

Greenhills & Wellington St Neighbourhood House's

Annual Report '25



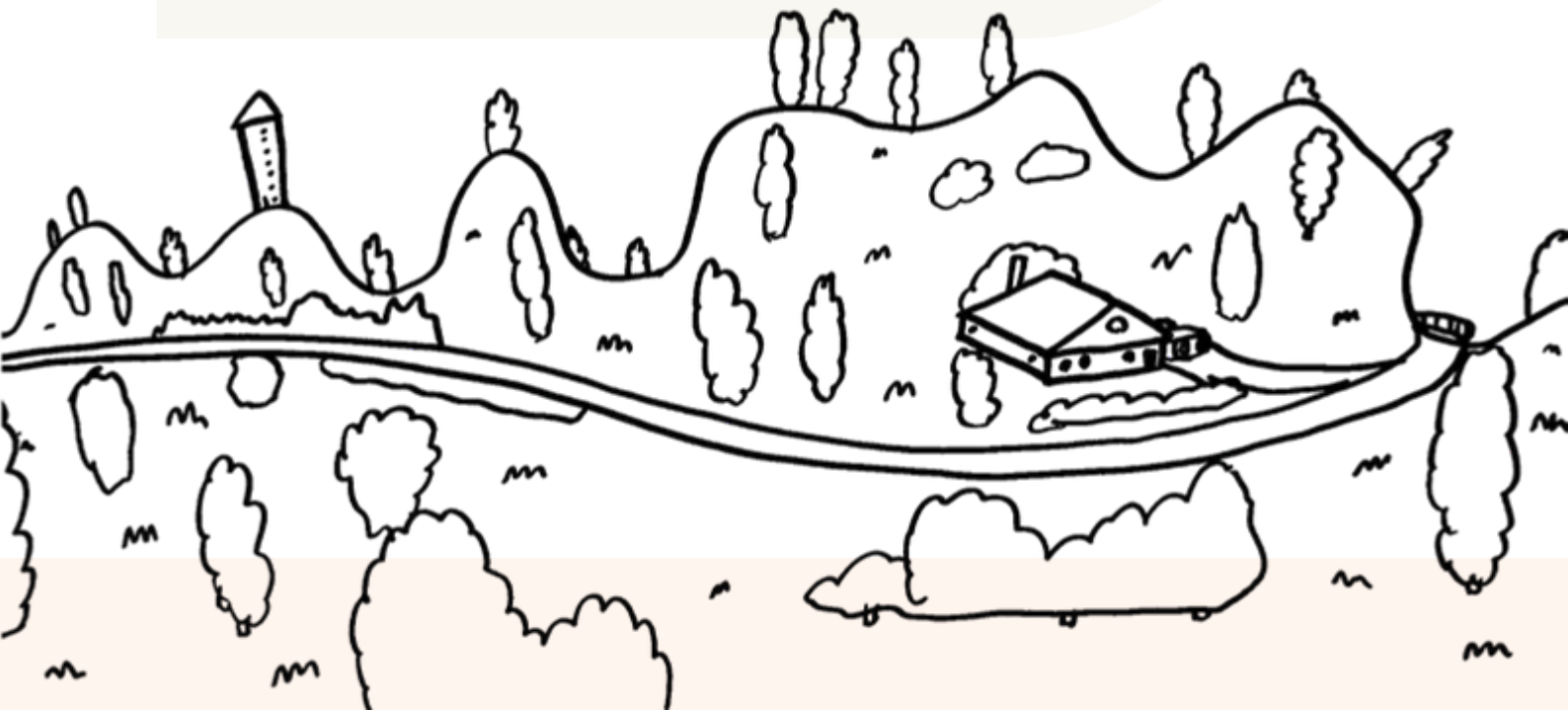
GREENHILLS & WELLINGTON ST
NEIGHBOURHOOD HOUSES

SUPPORT | LEAD | GROW

Prepared For: 30 March 2026

Greenhills & Wellington Street Neighbourhood Houses acknowledge the Wurundjeri Woi Wurrung people as the custodians of the lands and waterways in the areas in which we operate and are known as Banyule, Greensborough and Montmorency.

Sovereignty has never been ceded and First Nations people remain strong in their enduring connection to land and culture. We pay our respects to their elders, past and present.



Wurundjeri Country

Building 2 Community Drive, Greensborough 3088

7 Wellington St, Montmorency 3094

www.ghnh.org.au

ABN

77 506 593 314

Cover illustration and throughout by community artist-in-residence, Jake!

