasurer's Report

I am pleased to present the overall financial results of Eastern Volunteers operations for the 2017/18 financial year. The challenges Eastern Volunteers faced during the year were substantial, but successfully dealt with to a positive outcome at the end.

The accounts for the financial year ending 30th June 2018 have been audited by Mr. Ryan Mizael, director of Adept Financial Auditing. The audited Financial Statement shows that Eastern Volunteers finished the year with a net surplus of \$149,549 (+10.7%). Total revenue for the year at \$1,403,293 was almost equal to the previous year, while our expenses for the period at \$1,253,744 were substantially lower than the previous year (-11.81%). These outstanding results were due to various organisational rationalisation and cost savings initiatives, while at the same time improving work efficiencies throughout the operation, but mainly due to substantially lower wages and salaries expenses. This positive and impressive change resulted from skilful, competent and dedicated departmental management, more careful recruitment processes, progressive training and retraining of both paid staff and the volunteers as well as consistent direction and motivation provided by the senior management.

I am delighted to report that the early positive results of the current financial year promises a successful year ahead for Eastern Volunteers. Irrespective of the volatility in our business operational environment, the fundamentals of our business remain strong.

We are all grateful for the continued financial support we are receiving from the governments at all levels that enable Eastern Volunteers to provide transport services to the deserving elderly and frail citizens and deliver the Volunteer Management program assisting the nonprofits. We are also grateful for the continued support we receive from Cities of Maroondah, Whitehorse and the Yarra Ranges Shire Council.

I wish to express gratitude to our dedicated management, staff, volunteers, donors, sponsors and supporters and other funding bodies that facilitate our continued social services programs. 2018/19 financial year promises further growth and prosperity resulting from the momentum created and the benefits of the excellent work undertaken of our organisational restructure and other substantial changes initiated in 2017/18.

**Mehdi Taghian**  
*Treasurer*

## **Independent Auditor's Report To the Members of Eastern Volunteer Resource Centre Inc**

### **Opinion**

We have audited the financial statements of Eastern Volunteer Resource Centre Inc ("the Entity"), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Entity is in accordance with Associations Incorporation Reform Act 2012, including:

- a) giving a true and fair view of the Entity's financial position as at 30 June 2018 and of its financial performance and cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements.

### **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 Entity in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities under the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



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## **Information Other than the Financial Statements and Auditor's Report Thereon**

Those charged with governance are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2018, but does not include 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 thereon.

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 that fact. We have nothing to report in this regard.

## **Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation of the special purpose financial report that gives a true and fair view in accordance with the relevant Australian Accounting Standards in accordance with the Associations Incorporation Reform Act 2012 and for such internal control as management determines 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 special purpose financial report, management is responsible for assessing the Entity'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 management either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 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 Entity'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 the 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 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 the 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.
- 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 those charged with governance 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.

We also provide the those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Adept Financial Auditing Pty Ltd**

A handwritten signature in blue ink, appearing to be 'Rm', is written over a large, faint blue oval shape.

**Ryan Mizael, RCA**  
Director

Dated this 1<sup>st</sup> day of October 2018

**EASTERN VOLUNTEER RESOURCE CENTRE INC**

**ABN: 18 339 532 185**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2018**

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**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**BOARD'S REPORT**

---

Your Board members submit the financial report of the Eastern Volunteer Resource Centre Inc. for the financial year ended 30 June 2018.

**Board Members**

The names of Board members throughout the year and at the date of this report are:

Dr Mehdi Taghian: Chair and Treasurer

Ranjit Gajendra: Deputy Chair re-joined from leave of absence February 2018

Ms Yvonne Putz: Secretary

Mr Chris Liamos

Ms Sue Edmonds

Ms Lynsay Coad

Mr Shankar Ganesh

**Principal Activities**

The principal activities of the association during the financial year were:

To provide volunteer assistance to members of the community, primarily within the Cities of Maroondah and Whitehorse and the Shire of Yarra Ranges but extending, where necessary, to other municipalities.

To provide transport for eligible frail aged and people with disabilities along with their carers through the use of volunteer drivers.

