



*Creating brighter
futures for **young people**
by bringing education,
industry and the
community together.*

Annual Report
2022



Maribyrnong and
Moonee Valley
Local Learning and
Employment Network

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Child safety statement

MmVlln is committed to providing a safe environment with zero tolerance towards all forms of child abuse. We work to establish culturally safe spaces that listen to, empower and value young people wherever we work.

Acknowledgement of Country

We acknowledge the Traditional Custodians of the land we live and work on, the Bunurong and Wurundjeri Woi Wurrung peoples of the Kulin Nation and their connections to land, sea and community. We pay our respect to their Elders past and present.



Who we are

Mmvllen creates brighter futures for young people in Maribyrnong and Moonee Valley by bringing education, industry and the community together.

We're passionate about creating lasting impacts, particularly for those who may face barriers to employment or further education. We believe a community thrives when it invests in its young people.

Our work

Mmvllen acts as a bridge supporting young people on their journey from school to the next phase of their lives and careers. Our programs offer young people the guidance, skills and opportunities they need to navigate this moment with confidence.

In supporting young people in the Maribyrnong and Moonee Valley areas, we are also addressing workforce preparation gaps in our communities and creating a lasting positive impact for local industries in Melbourne's inner west. To achieve this, we work closely with our highly valued network of industry and education sector partners.

mmvllen was established in **2001**

We are **1** of **31** Local Learning and Employment Networks (LLEN) across Victoria

We **support** the Maribyrnong and Moonee Valley areas

We are a registered **charity** with Deductible Gift Recipient status

Chairperson's report



It has been another big year for mmvllen. We celebrated our 21st anniversary with an amazing event, paying tribute to founding CEO Sue Fowler and local student Mitchell Celantano with inaugural awards named in their honour.

We also engaged with LLEN members and supporters to pledge 69 opportunities to support the careers, pathways, and employment of local young people.

After considerable negotiation we were able to secure another three-year contract through the Department of Education, taking this LLEN's journey to almost 25 years.

In that time, we have seen mmvllen make considerable impact to the lives of young people, utilising their local knowledge and networks through a placed based model of delivery.

As an example, in the last seven years mmvllen has facilitated work readiness workshops for over 4000 young people, created 1000+ work experience placements, orchestrated more than 500 teacher/coordinator network engagements and 150+ mentor matches.

I would like to acknowledge Judy Ring, former principal of Travancore School. Judy recently retired after 15 years on mmvllen's Committee of Management and a period as Deputy Chair, both marked by calm, consistent and well-informed advice. Judy, mmvllen has benefited greatly from your commitment to the education of young people, and especially those facing mental health difficulties.

Finally, I would like to thank the current Committee of Management for their time and energy, advice and insight. To our excellent staff, thank you for your commitment to positively impacting the lives of local young people.

Peter Harrison
Chairperson



CEO's report



It's been a fantastic year of bringing schools, industry, community, training organisations and local government together to positively impact the lives of local young people.

After the success of our 21st anniversary celebration, we followed up the 69 pledges made by industry, school, and community organisations.

As a result, in 2022, we had 1367 participations by young people in our programs and activities, facilitated 28 school-industry activities, over 90 employers engaging with mmvllen activities and 131 teachers/coordinators attending vocational networks facilitated by mmvllen.

We continued to expand our impact by delivering the Maribyrnong Youth Employment Pathways Program, the Whittlesea Youth Mentoring program, and the Pathways to Employment programs, which provide numerous opportunities for young people to stimulate their pathway to employment through mentoring, work placement, skill building workshops and events and industry guest speakers.

We also undertook a short-term project with funding through DFFH to explore ways of recruiting and supporting volunteer mentors that reflect the diverse communities we work with.

With the support of Maribyrnong City Council, Hume Whittlesea LLEN, DFFH and philanthropic grant providers, mmvllen has expanded its impact to maximise the skills and knowledge we can offer the community. We hope to increase this in the years to come.

I would like to thank our passionate and enthusiastic staff, who have worked so hard to achieve amazing outcomes in the last year for local young people.

Boyd Maplestone
CEO



Celebrating our **21st** anniversary

A 21st birthday is a significant milestone in the lives of young people and not-for-profits alike. On 19 May last year we marked the occasion at a Riverside Maribyrnong event, bringing together many of the partners and supporters who have enabled our successes over the years.