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BACKGROUND ARTWORK CREATED BY
COMMUNITY FOR 'WELLINGTON WINDOWS'
ART PROJECT

| SUPPORT

We will empower more people through our skill sharing programs, the direct services we offer and through the provision of information.

We will develop a greater sense of belonging and inclusion, and reduce loneliness, where people use the House in order to connect, share, give and feel valued.

We will provide more opportunities for families to be involved, and be seen as an anchor point for the community.

| LEAD

We will work to obtain sufficient resources so we are sustainable and are able to respond to our community's changing needs for services and facilities.

We will be leaders for our community in terms of our own practices of inclusivity and in the environmental sustainability of our activities.

We will get better with technology, both for our own efficiency and to have knowledge for our community to access.

| GROW

We will develop additional specific programs to respond to the needs of groups not currently using the House.

We will have an increased profile, in both social media and with social networks, and contribute to an increased profile of Neighbourhood Houses in general.

Our Committee

Ros Demetrios
President - Nov 2025

Yvonne Reidy
General Member
President Nov 2025 - present

Jo Brislane
Treasurer

Janneane Connelly
General Member

Trudi Waterfall
General Member

Matt Loyd
General Member

Carmel Brown
General Member

Paul Byrne-Morony
General Member



Our Teams

Occasional Childcare

Merolyn Tountzi
Nur Sultana
Belinda Gleeson
Nicky Bogno

Jen Cooper
Elaine Freeman
Natalie King
Kelsey Lyon

House Administration and Projects

Janelle Dunstan
Chika Iwami
Janet Kenrick
Steph Moro

Housekeeping

Finn King
Miles Dunstan-Daams

Goodbyes

Janet Kenrick
Belinda Gleeson
Nur Sultana

Our Volunteers

Greenroom

Sara	Laryssa	Lisa	Edward
James	Bronwyn	Graeme	Conner
Maryanne	Gaye	Chris	Nic
	Elly	David	Kara
	Nelly	Geoff	Mary
	Veronica	Claudia	Rachael

Childcare

Bev Laryssa

Handy People

Geoff Nicki Beka



Wellies

Rose	Carolyn	Pam
Cecily	Tammy	Melanie
Lynn	Laura	Judy
Peta	Monika	
Ann	Christine	
Maree	Yvonne	

COMMITTEE REPORT

Jo Brislane et al

The Committee of Management of Greenhills and Wellington St Neighbourhood Houses is pleased to present its Annual Report for the year ended 31 December 2025.

This year welcomed an exciting new chapter for us as we officially opened Wellington Street Neighbourhood House.

We also continued to provide a wide range of programs and services at our existing site in Community Drive, Greensborough. What we hope to offer the community across both these sites are warm, inclusive, and vibrant spaces to connect, learn, and grow.

Neighbourhood Houses have always been more than just buildings. They are places where friendships are made, skills are shared, support is found, and local voices are heard. Extending our services across two locations allows us to do all of that – and more – with greater reach, better accessibility, and new opportunities to connect with community.

Throughout the year, the Committee of Management remained focused on safeguarding the community assets entrusted to us. We worked to ensure good governance and financial sustainability to support the ongoing viability of the organisation. We also maintained oversight of budgeting and risk management, and supported staff to deliver programs and services, diversify income, and meet regulatory compliance and funding obligations.



**Thank you for so many
dedicated years of
service, Janet!**

We'd like to take this opportunity to thank our incredible staff – your passion, energy, and endless adaptability are what keep our houses running. Each day and week of serving the community, you make it happen, often quietly and without fuss, and always with heart. Thank you for your vision, your patience, and your dedication.

After 30 years of service, Janet Kendrick, retired from her role and we'd like to express our deep gratitude for all she contributed to Greenhills.

COMMITTEE REPORT

CONT.

We'd also like to thank our amazing volunteers, without whom we could not operate. Whether you've given an hour, a day, or years of your time, your generosity and commitment make an immeasurable difference. From setting up workshops and sorting op shop donations; to supporting our food relief service and making cups of tea- your contribution is felt in every corner of our spaces.

We'd like to acknowledge the contribution of Ros Demetriou, who stepped down as President of the Greenhills Committee of Management in late 2025 after over 7 years in the role. Across these years Ros has provided leadership and hands on support for our centre and has positively impacted countless communities members.