**Significant Changes**

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

**Operating Result**

Net surplus for the year ended 30 June 2018: \$149,549.

Net deficit for the year ended 30 June 2017: \$15,559.

Signed in accordance with a resolution of the Members of the Board.



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Dr Mehdi Taghian - Chairperson



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Vivienne Cunningham-Smith - CEO

Dated this 27th day of September 2018

**EASTERN VOLUNTEER RESOURCE CENTRE INC**

ABN 18 339 532 185

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR  
THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Revenue</b>		
Operating Activities:		
Building recovery expenses	-	4,059
Community Transport Fees	88,234	76,146
Consulting Fees	54,613	6,020
Donations Received	3,117	5,235
DSS - VIOs - Toolkit, CMS	-	59,315
EMPIR - EGA Grant	-	7,500
ETR Vehicle Borrowing Fees	61,781	50,919
Fundraising - (Public)	10	-
Gain on Sale of Assets	10,021	12,629
Grants - DoH - CHSP - Respite Care	51,555	-
Grants - DoH (Commwth) - CHSP	833,229	814,726
Grants - DHHS (State) HACC	125,750	115,784
Grants - DSS - Vol Management	66,128	65,032
HACC Minor Capital	-	35,507
HACC No 1 Rollover	-	25,607
Income - Wage Subsidy	2,150	-
Interest - Unrestricted	4,515	5,702
MaroonDAH Council	14,537	14,224
Mayoral Raffle	-	15,931
Membership Fees - EV	205	205
Membership Fees - ETR	4,262	996
Other/Sundry Income	2,085	10,319
Recoupments	9,091	-
Rental Income - 1A New Street	40,312	18,578
Rental Income - 1B New Street	5,000	21,211
Rental Income - Your DNA	20,772	31,281
Ritchies	-	118
Training Fees	3,040	3,502
Whitehorse Community Chest	-	1,000
Whitehorse Grant	-	4,538
Yarra Ranges Council	2,886	-
<b>Total Revenue</b>	<u>1,403,293</u>	<u>1,406,084</u>
<b>Expenses</b>		
<b>Classified by Nature:</b>		
Advertising & Promotion	10,304	4,850
Website	427	23,825
Agency Temp Staff	22,410	-
Assets Purchased <\$5,000	4,479	4,444
Staff Advertising	31,471	13,484
Audit Fees	7,000	3,200
Accounting Fee	-	1,180
Bank Fees	1,805	918
Board/Governance Expenses	160	-
BAS,GST Rounding	1	-
Cleaning & Pest Control	8,568	7,370
Client Support Consumables	35	-

The accompanying notes form part of these financial statements.

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**EASTERN VOLUNTEER RESOURCE CENTRE INC****ABN 18 339 532 185****STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR  
THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
Client Serv - Transport Database	15,939	18,020
IT Maintenance	24,146	24,814
Consultancy - Sub Contract - LINC	72,727	79,611
Consultancy Fee - Vol Management	21,423	-
Consultancy Fee - Transport	2,964	-
Depreciation Building	30,480	28,365
Depreciation - Motor Vehicle	23,810	37,546
Depreciation - Motor Vehicle - ETR	15,569	-
Depreciation - Plant & Equipment	24,018	23,968
Fees & Permits	902	-
Health & Safety	179	-
Insurance - General	1,299	1,655
Interest Paid	17,897	15,842
Land Tax	1,625	1,625
Legal Fee	3,725	825
Membership Fees & Subscription	2,263	3,592
Mem & Subscription - MYOB	976	31
MV Fuel and Oil	25,267	21,324
MV Repairs & Maintenance	15,010	9,612
MV Insurance	21,680	30,073
MV Registration	8,246	-
MV Other	6,577	2,618
Postage, Freight & Courier	3,720	3,771
Photocopier Usage	-	5,838
Printing & Stationery	8,619	4,880
Property Management Fees	6,432	7,618
Publications and Information R	522	-
Rates & Taxes	3,936	5,227
Rates for ETR Rental Factory	1,617	2,625
Rent - ETR Factory	21,815	21,682
Rent - Box Hill	2,255	2,197
R & M - General	16,211	6,178
R & M - Rental Properties	9	28
S&W Annual Leave Expenses	15,380	(39,309)
S&W Long Service Leave Expense	1,026	-
S&W Superannuation	55,189	70,506
S&W Workers' Compensation	16,944	18,393
S&W Salaries and Wages	603,657	846,626
Staff Amenities	1,476	630
Sundry Expenses	2,113	1,277
Telephone & Internet	26,238	19,611
Training & Development (Staff)	1,895	2,804
Travel & Accomodation - Flight	694	-
Travel & Accomodation - Accomodation	793	1,549
Travel & Accomodation - Transport	249	247
Travel & Accomodation - Meal & Sundies	26	-
Electricity	8,165	7,355
Electricity - ETR Factory	812	285
Water	1,659	-

