

2018-19 | Annual Report



Annual Report 2018-19

Sydney Community College

Annual Report

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Minutes Annual General Meeting.

27 June 2018

1. Welcome

The Chair, Andrew Gonczi welcomed all to the meeting and declared the meeting open at 6:15pm.

2. Apologies

Jenifer O'Connor, Joanna Maxwell.

3. Present

Jean Janah (Management Accountant), Garry Traynor (CEO/Principal - Board Secretary)
Jennifer Aldred (Senior Manager Funded Programmes and Finance), Andrew Gonczi, Roger Morris, Anitra Morgana, Sara Pantzer.

4. Minutes of the previous meeting

The minutes of the previous meeting were declared a true account - Moved Morgana/Morris
Carried

5. Reports

- (i) Chairperson's Report: The Chairman spoke to a written report as tabled in the Annual Reports
- (ii) Principal's Report: The Principal spoke to a written report as tabled in the Annual Reports
- (iii) Activity Reports: The Principal spoke to the written reports as tabled in the Annual Reports
- (iv) Director's Report: The Director's spoke report was tabled in the Annual Reports
- (v) Finance Reports: The Management Accountant spoke to the audited reports as tabled in the Annual Reports

AGM-Resolution:1-270618 That the reports be accepted. Moved Gonczi/Maxwell -Carried

- (vi) Appointment of Auditor:

AGM-Resolution:2-270618

Appointment of College Auditor. It was moved that the CEO seek expressions of interest from local auditor and accountants and that this information be prepared for the next Board meeting at which a decision will be made. Moved Morgana/Morris - Carried

- (vi) Election of Board Members: Three nominations were received from the membership for vacant Board positions: Andrew Gonczi, Roger Morris, Sara Pantzer. There being no other nominees, each nominee was declared elected.

6. Any other matters

Nil - Meeting declared closed. 6:45pm

Chairperson's report

The move in 2018 to financial year reporting sees our Annual Report being released in December for the first time. This change from calendar year reporting better matches the income and information timeframes of our Government Funded contracts which, while representing only approximately 15% of our total income, is a valued and important source of our activity.

In this regard, we have also welcomed funding under the NSW Government's Adult and Community Education (ACE) Infrastructure Maintenance Grants Program. This initiative is designed to support the delivery of vocational education and training (VET) to priority communities and students - an activity for which the College is held in high regard - through the maintenance and refurbishment of ACE owned or managed infrastructure and the purchase of plant and equipment. The funding recognises the valuable role not for profit (NFP) community providers such as the College play in the provision of education and training and we hope it will continue into the future.

Venue exposure continues to be a high priority for the College and our efforts during 2018-2019 are outlined in the Principal's Report. With our major activity based in the inner west and Sydney CBD, access to appropriate and affordable rental space - while remaining financially sustainable - is the College's major challenge. Yet there are also new opportunities provided in these areas through commercial redevelopment, urban re-generation and new public transport networks and the Board and the Senior Management Team will continue to ensure our planning recognises this longer-term potential, while meeting the immediate needs of the College.

The Board has focused its activities also on Governance in the year under review. Importantly, this has been in the area of Professional Development for Board members and the development of a Board Charter.

Our Professional Development policy follows the ten primary principles for good governance for NFP Boards as outlined by the Australian Institute of Company Directors and our Charter development is in the four key areas of Defining Governance Roles, Key Board Functions, Improving Board Processes and Board Effectiveness. Through this work, it has been of great value to ensure our Governance model continues to work best for the College with the right balance of our compliance and performance responsibilities set against our obligations to meet the needs of our external stakeholders by ensuring, internally, our organisation is operating properly. All Board members have made productive and insightful contributions to this work but, in particular, Sara Pantzer who has facilitated discussion and documented the process. I look forward to building on this into 2020.

We have welcomed to the Board Ian Balcomb during 2019. Ian brings extensive knowledge in education practice and theory. His work within Government includes leading major reforms in the NSW VET sector. His research work includes examination of the transition from education and training to work.

In closing I would like to express my personal thanks to all members of the Sydney Community College Board for their on-going service, commitment and advice and to the Principal and the staff of the College for their vital and valued work in support of our students, teaching staff, partners and other supporters.

Dr Andrew Gonczi

Chairperson, Sydney Community College

Principal's Report

Move to financial year reporting

This is the first full year that the College has reported on a financial year basis. This was done in order to align all financial reports to the NSW governments funded programmes reporting period.

Expansion into workplace training

During the year, the College expanded its efforts in workplace training, delivering customised training for HealthShare NSW, Waverley Council, Strathfield Council, Australian Pork, 1800 Apprentices, APM, Grand Australia. The College also delivered many public course places to individuals funded by their workplace to attend. To this end, new timetables have been established for the coming year that will further meet what we believe is a growing demand.

Continuing development of marketing expertise

We continued to develop our internal digital marketing expertise and happily remain prominent in Search Engine results across a wide variety of courses. In most cases we top the organic search results above bigger organisations such as TAFE NSW.

Deputy Principal Appointed

The College Board was pleased to announce the appointment of Mr Jean Janah to the position of Deputy Principal.

Financial Result

The comparisons made in the financial statements are 12 months against 6 months as the College moved to a Financial Year reporting period. The on-paper loss for the College in 2018-19 is \$182K however, when factors such as the depreciation figure of \$141K (see note 4) and other provisions including amounts for employee provisions of \$10K unlikely to be called on, the effective loss for the College is approximately \$30K. Although this also is not a good result, there are factors that need to be considered.