“ Thank you, Ros - for your leadership, creativity, support and care over the years as President.”

Finally, we'd like to express our heartfelt thanks to Banyule City Council and our other generous donors for their support and belief in the value of Neighbourhood Houses.

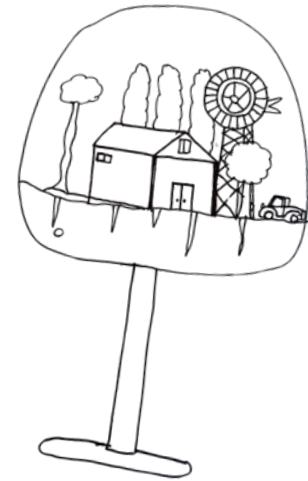
As we look ahead, we remain committed to fostering connection, lifelong learning, community wellbeing, and to ensuring that Greenhills and Wellington St Neighbourhood Houses continue to be vibrant and inclusive hubs for our local community.



Pictured: Former President of Committee, Ros, with community members, Lisa and Veronica.

COORDINATOR REPORT

Janelle Dunstan



With another year of changes, I am grateful for the flexibility, generosity, and commitment from our team of staff, committee and volunteers.

This year we have welcomed back Merrilyn from maternity leave to be our new Childcare Coordinator. Chika has taken on extra responsibilities in her Administration role and we have said farewell to the magnificent Janet.

Janet has been a key stone of our centre for a long time and though we will miss her as our Financial Administrator we are super happy to have her continue to organise the Inbetweeners social group!

A large part of our focus and work this year has been in setting up our new site at Wellington St, Montmorency. Steph has been integral to the help of planning and vision for the new space, and we are so proud of the vibrant, inclusive place it has already become.

Moving, fitting out and activating a new space has taken an enormous amount of time, sweat and trips to the tip shop. Thank you to all our wondrous vollies, both old and new, for helping to make this exciting evolution happen.

I would like to thank our Committee for their support and guidance this year as we have taken on new projects while committing to strong governance and financial sustainability. Thank you to Banyule City Council for their ongoing support, in particular Ellen and Rhonda, who regularly go above and beyond to provide advice and support to our organisation.

It is a privilege to be entrusted with the care of Greenhills Neighbourhood House, and now Wellington St Neighbourhood house as we continue to work towards our goals of inclusion, sustainability and support for our local community.



CHILDCARE REPORT

Chika Iwami

2025 was a year of change and growth for our Occasional Care program as we welcomed Mez as our new Coordinator and Lead Educator in August. Mez stepped into the role with great enthusiasm, embracing the challenges of the sector while bringing wonderful multicultural perspectives to our team and the children in our care. The children and educators quickly formed strong bonds with her, and her warmth, energy and dedication have brought a lovely new chapter to the program.



Pictured: Nur (right) and Mez (left) warmly smiling in the Childcare room.

The educators have made us feel incredibly welcome and supported. We are so proud of _'s growth and grateful for their dedication."



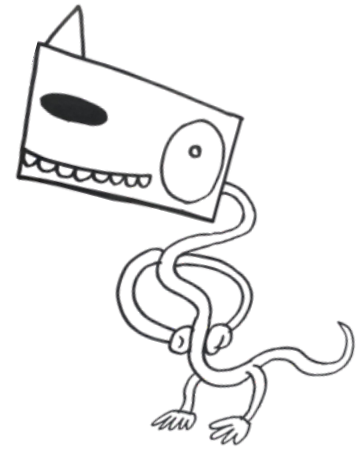
Pictured: Belinda (left) and Janet (right) smile brightly together outside Childcare.

Towards the end of the year, we said a heartfelt goodbye to Belinda, our long-time educator, and Paloma, who both have welcomed and supported so many families over the years. While we will miss seeing them regularly, we are very grateful that both will remain connected to the service by helping to cover shifts when needed. Their ongoing support continues to play an important part in providing the warm and caring environment our families value.

CHILDCARE REPORT

CONT.

We would also like to extend a big thank you to Jen and Nicky, whose commitment and experience helped keep our doors open and ensured a safe and nurturing space for the children throughout the year. We are equally grateful for the support of our relief educators –Elaine, Kelsey, Megan and Nat—whose flexibility and care helped make the year run smoothly.



Pictured: Illustrations by artist-in-residence, Jake. Colour them in!