The accompanying notes form part of these financial statements.

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**EASTERN VOLUNTEER RESOURCE CENTRE INC**

ABN 18 339 532 185

**STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR  
THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
Water - ETR Factory	1,360	-
Vol Cost - Drivers Reimbursement	23,470	19,009
Police Check	1,127	1,513
Volunteer Events	2,953	6,071
DSS VIO Toolkit Expenses	-	4,280
Eastern Get About Expenses	-	56
Consultant Fees	-	41,459
Training Sessions & Hall Hire	-	445
<b>Total Expenses</b>	<u>1,253,744</u>	<u>1,421,643</u>
Net surplus/(deficit) from ordinary activities attributable to the association	149,549	(15,559)
Other comprehensive income	-	-
<b>Total comprehensive income attributable to the entity</b>	<u>149,549</u>	<u>(15,559)</u>

The accompanying notes form part of these financial statements.

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**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
CABR - Cheque Account CBA	63,001	51,154
CABR - Online Saver Account	422,721	81,570
CABR - Building Fund Acc BB	141	140
CABR - T/D - Entitle Prov 50233541	100,000	100,000
Term Deposit #136254752BB	-	100,000
Mortgage Offset	200,000	200,000
CABR - Crimcheck Account	259	207
Cash Drawer	-	2,364
Cash Float - Transport Dept	150	50
Undeposited Fund - Cash	124	-
Undeposited Fund - Cheque	1,443	-
	<u>787,839</u>	<u>535,485</u>
<b>Trade and Other Receivables</b>		
Trade Debtors	81,815	22,879
Prepayments	3,226	1,108
Security Deposit	1,250	1,750
<b>Total Current Assets</b>	<u>874,130</u>	<u>561,222</u>
<b>Non-Current Assets</b>		
<b>Property, Plant &amp; Equipment</b>		
Land & Buildings	1,388,980	1,388,980
Less: Accumulated Depreciation	(186,573)	(156,093)
	<u>1,202,407</u>	<u>1,232,887</u>
Plant and Equipment at Cost	675,755	701,506
Less: Accumulated Depreciation	(638,618)	(575,220)
	<u>37,137</u>	<u>126,286</u>
<b>Total Non-Current Assets</b>	<u>1,239,544</u>	<u>1,359,173</u>
<b>Total Assets</b>	<u>2,113,674</u>	<u>1,920,395</u>
<b>Current Liabilities</b>		
Trade Creditors	39,334	9,119
Accrued Expenses	30,464	24,989
Revenue Received in Advance	-	100,000
Grant Received in Advance	154,722	-
Other Income in Advance	2,500	-
PAYG Tax Payable	5,960	7,904
Superannuation Payable	14,026	-
Salary Sacrifice	436	502
Net GST Payable	5,170	(2,617)
Provision for Holiday Pay	59,038	43,659
Provision for Long Service Leave	-	-
Bendigo Bank Loan	89,700	89,700
<b>Total Current Liabilities</b>	<u>401,350</u>	<u>273,256</u>

The accompanying notes form part of these financial statements.

