

ANNUAL REPORT

2024 - 2025



gateway
COMMUNITY SERVICES

APPENDIX

Subject	Page
GCS employees	3
Board of Governance	5
President Message.....	6
Manager's report	7
Testimonials.....	9
Photo Gallery.....	13
Treasurer Report	16
Auditors Review.....	18
Balance Sheet.....	19
Income Statement.....	20
Statement of cash Flow.....	21
Statement of changes in equity.....	22
Notes to the financial Statement.....	23
Contact Details	26



Irene Tupper
General Manager
Commenced 2011

Tenure 14 years
Full Time



Fabiola Cartelli
C.F.O
Commenced 2002

Tenure 23 years (split)
Part Time



Sandra Azzopardi
Lifestyle Coordinator
Commenced 2011

Tenure 14 years
Part Time



Wendy Baker
Lifestyle Coordinator
Commenced 2014

Tenure 11 years
Part Time



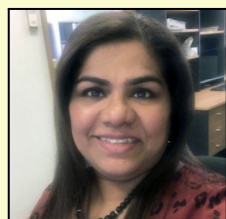
Charmaine Klein
Service Liaison
Lifestyle Programs
Commenced 2018

Tenure 7 Years
Full Time



Negra Alicic
Compliance Officer
Commenced 2018

Tenure 7 Years
Part Time



Merlyn Panicker
Intake Officer
Commenced 2018

Tenure 7 Years
Part Time



Dhruvi Modi
Finance Officer
Commenced 2019

Tenure 6 Years
Part Time



Lelia Wilkinson
Support Worker
Commenced 2021

Tenure 4 Years
Casual



Satu Kirk
Lifestyle
Coordinator

Commenced 2021

Tenure 4 Years
Casual



Skye Ritchie
Lifestyle Coordinator

Commenced 2022

Tenure 3 Years
Part time



Eun Jung (Stella) Lee
Support Worker

Commenced 2022

Tenure 3 Years
Part time



Kathryn Spry
Program and kitchen
Support

Commenced 2022

Tenure 3 Years
Casual



George Nwosu
Support Worker

Commenced 2022

Tenure 3 Years
Casual



Ying Li
Support Worker

Commenced 2022

Tenure 3 Years
Part time

 <p>Carmen Bordieiri Lifestyle Coordinator</p> <p>Commenced 2024</p> <p>Less than 1 Year Part Time</p>	 <p>Trish Clarke Lifestyle Coordinator</p> <p>Commenced 2024</p> <p>Less than 1 Year Part time</p>	 <p>Halil Turkman Support Worker</p> <p>Commenced 2024</p> <p>Less than 1 Year Casual</p> <p>Previously student placement</p>	 <p>L.E.V Support Worker</p> <p>Commenced 2024</p> <p>Less than 1 Year Casual</p> <p>Previously student placement</p>	 <p>Michael Madjack Food Services Admin</p> <p>Commenced 2024</p> <p>Less than 1 Year Casual</p> <p>Previously student placement</p>
 <p>Grace Mifsud Lifestyle Coordinator</p> <p>Commenced 2025</p> <p>Less than 1 Year Part Time</p>				

The Board of Governance



Anthea Bartlett

PRESIDENT:

October 2024 -
Volunteer since 2024



Damian Giri

TREASURER

July 2023 -
Volunteer since 2020



Jared Ryan

ORDINARY MEMBER

July 2024 -
Volunteer since
2017



Lou Viola

ORDINARY MEMBER

May 2024 -



Rachel Cassar

ORDINARY MEMBER

May 2024 -

Vacant

Secretary

June 2024

The 2024-2025 year has been one of remarkable growth, significant change and renewed focus for Gateway Community Services (GCS). We have strengthened our foundations, expanded our reach, and taken important steps to ensure our services remain sustainable and responsive to the evolving needs of the community.