In 2025 we ran five morning sessions each week, from Monday to Friday. Enrolments were slower at the beginning of the year, but it was encouraging to see our sessions gradually fill and reach close to capacity towards the end of the year. Outside of session times, we were also pleased to share our childcare and playground space with a local afternoon playgroup, Diamond Valley Play Pals. It has been wonderful to see this group grow and to connect with more young families in our community.

Looking ahead to 2026, we are excited to welcome two new educators, Elle and Daisy, who will bring fresh energy and ideas to our program.

The lovely feedback we continue to receive from families is a wonderful reminder of the care, dedication and sense of community our team strives to create every day as follows:

"Absolutely love the educators and the facility. We have been very lucky to have had the chance to attend care at Greenhills. We will miss being part of such a beautiful community."

GREENHILLS GREENROOM & COMMUNITY PANTRY



With support from our team of over 30 volunteers, the Victorian State Government and the Banyule City Council, we were able to expand our community food programs offerings. Throughout the year we developed and delivered a series of shared community lunches with a focus on multicultural food, and numerous food and cooking demonstrations catering to various diets.

Despite juggling the opening of a new site, and with big thanks to our volunteers, we successfully continued to operate our weekly food relief pantry on Thursdays. While Wednesdays in the community pantry continued being full of food rescue deliveries, food sorting and food hamper prepping, this day of the week also welcomed and fostered numerous intergenerational, neurodiverse and cultural points of connection amongst weekly, intermittent and placement volunteers.

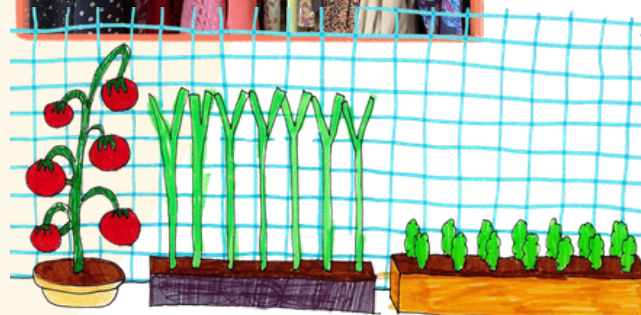


Pictured: Greenroom volunteers in the pantry, volunteers delivering a food hamper, Chika hosting a cooking demonstration.

Thanks to funding from the State Government, the Greenroom and Stageroom was rich in good company and saw many moments to remember of skill sharing, conversation and story exchange amongst community of diverse backgrounds – socially, economically, culturally. Highlights included delicious Spanish lunches, local salad go-to's and faves, seasonal soup dinners with live local choir performances, mochi, kombucha and so much more. Thanks to funding from Banyule Council, we gained inspiration and strengthened partnerships with Caring Farm Coop and The Veggie Empire gang as we invited and met with our community members onsite at their farm in Beales Rd.

GREENHILLS GREENROOM & COMMUNITY PANTRY CONT.

We are proud to have also continued to develop the circular economy of our food relief operations and pantry by operating a pop-up shop in the Greenrooms hallway. Thanks to funding from the Australian Neighbourhood Houses and Centres Association, we developed the Welcome Wardrobe project where we prioritised working with disabled and neurodivergent people to foster and promote inclusion practices and new creative volunteer roles. Since this, we have expanded the Welcome Wardrobe to have a big sister home at Wellington St where profits are reinvested into delivering our food relief program at Greenhills.



“ We are so proud of the vibrant, inclusive place it has already become. ”



In 2026 we are excited to continue to mould a social enterprise model, with a Social Grocer pop-up at the Montmorency Welcome Wardrobe site which will hopefully become an additional revenue stream supporting the Greenroom projects and our continued sustainability goals of food access and landfill diversion.

Pictured: The wonderful Caroline smiling bright and showing off her colourful donation poster for the Welcome Wardrobe.



COOKING CONNECTIONS & COMMUNITY LUNCHEES

Food and cultural experiences continued to bring people together throughout the year. Through shared meals, cooking demonstrations, and hands-on food activities, community members shared stories, memories, favourite dishes, and practical cooking tips. These gatherings created meaningful opportunities to celebrate culture, exchange knowledge, and strengthen community connections.



TO OUR VOLUNTEERS AND COMMUNITY - THANK YOU!

A heartfelt thank you to all our wonderful volunteers who support our food relief services, community lunches, family fun days, and committee work. Your time, dedication, and kindness make a meaningful impact in our community.

We also thank everyone in the community who attends and participates in our events. Your support and presence help create a strong, welcoming, and connected community.



