

Annual Report 2023



www.cwlh.org.au
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2 Delhi Street
West Perth WA 6005



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ABOUT CITY WEST LOTTERIES HOUSE

We believe that communities are important and that meeting places are essential for effective collaboration, community engagement, and learning.

Lotteries Houses in this state were established to provide community organisations with affordable office rental space and a base in which to form supportive relationships. Organisations in our buildings are diverse and support many people in the community.

Tenants are provided with services, from reception to meeting rooms, photocopying and postal services. This enables our tenants to focus on delivering their unique value to their communities.

City West Lotteries House also has state-of-the-art conference and training rooms offering special rates for our tenants. The team at City West Lotteries House will do our best to assist in your day-to-day endeavours.

Vision

Purpose

A strengthened community sector with greater purposeful impact.

Connecting the community sector through a multi-purpose harmonious community hub.



Values

1

Harmony. Above all, we are a community. We show up for each other and act with empathy and humility.

2

Respect. We operate with transparency by communicating with honesty and integrity.

3

Diversity. We break down barriers, so our community can be free to think, create and innovate together.

Chair Report

Dear members

I write this Chair's report as my last report as Chair. As I reflect back on my time here at CWLH, I am proud of what we have achieved together in the last 4 years. We tackled challenges together and celebrated triumphs together.

Together we celebrated the 20th year anniversary of CWLH being at Delhi Street, West Perth. Together we went through the challenges of COVID-19. It was a difficult time for everyone and every organisation. It tested our resilience and our resolve. It also united us together as a working community.

Together we embraced a major refurbishment of the building. With any major works to an occupied building, there is always going to be some disruptions to normality. But through the pains and struggles, tenants now have fantastic and modern facilities and amenities to enjoy. There will be some more growing pains as we complete the rest of the refurbishment to the eastern end of the building, now that we have secured a further grant funding of \$642,000 from Lotterywest.

Together we bought in a new General Manager for CWLH, Nicky Quick. Nicky soon established herself as someone who was approachable, amenable to tenants and solutions focussed. Together we made CWLH once again a more inviting and vibrant community hub.

I would like to sincerely thank my fellow Board members - Steven Chau, Angela Rooney, Karen Brown, Dora De Luca, Beth Marchbank and Lisa Hook for their support and commitment to the Board and their shared vision for CWLH. I also thank our management team for their hard and dedicated work for CWLH - Nicky Quick (General Manager), Fiona Kibblewhite, Hina Stevens and Sun Ngamwisetkun.

I wish every organisation at CWLH continued success, longevity and sustainability and may you continue to fulfill your objectives and purposes to make the community in which we live in, a more fair, a more just and a more equitable place for everyone to live in. Keep fighting the good fight. On a personal note, I thank the CEOs of each organisation for the unwavering support that they have given me during my time as Chair of CWLH.

They say you always like to leave a place better than when you found it, and taking nothing away from all my predecessors, I do hope that I leave CWLH a better place than when I found it.

Yours sincerely



PETER LE
Chair of CWLH



Treasurer Report

It is a great pleasure to present the Treasurer's report for City West Lotteries House Inc. (CWLH) for the 2023 financial year.

CWLH produced a deficit of \$99,043 which is a significant reduction from the surpluses of prior years (2022: \$70,182; 2021: \$203,352). This is mainly attributed to the absence of capital grants in 2023 and is in line with the cyclical nature of capital investments in the building. CWLH was not immune to inflationary pressures experienced in the broader economy but has been able to offset this by a combination of cost saving measures and improved income performance. It is important that CWLH continues to build its capital reserve so it is able to finance future capital expenses to maintain the building.



CWLH continues to have a healthy balance sheet and there are reasonable grounds to believe that CWLH will be able to pay its debts as and when they become due and payable.

The 2023 Financial Statements prepared by CWLH were audited by AMW Audit (Anderson Munro and Wyllie – Chartered Accountants). AMW Audit have confirmed, in their opinion, that the special purpose financial report of CWLH has been prepared in accordance with the Australian Auditing Standards, including:

1. Giving a true and fair view of the Association's financial position as of 30 June 2022 and of its financial performance for the year ended on that date; and
2. Complying with Australian Accounting Standards and Australian Auditing Standards.

Steven Chau
CWLH TREASURER

General Manager Report

A big welcome to our new tenants who have joined us in the last 12 months, Perth Inner City Youth Services, Phoenix, Western Australian Forest Alliance, Freeze Frame Opera, Blinds Sports, YUED and Council of the Ageing. A fond farewell to Conservation Council who had been with us for over 20 years. It is wonderful to have a full house and such a diverse and outstanding number of organisations as part of our community.

The changes and upgrades to CWLH this year would not have been possible without the support of the Chairman, Peter Le, Treasurer Steven Chau, and the Board, or without the very active support of Fiona, Hina, Sun and our volunteer intern Ned.



City West Lotteries House has a small team of 5 that undertakes the running of the building that house the 24 not for profit tenants. Fiona who daily checks all the accounts and consistently organises us all and is always available to problem solve with humour. Hina who has joined us this year with a wealth of industry knowledge and had invaluable input into many of the CWLH projects, specifically the grant. Sun who has created an “everything is possible” culture, (she has now successfully completed her Masters) and will be sorely missed when she leaves for Melbourne on the 8ths of December. Good luck Sun. Ned who is onboard from the McCusker centre in a volunteer role to support our social media and business development. Thank you Ned.