The first relates to Government contracts. The last financial year saw several Government contracts that were not present in this financial year. We saw the end of the FAC's ICEP funding and its associated Film Making funding, the Training Services Tech Savvy for Small Business Funding did not rematerialise and the Training Services ACE Funding was short by approximately \$75K on the previous year. Although the awarding of contracts can never be relied on and is not a strategy the College employs, it is, given our history and current developments, likely that other contracts will materialise in the coming year.

Other cost impacts have been rental increases at both the City venue and the Rozelle venue, minimum wage adjustment of 3.6% and general increased cost of overheads. Reviews of all costs are on-going along with the pricing of all College courses.

That aside, income from the short course program grew modestly (\$100K) over the same trading period.

Compliance Management:

Our risk register documents and prioritises all our exposures, including any risks of non-compliance with legislative/regulatory responsibilities. While all risk is continually monitored, during the year under review the following major obligations were identified and actions/remediations put in place:

- Review of GST applicability to our courses following clarification by the Australian Tax Office. For our College, as an ACE provider, a GST free class must be one that is likely to add to the student's employment-related skills. All courses were assessed to ensure the correct application, or otherwise, of GST to relevant subject areas;

- Full implementation of the decision of the Full Federal Court in August 2018 regarding casual staff who may be permanent if their work is regular, systematic and gives rise to an expectation of future work. All relevant staff were advised of their right to request conversion (none accepting at date of writing), letters of engagement/contracts all reviewed reflecting the change in the College's Award (the Education Services [Post-Secondary Education] Award 2010) and pay slips amended to distinguish the casual leave loading to ensure clarity for casuals;

WHS:

- First aid training qualifications reviewed and additional existing and new staff undertaking training to be fully qualified;
- Emergency evacuation (EE) training carried out in city location and drills conducted for disability assisted students and staff at the Rozelle site. EE information/instructions reviewed and updated. Commencement of an EE training video for all staff at city and Rozelle locations;
- Accredited training of a College Food Safety Supervisor (FSS). While not entirely clear that the College's cooking classes render it a 'retail food business' under the NSW Food Regulation 2015, a staff member has undertaken the accredited training and now holds a FSS Certificate. A full review of food preparation arrangements was conducted by that staff member and amended/updated where required. A Food Safety Plan is currently being drafted for consultation with teaching and other staff for implementation 2020.

Farewell to Ms Cherril Amphlett

On behalf of the Board and all who work in or for the College, I would like to acknowledge the nearly 20 years of contribution of the work of Cherril who will be moving to retirement in the latter part of 2019. During her years with us, Cherril brought her best work to every day on the job and combined her own measure of stewardship, authority and affinity in her dealings with all those she had contact with. We wish her well.

The Future

In comparison with other Community Colleges, Sydney Community College remains in a favourable position. This is not to claim that we are in a secure position. Our challenges will be to maintain and improve our position in the market while containing our costs. We can only do that by becoming more agile and ensuring that we do not become disrupted by changing market influences.

Venues remain a challenge and exposure for the College. Significant efforts have been made during the year past to seek out alternatives to our current arrangements. As we near the end of our current lease at Rozelle, 2020 – the securing of a new home for the College is of paramount importance.

Garry J Traynor OAM

Principal/CEO

Activity Reports

Registered Training Organisation (RTO)

The College's RTO continues to function well with our NSW Government Funded ACE program providing the basis for its operation, (see also funded programmes report) Jennifer Aldred is our RTO Manager, supported by Tonya Cook-Pedersen, Cherril Amphlett and a range of trainers/assessors as well as our resource developer, Kath Densham.

The vocational education and training (VET) system continues to be the focus of many reviews by Government examining the policy, funding and/or regulatory frameworks within which RTOs need to operate. VET is also a national system meaning a qualification attained in one state or territory is recognised across Australia. Both these things make it a complex and ever-changing environment within which RTOs must function. Our small staff are to be congratulated for their dedication to ensuring they remain knowledgeable and responsive to the many requirements – especially compliance – RTOs have upon them to ensure a quality system is in place. We also acknowledge the many partners we have (particularly in the community college sector) who join with our RTO team to provide cross-sector professional development support and opportunities and to ensure we have a clear understanding of our RTO roles and responsibilities.

During the year under review, our RTO staff participated in a research project - funded by the NSW Government and undertaken by Community Colleges Australia - investigating and documenting the contributions that NSW community colleges make to the economic development of the Western Sydney region and how these contributions can be expanded to add to the productive growth of the region. As a provider of vocational education and training in South Western Sydney since 2008, our input was invaluable in providing advice to the Government on the capacity of our sector to implement new models of delivery in the region in support of workplace and economic breadth and depth. The report is titled 'Community Education Providers and Western Sydney Regional Economic Development: Expanding Capacity and Contributions' and is available on the Community Colleges of Australia website at cca.edu.au

The ACE Program

The College's Adult and Community Education (ACE)-funded training program reached an important milestone this year by hiring a new trainer and assessor who is herself a graduate of one of our ACE training courses. Sadia Kashif's story demonstrates how SCC is fulfilling the goals of the ACE program by providing pathways to help students access further training under Smart and Skilled and advance their careers. Sadia, a migrant to Australia from Pakistan, joined SCC's Migrant Women's Microbusiness Program in 2015 with the goal of starting her own business. She continued her studies, gaining qualifications in Community Services and Training and Assessment, as well as valuable work experience. This year Sadia became a new member of our growing training team working to build capacity and inclusivity in disadvantaged and culturally and linguistically diverse communities in Western Sydney.