WELLIES OPENING, WELCOME WARDROBE & GARDENS

Welcome to Wellington St Neighbourhood House! Fondly referred to as Wellies, this year we were thrilled to open the doors to Greenhills sibling site. Wellies has fast become a creative hub indoors and outdoors with community-led art and craft groups meeting weekly alongside green thumbs helping us to design the dream community garden from blank slate.



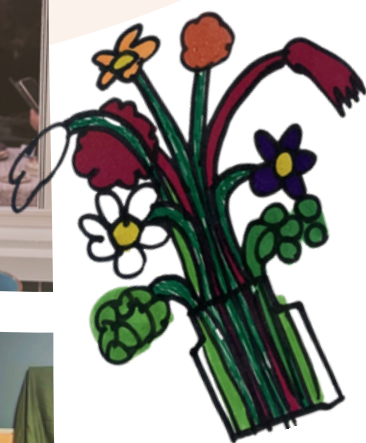
Pictured: Banyule Councillors, Greenhills Committee members, Greenhills Coordinator, community guests at the opening night of Wellington Street building.

Thank you to Banyule City Council for support through their social enterprise fund, we developed the Welcome Wardrobe project that was initiated at Greenhills and set up an whole room and expanded op shop space at our new site. Another thanks to Banyule for funding through their Arts and Culture grant which brought to life Wellington Windows - a community art project that saw us collaborate with local artist, Tegan, from Studio Pen & Ink to activate the site through collage, conversation, group art-making, and purpose built boxes out the front of Wellies.

After the settling in to the new digs in Montmorency, we pridefully have opened the doors to the Welcome Wardrobe 4 days a week. Thank you Rose, Cecily, Peta and Lynn for day-to-day op shop operations, helping us divert and recycle textiles, and all your insight and advice on style and connection!

Thank you to Carolyn for the shops gorgeous vibrant signs, all our community donors so far and participants of our op shop fun nights where we do personal shopping, learn about fabrics, accessories, style and identity. We are proud of our little op shop with a big heart. This project has offered a core learning curve that we believe will help us continue to grow and support the rest of our programs.

In 2026, we are looking forward to developing the garden and continue building relationships with local creatives and initiatives through collaboration and creating new opportunities to work and come together. Plans for accessible wicking beds are already underway, and we look forward to seeing this centre continue to flourish. Throughout it all, we will remain committed to fostering inclusive, accessible spaces that welcome diverse sensory, communication, and access needs.



Pictured: Guests including community, councillors, Committee members, volunteers and staff at Wellies grand opening.



WELLINGTON WINDOWS, ART & CRAFTS

Creativity flourished throughout the year, with a range of activities bringing art and community life into shared spaces. Resident artist Tegan activated Wellie's windows and front garden, using the building's windows and newly installed garden boxes to spark memories and encourage conversation. During the school holidays, volunteers and community members also hosted intergenerational craft sessions, making full use of the centre's new art room spaces and fostering meaningful connections across age groups.





OUR SUPPORTERS



Banyule City Council for lease of our premises, annual funding, access to grants and working in partnership on projects and service delivery.



The Victorian State Government for recurrent Neighbourhood House Coordination Funding, access to Business and Community Support grants.



Australian Government

Federal Government and Kate Thwaites MP for their support and access to grants.



Australian Neighbourhood Houses for their support and resources and grants that help us navigate and put on our projects.



The North East Community Fund for their support through grants which have helped us to realise many new engaging projects throughout the year.



North East Neighbourhood House Network and Julie Johnston for supporting us to navigate throughout the year.



(DIAMOND VALLEY AND ELTHAM)

To the Eltham Lions Club for their support of our community pantry and donations to our food relief operations.

To Diamond Valley Lions ongoing support of our community pantry and fundraising.



Greensborough and Eltham Rotary Clubs for their donations to our House throughout another year.



FareShare for your contributions of free and nutritious meals for community accessing support through our pantry.



Food Bank for their ongoing donations of rescued food to our community pantry and food relief operations.



The Veggie Empire team for their ongoing insights, advice and support for our community gardens, community resources and fresh food in our community pantry food relief operations.

Thank you

Our Neighbourhood House's are made possible through the generosity of our funders, supporters, volunteers, and community partners. We are incredibly grateful for your ongoing support, which helps us provide inclusive programs and a welcoming space for everyone in our community.
Thank you for being part of what makes our Houses the warm, creative and welcoming places they are.