Thank you everyone for attending our AGM today making it possible to have a quorum and so supporting us into 2024. I would like to ask you all to stay after our meeting to have a drink, share a story, meet with our Lotterywest representatives, Liz Andersen and Lisa Jackson and enjoy the music of the famous Ben Rowe of Blind Sports who has produced his second album this year.

Your patience with the roofing and guttering upgrade, the demolition, renovation and division of the Conservation Council offices, (thank you to Mary Butterworth who patiently assisted with the design of the new offices with her usual flair) the installation of the accessible door, for your support and attendance at the First Aid Course, the Fire Warden Training, (aided by a very eligible young fireman of “Bachelor” fame). Most importantly thank you all for your written support and active input into the grant priorities and ultimately our success in achieving the grant. This was a true team effort from tenants, staff, and Board. Thank you.

General Manager Report

Behind the scenes there has been collaborative tenant meetings, a free cyber governance session kindly organised by Charlie Butterworth of EPITS, website and google review updates, restaurant prizes for introducing new tenants, (thank you to Tara for introducing Blind Sports), changing of contractors to enable us to keep our costs as low as possible. Celebrations in conjunction with our own tenants, Naidoc Week with WAALI, Blood disorder awareness with Haemophilia WA, and Sun's morning tea, an increase in tenant and outside bookings. We are working on providing tech support to the Conference Room with an outside contractor at a reasonable out of hours rate.

Looking forward to a very exciting 2024 with a huge thanks to Lotterywest for making our upcoming improvements possible:

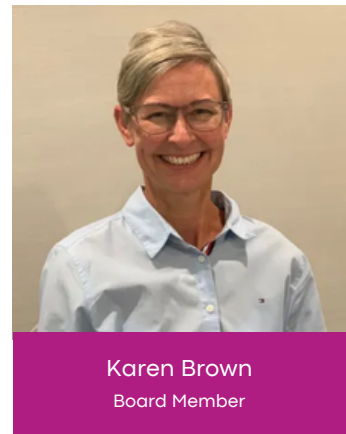
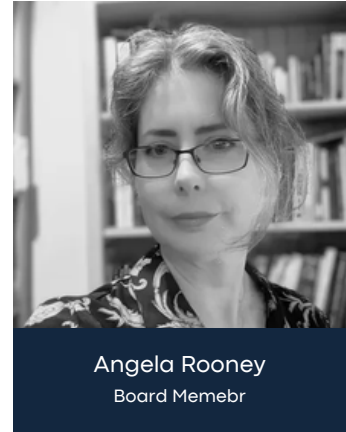
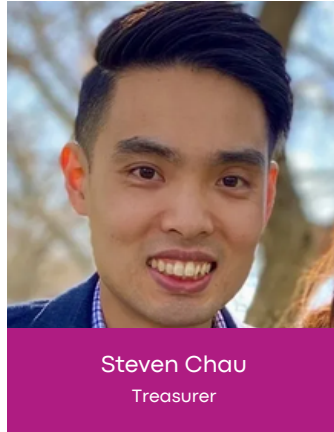
1. New, (long awaited) kitchen in the Eastern end of the building.
2. New gender-neutral toilets and showers.
3. Shade sails for the outdoor area behind the Conference Room.
4. New recessed fluoro lights throughout the building.
5. Improved wheelchair compliance to the Eastern end of the building.
5. Ceiling Insulation in the Eastern end of the building.
6. Increased bike storage.
7. Painting of the Eastern end of the building to match the rest of the building.
8. Extension of meeting room 2.

I would like to take this opportunity to thank everyone for their input and support over 2023 and wish you all an outstanding holiday season and all the very best for 2024.

Nicky Quick
CWLH GENERAL MANAGER

OUR PEOPLE

BOARD MEMBERS



STAFF MEMBERS



OUR TENANTS



Allergy Support Hub (ASH)

ASH helps people and families with allergies live their best life through support, education and counselling.



Australian Centre for Child Protection WA (ACCP)

ACCP is Australia's premier research centre for child abuse and neglect prevention.



Australian Marine Conservation Society (AMCS)

AMCS is Australia's peak marine conservation organisation.



Blind Sports WA (BSWA)

Blind Sports WA is a subsidiary of Blind Sports Australia (BSA), a national sporting organisation for blind and vision impaired sport.



Centre For Women's Safety and Wellbeing (CWSW)

CWSW is the leading voice for women and children affected by gender-based violence in Western Australia.



COUNCIL ON THE AGING WA (COTA)

COTA WA provide research and guidance for agencies and organisations across WA, and collaborate to provide programs to improve the lives of older people.

OUR TENANTS



DEVELOPMENTAL DISABILITY WA (DDWA)

DDWA is the State's most trusted source of advocacy, information, and support for people with developmental disabilities and their families.



FREEZE FRAME OPERA

Freeze Frame Opera is an associated which aims to present opera classics in new, accessible, locally made productions using singers and creatives of outstanding professional quality.



HAEMOPHILIA FOUNDATION OF WESTERN AUSTRALIA (HFWA)

The Haemophilia Foundation's mission is to enhance the quality of life of West Australians with bleeding disorders.



