

Brick & Block Careers

EST · 2005

ANNUAL REPORT

2022 -2023





Supporting the next generation of brick and blocklayers.





DIRECTORY

REGISTERED OFFICE AND POSTAL ADDRESS
4, 42-46 COCHRANES ROAD,
MOORABBIN VIC 3189

CHIEF EXECUTIVE OFFICER
MICHAEL MORRISSEY

**EXECUTIVE ASSISTANT AND
COMPANY SECRETARY**
SUSAN JOHNSEN

NATIONAL MANAGER
TONY BISHOP

WA MANAGER
DEAN PEARSON

**MARKETING AND COMMUNICATIONS
MANAGER**
AYESHA DADLANI

ACCOUNTANT
CANNY GROUP

AUDITOR
DAVIDSONS ASSURANCE SERVICES
PTY LTD.

www.brickandblockcareers.org.au
1300 66 44 96





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DECLARATION**





Business for good

We're a registered social enterprise.

Brick and Block Careers is proud to create a positive social impact in the communities we serve. We aim to fulfil the career aspirations of young Australians and jobseekers, by providing employment opportunities in brick and block laying. Brick and Block Careers is now an accredited social enterprise under the national Social Traders certification scheme.

Beneficiaries:

- Youth - 15 to under 25
- Youth Unemployed
- Youth Females
- Youth with financially disadvantaged backgrounds
- Youth in rural/regional communities
- Retention of youth within the apprenticeship.





MESSAGE FROM THE CEO

Michael Morrissey
CEO, Brick and Block Careers

Brick and Block Careers remains committed to its mission of addressing the skill shortage in bricklaying and promoting career opportunities within the industry. The following points highlight our performance and strategic initiatives during the financial year of 2023:

1. Industry Support: Despite challenges in the building industry, Brick and Block Careers continued to support over 1500 apprentices around Australia. While the total number of apprentices has remained stable, we have maintained our support for apprentices and employers, ensuring good apprentice numbers and fostering growth in the sector.

2. Strategic Focus for Attraction and Retention: Our strategic focus remained on attracting, preparing, placing, and retaining young individuals within the bricklaying and blocklaying trades. Through targeted marketing strategies, industry engagement, and school programs, we continue to attract apprentices and potential candidates for the industry. Moreover, we have initiated efforts to promote retention and encourage the involvement of key employers to sustain our apprentice numbers.

3. National Impact and Engagement: Nationally, our efforts have directly influenced positive outcomes, including the initiation of new apprenticeships, recommencement outcomes, and bricklaying labourers. Through extensive participation in career expos, programs, and events, we have expanded our presence across the country, enhancing awareness about the rewarding career pathways associated with bricklaying and blocklaying.



MESSAGE FROM THE CEO

4.Expansion into Roof Tile Careers: In response to the evolving demands within the construction industry, we successfully piloted Roof Tile Careers, a program aimed at promoting and supporting roof tiling apprentices in Victoria. This initiative was launched in collaboration and financial support of the leading roof tile manufacturers, reflecting our adaptability and commitment to catering to the housing industry needs.

5.Opening of our new Office in South Australia: We opened a new office in Adelaide to better service the trades in South Australia. Assisted with funding from a grant from the South Australian Government, Skills SA, we have been able to employ a dedicated Industry Engagement Officer. We have partnered with TAFE SA and FCTA, and with support from the four local South Australian manufacturers – Austral Bricks, PGH Bricks, Adbri Masonry and Lutum Masonry. Initial indications are that expanding our footprint in Adelaide is making a significant difference to the attraction to brick and blocklaying apprenticeships.

6.Social Enterprise and Community Engagement: Our dedication to social responsibility is reflected in our certification as a Social Enterprise, with a strong focus on empowering youth, particularly those from disadvantaged backgrounds and rural communities.

7.Immigration Support: Acknowledging the need for skilled labour, we have collaborated with the UK-based Down Under Centre to facilitate the recruitment of migrant workers for bricklaying roles and providing valuable support to employers seeking skilled labour from overseas.

Looking ahead to the coming financial year, we remain committed to adapting our strategies to meet the changing demands of the construction industry and sustaining our pivotal role in addressing the skill shortage. Our focus will remain on developing apprentice recruitment, fostering industry partnerships, and promoting the growth of the bricklaying and blocklaying sectors nationwide.

Also looking backward and reviewing the data over the last 15 years that we have influenced; it is easy to see the increased number of young people entering and being retained in the industry. It is a credit to the staff of Brick and Block Careers since established in 2005.

“I extend my gratitude to the entire Brick and Block Careers staff for their hard work during the year. I also thank our industry partners, and stakeholders for their unwavering support and commitment to our mission.”