CONTACT

Email: coordinator@ghnh.org.au

Phone: 9435 9287

Greenhills Mobile:

0423 452 922

Wellies Mobile:

0493 432 877

MEDIA

Website: www.ghnh.org.au

Facebook: @greenhillswelliesnhs

Instagram: @greenhills3088 / @wellies3094

YouTube: Greenhills Neighbourhood House



GREENHILLS & WELLINGTON ST
NEIGHBOURHOOD HOUSES



FINANCIAL REPORT

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BOARD OF MANAGEMENT'S REPORT

Your Board members present the special purpose financial report on the entity for the financial year ended 31 December 2025. **Board of Management Members** The names of board of management members throughout the year and at the date of this report are:

President	Yvonne Reidy	From 11 November
President	Roslyn Demetrios	2025 Resigned 11 November 2025
Vice President	Janneane Connelly	November 2025
Secretary	Trudi Waterfall	Appointed March 2025
Treasurer	Jo Brislane	Appointed March 2025/ Until 11 November 2025
General Member	Carmel Brown	Appointed March 2025
General Member	Yvonne Reidy	November 2025
General Member	Paul Byrne- Maroney	Appointed March 2025
General Member	Matthew Lloyd	Appointed 11 November 2025
Coordinator	Janelle Dunstan	

Principal Activities

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

The Association provide a variety of courses and activities—educational, recreational, environmental, and social – that will suit people of all ages and abilities, and from many walks of life and cultural backgrounds.

The classes and groups encourage community-based learning and provide support in a friendly and welcoming environment. By participating in them, people can build social connections and networks and further develop their sense of community spirit.

Significant Changes

No significant changes in the nature of the entity's activity occurred during the financial year.

Operating Results The surplus for the year attributable to the entity amounted to \$14,454 (2024: \$21,685). **After Balance Date Events**

Secretary

Trudi Waterfall

Treasurer

Jo Brislane

Dated this

day of 27/03/2026

A matter has continue to evolve since 31 December 2025 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.

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

GREENHILLS NEIGHBOURHOOD HOUSE INCORPORATED A.B.N. 77 506 593 314

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
INCOME Grant Funding Income		
Department of Health and Human Services: Operating Grant	102,018	98,612
	<u>102,018</u>	<u>98,612</u>
Fees from Programmes & Other Income		
Childcare Fees	134,533	137,178
Course Fees	6,116	7,866
Donations & Other Grants	187,402	103,525
Fundraising Income	1,425	7,238
Interest Received	2,010	985
Miscellaneous Income	6,990	5,079
Use of Centre Income	35,605	35,584
	<u>374,081</u>	<u>297,455</u>
In-Kind Contributions		
In-Kind Contributions - Banyule City Council	34,400	33,100
	<u>34,400</u>	<u>33,100</u>
TOTAL INCOME EXPENDITURE Staff Salaries, Wages & Oncost	<u>510,499</u>	<u>429,167</u>
Salaries & Wages	316,917	309,828
Superannuation Contributions	36,574	34,554
Annual Leave, Long Service Leave & Time in Lieu Leave	(3,176)	(11,771)
Portable Long Service Benefits Scheme Levies	5,226	5,037
Workers Compensation	4,803	5,272
	<u>360,344</u>	<u>342,920</u>
Operating Expenses		
Advertising & Promotion	2,027	313
Audit Fees	1,175	1,125
Bad Debts	-	62
Bank Fees & Charges	580	653
Childcare Expenses	5,157	3,073
Cleaning & Rubbish Removal	12,907	11,935
Computer Costs	2,124	3,135
Depreciation	5,600	6,371
Emergency Relief Program Costs	8,986	287
Fundraising	100	1,297
In-Kind Contributions - Banyule City Council - Rental Expense	34,400	33,100
Insurance	461	453
Office Expenses	35,694	25,216
O H & S Equipment	17	129
Postage	246	237
Printing & Stationery	3,296	1,277
Programme Expenses	6,809	4,344
Rent on Land & Buildings	3,155	1,967
Repairs & Maintenance	-	395
Subscriptions	4,825	4,803
Telephone	1,914	2,206
Utilities	6,228	5,554
	<u>135,701</u>	<u>107,932</u>
TOTAL EXPENDITURE	<u>496,045</u>	<u>450,852</u>
NET SURPLUS/ (DEFICIT) FOR THE YEAR	<u>14,454</u>	<u>(21,685)</u>