The ACE Program, which is funded by the NSW Department of Education this year, funds the College to deliver partial accredited VET qualifications (short courses) to disadvantaged learners. From July 2018 to June 2019, the College's ACE program expanded both in terms of the number of units funded to deliver (831, up from 706) and geographical reach. The College continued its strong partnerships with our industry partners in the community services sector, namely Canterbury City Community Centre (4Cs) in Lakemba and CORE Community Services in Fairfield and Cabramatta. This year we also ran courses for migrants and refugees at the invitation of Settlement Services International and Saint Merkorious Charity,

in Liverpool and Rhodes respectively. All of these not-for-profit community-based organisations provide training facilities and facilitate our linkage to adult learners who are their clients and who are facing significant barriers to accessing Smart and Skilled entitlements. Our community partners also provide our learners access to support services and volunteering and job networking opportunities.

The new, higher unit commencement target under the ACE Program was met through the delivery of a dozen courses designed to introduce students to vocational pathways in community services and customer services and to build foundation skills in English language, learning, and digital technology to assist learners in their pursuit of further study and employment. The majority of learners taking short courses under the ACE Program are disadvantaged women who are migrant, refugee, and asylum seekers, or who are experiencing long-term unemployment or underemployment, or who are carers.

The community and customer services short courses combine units of credit from selected VET qualifications with foundation skills (FSK) units of credit to support learning and English language skill development. All of the short courses delivered this year included a non-accredited unit of study, and we have diversified our nonaccredited offering while maintaining focus on vocational pathway development. One is focused on creating volunteering, study and work pathways for our learners; another on building Computer Basics and English skills to a level where they can continue their studies effectively.

Our Skill Up: Basic English and Computers short course continues to be very popular. The course integrates basic computer skills and activities throughout all of the FSK units and integrates a non-accredited unit focused on building practical, hands-on computer skills as a way to build on what is taught in the FSK digital technology unit. The College has purchased ten new laptops to enable the expansion of the course to community partners who do not have training rooms with computers. The "Introduction to Community Services" short course is also very popular, and has proven an effective pathway to higher qualifications such as the Certificate III in Early Childhood Education and Care or the Certificate III in Individual Support (Aged Care or Disability Services)

The program continues to facilitate a number of learners to move into volunteer roles and even some entry level casual positions with our community partners. We also work with other RTOs such as TAFEs near the target communities to facilitate unit credit transfer for our learners and the completion of full qualifications with Smart and Skilled service providers once learners are ready to do so. For example, in 2018, 18 students from our 2017 Introduction to Children's Services completed the Certificate III in Early Childhood Education and Care with Macquarie Community Services in Lakemba, after Macquarie Community College, a Smart and Skilled contract provider, was invited as a guest speaker to our class.

The College received advice in June that ACE funding for FY2019-20 would remain at the increased level of 831 units and some indication that the College could be able to apply to become a Smart and Skilled provider, rectifying the anomaly of the College being the only ACE provider that is not also Smart and Skilled provider. This is an exciting and much anticipated new development that will enable the delivery of an expanded offering of government subsidised training, both full and part qualifications, to disadvantaged learners throughout the Sydney region.

Tech Savvy Seniors

During 2018-19, the College continued to deliver this program at the Rozelle campus. Designed to bring those of post 55 years to new technologies, the program delivers workshops in 5 subject areas being, Social Media, Email, Introduction to the Internet, Introduction to Computers and Smart Devices, Internet Security and Internet Banking.

Jennifer Aldred – Senior Manager Funded Programmes and RTO

Demographics Report

Records selected: 1282 classes, 10340 enrolments

Gender

Male	2748	26.58%
Female	7527	72.79%
Not Stated	65	0.63%

Age

0-10	1	0.01%
10-20	252	2.44%
20-30	2054	19.86%
30-40	2703	26.14%
40-50	1729	16.72%
50-60	1567	15.15%
60-70	1364	13.19%
70-80	339	3.28%
80+	61	0.59%
Not stated	270	2.61%
	10340	100%

Postcode Summary

2040	358	3.46%
2041	277	2.68%
2046	250	2.42%
2042	225	2.18%
2000	223	2.16%
2039	213	2.06%
2010	204	1.97%
2037	196	1.9%
2204	185	1.79%
2049	184	1.78%
Not stated	345	3.34%
Other	7680	74.27%
	10340	100%

Indigenous Status

Aboriginal	0	0%
Torres Strait Islander	0	0%
Aboriginal and Torres Strait Islander	2	0.02%
Neither	1584	15.32%
Not stated	8754	84.66%
	10340	100%

Country of Birth

Australia	1315	12.72%
England	72	0.7%
Bangladesh	46	0.44%
Iraq	46	0.44%
United Kingdom, Channel Islands and isle of man	41	0.4%
Syria	38	0.37%
Vietnam	37	0.36%
Pakistan	34	0.33%
Hong Kong (Sar of China)	23	0.22%
New Zealand	22	0.21%
Not stated	8350	80.75%
Other	316.6666	3.06%
	10340	100%