We heard from a number of wonderful stakeholders on the day. Program alumni Michael shared his experience of the Youth Mentoring Career Pathways program and its role in his career progress. State Member for Essendon and senior minister Danny Pearson spoke about how communities thrive when they invest in young people. CEO and senior project officer Boyd and Jade were thrilled to host a Q&A with AFL legend Brad Johnson, a son of the west who has myriad insights to share about leadership, entrepreneurialism, and the skills required to navigate a career change.

We recognised contemporary local achievers by introducing two awards, the Mitchell Celantano Trade Award for vocational students and the Sue Fowler Award for organisations and individuals whose work contributes to mmvlllen's mission of young people being 'confident, capable and on their way to success in work and life.'



Our heartfelt thanks to all who joined the celebrations and AGM proceedings, and especially to those who made pledges to get involved and support our work moving forward. We have acted on 69 pledges requesting services and offering to support activities arising from this event.

We would also like to recognise the work of four local students undertaking SWL placements in Events Management on the day, who performed a variety of roles including welcoming guests and interviewing them at our vox pop station. **Great work!**



To watch the 21st anniversary video and for more event highlights, visit www.mmvllen.org.au/21st-anniversary

2022 in review

Young people

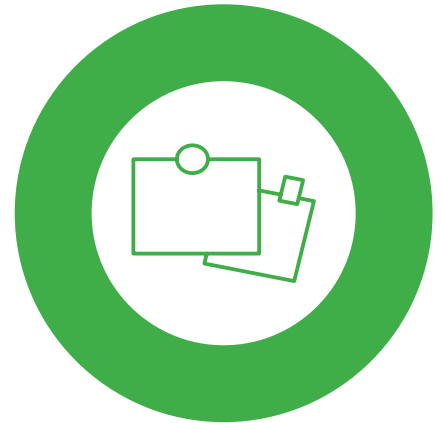
1356

young people participating in our programs, with **1287** students and **69** post-school students



1003

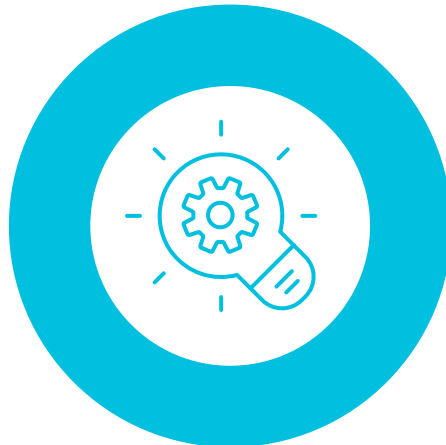
members of Jobcraft, our youth jobs noticeboard



Education

28

school-industry programs



94%

of secondary schools in Maribyrnong and Moonee Valley are supported by mmvllen



Industry and Community

90+

active employers and industry partners in our network



45+

employers and industry partners engaged in programs this year



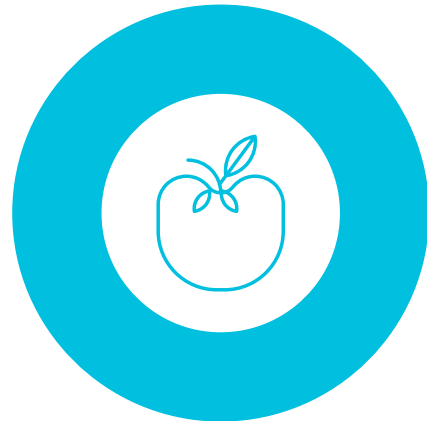
1287
students participated
in school programs



89
students consumed SWL and
SBAT placement opportunities



16
local schools work
with us



131
Attendees at VCAL, and VET Pathways
Coordinators Network meetings

25
volunteer mentors
were matched with
a young person



26
new mentors were trained

School-industry engagement

A key part of mmvlllen's work is acting as a bridge between industry and schools in and around Maribyrnong and Moonee Valley.

Our work facilitates experiences that inspire students, introducing them to a range of possible career pathways. We support schools to develop connections with local industry for Structured Workplace Learning (SWL) placements and facilitate the arrangement of School Based Apprenticeships and Traineeships. We run industry tours for student groups and arrange guest speakers at schools. We foster both one-off connections with local industries as well as longer-term partnerships, all with the aim of helping students as they transition from school into employment, training or further study.

We also provide workshop activities through our World of Work program that supports students to explore career options and prepare for future work opportunities. In 2022 we were thrilled to deliver 18 such activities, including a tailored program for English as an Additional Language (EAL) students from Western English Language School (WELS).