GREENHILLS NEIGHBOURHOOD HOUSE INCORPORATED
A.B.N. 77 506 593 314
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
NET SURPLUS/ (DEFICIT) FOR THE YEAR Total comprehensive	14,454	(21,685)
income for the year: NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO	-	-
THE ASSOCIATION	<u>14,454</u>	<u>(21,685)</u>

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	2025	2024
CURRENT ASSETS		
Savings Account Operating	61,170	62,676
Account Term Deposit Debit	103,661	82,693
Card Account Petty Cash	16,000	15,672
Trade Receivables Other	185,100	1,341,100
Receivables Prepayments	598	2,726
	-	1,625
	2,293	2,256
TOTAL CURRENT ASSETS	<u><u>184,007</u></u>	<u><u>169,089</u></u>
NON-CURRENT ASSETS		
Leasehold Improvements	87,069	87,069
Less: Accumulated Depreciation	<u>(29,884)</u>	<u>(25,655)</u>
	<u>57,185</u>	<u>61,414</u>
Plant & Equipment - Finance Lease	19,556	36,714
Less: Accumulated Depreciation	<u>(10,252)</u>	<u>(26,039)</u>
	<u>9,304</u>	<u>10,675</u>
TOTAL NON-CURRENT ASSETS	<u><u>66,489</u></u>	<u><u>72,089</u></u>
TOTAL ASSETS	<u><u>250,496</u></u>	<u><u>241,178</u></u>
CURRENT LIABILITIES		
Trade & Sundry Creditors	965	- 10,356
GST & PAYGW Payable	7,979	3,094
Superannuation Payable	-	1,210
Portable Long Service Benefits Scheme Levy Payable	1,445	48,720
Grants Received in Advance	51,033	16,589
Provision for Annual Leave	13,866	32,269
Provision for Long Service Leave	32,512	4,169
Provision for Time In Lieu Leave	3,471	
	<u>111,271</u>	<u>116,407</u>
TOTAL CURRENT LIABILITIES	<u><u>111,271</u></u>	<u><u>116,407</u></u>
TOTAL LIABILITIES	<u><u>111,271</u></u>	<u><u>116,407</u></u>
NET ASSETS	<u><u>139,225</u></u>	<u><u>124,771</u></u>
EQUITY		
Accumulated Funds	139,225	124,771
	<u><u>139,225</u></u>	<u><u>124,771</u></u>

GREENHILLS NEIGHBOURHOOD HOUSE INCORPORATED A.B.N. 77 506 593 314
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2025

	Accumulated Members	
	Funds	Total
Opening Balance as at 1 January 2024	146,456	146,456
Surplus/ (Deficit) attributable to the Association	(21,685)	(21,685)
Balance as at 31 December 2024	<u>124,771</u>	<u>124,771</u>
Surplus/ (Deficit) attributable to the Association	14,454	14,454
Balance as at 31 December 2025	<u><u>139,225</u></u>	<u><u>139,225</u></u>

The Statement of Changes in Equity is to be read in conjunction with the audit report and the notes to the financial statements.

GREENHILLS NEIGHBOURHOOD HOUSE INCORPORATED A.B.N. 77 506 593 314

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Grant Funding		3 26,133	2 35,224
Other Receipts		1 88,422	1 90,148
Payments to Suppliers and Employees		(497,931)	(453,381)
Interest Received		2,010	985
Net Cash Generated From/ (Used in) Operating Activities	1	<u>1 8,634</u>	<u>(27,024)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipment		-	-
Net Cash (Used in)/ Provided by Investing Activities		<u>-</u>	<u>-</u>
Net Increase/ (Decrease) in Cash Held		1 8,634	(27,024)
Cash and Cash Equivalents at Beginning of Financial Year		1 62,482	1 89,506
Cash and Cash Equivalents at End of Financial Year	2	<u>1 81,116</u>	<u>1 62,482</u>

GREENHILLS NEIGHBOURHOOD HOUSE INCORPORATED

A.B.N. 77 506 593 314

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 \$	2024 \$
Note 1 - Net cash generated from/ (used in) operating activities		
Net Surplus for the Year	14,454	(21,685)
Non-Cash Flow Item: Depreciation	5,600	6,371
(Increase)/ Decrease in Trade & Other Receivables	3,753	(2,797)
(Increase)/ Decrease in Prepayments	(37)	(105)
Increase/ (decrease) in Trade and Other Payables	(4,271)	2,974
Increase/ (Decrease) in Grants Received in Advance	2,313	(13)
Increase/ (Decrease) in Provisions	(3,178)	(11,769)
	<u>18,634</u>	<u>(27,024)</u>
Note 2 - Cash and cash equivalents at end of financial year		
Cash on Hand	181,116	162,482
	<u>181,116</u>	<u>162,482</u>

The Statement of Cash Flows is to be read in conjunction with the audit report and the notes to the financial statements.