A major highlight has been the successful relocation in January 2025 from the South Kingsville Community Centre to a new site on Blackshaws Road. This modern facility has provided the much-needed space required to grow and delivered much-needed parking, a purpose-built kitchen and a revitalised hall that now enables the effective delivery of programs, for staff and clients alike. Importantly, this new environment has created a sustainable base for the future, while also expanding the ability to support the community with quality services.

This year marked strong program expansion, with increased client attendances across all funded services. New offerings such as Meals on Wheels was introduced, with a significant uplift in Social Support Groups and meal services, reflecting the demand for practical, accessible community support, financial results reflect this momentum. Revenue increased by 41% compared to the previous year, reaching \$1.9million in 2024-2025, supported by new agreements and service growth. This financial stability underpins the organisation's ability to respond to community demand while maintaining high quality, sustainable services.

On behalf of the Board, I extend my deepest gratitude to the dedicated staff, volunteers and partners whose commitment has made this progress possible. I also acknowledge the General Manager – Irene Tupper – and leadership team for navigating the challenges of growth and transition with professionalism and care. Together, you have all ensured GCS remains a resilient, forward-looking organisation, ready to support the community well into the future. Finally, I would like to thank all our clients, families and community members for their trust and support. We look forward with confidence to another year of delivering impactful services and strengthening the wellbeing of the communities we serve.

Anthea Bartlett

31st Annual General Meeting

It is with great pride that I present the General Manager's Report for our 31st year of operation. This year has been marked by significant growth, strategic transition, and a renewed focus on service sustainability as we responded to evolving community needs.

We commenced the year operating from the South Kingsville Community Centre. However, the continued growth of our programs and staffing made it clear that we had outgrown the space and could no longer provide a safe or sustainable environment for our team. As a result, the search for new premises intensified. In January 2025, we successfully relocated to our new site on Blackshaws Road. This modern facility offered not only ample parking for staff, clients, and fleet vehicles, but also a functional and spacious office environment. The site includes a well-equipped kitchen capable of supporting both staff needs and the safe preparation, handling, and receipt of meals for delivery—crucial for our newly introduced food services.

By March, staff had fully settled in, programs had resumed in the transformed hall space, and client feedback was overwhelmingly positive. The new location also enabled us to expand our student placement program. Between June and December 2024, four students completed placements, contributing a total of 800 hours. Since January 2025, seven students have joined us, delivering over 1,300 hours—demonstrating our commitment to supporting the next generation of community service professionals.


Financially, the organisation experienced remarkable growth. In the 2023–2024 financial year, total revenue was **\$1,308,000**. Following a successful application to take over Commonwealth Home Support Program (CHSP) funding previously returned to government, coupled with a new agreement in September to subcontract transport for Maribyrnong City Council; our revenue increased to **\$1,846,000** in 2024–2025. This represents a **41% increase in total revenue**, resulting in increased Social Support offerings and the introduction of a new service type for the organisation: **Meals on Wheels**.

State Funding outcomes

HACC PYP and Flexible response	Year to date Outputs – 2521.25 (87% to target)	791 attendances
Support for carer	Year to date Outputs – 2387.02 (106% above target)	93 Carers supported
Volunteer Coordination	982 hours plus 2100 placement hours	Student onboarding and reporting requirements

Federal Funding outcomes

Social Support Group	Year to date Outputs – 20749 hours	5836 attendances x 2 trips each
Meals	Year to date Outputs – 8654 mains	Commenced with 909 meals in first month of service and now averaging 1480 meals



The increased demand saw our existing vehicle fleet reach full capacity—even after the purchase of an additional vehicle earlier in the financial year.

- As of 30 June 2024, the organisation operated 9 vehicles - usage averaged 65% capacity
- By 30 June 2025, this increased to 10 vehicles- usage average 91% capacity

This growth extended to our workforce as well:

- **Staff hours worked increased by 46%**, from **16,405 hours in 2023–2024** to **23,888 hours in 2024–2025**.
- **Staff numbers grew modestly**, from **20 staff members in 2024** to **21 in 2025**. Extended hours were offered to our Part-time and casual workforce.