We are deeply appreciative to our large and diverse network of employers and professionals who participated in school programs, as well as the always hard-working vocational coordinators and staff at schools across Maribyrnong and Moonee Valley.

We delivered
28 events

We delivered
6 guest speaker events

We delivered
18 World of Work workshops

in 2022

85

SWL placements with employers in our network



4

School-based Apprenticeships/ Traineeships

-  **31** Health care and social assistance
-  **29** Retail
-  **7** Construction
-  **5** Administration and support services
-  **3** Veterinarian and animal care
-  **3** Hospitality
-  **2** Arts and Recreation
-  **1** Hair and beauty
-  **1** Media and communications
-  **1** Public administration and safety
-  **1** Horticulture
-  **1** Wholesale

2022 school-industry highlights



Embracia partnership

2022 has been a year for exploring possibilities and new partnerships after COVID. Throughout 2022, mmvllen facilitated a special partnership between Embracia Aged Care Avondale Heights and students from St Columba's College, bringing together two groups who were feeling isolated and lacking community connection in the aftermath of COVID-19 restrictions.

Embracia staff shared their industry knowledge with students and provided hands-on learning opportunities through Structured Workplace Learning placements. By buddying up residents and students, the program blossomed into something special with strong connections formed between staff, students and residents.

To document the several month long program and thank staff and residents, students hosted a high tea at Embracia and presented a collaboratively crafted 'Stories That Connect Us' table runner for the facility.

"Our residents still ask for the students so you can definitely see the impact of this relationship"

Lilian, Education Manager at Embracia

Westsider partnership with Footscray High

In Semester 1, mmvllen coordinated a pilot project between Footscray High School year 11 VCAL students and The Westsider newspaper, leading to the creation of 'Youth Space': a dedicated page where students explored the communities they live in and shared stories that reflect their interests and passions. During the program, a group of students were able to visit Coulson Aviation at Essendon Airport to interview the crew of a fire-fighting chinook helicopter.



Qantas and Citywide industry tours

In September, students from St Bernard's College and St Columba's College campus toured Qantas facilities, exploring the breadth of career opportunities available in the aviation sector. The following month, students from Braybrook College and Footscray High School were led on a tour of multiple Citywide park sites, learning about diverse job opportunities with a company that provides civil services, horticulture and other services across much of Melbourne.

WELS World of Work program

In June, mmvllen ran a World of Work program tailored to recently settled students from Western English Language School (WELS). The sessions focused on building student confidence and supporting students to consider their future career, training and study options. The program included a campus tour of VU Polytechnic in Sunshine, where students explored different trades, as well as a mock interview session supported by local industry partners.

On Track Connect

On Track Connect is a state wide program delivered locally by each LLEN to support school leavers within six months of finishing school. Using our community relationships, we connect young school leavers with support services, training and employment opportunities. If a young person's situation is more complex, we provide one on one support and transition them into individually tailored programs and pathways.

In 2022, we received 19 leads after a significant delay in referrals, of which 16% were early school leavers. We referred seven young people to support services and other opportunities, and were able to contact 80% of our leads.

Problems that Matter

Mmvllen developed the Problems That Matter initiative to arm students with the ability and agency to solve problems whilst developing skills required for the future world of work such as communication, team work, creativity and enterprise. In 2022, mmvllen staff undertook a number of planning sessions with local schools, developing a model for future implementation.

mmvllen

"Problems That Matter is structured but flexible. Teachers can tailor it to the students in front of them, this is one of the key features that makes it inclusive. When given the opportunity every single student has ideas and opinions to share."

Karen, STEAM Leading Teacher, Footscray High School

Problems That Matter

The **Problems That Matter**¹ initiative responds to the challenge of creating 21st century problem solvers by establishing a learning framework for teachers, students and schools to inhabit. **Problems That Matter** empowers students to investigate and solve **complex local community problems** by utilising human-centred design methodologies and prepares students for active citizenship.

The Outcomes

Problems That Matter creates a learning environment that allows:

- **students** to be active researchers and develop the knowledge and skills of problem-based learning. Students gain an understanding of social citizenship and how they can thrive in the workforce.
- **teachers** to impart a method of learning that builds autonomy, confidence and capability using student centred approaches, project-based inquiry and formative assessment.
- **schools** to embrace a method for combining educational demands for curriculum certainty and sound pedagogical philosophy, that in turn meets society's expectations of engaged citizens that are prepared for a 21st century world.
- **community** to contribute opportunities for students to become stakeholders in local problems and provide insights into acts of local citizenship and future employment roles.