LIVING PROUD (LP)

Living Proud provides advocacy, leadership and training aimed at reducing disadvantage among LGBTIQ+ people. In partnership with QLife, the organisation offers phone line and chat support between 3pm-12am daily.



MICROBOARDS AUSTRALIA (MB)

Microboards Australia specialises in helping people with disabilities to create a small network of trusted people, known as a microboard.



OVEREATERS ANONYMOUS (OA)

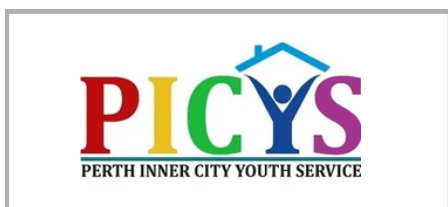
OA provides a safe space in which individuals who struggle with overeating can find the strength to lead healthier and happier lives.

OUR TENANTS



PEOPLE WITH DISABILITIES (WA) INC. (PWDWA)

PWdWA provides non-legal advocacy to people with disabilities to ensure that people can speak out, express their views, and uphold their rights.



PERTH INNER CITY YOUTH SERVICE (PICYS)

PICYS pledge to promote and support the positive wellbeing, appreciation, active participation and voices of young people in Perth & beyond.



PHOENIX

Phoenix provides specialist counselling and psychoeducational programs for adults who have experienced childhood sexual abuse, and support for family members impacted by a disclosure.



PROJECT HUMANITY AUSTRALIA INC

Project Humanity Australia Inc proudly funds various international community and development-based areas of need.



SEXUALITY EDUCATION COUNSELLING AND CONSULTANCY AGENCY (SECCA)

SECCA provides specialist counselling in the area of human relationships and sexuality to people who have a disability, as well as their families and carers.



SPECIAL OLYMPICS WA (SOWA)

Special Olympics is the world's largest sports organization for children and adults with intellectual disabilities and, as with the Olympics and Paralympics.

OUR TENANTS



TRANSFOLK WA

Transfolk is a peer support service for trans, gender diverse, and non-binary people and their loved ones in Western Australia.



URBAN BUSHLAND COUNCIL (UBC)

The Council promotes sustainable policy development, lobbies for legislative change, and raises public awareness about the value of urban bushland.



WA ABORIGINAL LEADERSHIP INSTITUTE (WAALI)

WAALI purpose is to inspire and support Aboriginal people to take up leadership positions and strengthen their families and communities



WA FOREST ALLIANCE (WAFA)

WA Forest Alliance (WAFA) is a grassroots, umbrella organisation working to deliver strategic and effective advocacy for the protection of WA's South-West forests.



WILDERNESS SOCIETY (WS)

The Wilderness Society's mission is to replace the environmentally destructive thinking of the past with a modern and sustainable vision that will benefit all people and all life on Earth.

STRATEGIC PLAN

2021 - 2026

1. INNOVATIVE SERVICE MODELS

Focusing on the needs of the community sector through regular engagement around developing services that meet changing needs.

1.1 Ensure regular and effective engagement with current and future tenants to better respond to demand for services.

1.2 Consult with current tenants and future users around the potential for them to access shared business support services via CWLH.

1.3 Develop model for shared business support services based on identified needs.

2. FINANCIAL SUSTAINABILITY

Strengthening financial sustainability through development of capital assets and diversification of revenue streams.

2.1 Develop a clear and realistic financial model to inform the budget and cash flow forecasts based on a clear understanding of costs, income and assumptions.

2.2 Diversification of income streams through providing a range of services to build a future fund.

2.3 Establish Future Fund to ensure sufficient capital to undertake future improvements and maintenance to key assets.

3. GOVERNANCE AND RISK

Ensuring that the governance structures and risk management processes are fit for purpose and ensure legal and regulatory compliance.

3.1 Review and align Constitution with purpose, values and objectives of the Strategic Plan.

3.2 Continue to develop a skills-based Board through regular review of the professional skills matrix and / or targeted recruitment.

3.3 Ensure that risk management is central to all strategic and operational activities.

4. BUILDING PARTNERSHIPS

Building and maintaining strong partnerships to enhance and diversify the services that we offer.

4.1 Partnering with other service providers, to share knowledge, generate innovative ideas and ensure our services remain appropriate to meet the needs of our users.

4.2 Collaboration with other Lotteries Houses through coordination of a formal network aimed at achieving mutual benefit.

4.3 Marketing to raise awareness of the benefits of CWLH facilities and services (to generate new customers and supporters) to increase income and pro-bono support.



2023 HIGHLIGHTS

Take a peek into the whirlwind year of CWLH in 2023. We highlight our achievements from getting a Lotterywest grant to hitting full occupancy.



LOTTERYWEST GRANT

City West Lotteries House - Celebrating a Big Win!

The hard work and effort put in by the CWLH team and board members has paid off in a big way. The biggest achievement of the year - receiving the Lotterywest grant! Thanks to their perseverance, the grant will go towards enhancing the kitchen, bathrooms, and bike racks on the eastern side of the building.

This journey was a marathon with many obstacles and hurdles, but it was all worth it. This incredible achievement will see a makeover of the eastern side of the building. This means no more mouldy cabinets, rusty sink, and hideous tiles. A big thank you to the Lotterywest team for making this possible.

Get ready for a fresher, more appealing City West Lotteries House.

OFFICE 20 MAKEOVER

Office 20's Transformation: from dark and dull to bright and beautiful space.