We remain deeply committed to community partnerships, particularly with:

Laverton Youth Foundation, where we continue to deliver high-impact youth programs including:

- Cooking on a Budget
- Learn to Swim for young adults
- Mental Health Engagement Programs
- School holiday programs for CALD (Culturally and Linguistically Diverse) communities

Maribyrnong Subcontracting:

- Seniors' health and well-being programs
- Weekly access to Shopping program
- Community Outings

On behalf of the organisation, I extend my sincere gratitude to all who supported us throughout the year:

- **South Kingsville Community Centre** staff and Board for the past 30 years of support
- **Maribyrnong and Brimbank City Council** staff and management
- **All Home Care Package Providers**
- Our fitness trainers from **Breath Move Relax** and **Busifit**
- The team at **Laverton Youth Foundation**
- Our funding bodies at both **State and Federal levels**
- **Mr. R. Richardson** of 88.9 WynFM for sharing our story with the wider community
- **Footscray Rotary** for their generous donation
- And most importantly, our **clients**, who continue to place their trust in our organisation.

We take a moment to remember those who we lost throughout the year and express our gratitude to their support network for allowing us to be a part of their life journey.

To our **dedicated staff and Board members**—your unwavering commitment, adaptability, and passion are the reason we have achieved so much. Thank you for your continued service and belief in our mission.

As we look to the year ahead, we remain focused on innovation, sustainability, and expanding our impact across the communities we serve.

Client and Care Givers

Care Giver Feedback 25/3/25.

Hi Merlyn,

Thank you so much, these outings have brought so much joy to mum's life. She eagerly waits for me to return home from work to tell me all about her adventure, the conversations she's had, the fun she experienced, what she saw and learnt and the wonderful workers who make her feel incredibly safe and special.

It has changed mum's outlook, she's excited about the outings, placing each one on the calendar and even thinking about what she will wear. It's been a game changer!

Thank you for providing such a caring and much needed service.

Warm Regards,

Sandra Roldan

Manager - Western Metro

Mackillop Family Services

Care Giver Feedback 12 April 2025

Hello Merlin and thank you,

I wanted to extend my heartfelt thanks for the wonderful care and support you have been providing my mother. It's been wonderful to see how happy and uplifted she is after the trips and outings you organise.

Regards,

Christine

Care Giver Feedback on 25/6/2025.

Spoke to Judith's daughter Michelle regarding a change of program. Michelle wanted to let us know that the program we have been providing has changed mum in the most positive way.

As she has been recently diagnosed with dementia and moving to Melbourne from sunny Queensland, Judith felt depressed and unsure about her future but since joining GCS she has never been happier and looks forward to coming out each week. She also loves how no-one "makes a big deal of it" when she repeats herself.

She often mentions to her family and staff that she feels like 'everyone else in the group' and we are all her family now

Care Giver Feedback on 27/11/2024

I was going to reach out to you to express my gratitude. My husband had to travel overseas for few weeks due to family emergency and I can't say how much that support helped me during this time. I really can't thank you and your service enough for supporting me in my difficult time. Is there any feedback form that I could fill up for you guys? I'm thinking of google review if that helps..

Regards,

Syeda

Client Feedback received on 09/05/2025

DEDICATED TO THE MEN AND WOMEN OF GATEWAY COMMUNITY SERVICE
BY OUR SIDE

Back in 2021 a fishing we would go

With rod in hand away we go
Month after Month we would go
Then all of a sudden Winter was here
So we gave up fishing to go our separate ways
BUT STUFF WERE ALWAYS BY OUR SIDE
Even though I changed to Wednesday's

All the men and women were very nice
With a smile and a hello they would say
With morning tea and activities before and after lunch
All the silent work done when we are long gone but
THE STAFF ARE ALWAYS BY OUR SIDE
Then I started going on a Friday morning
Where I was welcomed by a lovely group of people

Friday's are for outings along with singing and laghter
All very happy with the days outings
BUT MOST OF ALL THE STAFF ARE ALWAYS BY OUR SIDE
Our Christmas breakup is just around the corner
Everyone is getting all dressed up to dannce and party
So ladies and gentlemen
STAFF AND MANAGEMENT THANK YOU FOR BEING BY OUR SIDE
YOU ARE SURELY THE BEST BY FAR.