¹ Student Investigating "Problems That Matter" in Their Communities: Taylor, Brennan, Zipin. Connect 242 - April 2020. Connect. 2020 (242) <https://research.acer.edu.au/connect/vol2020/iss242/2>

School **networks**

Mmvllen plays an important role supporting careers staff in Melbourne's west to develop connections and build knowledge by convening local VCAL and VET Pathways Networks. These networks met each term in 2022 to share resources, discuss career pathway planning and hear from representatives in education & training organisations.

Throughout 2022, the networks have been particularly important spaces for careers coordinators and staff to contextualise, prepare and advocate in advance of major changes to the vocational curriculum structure in Victoria from 2023. The positive attendance of these networks – over 110 attendances across the quarterly meetings – highlights their value for careers staff in these spaces.

In the second half of 2022, mmvllen was also able to work with Ascot Vale Heights Special School to bring together careers staff from special schools around Melbourne's west and north, identifying opportunities for knowledge-sharing and collaboration on VET for special schools.

131

Attendees at VCAL, and VET Pathways Coordinators Network meetings



Youth mentoring programs

Mmvllen runs a number of programs incorporating careers mentoring for young people.

Our tailored mentoring programs consider the needs and interests of young people and provide them with a safe and supported environment where they can explore career pathways and work towards their goals with a trained mentor.

Frequently these initiatives pair mentoring with other activities designed to empower young people and support their transition from school to the next phase of their lives.

We do this through a number of internal and partnered initiatives. After a busy year in 2022, the mmvllen team is grateful for all of the support and work from our partner organisations, the incredible volunteer mentors we work with, as well as employers who provide work placements for young people. We are also of course deeply appreciative of the young people who put their trust in us to support them in their future endeavours.



Youth Mentoring Career Pathways program

YMCP in 2022



25

young people matched to a Mentor, with **24** engaging in further education and study and **5** in employment



28

participants in **4** Skill Building Workshops



26

new volunteer Mentors trained

Our Youth Mentoring Career Pathways (YMCP) program gives young people in Moonee Valley and Maribyrnong who face barriers to employment a chance to develop professional networks, learn new skills and gain hands-on careers experience. We offer a responsive program of careers mentoring, work placements and skill-building workshops to ensure that the needs and interests of each participating young person are met.

In 2022, mmvllen increased our pool of trained mentors whilst continuing to deliver supported mentorships, work placements and a successful suite of skill-building workshops and events for young people.

We also partnered with Moonee Valley City Council for a 'Digital Footprint 101' event featuring a panel discussion with HR experts, a social media adviser/gaming influencer and youth speakers.



Youth Employment Pathways Program (YEPP)

Mmvllen and Maribyrnong City Council ran the YEPP program for a second year in 2022, supporting young people aged 16-25 who are connected with Maribyrnong to undertake a variety of activities helping them towards employment.

Notably, we ran a 'Winter Hangs' evening in partnership with Maribyrnong City Council, our first major youth-focused event since COVID restrictions eased. The event offered young people a chance to connect, enjoy live entertainment from a young FReeZA performer, and hear tips from a LinkedIn specialist about levelling up their professional social media.

17 young people were engaged in 2022 in mentoring, work placements and skill-building workshops through the program.

"I developed my communication skills by talking with a range of diverse people including staff and volunteers in the program"

YEPP participant

Pathways To Employment

The Pathways to Employment program is a two year program funded by a DFFH Engage! grant, which prepares young people in the areas we work for the transition from school to employment by equipping them with tools and strategies that will build their confidence.

We achieve this through a program of workshops developed from the input of youth advisory committees, as well as access to an ongoing facilitator, mentors, and peer support.

We mentored 25 young people, 14 of which were from refugee or CALD backgrounds, and delivered workshops with over 400 student attendances. We celebrated with students engaged in the program with a youth-led Pizza Day.

We ran
workshops
with **517** students
and young people
out of school
in 2022

Whittlesea Youth Mentoring Program

The Whittlesea Youth Mentoring Program is a program funded by the City of Whittlesea and co-delivered by the Hume Whittlesea LLEN (HWLLEN) and mmvllen. The new initiative matches young people in outer northern Melbourne who are unemployed, underemployed and face barriers to the labour market with an adult mentor aligned to their goals and values for a minimum of nine months.