Language Spoken at Home

English	1064	10.29%
American	467	4.52%
Arabic	74	0.72%
Vietnamese	38	0.37%
Urdu	36	0.35%
Bangladesi	20	0.19%
Cantonese	17	0.16%
Assyrian	14	0.14%
Bangalie	14	0.14%
Spanish	12	0.12%
Not stated	8406	81.3%
Other	178.662	1.73%

Highest school level

Did not go to school	13	0.13%
Year 8	36	0.35%
Year 9	30	0.29%
Year 10	182	1.76%
Year 11	74	0.72%
Year 12	2357	22.79%
Not stated	7648	73.97%
	10340	100%

Prior Educational achievement

Bachelor's degree or higher degree level	2830	27.37%
Advanced diploma or associate degree level	219	2.12%
Diploma level	344	3.33%
Certificate IV	127	1.23%
Certificate III	102	0.99%
Certificate II	26	0.25%
Certificate I	14	0.14%
Miscellaneous education	207	2%
None	335	3.24%
Not stated	6136	59.34%
	10340	100%

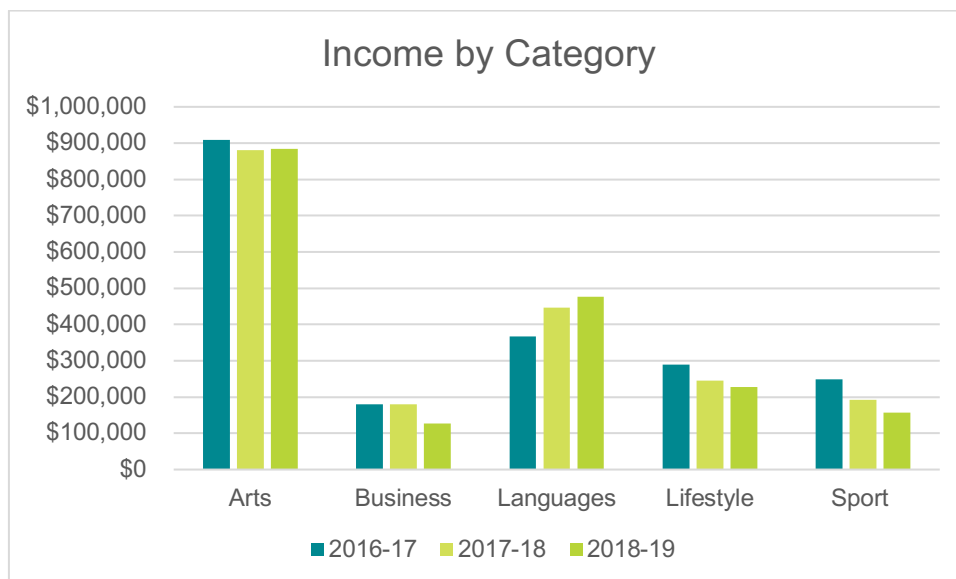
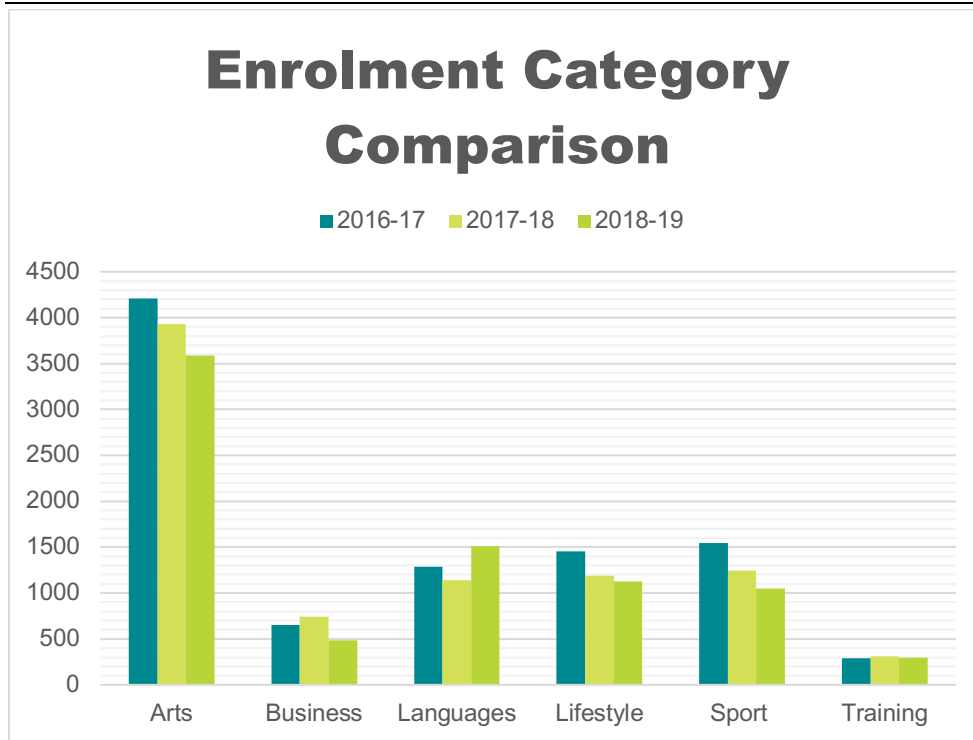
Employment Status

Full-time employee	484	4.68%
Part-time employee	171	1.65%
Self-employed, not employing others	122	1.18%
Employer	11	0.11%
Employed - unpaid in family business	4	0.04%
Unemployed - seeking full-time work	73	0.71%
Unemployed - seeking part-time work	192	1.86%
Not employed - not seeking employment	301	2.91%
Not stated	8982	86.87%
Total	10340	100%

Disability

Hearing/Deaf	11	0.11%
Physical	10	0.1%
Intellectual	18	0.17%
Learning	6	0.06%
Mental illness	4	0.04%
Acquired brain impairment	2	0.02%
Vision	5	0.05%
Medical condition	11	0.11%
Other	7	0.07%
None	995	9.62%
Not stated	9271	89.66%
Total	10340	100%

Enrolments by Category and Income Report



Generally, the trend in 2018-19 has been for a fall in enrolments across the categories. Compensating this has been a growth in the income as corrections for falling enrolments have been made by increasing fees. Languages have performed best by both increasing in enrolment volume and in income growth.