After our long-term tenant, the Conservation Council WA, moved out, we decided to revamp the office. We transformed the old, dark space into two bright offices with large glass doors and windows, allowing more sunlight and warmth to fill the area. We're thrilled to welcome our new tenants, YUED and Blind Sports WA, to this beautiful office space.

CITY WEST LOTTERIES HOUSE ACHIEVES MAXIMUM OCCUPANCY

This year, City West Lotteries House has achieved full occupancy with a waitlist, and we couldn't be more delighted. We are thrilled to have an array of amazing not-for-profit organisations who are making a significant difference in our community.

By providing state-of-the-art facilities and meeting spaces, City West Lotteries House is proud to play a role in their journey towards growth.



FOND FAREWELL TO LISA HOOK

After more than two decades of service with People with Disability WA (PWDWA) and as an unwavering member of the CWLH board, Lisa Hook bids us adieu this year to pursue new opportunities.

Although we are sad by her departure, we are thrilled for her as she sets out on a new adventure.

We wish her all the best in her future endeavors!



LEARNING FIRE SAFETY WITH PERTH'S MOST ELIGIBLE BACHELOR

An exciting afternoon where we received fire warden training from none other than Cameron Cranley himself. As he expertly demonstrated how to use a fire extinguisher, we were captivated by his knowledge and expertise. By the end of the session, we gained valuable fire safety skills, and also learned how to stay calm in high-pressure situations. As we bid farewell to Cameron, we couldn't help but hope for another opportunity to learn from Perth's most eligible bachelor.

TENANTS HIGHLIGHTS

BLIND SPORTS WA RECEIVES TELETHON7 GRANT TO FUND "LET'S GET VISIBLE"

We are thrilled to congratulate Blind Sports WA on being awarded the Telethon7 grant to fund their new after-school program, "Let's Get Visible". The program is designed for school-aged children and will be held in four locations throughout Perth. The grant will provide special equipment that will help facilitate the program.



ALISON EVANS (CWSW) ON THE NEWS

Alison Evans, CEO of the Centre for Women Safety and Wellbeing (CWSW), delivered a passionate speech to the news media at the City West Lotteries House. She appealed to the Premier and the Treasurer for their guidance, assistance, and investment to collaborate with service providers and the community in order to prioritise ending domestic violence.

Alison's plea for action has ignited a sense of urgency in the community to work together towards ending violence against women.

The organisation has urged significant investment in prevention, early intervention, crisis response, and recovery.





National NAIDOC Week provides an opportunity to recognise and celebrate the rich history, culture, and accomplishments of the Aboriginal and Torres Strait Islander peoples. This year, City West Lotteries House, in collaboration with WA Aboriginal Leadership Institute (WAALI), invited Dr. Richard Walley to sign and distribute copies of his Reconciliation Memoirs. It was a truly special day for all involved.

WA ABORIGINAL LEADERSHIP INSTITUTE 'INSPIRATION' ARTWORK



DEVELOPMENTAL DISABILITY WA 'FLEXABLE' PROGRAM

Developmental Disability WA (DDWA) has launched "FlexAble", a free program to support the participation of people with intellectual disability at gyms and fitness centres. It provides information to support gym professionals to build a more accessible and inclusive gym environment.



LIVING PROUD'S QUEERNARVON EVENT

Through the "Proud and Connected Community Grants Project", Living Proud proudly supported Jack and Michael's commendable efforts at the Queernarvon event with grant funding. Celebrating community and connection!

FREEZE FRAME OPERA 'THE LITTLE PRINCE'

Freeze Frame Opera is dedicated to spreading the love and wonder of opera by producing new, locally made, and accessible renditions of classic operas. Their team of exceptionally skilled singers bring a fresh perspective to this timeless art form.



PERTH INNER CITY YOUTH SERVICES (PICYS) AWARD

PICYS was invited to present a conference presentation at The Australian and New Zealand Mental Health Services Awards and Conference in Adelaide on its award winning model of practice “An Affirming and Holistic approach to Working with Disadvantaged Young People” in the Psychosocial Support category. A huge congratulations to them for this great achievement!



PICYS SILA PROGRAM

PICYS EO Andrew Hall is one of twenty-four not-for-profit leaders selected as a participant in the Social Impact Leadership Australia (SILA) Program.

SILA is a ground-breaking national capacity building and leadership program designed specifically for CEOs of Australian for-purpose organisations funded by four of Australia’s major philanthropic foundations united in their vision to unlock the potential of the for-purpose sector in Australia.

The program is being delivered by the Centre for Social Impact (CSI).



PHOENIX SECTOR EVENT AND LAUNCH

We extend our warmest congratulations to the Phoenix team for organising a successful sector event and launch. Their hard work and dedication were evident in the outcome. The event welcome the presence of Hon. Sabine Elisabeth Winton MLA (Minister for Early Childhood Education), and we were thrilled to be part of Phoenix's vision and are excited to see what the future holds for them. Their continued efforts in the sector are admirable, and we look forward to being a part of their journey.



WA FOREST ALLIANCE CREATING POSTERS FOR THE SOUTH WEST FOREST DEMONSTRATION

Jess Boyce and her team of volunteers are hard at work designing posters for an upcoming South West forest demonstration.

The demonstration aims to raise awareness about environmental conservation, and encourage others to take action to preserve the natural world's beauty.