Mmvllen came on board in late 2021 to facilitate mentor recruitment and support young people's journey through the program. In its establishing phase in 2022, the program generated 26 referrals, matched 7 young people with mentors and trained 20 local mentors in outer northern Melbourne.

Meet a youth mentee

It can be daunting for young people to navigate the world of employment and education, and the challenges can be even more acute for young people who have recently settled in Australia and are building social connections.

This was the case for Aisha after she moved to Melbourne's West from Ethiopia. Aisha joined the YMCP program, seeking support from a mentor to help in her job search. She was also interested in undertaking some work experience to complement her Youth Work studies.

Mmvllen facilitated a placement at Kensington Neighbourhood House where Aisha was involved in the study support program. She was able to experience a range of programs delivered by the Neighbourhood house. Aisha was also matched with a mentor to provide support as she prepared for employment.

Aisha said the program allowed her to develop her communication skills by talking to a variety of people from diverse backgrounds.

She says she is not as shy since completing the placement, finding it easier to communicate with new people and adding skills to her resume.

"You'll learn a lot and it will be a good experience"



New **initiatives** and resources

The Mitchell Celantano Trade Award

Created in 2021, the Mitchell Celantano Trade Award honours the memory of local student Mitch after his sudden passing in 2021. Mitch was an outstanding VCAL trade student from Essendon Keilor College who demonstrated a great work ethic and gained an apprenticeship from his trade placement. We celebrate his legacy by recognising other students with similar attributes. The award carries a \$500 prize towards the winner's vocational career pathway. The inaugural winner – presented at our 21st celebration event – was Mount Alexander College student Roman, who went to great lengths to complete a construction placement in the middle of COVID restrictions.

We'd like to acknowledge the work of the Celantano family and Essendon Keilor College in supporting this award, as well as the generous sponsorship of Nelson Alexander Essendon in providing the prize.

Emerging Stronger consultations

In support of a culturally diverse volunteer mentoring program within our YMCP program, mmvllen commissioned Mohamed Semra of Endeavour Youth Australia to facilitate consultations with young African-Australian professionals from Melbourne's west in late 2022. The consultations explored motivations for volunteering as well as the kinds of support and values that keep volunteers engaged.

From these insights, mmvllen was able to develop a framework and action plan to strengthen our volunteering program and ensure it encourages and supports mentors reflecting the diversity of the communities in which we work. We are thankful to the Department of Families, Fairness and Housing (DFFH) for their small grants funding, which also enabled us to re-engage 24 previous mentors.



The Sue Fowler Award

Established in 2021, the Sue Fowler Award honours the inaugural CEO of mmvllen, who served in the role from 2001 to 2015. She established the organisation and its identity as a caring, supportive and empowering force for local young people, especially those with barriers to education, training and employment.

This award recognises local organisations and individuals who contribute to the mmvllen vision. The winner receives \$500 towards a program, project or professional development opportunity.

The winner of the inaugural Sue Fowler Award was Braybrook College. Their careers staff demonstrated considerable resilience through COVID-19, going above and beyond to ensure positive outcomes for students despite difficult circumstances. The award was accepted by Principal Kelly Panousieris at our 21st anniversary celebration in May 2022.

Youth Hub

Youth Hub is our online one-stop shop for valuable and accessible information and resources covering all aspects of life after school. We are continually updating the hub and seeking feedback from young people to ensure it is a valuable resource where young people who are leaving school can find the info they need to take their next steps with confidence and optimism. Explore Youth Hub at mmvllen.org.au/hub

Our people



**mmvllen staff
members left to right:**
Jade, Laura, David,
Boyd, Lauren and Tim

Our 2022 Committee of Management

Peter Harrison
Chair

Yolette De Zilwa
Deputy Chair

Jennifer Lees
Treasurer

Vicki Cooper
Secretary

Mary Jankulovski

Diana McGowan

Catherine Oldham

Susanne Andriesz

Judy Ring
(retired, former Deputy Chair)

Our 2022 team members

Boyd Maplestone
Chief Executive Officer

Jade McQuilken
Senior Project Officer

Lauren Cammiss
**Senior Project Officer,
Marketing and Communications**

Laura Buerckner
**Project Officer, Youth Mentoring
and Career Pathways**

Tim Bulaon
Project Officer

David Fisher
Project Support Officer

David Atkinson
Finance Officer

Financial report

Financial declaration

Maribyrnong & Moonee Valley Local Learning and Employment Network Inc.