SYDNEY COMMUNITY COLLEGE LTD

ABN 53 136 500 313

FINANCIAL REPORT

FOR THE HALF YEAR ENDED 30 JUNE 2018

SYDNEY COMMUNITY COLLEGE LIMITED
FINANCIAL REPORT
FOR THE HALF YEAR ENDED 30 JUNE 2018

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Financial Report for the Year Ended 30 June 2019

DIRECTORS' REPORT

The directors present this report on the company for the financial year ended 30th June 2019.

Directors

The names of each person who has been a director during the year and to the date of this report are:

- Roger Morris
- Jenifer O'Connor
- Garry Traynor
- Anita Morgana
- Andrew Gonczi
- Joanna Maxwell
- Sara Pantza
- Ian Balcomb

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activities of the company during the course of the year were Community College operation.

Short-term and Long-term Objectives

The entity's short-term objectives are:

- To be a premier and self-sustaining non-for-profit provider of innovative education and training.
- The entity's long-term objectives are:
- To enrich lives, to strengthen organisations and to build communities through innovative high quality education and training.

Strategies

- The planning, promotion and delivery of innovative short courses;
- The successful delivery of funded training

Key Performance Measures

- Average class sizes above 8;
- Delivery of 1200 plus classes per year;
- Successful tenders for the provision of training awarded.

Meetings of Directors

During the financial year 3 meetings of directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
• Roger Morris	5	4
• Jennifer O'Connor	5	3
• Garry Traynor	5	5
• Anita Morgana	5	5
• Andrew Gonczi	5	4
• Joanna Maxwell	5	3
• Sara Pantza	5	5
• Ian Balcomb	2	2

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 31 December 2016, the total amount that members of the company are liable to contribute if the company is wound up is \$70 (2015 \$70).

Auditors Independence Declaration

The auditors' independence declaration for the year ended 30 June 2019 has been received and enclosed.

This directors' report is signed in accordance with a resolution of the Board of Directors.

Director: Garry John Traynor



Dated this day 12/09/2019

SYDNEY COMMUNITY COLLEGE LTD

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF YEAR ENDED 30 June 2018

	NOTE	2018 (1 Jan -30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
Revenue from ordinary activities	2	1,623,106	2,922,816
Expenses			
Course expenses		(263,540)	(473,075)
Employee expenses		(918,765)	(1,898,837)
Depreciation and amortization expenses	4	(73,245)	(177,803)
Borrowing costs expenses		-	-
Other expenses from ordinary activities		<u>(264,322)</u>	<u>(398,235)</u>
Surplus before income tax expense		103,233	(25,134)
Income Tax Expense	5	<u>-</u>	<u>-</u>
Surplus after income tax expense for the year attributable to the members		<u>103,233</u>	<u>(25,134)</u>
Other comprehensive income for the year, net of tax:			
	3	<u>-</u>	<u>163,042</u>
Total comprehensive income for the year attributable to the members	13	<u>103,233</u>	<u>137,908</u>

The accompanying notes form part of these financial statements. These financial statements have been subject to audit and should be read in conjunction with the attached Auditor's Report

SYDNEY COMMUNITY COLLEGE LTD

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	NOTE	2018 (1 Jan - 30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
Assets			
Current Assets			
Cash	6	449,050	436,783
Accounts Receivable	7	-	-
Other Current Assets	8	50,204	10,325
Total Current Assets		<u>499,254</u>	<u>447,108</u>
Non-current Assets			
Fixed Assets		86,264	93,138
Leasehold Improvements		303,911	364,694
Intangible Assets		42,115	42,115
Total Non-Current Assets	9	<u>432,290</u>	<u>499,947</u>
Total Assets		<u><u>931,544</u></u>	<u><u>947,055</u></u>
Liabilities			
Current Liabilities			
Current Payables	10	316,305	440,062
Taxation Clearing	11	15,484	15,249
Provision for Employee Entitlements - current	12	51,601	58,763
Total Current Liabilities		<u>383,390</u>	<u>514,074</u>
Non-current Liabilities			
Provision for Employee Entitlements - non current		139,076	119,439
Other Non-Current Liabilities		61,248	68,944
Total Non-current Liabilities		<u>200,324</u>	<u>188,383</u>
Total Liabilities		<u><u>583,714</u></u>	<u><u>702,457</u></u>
Net Assets		<u><u>347,830</u></u>	<u><u>244,598</u></u>
Equity			
Retained Profit		244,598	106,690
Current Surplus/(Deficit)		103,232	137,908
Total Equity	13	<u><u>347,830</u></u>	<u><u>244,598</u></u>

The accompanying notes form part of these financial statements. These financial statements have been subject to audit and should be read in conjunction with the attached Auditor's Report.