THE WILDERNESS SOCIETY WA'S NORTHERN JARRAH FOREST CAMPAIGN

The work being done by the Wilderness Society WA to prevent native forest logging in the Northern Jarrah Forest region is truly remarkable. Not only is the forest a biodiversity hotspot, but it's also vital for maintaining clean water quality and supply. Given the forest's unique ecosystem, which faces threats from climate change, it's crucial that we take immediate steps to safeguard and preserve this precious natural resource.



URBAN BUSHLAND COUNCIL (UBC) EMPOWERING WORKSHOP

UBC's 'Community building for friends group' led by a community enthusiast, Peter Kenyon of the Bank of Ideas.

Attendees learned about 'asset mapping' techniques, leaving with innovative community-building strategies to look after our bushland.

HAEMOPHILIA RAISES AWARENESS FOR BLEEDING DISORDERS AT CWLH

In honor of Bleeding Disorders Awareness Month, Haemophilia hosted a morning tea for families and individuals. The event was an opportunity to participate in campaigns and activities that promote awareness about haemophilia, von Willebrand disease, and other inherited bleeding disorders around Australia.



The theme 'Working Together' was celebrated by attendees wearing red and connecting with each other to raise awareness for a condition affecting many individuals and families in the community.

SEXUALITY EDUCATION COUNSELLING AND CONSULTANCY AGENCY (SECCA)

This April, Jordina and Clinical Director Dr. Emily Castell presented before the Senate Community Affairs Committee. They discussed the issue of accessibility to reproductive healthcare for people with disabilities.

By continuing to advocate for change and push for greater inclusivity in this area, SECCA is contributing towards a future where all individuals have equal access to the care they need and deserve.





AUSTRALIAN CENTRE FOR CHILD PROTECTION (ACCP)

As the premiere National Centre for child protection, the ACCP also continues to apply funds from national grants to its work in WA, including several NHMRC funded projects led by

Associate Professor Melissa O'Donnell, as well as bringing a Western Australian perspective to the development of national solutions. This includes the recently awarded National Child Sexual Abuse Practice Standards and baseline analysis led by ACCPs Amanda Paton for the National Office of Child Safety.

ACCP AT THE INTERNATIONAL CONGRESS ON THE PREVENTION OF CHILD ABUSE AND NEGLECT IN SCOTLAND

In September 2023 the Australian Centre for Child Protection staff attended and



presented at the International Congress on the Prevention of Child Abuse and Neglect in Scotland. Melissa O'Donnell presented on involvement with child protection during pregnancy and Amanda Paton presented a workshop on Child Sexual Abuse Minimum Practice Standards.



We thank you for your ongoing support



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4 November 2022

The Board of Management
City West Lotteries House
2 Delhi Street
WEST PERTH WA 6005

Dear Board Directors,

DOCUMENTS FOR YOUR ATTENTION

Please find enclosed the following documents for your attention:

- signed financials including signed audit report; and
- our management letter regarding the audit.

Please do not hesitate to call us on 9300 0400 if you have any queries in regards to this matter.

Yours faithfully

AMW AUDIT

Chartered Accountants

A handwritten signature in black ink, appearing to read 'M Shone', enclosed in a thin black rectangular box.

MARTIN SHONE

Director

Enc.

CITY WEST LOTTERIES HOUSE INC.
ABN 75 908 955 394

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2022

CITY WEST LOTTERIES HOUSE INC.
ABN 75 908 955 394

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CITY WEST LOTTERIES HOUSE INC.
ABN 75 908 955 394

STATEMENT BY THE BOARD OF MANAGEMENT

Your Board of Directors submit the financial report of City West Lotteries House Inc. for the financial year ended 30 June 2022.

Board of Directors

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

Peter Le	Chairperson	1 July 2021 – 30 June 2022
Tom Griffiths	Deputy (Resigned)	1 July 2021 – 30 June 2022
Steve Long	Secretary (Resigned)	1 July 2021 – 21 Feb 2022
Steven Chau	Treasurer	9 March 2022 – 30 June 2022
Paul O'Connor	Treasurer (Resigned)	27 Nov 2021 – 20 February 2022
Maxine Drake	Treasurer (Resigned)	1 July 2021 – 26 November 2021
Lisa Hook	Director	1 July 2021 – 30 June 2022
Beth Marchbank	Director	27 Feb 2022 – 30 June 2022
Dora De Luca	Director	7 April 2022 – 30 June 2022
Karen Brown	Director	24 Feb 2022 – 30 June 2022
Paul O'Connor	Director (Resigned)	1 July 2021 – 26 November 2021

The principal activity of the Association during the financial year was to provide accommodation and services to registered charities and not-for-profit associations, in premises which has been funded by Lotterywest grants.

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

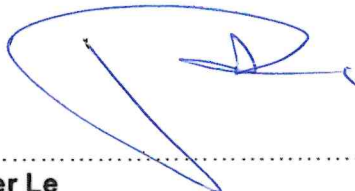
Operating Result

The surplus for the 2022 financial year amounted to \$70,182 (2021: \$203,352). The Association would have otherwise made a loss of \$176,131 (2021: \$34,579), had the capital grant income not been received.

Events after reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the result of those operations, or the state of affairs of the Association in future financial years.