Note 1 - Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of Greenhills Neighbourhood House Incorporated, a incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Policies Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act (Victoria 2012). The Board has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

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

Accounting Policies

a. 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 less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts. 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 company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Board commencing from the time the asset is held ready for use.

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

b. 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 balance sheet.

c. Revenue

Grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

Grants received for specific programs are recognised as income only to the extent of work completed on those projects when the terms of the grants stipulate that any unexpended funds are to be returned to the sponsor if the program is not completed. In those circumstances the funds attributable to work still to be completed are carried forward as grants income deferred. Revenue is measured at the fair value of the consideration received or receivable.

c. Revenue (continued)

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. 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 (GST).

d. Income Tax

By virtue of its aims as set out in the constitution, the Association qualifies as an organisation specifically exempt from income tax under the Income Tax Assessment Act, 1997.

e. 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

f. Employment Entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled. Contributions are made by the association to employee superannuation fund and are charged as expenses when incurred.

g. 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.

h. Related Party Transactions

The Committee Members act in an honorary capacity and are not paid for their services as Committee Members. There were no transactions with related parties during the 2025 financial year.

i. In-Kind Contributions from Banyule City Council

Banyule City Council owns a variety of community assets and leases to community groups to provide services to the Banyule community.

These services, usually run by not-for-profit groups provide support, care and education to Banyule residents. These services include:

- Children's Services
- Youth Services
- Aged Care and Home Support Services
- Cultural and Identity Diversity Services
- Disability and Carer Support Services
- Sport and Leisure Facilities
- Arts and Culture programs

To enable community groups to provide valuable services to the Banyule community and to assist in maintaining their viability, Council provides access to affordable spaces by subsidising rental charges and sharing maintenance responsibilities. These subsidised costs known as 'in-kind contributions' enable community groups to allocate their funds for the provision of their services. The in-kind contribution provided to the Association by Council for the leased premises at Yandell Community Centre / Greenhills Neighbourhood Centre is estimated at \$34,400 (2024: \$33,100. This calculation is based on an estimate of the market rent that would be chargeable under a commercial arrangement.

STATEMENT BY MEMBERS OF THE BOARD OF MANAGEMENT

The Board of Management has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board of Management, the financial report as set out on pages 2 to 7, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

- 1 a. comply with Australian Accounting Standards applicable to the association; and
b. give a true and fair view of the financial position of Greenhills Neighbourhood House Inc as at 31 December 2025 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Greenhills Neighbourhood House Incorporated. will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.

Secretary



Trudi Waterfall

Treasurer



Jo Brisbane

Dated this

THIRTEEN day of MARCH 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Greenhills Neighbourhood House Incorporated (the Association), which comprises the balance sheet as at 31 December 2025, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with the Associations Incorporation Reform Act (Victoria 2012), including:

- i. giving a true and fair view of the Association's financial position as at 31 December 2025 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1 and the Associations Incorporation Reform Act (Victoria 2012).

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the

Auditor's Responsibilities for the Audit of the Financial Report section of our report.

I am independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Greenhills Neighbourhood House Incorporated to meet the requirements of the Associations Incorporation Reform Act (Victoria 2012). As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

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.

I 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 controls that I identify during my audit.

Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

Name of Auditor: Frederik R. L. Eksteen

Address: Collins & Co Audit Pty
Ltd 127 Paisley Street
Footscray VIC 3011

Date: 30/03/2026

CERTIFICATE BY MEMBERS OF THE BOARD OF MANAGEMENT

I, **Trudi Waterfall** & **Jo Brislane** certify that:

- (a) We are members of the board of management of the Greenhills Neighbourhood House Incorporated.
- (b) We attended the annual general meeting of the association held on 30 March 2026.
- (c) We are authorised by the attached resolution of the Board to sign this certificate.
- (d) This annual statement was submitted to the members of the association at its annual general meeting.

Secretary



Trudi Waterfall

Treasurer



Jo Brislane

Dated this

THIRTEEN day of MARCH 2026