By Darryl Vinen.

Student - Nunu Akec Placement 200 completed March 2025

My placement with Gateway Community Services exposed me to a variety of programs, from individual support to community transport, which helped me strengthen my engagement skills and develop my sociological imagination. I especially valued the mentoring I received, as the team was always willing to guide me through challenges. I had the opportunity to be involved in a wide range of services, including supporting clients during hydrotherapy sessions, assisting with centre-based care activities, delivering meals on wheels, community outings and providing one-on-one support. Each of these experiences allowed me to see how much of a difference these social and recreational programs make in people's daily lives.

It was rewarding to watch clients feel more connected, active, and supported. The placement taught me the importance of patience, listening, and adapting support to each person's needs. It also gave me experience working with diverse community members in a supportive and encouraging environment. I am overall grateful for this opportunity.

Student Angela Pham Placement 200 hours Completed January

My experience at Gateway Community Services was a great opportunity for me to step into a more professional setting for the first time. I had a lot to learn and with guidance from all coordinators and Irene, I felt comfortable in the space and received honest feedback. I was able to connect with the clients and hear about their lives. At the end of every shift, I left fulfilled, knowing I was able to assist the client groups and the coordinators. Perfect entry role for someone who wants to get into this sector, working with the elderly who are struggling with social isolation.

Student Annie Pham Placement 200 hours Completed July 2025

My experience at Gateway was a positive one. I have recommended it to my fellow classmates who have not found a placement position yet. The lifestyle coordinators at Gateway, the back of house staff, the staff who manage the home meals services, everyone I worked with were kind, helpful, passionate about their work and overall just a pleasure to work with. I'm so grateful for the experience I gained at Gateway. When I finish my course, I am sure I will pursue a career in this sector.

The clients of Gateway used to tell me how much they appreciate what Gateway does and I too, can't agree more!

Warmest regards

Annie Pham

Collaborative partner Laverton Youth Foundation

Laverton Youth Foundation began working with Gateway Community Services in 2023 and through this relationship, has successfully provided a range of free upskilling programmes for disadvantaged young people in Hobsons Bay and Wyndham.

2024 saw LYF and GCS collaborate on 6 'Nutritional Cooking on a Budget' programmes, helping around 55 young people learn essential cooking skills in a commercial kitchen. This 8 week programme helps participant to build language and literacy skills as well as increase their confidence and promote healthy choices, all while learning to create delicious meals to take home to family.

With the continued support of GCS throughout 2024, LYF was able to provide an important programme with Headspace Werribee supporting young adults to attend a social group designed to build social skills, increase peer interactions and positively impact participant mental health.

The partnership also assisted with the provision of school holiday activities for Culturally and Linguistically Diverse youth such as trail biking and hiking in the You Yangs and Lifesaving Victoria in Torquay. These activities provide young people with experiences that many have never tried before and highlights how to enjoy nature safely while instilling valuable lifesaving skills that they can teach to family and friends.

Another wonderful programme that was generously supported by GCS in 2024 was the Wyndham Humanitarian Network (WHN) Multicultural Day; an event that welcomed around 500 community members to enjoy a celebration of the many different cultures in Melbourne's West. The event showcased youth talent with around 200 young people performing on the day including 12 youth dance groups, singers, artists and performers treating audiences to delightful cultural displays. The programme for the day included a cultural fashion runway with 37 young people representing 15 different cultures as well as Henna, a youth DJ, hair braiding and photo booth.

Gateway Community Services' invaluable and continued support of LYF projects throughout 2024 has ensured that we have been able to consistently deliver meaningful programmes that promote positive mental health, build skills, increase future prospects and enhance lives.