Signed in accordance with a resolution of the Board of Management and signed on and or behalf of the Board of Management by:



Peter Le
Chairperson



Steven Chau
Treasurer

Dated this 25th day of October 2022

CITY WEST LOTTERIES HOUSE INC.
ABN 75 908 955 394

STATEMENT BY THE BOARD OF MANAGEMENT

The Board of Management have determined that the Association is not a reporting entity

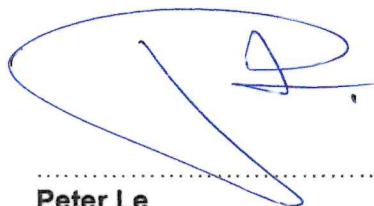
The Board of Management have determined that this special purpose financial report should be prepared in accordance with accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board of Management the financial report as set out on pages 8 to 18:


1. Presents fairly the financial position of City West Lotteries House Inc. as at 30 June 2022 and its performance for the period ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that City West Lotteries House Inc. will be able to pay its debts as and when they fall due.

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

Dated this 25th day of October 2022.



.....
Peter Le
Chairperson

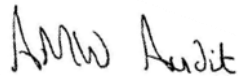


.....
Steven Chau
Treasurer

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE MEMBERS OF CITY WEST LOTTERIES HOUSE INC.**

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2022 there have been:

- No contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.



AMW AUDIT
Chartered Accountants



MARTIN SHONE
Director

Dated at Perth, Western Australia this 4th day of November 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CITY WEST LOTTERIES HOUSE INC.

Opinion

We have audited the accompanying financial report of City West Lotteries House Inc. ("the Association") which comprises the balance sheet as at 30 June 2022, the income statement for the year then ended, statement of changes in equity, statement of cash flows, a summary of significant accounting policies, other explanatory notes and the statement by the Board Management.

In our opinion, the special purpose financial report of City West Lotteries House Inc. has been prepared in accordance with the Australian Auditing Standards, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Australian Auditing Standards.

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 Unit Trust 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*, given to the Board of Directors of the Association, would be in the same terms if given to the Director 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. As a result, the financial report may not be suitable for another purpose, including fulfilling Director's financial reporting responsibilities under *Corporations Act 2001*. Our opinion is not modified in respect of this matter.

Board of Directors' responsibility for the financial report

The Board of Directors of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and for such internal control as the Board of Directors determines 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 Board of Directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board of Directors' either intend to liquidate the Association or to cease operations, or have no realistic alternative to do so.

Auditors' Responsibility

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

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 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 Association's internal control.

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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

We conclude on the appropriateness of the Board of Management' 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

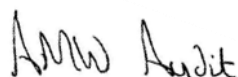
We evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Association to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Association's audit. We remain solely responsible for our audit opinion.

We communicate with the Board of Directors regarding, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements. We also provide the Board of Management 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.

From the matters communicated with the Board of Management, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



AMW AUDIT

Chartered Accountants



MARTIN SHONE

Director

Dated at Perth, Western Australia this 4th day of November 2022.

**CITY WEST LOTTERIES HOUSE INC.
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Income			
Rental income		482,121	485,075
Tenant services income		82,605	95,561
		<u>564,726</u>	<u>580,636</u>
Less: Tenant Services Cost of Sales		(56,806)	(77,043)
Gross profit		<u>507,920</u>	<u>503,593</u>
Other Income			
Capital grant	2	246,313	202,831
Government stimulus packages	2	-	35,100
Associate membership fees		-	780
Interest income		1,458	18,077
	2	<u>247,771</u>	<u>256,788</u>
Expenditure			
Administration expenses		(49,619)	(45,394)
Building maintenance		(48,312)	(51,391)
Building repairs and maintenance		(36,212)	(42,072)
Depreciation		(212,729)	(115,429)
Utilities and Rates		(33,900)	(38,184)
Grant expenses		(26,859)	-
Insurance		(14,940)	(13,730)
Legal and professional fees		-	(1,155)
Personnel expenses		(248,987)	(236,152)
Rates & Charges		(13,951)	(13,522)
		<u>(685,509)</u>	<u>(557,029)</u>
Surplus for the year	3	<u>70,182</u>	<u>203,352</u>

The accompanying notes form part of these financial statements

CITY WEST LOTTERIES HOUSE INC.
BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
Current Assets			
Cash and cash equivalents	4	945,045	1,901,097
Trade and other receivables	5	52,551	60,509
Prepayments		7,864	8,579
Inventory	6	-	633
Total Current Assets		<u>1,005,460</u>	<u>1,970,818</u>
Non-Current Assets			
Property, plant, and equipment	7	<u>4,816,403</u>	<u>3,886,163</u>
Total Non-Current Assets		<u>4,816,403</u>	<u>3,886,163</u>
Total Assets		<u>5,821,863</u>	<u>5,856,981</u>
Current Liabilities			
Trade and other payables	8	116,647	166,310
Income in advance	9	80,883	79,447
Grants in advance	10	-	35,360
Provisions	11	<u>6,458</u>	<u>18,103</u>
Total Current Liabilities		<u>203,988</u>	<u>299,220</u>
Non-Current Liabilities			
Provisions	11	<u>2,879</u>	<u>12,947</u>
Total Non-Current Liabilities		<u>2,879</u>	<u>12,947</u>
Total Liabilities		<u>206,867</u>	<u>312,167</u>
Net Assets		<u>5,614,996</u>	<u>5,544,814</u>
Equity			
Retained Earnings		1,009,996	939,814
Capital Reserves	12	<u>4,605,000</u>	<u>4,605,000</u>
Total Equity		<u>5,614,996</u>	<u>5,544,814</u>