SYDNEY COMMUNITY COLLEGE LTD

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 JUNE 2018

	NOTE	2018 (1 Jan - 30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
Cash Flow from Operating Activities			
Student Fees		1,506,549	2,468,477
Government Funded Programs		251,359	642,948
Interest Received		385	834
Other Income		1,949	38,461
Payments to suppliers and employees		(1,726,436)	(3,030,445)
Net Cash provided by operating activities	14 (b)	<u>33,806</u>	<u>120,275</u>
Cash Flow from investing activities			
Fixed Asset purchases		(5,030)	(18,384)
Sale of Fixed Assets		-	396,697
Net cash provided (used) by investing activities		<u>(5,030)</u>	<u>378,313</u>
Cash Flow from financing activities		(15,392)	(15,392)
Net cash from financing activities		<u>(15,392)</u>	<u>(15,392)</u>
Net increase/(decrease) in Cash Held		13,383	483,196
Cash at the beginning of the financial year		436,782	(46,414)
Cash at the end of the financial year		<u>449,050</u>	<u>436,782</u>

The accompanying notes form part of these financial statements. These financial statements have been subject to audit and should be read in conjunction with the attached Auditor's Report

SYDNEY COMMUNITY COLLEGE LTD

STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30 JUNE 2018

	NOTE	Retained Surpluses \$	Total Equity \$
Balance at 1 January 2017		106,690	106,690
Deficit after income tax expense for the year		(25,134)	(25,134)
Other comprehensive income for the year, net of tax		163,042	163,042
Total comprehensive income for the year		137,908	137,908
Balance at 31 December 2017	13	<u>244,598</u>	<u>244,598</u>
Balance at 1 January 2018		244,598	244,598
Adjustment to the opening balance		-	-
Deficit after income tax expense for the year		103,233	103,233
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		<u>103,233</u>	<u>103,233</u>
Balance at 30 June 2018	13	<u>347,830</u>	<u>347,830</u>

The accompanying notes form part of these financial statements. These financial statements have been subject to audit and should be read in conjunction with the attached Auditor's Report

SYDNEY COMMUNITY COLLEGE LTD

STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30 JUNE 2018

The financial statements are for Sydney Community College Ltd as an individual entity incorporated and domiciled in Australia. Sydney Community College Ltd is a company limited by guarantee.

NOTE 1 : STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Boards and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

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 these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accrual 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.

Accounting Policies

a) Income Tax

Sydney Community College is a public educational institution providing learning activities and educational needs in the local community and therefore is exempt from paying income tax under Division 50 of the Income Tax Assessment Act 1997.

b) Goods and Services Tax (GST)

Revenue, expenses and assets are recognized net of amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the assets or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

c) Employee Entitlements

The amounts expected to be paid to employees for pro-rata entitlements for annual leave and long service leave are accrued annually at current pay rates and included under salaries and wages.

d) Cash

For the purposes of the Statement of Cash Flow, cash includes cash on hand, at bank and on deposit.

SYDNEY COMMUNITY COLLEGE LTD

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

e) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised.

- Rendering of services

Where contracts can be reliably measured, control of a right to be compensated for services has been attained.

- Interest

Recognised as interest is paid.

- Government Funded Programs

Revenue is recognised when control of the contribution or right to receive the contribution is obtained. For capital grant, it is recognised when the capital asset is ready for use.

f) Property, Plant and Equipment

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

- Impairment

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

If such an indication exists and where the carrying value exceeds the recoverable amount the asset is written down to the recoverable amount.

- Depreciation

Depreciation is provided for on a Prime Cost basis against all depreciable assets at the following rates. The leasehold improvements are amortised over the term of the lease or managements' expected length of the future lease.

Computer Equipment	25%
Office Furniture and Equipment	20 - 27%
Motor Vehicles	12.50%
Leasehold Improvements	10-20%

SYDNEY COMMUNITY COLLEGE LTD

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

g) Board Members Emoluments

Board members receive no fees for attending meetings and are not paid any other remuneration or benefits.

h) Financial Instruments

Recognition

Financial instruments are initially recognised at cost, being the fair value of the consideration given, including acquisition charges associated with the investment. Subsequent to initial recognition these instruments are measured as set out below:

Loan and Receivables

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

Held-to-maturity investments

These investments have mixed maturities, and it is the company's intention to hold these investments to maturity. Any held-to-maturity investments held by the company are stated at amortised cost using the effective interest rate method.

Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the Income Statement

i) Lease

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset but not the legal ownership are transferred to the entity, are classified as finance leases.

SYDNEY COMMUNITY COLLEGE LTD

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

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

j) Going Concern Basis of Accounting

The financial statements have been prepared on a going concern basis, which assume the company will be able to pay its debts as and when they become due and payable.

As at 30 June 2018, the current ratio is 1.3:1

k) Critical Accounting Estimates and Judgements

The directors evaluate 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 company.

Key Estimates

Impairment

As at 30 June 2018, the directors have performed a directors' valuation on the non-current assets. The main non-current assets in the company are the leasehold improvements. As the amortisation terms are comparably short at 5-10 years, the directors believe the carrying value of the non-current assets reflects the fair value less cost to sell at 30 June 2018.

l) Change of the Financial Reporting Period

The directors have resolved to change the year end to 30 June, starting from 1 January 2018. The reason for the change is that the College receives the government funds for the funded programs on a financial year basis. The change will be in consistence with the funding period from the government.