Katie Mochan (she/her)

Youth Facilitator | Youth Foundation - Laverton



PHOTO GALLERY



PHOTO GALLERY



Income

Gateway Community Services continued to deliver strong financial performance in FY25, despite ongoing economic challenges including persistent inflation, interest rates remaining stubbornly high, and cost-of-living pressures affecting both our organisation and the communities we serve.

Total income for FY2025 was **\$1.78 million**, slightly below budget by **\$10,325**, but still a solid result. Income was derived from:

- **Government social support and client services:** \$1.40 million
- **Social programs and other fees:** \$372,544
- **Other income (including asset sales):** \$11,466

The introduction of **Federal funding for meal provision** and the **expansion of social support services** significantly contributed to our income diversification and growth. These additional streams are expected to continue into FY26.

Expenditure

Total operating expenditure for FY25 was **\$1.77 million**, under budget by **\$77,755**, reflecting disciplined cost management across the organisation. Key investments included:

- Continued funding of **fitness-focused social programs**
- **Legal and professional fees** related to strategic planning and our new venue
- **IT infrastructure upgrades**, including a 3-year firewall and support subscription
- **Vehicle maintenance and depreciation** for our growing fleet of vehicles to transport and deliver ongoing services
- **Program activity costs** for both SSG and CHSP Meals, which saw increased participation

We also saw savings in **utilities, administration, and venue hire**, largely due to conservative budgeting and operational efficiencies.

Surplus

Gateway Community Services delivered a **net surplus of \$77,078**, a slight increase from the \$74,000 surplus in FY24. This result was driven by:

- Strong budget adherence
- Increased donations and interest income
- Strategic reinvestment into community programs

Our **balance sheet remains strong**, with **\$1.35 million in cash** and **total equity of \$1.43 million** as at 30 June 2025.

Outlook for FY2026

Looking ahead, Gateway is well-positioned to continue its growth trajectory. The board has approved a **fiscally responsible budget** that maintains self-funding for key programs while exploring new service opportunities across Melbourne's western suburbs.

We have positioned the organisation for further expansion, should opportunities arise in:

- **Meal services** through Federal contracts
- **Social support programs**, through Federal / State funding and partnership initiatives.
- **Community outreach**, leveraging our strong financial base

National Fiscal Context

Australia's fiscal outlook for FY2026 remains cautious. The Federal Government continues to manage inflationary pressures while balancing social spending. Full employment and wage growth are expected to persist, but the changes to the age care model and cost-of-living challenges may impact discretionary funding and client needs.

Gateway's proactive financial planning and diversified income streams position us well to navigate these macroeconomic conditions while continuing to serve our community with excellence.

Acknowledgements

I would like to extend my sincere thanks to our General Manager, **Irene Tupper**, for her exceptional leadership and commitment to maintaining a financially sound and community-focused organisation.

AUDITOR'S REVIEW

Audit Report

To the members of Gateway Community Services

Report on the financial report

We have audited the accompanying financial report, being a special purpose financial report of Gateway Community Services which comprises the balance sheet as of 30 June 2025 the income statement, the statement of changes in equity, and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee's report.

The committee's responsibility for the financial report

The committee of the association is responsible for preparing the financial report. It has been determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012*. The committee's responsibility also includes internal control, as the committee determines what is necessary in the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance that the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, to design audit procedures that are appropriate in the circumstances but not to express the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

Basis for qualified opinion

As is common for not-for-profit organisations, it is not practicable for the association to maintain an effective system of internal control over income including donations and fundraising activities until their initial entry into its financial records. Accordingly, our audit on the association's income was limited to the amounts recorded in the financial records. We are therefore unable to express an opinion as to whether the income including donations and fundraising activities is complete

Qualified opinion

In our opinion, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the financial report presents fairly, in all material respects, the financial position of Gateway Community Services as at 30 June 2025 and its financial performance for the year then ended in accordance with the accounting policies in Note 1 and the *Associations Incorporation Reform Act 2012*.

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Gateway Community Services. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result, the report may not be suitable for another purpose.