The accompanying notes form part of these financial statements

**CITY WEST LOTTERIES HOUSE INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	Capital Reserves \$	Retained Earnings \$	Total \$
Balance at 1 July 2020	4,605,000	736,462	5,341,462
Surplus for the year	-	203,352	203,352
Balance at 30 June 2021	<u>4,605,000</u>	<u>939,814</u>	<u>5,544,814</u>
Surplus for the year	-	70,182	70,182
Balance at 30 June 2022	<u>4,605,000</u>	<u>1,009,996</u>	<u>5,614,996</u>

The accompanying notes form part of these financial statements

**CITY WEST LOTTERIES HOUSE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Cash Flows from Operations Activities			
Receipts from tenants		574,120	610,216
Interest received		1,458	18,077
Receipts from Government Stimulus Packages		-	35,100
Payments to suppliers and employees		(599,614)	(390,380)
		<hr/>	<hr/>
Net cash (used in) / generated from operating activities	13(b)	<hr/> (24,036) <hr/>	<hr/> 273,013 <hr/>
Cash Flows from Investing Activities			
Receipts from Capital Grants		210,953	202,831
Purchase of property, plant & equipment		(1,142,969)	(197,722)
		<hr/>	<hr/>
Net cash (used in) / generated from investing activities		<hr/> (932,016) <hr/>	<hr/> 5,109 <hr/>
(Decrease)/ increase in cash held		(956,052)	278,122
Cash and cash equivalents at the beginning of the year		1,901,097	1,622,975
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	13(a)	<hr/> <u>945,045</u> <hr/>	<hr/> <u>1,901,097</u> <hr/>

The accompanying notes form part of these financial statements

**CITY WEST LOTTERIES HOUSE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1 Statement of Significant Accounting Policies

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 2015* and the reporting requirements of Lotterywest, the principal funding body. The Board of Management have determined that the Association is not a reporting entity.

The financial report covers City West Lotteries House Inc. as an individual entity. City West Lotteries House Inc. is an association incorporated in Western Australia under the *Associations Incorporation Act 2015*.

The principal activity of the Association is the provision of accommodation and services to registered charities and not for profit associations, in premises which have been funded by Lotterywest grants

The report has been prepared in accordance with the requirements of the *Associations Incorporation Act 2015* and the following Australian Accounting Standards:

AASB 101	Presentation of Financial Statements
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accrual basis and is based on historical costs. It does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

Property, Plant and Equipment

Freehold land and buildings have been brought to account at cost.

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

The following rates of depreciation have been applied on a straight-line basis:

Buildings	2%
Building Improvements	10-20%
Plant and fittings	10%-50%
Furniture and Equipment	20%-50%

**CITY WEST LOTTERIES HOUSE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

Revenue

Revenue from rents is recognised on the supply of services to the tenant.

Non-reciprocal government support is recognised in the income and expenditure statement on an accrual basis.

Grant income is recognised when the Association obtains control over the funds, which is generally at the time of receipt.

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

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

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

Income Tax

The financials have been prepared on the basis the Association is exempt from income tax.

Employee Benefits

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by the employee up to the reporting date. No consideration is given to expected future wage and salary levels, nor experience of employee departures and period of service. A liability is treated as current where the employer has a present obligation based on services rendered by employees up to the reporting date.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

Goods and Services Tax (GST)

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

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

Cash and cash equivalents

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

**CITY WEST LOTTERIES HOUSE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

Trade and other receivables

Trade and other receivables are generally settled within 30 days and therefore carried at amounts due. A provision is established at the time a specific debt is considered doubtful. Bad debts are written off when identified.

Trade and other payables

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

The Association as lessor

The Association leases rooms in their building to external parties.

Upon entering into each contract as a lessor, the Association assesses if the lease is a finance or operating lease.

Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Critical accounting estimates and judgements

The Board of Management evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Comparative figures

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

**CITY WEST LOTTERIES HOUSE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
2 Other Income		
Capital grant	246,313	202,831
Government stimulus packages	-	35,100
Associate membership	-	780
Interest income	1,458	18,077
	<u>247,771</u>	<u>256,788</u>
The Association would have made a loss of \$176,131 (2021: \$34,579), had the following one-off items not been received:		
Capital grant	246,313	202,831
Government stimulus packages	-	35,100
Total one-off other income	<u>246,313</u>	<u>237,931</u>
3 Net profit		
The net profit is arrived at after charging the following specific items:		
Depreciation	212,729	115,429
Auditors' remuneration	5,750	3,534
4 Cash and cash equivalents		
Cash at bank	945,045	1,901,097
	<u>945,045</u>	<u>1,901,097</u>
5 Trade and other receivables		
Tenant debtors	52,551	60,509
	<u>52,551</u>	<u>60,509</u>
6 Inventory		
Reprographics stock	<u>-</u>	<u>633</u>