**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Non-Current Liabilities</b>		
Provision for Long Service Leave	17,233	16,207
Bendigo Bank Loan	<u>412,220</u>	<u>497,610</u>
	<u>429,453</u>	<u>513,817</u>
<b>Total Liabilities</b>	<u>830,803</u>	<u>787,073</u>
<b>Net Assets</b>	<u>1,282,871</u>	<u>1,133,322</u>
<b>Equity</b>		
Retained Surplus	<u>1,282,871</u>	<u>1,133,322</u>
<b>Total Equity</b>	<u>1,282,871</u>	<u>1,133,322</u>

**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018**

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	<b>Retained Surplus</b>
	<b>\$</b>
Balance at 1 July 2016	1,148,881
Deficit during the year	<u>(15,559)</u>
Balance at 30 June 2017	1,133,322
Surplus during the year	<u>149,549</u>
Balance at 30 June 2018	<u><u>1,282,871</u></u>

**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018**

	2018 \$	2017 \$
<b>Cash flows from operating activities</b>		
Receipts from Operating Activities	1,338,224	1,386,307
Payments to Suppliers & Employees	(1,040,768)	(1,415,950)
Interest Received	4,515	5,702
Net cash provided by (used in) operating activities	<u>301,971</u>	<u>(23,941)</u>
<b>Cash flows from investing activities</b>		
Payments for Property, Plant & Equipment	-	(65,323)
Proceeds for sale of assets	35,773	12,629
Net cash provided by (used in) investing activities	<u>35,773</u>	<u>(52,694)</u>
<b>Cash flows from financing activities</b>		
Repayment of the loan	(85,390)	(25,039)
Net cash provided by (used in) investing activities	<u>(85,390)</u>	<u>(25,039)</u>
Net increase (decrease) in cash held	252,354	(101,674)
Cash at beginning of financial year	<u>535,485</u>	<u>637,159</u>
Cash at end of financial year	<u><u>787,839</u></u>	<u><u>535,485</u></u>

**Reconciliation of Cash**

For the purposes of the cash flow statement, cash includes cash and cash equivalents.

Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

Cheque Account	63,001	51,154
Internet Account	422,721	81,570
Building Fund	141	140
Term Deposits	300,000	400,000
Others	1,976	2,621
	<u>787,839</u>	<u>535,485</u>

**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018**

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	2018	2017
	\$	\$
<b>Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax</b>		
Surplus from Ordinary Activities	149,549	(15,559)
Add (Less):		
Non-Cash Flows in Profit (Loss) from ordinary Activities		
Depreciation Expense	93,877	89,880
Gain on Sale of Assets	(10,021)	(12,629)
Add (Less): Changes in Assets & Liabilities		
(Increase)/Decrease in Trade and Other Receivables	(60,554)	(13,960)
Increase/(Decrease) in Trade and Other Payables	112,715	(32,364)
Increase/(Decrease) in Provisions	16,405	(39,309)
Cash flow from operating activities	<u>301,971</u>	<u>(23,941)</u>

## **EASTERN VOLUNTEER RESOURCE CENTRE INC**

**ABN 18 339 532 185**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

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The financial statements cover Eastern Volunteer Resource Centre Inc. as an individual entity. Eastern Volunteer Resource Centre is an association incorporated in Victoria and operating pursuant to the Associations Incorporation Reform Act 2012.

The financial statements were authorised for issue on 31 August 2018 by the members of the Board.

#### **Summary of Significant Accounting Policies**

##### **Basis of Preparation**

These special purpose financial statements have been prepared in accordance with the Associations Incorporation Reform Act 2012 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

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

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.

##### **Accounting Policies**

###### **(a) Income Tax**

The association is exempt from income tax.

###### **(b) Fair Value of Assets and Liabilities**

The association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the association would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

## **EASTERN VOLUNTEER RESOURCE CENTRE INC**

**ABN 18 339 532 185**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

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To the extent possible, market information is extracted from the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, information is extracted from the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

#### **(c) Property, Plant and Equipment**

##### **Plant and equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

The cost of fixed assets constructed by the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

##### **Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available 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 assets are:

Class of Asset	Depreciation Rate %
Building	5.00%
Motor Vehicles	20.00 to 25.00%
Plant and Equipment	5.00 to 40.00%
Furniture & Fittings	6.67 to 10.00%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

**EASTERN VOLUNTEER RESOURCE CENTRE INC**

**ABN 18 339 532 185**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

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Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**(d) Leases**

Leases of property, plant and equipment, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recognising an asset and a liability at the lower of the amount equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the association will obtain ownership of the asset over the term of the lease.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

**(e) Impairment of Assets**

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs of disposal and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

**(f) Employee Provisions**

**Short-term employee benefits**

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The association's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current accounts payable and other payables in the statement of financial position.