MARIBYRNONG & MOONEE VALLEY LOCAL LEARNING AND EMPLOYMENT NETWORK INC.

FINANCIAL DECLARATION FOR RESPONSIBLE PERSON

The Responsible Persons declare that in the Responsible Persons' opinion:

- (a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Jennifer Lees
Treasurer
Maribyrnong & Moonee Valley Local Learning
and Employment Network Inc.



Boyd Maplestone
Chief Executive Officer
Maribyrnong & Moonee Valley Local Learning
and Employment Network Inc.



Dated: 18 April 2023

Statement of financial position

Maribyrnong & Moonee Valley Local Learning and Employment Network Inc.

As at 31 December 2022

	2022	2021
Assets		
Current Assets		
Cash and cash equivalents	513,314	326,693
Trade and other receivables	51,395	48,133
Other assets	6,547	2,980
Total current assets	571,256	377,806
Non-Current Assets		
Right of use assets	9,153	20,173
Total non-current assets	9,153	20,173
Total Assets	580,409	397,979
Liabilities		
Current Liabilities		
Trade and other payables	34,542	29,446
Other liabilities	144,062	
Employee entitlements	27,902	24,477
Lease liabilities	9,467	12,159
Total current liabilities	215,973	66,082
Non-Current Liabilities		
Lease liabilities	-	8,274
Total non-current liabilities	-	8,274
Total Liabilities	215,973	74,356
Net Assets	364,436	323,623
Equity		
Retained earnings	364,436	323,623
Total Equity	364,436	323,623

Statement of comprehensive income

Maribyrnong & Moonee Valley Local Learning and Employment Network Inc.

As at 31 December 2022

	2022	2021
Revenue		
Revenue from ordinary activities	628,499	535,392
Expenses		
Staff development	7,858	3,984
Consulting fees	14,432	84,908
Depreciation and amortisation	14,876	11,131
Telephone and internet	3,964	5,559
Audit fees	5,200	5,200
Interest expense	878	783
Short term lease expense	1,351	4,808
Consumables	8,825	4,622
Office expenses	7,175	11,757
Promotions	3,500	5,627
Contract and other services	4,111	2,355
Travel and motor vehicle	4,817	3,104
Other expenses	5,030	5,347
Employee related expenses	480,475	381,139
Utilities	1,497	1,447
Grant and activities expenses	23,697	31,352
Total expenses	587,686	563,123
Surplus / (Loss) for the year	40,813	(27,731)
Other comprehensive income for the year	-	-
Total comprehensive result for the year	40,813	(27,731)

Auditor's report



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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MARIBYRNONG & MOONEE VALLEY LOCAL LEARNING AND EMPLOYMENT NETWORK INC.

Opinion

We have audited the financial report of Maribyrnong & Moonee Valley Local Learning and Employment Network Inc. which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies, and the financial declaration for responsible person.

In our opinion, the accompanying financial report of Maribyrnong & Moonee Valley Local Learning and Employment Network Inc., has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) gives a true and fair view of the financial position of the Association as at 31 December 2022, and of its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

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

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

The responsible entities of the Association 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 ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a 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 responsible entities are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Liability limited by a scheme approved under Professional Standards Legislation
A member firm of DFK International, a worldwide association of independent accounting firms and business advisers



Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DFK Kidsons Partnership

DFK Kidsons Partnership

Robert Wernli

Robert Wernli
Partner

18 April 2023
Melbourne

Get involved

Young People

If you need support, experience or skills to help land a job or find your career path, check out mmvllen.org.au/youngpeople

Mentors

To support a young person facing barriers to employment, become a volunteer mentor at mmvllen.org.au/mentor

Employers

To discover how employers and professionals can participate in our school programs, host students and more, visit mmvllen.org.au/employer

Sponsors

Get behind our programs and increase our impact with sponsorship or tax-deductable donations at mmvllen.org.au/sponsor




Partners

If you're a like-minded organisation who wants to work together, go to mmvllen.org.au/partnerships



Members

Help shape the direction of mmvllen and access member benefits at mmvllen.org.au/membership

Connect

-  [Facebook.com/LocalLearningAndEmploymentNetwork](https://www.facebook.com/LocalLearningAndEmploymentNetwork)
-  [mmv.llen](https://www.instagram.com/mmv.llen)
-  [linkedin.com/company/mmvllen](https://www.linkedin.com/company/mmvllen)

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