Since this is the first year adopting the change of the reporting period, the comparative amounts in this report (being the full year ended 31 Decemember 2017) are not entirely comparable.

SYDNEY COMMUNITY COLLEGE LTD

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

NOTE	2018 (1 Jan - 30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
2 REVENUE		
Operating activities		
- course fees	1,369,590	2,244,070
- government funded programs	251,359	642,948
- other income	1,772	34,964
	<u>1,622,721</u>	<u>2,921,982</u>
Non-operating activities		
- interest received	385	834
- profit on sale of fixed asset	-	-
- administration fees	-	-
	<u>385</u>	<u>834</u>
TOTAL REVENUE	<u>1,623,106</u>	<u>2,922,816</u>
3 OTHER REVENUE		
Profit on sale of asset	-	163,042
	<u>-</u>	<u>163,042</u>
4 PROFIT FROM ORDINARY ACTIVITIES		
Profit from ordinary activities before income tax expenses has been determined after:		
(a) Expenses		
Depreciation of property, plant and equipment	12,462	24,243
Amortisation of leasehold improvements	60,783	153,560
	<u>73,245</u>	<u>177,803</u>
Remuneration of auditors		
- audit or review services	8,540	8,127
- other services	-	-
Total Remuneration	<u>8,540</u>	<u>8,127</u>
5 INCOME TAX EXPENSES		
Exempted from paying income tax. Refer to Note 1 a).		
6 CASH		
Cash on Hand	334	143
Cash at Bank	448,716	436,640
	<u>449,050</u>	<u>436,783</u>

The College has a continuing unsecured loan facility up to a maximum of \$170,000 with the Commonwealth Bank of Australia.

SYDNEY COMMUNITY COLLEGE LTD

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

NOTE	2018 (1 Jan - 30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
7 RECEIVABLES		
Trade Debtors	-	-
8 OTHER ASSETS		
- prepayments	50,204	10,325
- security deposits	-	-
- CC Disputed Transactions	-	-
	<u>50,204</u>	<u>10,325</u>
9 NON-CURRENT ASSETS		
- Office and Classroom furniture and equipment	472,953	467,365
- Less accumulated depreciation	<u>(442,922)</u>	<u>(434,468)</u>
	30,031	32,897
- Computer Equipment	36,633	36,633
- Less accumulated depreciation	<u>(36,633)</u>	<u>(36,633)</u>
	-	-
- Motor Vehicle	68,257	68,257
- Less accumulated depreciation	<u>(12,025)</u>	<u>(8,017)</u>
	56,233	60,240
- Leasehold improvements - Rozelle Campus (ITEC)	1,215,662	1,215,662
- Less accumulated amortisation	<u>(911,751)</u>	<u>(850,968)</u>
	303,911	364,694
- Leasehold improvements - Rozelle Campus	355,373	355,373
- Less accumulated amortisation	<u>(355,373)</u>	<u>(355,373)</u>
	-	-
- Leasehold improvements - Tennis Centre	610,896	610,896
- Less accumulated amortisation	<u>(610,896)</u>	<u>(610,896)</u>
	-	-
Trademark	42,115	42,115
Total non-current assets	<u>432,290</u>	<u>499,946</u>
10 PAYABLES		
CURRENT		
- Trade creditors and other accruals	74,244	39,811
- Deferred Grant	-	150,427
- Fees paid in advance	215,554	211,366
- Wages Payables	<u>(2,393)</u>	-
- Superannuation Payables	28,899	38,458
	<u>316,305</u>	<u>440,062</u>

SYDNEY COMMUNITY COLLEGE LTD

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

NOTE	2018 (1 Jan - 30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
11 TAX LIABILITIES		
- GST	18,626	3,092
- Withholding tax	(3,142)	17,739
- FBT instalment	2,714	2,791
FBT payable	(2,714)	(8,373)
	<u>15,484</u>	<u>15,249</u>
12 PROVISIONS		
CURRENT		
- Provision for annual leave	51,601	58,763
- Provision for long service leave	-	-
	<u>51,601</u>	<u>58,763</u>
NON-CURRENT		
- Provision for annual leave	-	-
- Provision for long service leave	139,076	119,439
	<u>139,076</u>	<u>119,439</u>
Number of permanent employees at year end	<u>20</u>	<u>20</u>
13 RETAINED PROFITS		
- Retained profits at the beginning of financial year	244,598	106,690
- Adjustment to the opening balance		
- net profit attributable to the company	103,232	137,908
- Retained profits at the end of the financial year	<u>347,830</u>	<u>244,598</u>
14 CASH FLOW INFORMATION		
a) Reconciliation of Cash		
Cash on Hand	334	143
Cash at Bank	448,716	436,640
	<u>449,050</u>	<u>436,783</u>