**CITY WEST LOTTERIES HOUSE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
7 Property, plant and equipment		
Land at cost	1,750,000	1,750,000
Buildings – at cost	4,780,514	3,652,306
Accumulated depreciation	(1,773,065)	(1,571,231)
	<u>3,007,449</u>	<u>2,081,075</u>
Total land and buildings	<u>4,757,449</u>	<u>3,831,075</u>
Plant, furniture & equipment – at cost	304,189	289,428
Accumulated depreciation	(245,235)	(234,340)
	<u>58,954</u>	<u>55,088</u>
Total Property, Plant and Equipment	<u>4,816,403</u>	<u>3,886,163</u>
<p>The land is held in the name of City West Lotteries House Inc. There exists a Deed of Trust between the Association and Lotterywest, whereby the Association is trustee and holds the property in trust for Lotterywest. Use of and title to the property is subject to certain trusts and conditions as specified in the Trust Deed dated 3rd December 1998.</p>		
8 Trade and other payables		
Trade creditors	20,905	68,464
Tenant Security deposit	49,252	52,035
GST liability	30,390	24,230
PAYG payable	2,730	4,356
Superannuation payable	5,283	5,550
Accrued expense	8,087	11,675
	<u>116,647</u>	<u>166,310</u>
9 Income in advance		
Rent in advance	62,165	62,746
Parking in advance	13,685	15,677
Storage in advance	441	1,024
Telephone and internet in advance	4,592	-
	<u>80,883</u>	<u>79,447</u>
10 Grants in advance		
Grants in advance	-	35,360
	<u>-</u>	<u>35,360</u>

Grants received in advance from Lotterywest towards the Lotteries House Conference 2020, which due to COVID-19 was postponed, has been expended following the Conference which was held in late 2021.

**CITY WEST LOTTERIES HOUSE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
11 Provisions		
Provision for annual leave	6,458	18,103
Provision for long service leave	2,879	12,947
	<u>9,337</u>	<u>31,050</u>
12 Capital Reserves		
The balance in this account represents funds advanced by the Lotterywest for the acquisition of land and buildings and reserves for future capital works.		
13 Cash Flow Information		
(a) Reconciliation of Cash		
Cash at the end of the financial years as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:		
Cash at bank	945,045	1,901,097
(b) Reconciliation of Cash Flows from operations with profit from ordinary activities		
Profit from ordinary activities after income tax	70,182	203,352
Non-cash flows in loss from ordinary activities		
- Depreciation	212,729	115,429
- Capital grant (non-operating)	(246,313)	(202,831)
Changes in assets & liabilities		
- (Increase)/decrease in receivables	7,958	8,573
- (Increase)/decrease in prepayments	715	9,856
- (Increase)/decrease in inventories	633	-
- Increase/(decrease) in payables	(49,663)	111,574
- Increase/(decrease) in income in advance	1,436	20,227
- Increase/(decrease) in provisions	(21,713)	6,833
Cash flows (used in)/ generated from operating activities	<u>(24,036)</u>	<u>273,013</u>
14 Association information		
Principal Place of business: City West Lotteries House 2 Delhi Street West Perth		
15 Capital commitments		
There are no capital commitments as at 30 June 2022.		



4 November 2022

The Board of Directors
City West Lotteries House
2 Delhi Street
West Perth WA 6005

Dear Directors

MANAGEMENT LETTER

We advise that we have recently completed the audit of City West Lotteries House Inc. for the year ended 30 June 2022.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

We have the following matters to report to you arising from our audit.

Prepaid expenses

During our audit, we noted there were instances where the expenses relating to the 2022/2023 financial year had been fully expensed in the 2021/2022 financial year. We have since corrected these errors for the financial statements.

We recommend that all expenses be considered for adequate cut-off adjustments to ensure that the expense is included in the period in which the services and goods are received.

Accrued expenses

During our audit, we noted that the Electricity usage for May and June 2022 totalling \$5,825.51 inclusive of GST, paid in the 2022/2023 financial year had not been accrued at yearend. We have since corrected these missed accrued expenses in the financial statements.

We also noted that salaries and wages relating to services in June 2022 and paid in July 2022 had not been accrued. We have since corrected the error for the financial statements.

We recommend that in future you ensure that expenses and wage costs are considered for cut-off when preparing accrued expenditure workings to ensure that the cost and/or service is reported in the period to which the services received relate to.

PPE Stocktake and fixed assets register

We noted that it has been a long time since a stocktake were conducted of the fixed assets and a review of the asset register. We have since discussed this matter during the audit closing meeting held with the Treasurer, General Manager, and the Building Administrator.

We recommend that a stocktake of assets in the premises be conducted before the 2023 audit and compared against the fixed assets register and where required, adjustments made to the fixed assets register to ensure that only assets in existence are reported on the asset register.

During the audit closing meeting, we discussed that the fixed assets register be maintained and updated in-house. Historically, we have been assisting update the fixed assets register to calculate the depreciation and the written down values however to ensure we are not breaching our independence requirements as auditors, we would request that the fixed asset register is prepared by someone other than us. We are happy to assist with any information needed from our past audits and walkthrough with the preparer on how to update the current fixed assets register.

Audit Adjustments and Errors

During our audit we identified several errors/differences in the accounts that have been communicated and acknowledged in the representation letter.

If you would like to discuss any matter in relation to the audit, please do not hesitate to contact us.

We would like to take this opportunity to thank Steven, Nicky and Fiona for assisting us with our queries to enable us to finalise the audit.

Yours sincerely

AMW AUDIT

Chartered Accountants



MARTIN SHONE

Director