Halid Munir B.Bus (Acctg.), CPA
HM Accounting & Tax Services
Unit D5, 1-13 The Gateway, Broadmeadows
17 September 2025

Gateway Community Services

Balance Sheet for the year ended 30 June 2025

	Note	2025 \$	2024 \$
Asset			
Current Assets			
Cash and Cash Equivalent	3	1,347,384	1,271,507
Accounts Receivable and Other Debtors	4	140,995	70,374
Total Current Assets		<u>1,488,379</u>	<u>1,341,881</u>
Non-Current Assets			
Property, Plant & equipment	5	105,240	143,872
Total Non-Current Assets		<u>105,240</u>	<u>143,872</u>
Total Assets		1,593,619	1,485,753
Liabilities			
Current Liabilities			
Trade Creditors and Other payables	6	168,164	137,377
Total Current liabilities		<u>168,164</u>	<u>137,377</u>
Total Liabilities		<u>168,164</u>	<u>137,377</u>
Net Assets		<u>1,425,455</u>	<u>1,348,376</u>
Equity			
Retained Surplus		1,425,455	1,348,376
Net Worth		<u>1,425,455</u>	<u>1,348,376</u>

The Accompanying notes form part of these financial statements

HM ACCOUNTING AND TAX SERVICES

Gateway Community Services

Income Statement for the year ended 30 June 2025

	Note	2025 \$	2024 \$
Income			
Grants/Donations & Social Activity Income & Covid Funds	7	1,846,386	1,308,813
Expenses			
Advertising and Promotional Expenses		2,681	1,965
Employee benefit Expenses		-	-
Payroll Expenses		1,185,258	930,493
Depreciation and Amortisation Expenses		31,916	18,014
Audit & Quality Fees		1,150	1,050
Motor Vehicle Expenses		79,858	81,180
Administrative Expenses		468,445	201,779
Total Expenditure		<u>1,769,308</u>	<u>1,234,481</u>
Surplus(deficit) for the Year		<u>77,078</u>	<u>74,332</u>

The Accompanying notes form part of these financial statements

Gateway Community Services

Statement of cash flows for the year ended 30 June 2025

		2025	2024
	Note		
Cash From Operating Activities			
Receipts from Customers		1,775,765	1,285,575
Payments to Suppliers and Employees		1,699,888	1,261,264
Interest paid			
Net Cash Provided by/(used in) Operating Activities	8(b)	<u>75,877</u>	<u>24,311</u>
Cash flow from Investing activities			
Net Purchases in Plant and Equipment		<u>0</u>	<u>(96,870)</u>
Net Cash Provided by/(used in) investing activities		<u>0</u>	<u>(96,870)</u>
Cash Flows from Financing activities			
Proceeds from borrowings			
Repayments of Borrowings		<u>-</u>	<u>-</u>
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Net Increase(decrease) in cash held		75,877	(72,559)
Cash at the beginning of Financial year 1 July		<u>1,271,507</u>	<u>1,344,066</u>
cash at the end of financial year	8(a)	<u><u>1,347,384</u></u>	<u><u>1,271,507</u></u>

The Accompanying notes form part of these financial statements

HM ACCOUNTING AND TAX SERVICES

Gateway Community Services

Statement of Changes in Equity for the year ended 30 June 2025

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2023	1,274,045	1,274,045
Surplus(deficit) for the year	74,332	74,332
Balance at 30 June 2024	<u>1,348,377</u>	<u>1,348,377</u>
Balance at 1 July 2024	1,348,377	1,348,377
Surplus(deficit) for the year	77,078	77,078
Balance at 30 June 2025	<u>1,425,455</u>	<u>1,425,455</u>

The Accompanying notes form part of these financial statements

Notes to the financial statements for the year ended 30 June 2025

1 Statement of Significant Accounting Policies

a) Statement of Compliance

The committee has determined that the incorporated association is not a reporting entity, because there are no users dependent on general purpose financial statements. The financial report is a special purpose financial report which has been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012

These financial statements have been prepared in accordance with the following Australian Accounting Standards:

AASB 101	Presentation of financial Statements
AASB 107	Statement of cash Flows
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031	Materiality
AASB 1048	Interpretation of Standards
AASB 1054	Australian Additional Disclosures

b) Basis of measurement

The financial statements have been prepared on an accrual basis and are based on historical costs and do not take into account changing money values except where specifically stated.