## **EASTERN VOLUNTEER RESOURCE CENTRE INC**

**ABN 18 339 532 185**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

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#### **Other long-term employee benefits**

Provision is made for employees' annual leave entitlements not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates approximating the terms of the obligations. Any remeasurements of other long-term employee benefit obligations due to changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

#### **(g) Cash on Hand**

Cash on hand includes 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.

#### **(h) Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

#### **(i) Revenue and Other Income**

Non-reciprocal grant revenue is recognised profit or loss when the association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

The association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

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Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

**(j) Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**(k) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(l) Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the association retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period is presented in addition to the minimum comparative financial statements.

**(m) Accounts Payable and Other Payables**

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

**(n) Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**EASTERN VOLUNTEER RESOURCE CENTRE INC**

**ABN 18 339 532 185**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

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**(o) Critical Accounting Estimates and Judgements**

The Board 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.

**Key Estimates**

**Impairment - General**

The association assesses impairment at the end of each reporting period by evaluation of conditions and events 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 Judgements**

**Provision for impairment of receivables**

No provision for impairment has been made.

**EASTERN VOLUNTEER RESOURCE CENTRE INC**  
**ABN 18 339 532 185**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Note 2: Key Management Personnel Compensation</b>		
Short-term employee benefits	106,373	136,184
Post-employment benefits	-	-
	<u>106,373</u>	<u>136,184</u>
<b>Note 3: Auditors' Fees</b>		
Auditing the financial report	3,500	3,500
	<u>3,500</u>	<u>3,500</u>
<b>Note 4: Property Plant and Equipment</b>		
Movement in Carrying Amounts		
Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:		
Balance at the beginning of the year	1,359,173	1,383,730
Additions	-	65,323
Disposals	(25,751)	-
Depreciation expense	<u>(93,878)</u>	<u>(89,880)</u>
Closing balance	<u>1,239,544</u>	<u>1,359,173</u>
<b>Note 5: Employee Provisions</b>		
<b>Current</b>		
Employee provisions - Annual leave entitlements	59,039	43,659
Employee provisions - Long service leave	-	-
<b>Non-current</b>		
Employee provisions - Long service leave	17,233	16,207
	<u>76,272</u>	<u>59,866</u>

**Employee Provisions - Annual Leave Entitlements**

The provision for employee benefits represents amounts accrued for annual leave. Based on past experience, the association does not expect the full amount of annual leave to be settled wholly within the next 12 months. However, the amount must be classified as a current liability because the association does not have an unconditional right to defer the settlement of the amount in the event employees wish to use their leave entitlements.



**EASTERN VOLUNTEER RESOURCE CENTRE INC**

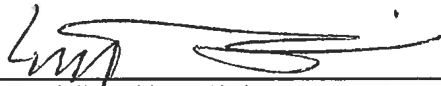
**ABN 18 339 532 185**

**ANNUAL STATEMENT GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF INCORPORATED ASSOCIATION**

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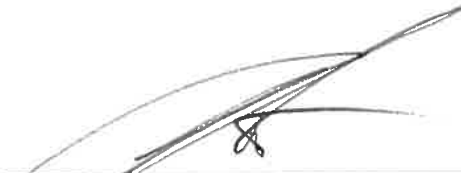
We, Dr Mehdi Taghian, and Vivienne Cunningham-Smith, certify that:

The statements attached to this certificate give a true and fair view of the financial position and performance of Eastern Volunteer Resource Centre Inc during and at the end of the financial year of the association ending on 30 June 2018.



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Dr Mehdi Taghian - Chairperson



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Vivienne Cunningham-Smith - CEO

Dated this 27th day of September 2018





Eastern Volunteers  
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