SYDNEY COMMUNITY COLLEGE LTD

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

	2018 (1 Jan - 30 Jun 2018) \$	2017 (1 Jan - 31 Dec 2017) \$
14 CASH FLOW INFORMATION		
b) Reconciliation of cash provided by operating activities:-		
Operating profit/(deficit)	103,233	(25,134)
Add back non-cash items in operating activity		
Depreciation	73,245	177,803
Interest from HP payments	4,048	
	<u>180,526</u>	<u>152,669</u>
Changes in assets and liabilities:		
Decrease/Increase in prepayments	(39,878)	5,704
Increase/Decrease in Security Deposits	-	-
Decrease/Increase in Trade Debtors	-	-
Decrease/Increase in Payroll Clearing Account	(11,952)	4,635
Decrease/Increase in Creditors and Accruals	50,906	177
Increase/Decrease in deferred grant	(150,427)	(51,535)
Increase/Decrease in Taxation Clearing accounts	235	(46,457)
Decrease/Increase in Prepaid Fees	4,189	53,302
Increase/Decrease in Provisions	12,475	34,173
Increase/Decrease in other non-current liabilities	(7,696)	(15,392)
Decrease/Increase in Fixed Assets	(4,573)	(17,001)
Decrease/Increase in Property Improvement	-	-
	<u>(146,720)</u>	<u>(32,394)</u>
Net cash by operating activities	<u>33,806</u>	<u>120,275</u>

SYDNEY COMMUNITY COLLEGE LTD

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

15 FINANCIAL INSTRUMENTS

a). Interest Rate Risk

The company's exposure to interest risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective average interest rates on those financial assets and financial liabilities is as follows:

	Weighted average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing 1 - 5 Years		
	2018 %	2017 %	2018 \$	2017 \$	2018 \$	2017 \$	2017 \$
Financial Assets							
Cash	1.15%	0.00%	186,782	368	-	-	-
Investment	0.00%	0.00%	-	-	-	-	-
Total Financial Assets			186,782	368	-	-	-

b). Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognized financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial report.

The company does not have any material credit risk exposure to any single debtor.

c). Liquidity Risk

Vigilant liquidity risk management requires the company to maintain sufficient liquid assets (mainly cash and cash equivalents) to be able to pay debts as and when they become due and payable.

The company manages liquidity risk by maintaining adequate cash reserves by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

Remaining contractual maturities

The following tables detail the company's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

	Weighted average Effective Interest Rate	1 year or less between 1 and 2 years	Remaining contractual maturities
<i>interest bearing</i>			
Bank overdraft * (facility of \$150,000 overdraft limit available from CBA)			-
Credit card	-20.74%	18,660	18,660
Corporate charge card		-	-
Total financial liabilities		18,660	18,660

SYDNEY COMMUNITY COLLEGE LTD

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

d). Net Fair Values

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in a standardized form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the company intends to hold these assets to maturity.

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

16 SEGMENT REPORTING

The company operates predominantly one business and geographical segment, being in the community college operation providing training courses to the general public.

17 COMPANY'S DETAIL

The principal place of business of the company is:

Sydney Community College Ltd
2a Gordon Street
Rozelle NSW 2039

END OF FINANCIAL STATEMENTS

SYDNEY COMMUNITY COLLEGE LTD

DIRECTORS' DECLARATION

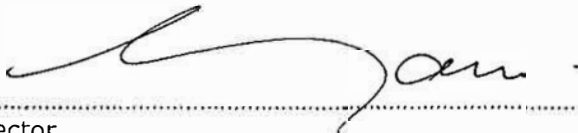
In the directors' opinion:

- The attached financial statements and notes thereto comply with the Corporations Act 2001, the Australian Accounting Standards – Reduced Disclosure Requirements, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- The attached financial statements and notes thereto give a true and fair view of the company's financial position as at 30 June 2018 and of its performance for the half year ended on that date; and
- There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

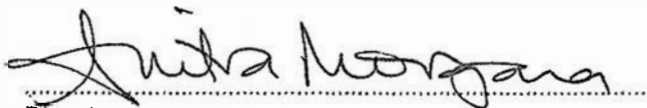
On behalf of the directors

GARRY JOHN TRANNOR



Director

Dated: 19/09 2018



Director

Dated: 19 Sept 2018

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF SYDNEY COMMUNITY COLLEGE**

In relation to our audit of the financial report of Sydney Community College Limited for the half year ended 30 June 2018, to the best of my knowledge and belief, there have be no contravention of the auditor independence requirements of the Corporations Act 2001 or any applicable code of professional of conduct.

North Shore Accountancy Pty Ltd



Brett Miller

Director

Registered Company Auditor

18 September 2018

Suite 108, 460 Pacific Highway, St Leonards NSW 2065

SYDNEY COMMUNITY COLLEGE LIMITED
ACN 136 500 313
INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of SYDNEY COMMUNITY COLLEGE LIMITED, which comprises the Statement of Financial Position as at 30 June 2018, the statement of Profit & Loss and Comprehensive Income, Statement of Cash Flows, and Statement of Changes in Equity and for the half year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of SYDNEY COMMUNITY COLLEGE LIMITED, is in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2018 and of its financial performance for the half year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

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 Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

SYDNEY COMMUNITY COLLEGE LIMITED
ACN 136 500 313
INDEPENDENT AUDITOR'S REPORT

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the half 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 the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The director's responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. We also:

- Identify and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.

SYDNEY COMMUNITY COLLEGE LIMITED
ACN 136 500 313
INDEPENDENT AUDITOR'S REPORT

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of director'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 the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or condition 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 directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

We also provide the directors 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.

North Shore Accountancy Pty Ltd
Brett J Miller



Suite 108, 460 Pacific Hwy, St Leonards NSW 2065

Dated: 20 September 2018

**SYDNEY
COMMUNITY
COLLEGE**

of course
you can

SYDNEY COMMUNITY COLLEGE

A not-for-profit social enterprise

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Rozelle NSW 2039

Phone 8752 7555

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