2 Statement of significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

c) Property, Plant and equipment

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

Property

Freehold land and buildings are shown at their fair value, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount are restated to the revalued amount of the asset.

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 the committee members to ensure that 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.

Notes to the financial statements for the year ended 30 June 2025

Depreciation

The depreciable amount of all fixed assets excluding freehold land is depreciated on a straight-line basis over the assets useful life to the association commencing from the time the asset is held ready for use.

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

Buildings	2.50%
Plant and equipment	20%
Motor Vehicles	22.5% and 25%

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

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 disposal are determined by comparing proceeds with the carrying amount. These gains are recognised immediately in profit and loss.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

d) Income tax

The association is a non for profit organisation and is exempt from income tax under section 50-45 of the Income Tax Assessment Act 1997.

e) 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 cash within three months.

f) Revenue

Revenue is measured at the fair value of the consideration received or receivable. Donation's income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

g) Inventory

Inventory held for sale are measured at the lower of cost and net realisable value.

h) 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). In these circumstances the GST is recognised as part of the cost of acquisition of an asset or as part of an item of expense. Receivables and payables are stated inclusive of GST.

i) Borrowings

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 for 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 borrowings costs are recognised in income in the period in which they are incurred.

j) Trade creditors and other payables

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

k) Loans and receivables

Loans and receivables are non- derivative financial assets with fixed or determinable payments that are not quoted in active market and are stated at amortised costs using the effective interest rate method.

HM ACCOUNTING AND TAX SERVICES

Notes to the financial statements for the year ended 30 June 2025

	2025	2024
	\$	\$
3 Cash and Cash Equivalents		
Cash on hand	6,056	3,679
Cash at bank	1,341,329	1,267,828
	<u>1,347,385</u>	<u>1,271,507</u>
4 Account receivables and other debtors		
Trade receivables	55,860	62,074
Other receivables	85,135	8,300
	<u>140,995</u>	<u>70,374</u>
5 Property, Plant, Equipment		
Motor Vehicle at cost	387,696	408,191
less Accumulated depreciation	(283,986)	(266,098)
Total motor vehicles	<u>103,710</u>	<u>142,093</u>
Office equipment at cost	14,650	14,650
less Accumulated depreciation	(13,120)	(12,870)
Total Office equipment	<u>1,530</u>	<u>1,780</u>
Total plant and equipment	<u>105,240</u>	<u>143,873</u>
6 Trade Creditors and other		
Trade Creditors	44,738	7,359
Income received in advance	-	30,000
Employee entitlements	123,427	100,018
	<u>168,165</u>	<u>137,377</u>
7 Revenue		
Operational Income	1,402,176	890,148
Grants received	-	728
Donations/Gifts Income	35,216	558
Program Income	384,010	380,909
Bank Interest	24,984	36,470
Covid Funding	-	-
Total income	<u>1,846,386</u>	<u>1,308,813</u>
8 Cash Flow Information		
Reconciliation of Cash		
Cash at the end of financial year as shown in cash flow statement is reconciled to items in the statement of financial position:		
Cash and cash equivalent	1,347,384	1,271,507
8(a)	<u>1,347,384</u>	<u>1,271,507</u>
Reconciliation of net cash provided by operating activities to surplus		
Surplus from ordinary activities	77,078	74,332
Non-Cash Flows in Profit		
Depreciation	38,632	18,014
Changes in assets and liabilities		
(Increase)/Decrease in receivables	- 70,621	- 23,238
Increase/(decrease) in payables	30,787	44,796
Net Cash provided by operating activities	<u>75,876</u>	<u>24,312</u>
8(b)		



Get in Touch with Gateway Community Services

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Donate to GCS by contacting us directly for our bank details.