Sincerely,
Michael Morrissey
CEO, Brick and Block Careers





611

2022-23 HIGHLIGHTS

1,578 Apprentices Supported in FY23



500+ programs and expos attended.

Young Candidates Placed in 1st Year Brick and Blocklaying Apprenticeships.

18 years of operation.

Social Media Followers Reach 800,000 +



ABOUT US

Vision

To fulfil the career aspirations of young Australians and job seekers, by providing employment opportunities in brick and blocklaying.

We recruit suitable candidates in brick and blocklaying apprenticeships.



Values

We empower all staff to deliver a professional level of service that supports the delivery of operational excellence.

We are responsible to fulfil our commitment to staff and candidates with a clear understanding of the standards and accountabilities required.

We believe in open, honest and responsive communication and collaboration with all staff.



PEOPLE EMPOWERMENT RESPONSIBILITY TRANSPARENCY



ABOUT US

History

Victorian Brick & Blocklaying Training Foundation Ltd (VBBTF) was established in June 2003 following a request from the Clay Brick & Paver Association of Victoria, representing brick and block manufacturers, for a levy funded scheme to be put in place to address the shortage of competent bricklayers in Victoria.

In January 2006, the name was changed to Australian Brick & Blocklaying Training Foundation Ltd (ABBTF). A new Board was appointed and the Victorian business model was rolled out to all States as ABBTF, starting with the consolidation of Victoria, New South Wales, Queensland and the Australian Capital Territory. In 2007 Western Australia, South Australia and Tasmania were added to the group and operations commenced nationally.

In April 2022, the company adopted a new trading name – Brick and Block Careers.

By providing support in key areas, including apprentice retention and mentoring support for both the employer and the apprentice, Brick and Block Careers assists industry in preparing for current and future demand for quality bricklaying tradesmen and women.

Brick and Block Careers is governed by a Board of Directors who represent the clay brick and block manufacturers, builders, commercial bricklayers, a Registered Training Organisation, the Housing Industry Association and the Master Builders Association. The structure of the Board is to ensure all relevant parties in the building and construction industry are represented.



Brick and Block Careers Rebrand - April 2022



BOARD MEMBERS



Josie Skyes (Chair)
General Manager
Austral Bricks VIC
Appointed: 13-11-2018



Simon Croft
Executive Director
Building Policy,
Housing Industry Association
Appointed: 16-02-2017



Shane Dermody
General Manager Masonry,
Adbri Masonry
Appointed 12-07-2021
Resigned 08-08-2023



Jarrod Sanfilippo
Managing Director,
Burbank Group
Appointed 13-05-2021



Heath Hopwood
Executive General Manager
CSR Masonry & Insulation
Appointed 12-07-2021



Nik Babovic
General Manager Operations,
TAFE Queensland
Appointed 12-08-2021



Tim Murphy
Director
Fugen Group
Appointed: 18-11-2008



Michael Morrissey
Chief Executive Officer
Brick and Block Careers
Appointed: 04-12-2019



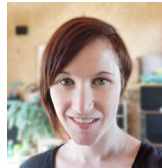
Ian Pedley
Director
IRP Masonry
Appointed: 14-11-2016



Susan Johnsen
Company Secretary
Brick and Block Careers
Appointed: 30-05-2018



Ray Favetti
Director
Favetti Group of Companies
Appointed: 16-02-2017



Jennifer Lawrence
Manager Industry Policy,
Master Builders Australia
Appointed 12-07-2021
Resigned 01-08-2023

BOARD MEMBERS - New in Financial Year 2024



Mark Ellenor
COO
Brickworks
Limited

Appointed: 14 November 2023



**Paul Hill (Deputy
Chair)**
National Sales
Manager
Adbri Masonry

Appointed: 29 August 2023



Liz O'Grady
Industry Policy
Master Builders
Australia

Appointed: 14 November 2023



MEMBER COMPANIES

Clay brick and concrete masonry manufacturing companies strongly support the ABBTF training scheme to provide a skilled workforce and meet industry demand for their products.

Member companies are actively involved across all States and the ACT with the promotion of bricklayer training and employment, product support for training and advising their customers of ABBTF programs and activities.

Our valued member companies:

Victoria

Adbri Masonry
Austral Bricks
Austral Masonry
PGH Bricks & Pavers

Tasmania

Adbri Masonry
Austral Bricks
Island Block & Paving

New South Wales

Adbri Masonry
Austral Bricks
Austral Masonry
Baines Masonry
Namoi Valley Brickworks
PGH Bricks & Pavers

Australian Capital Territory

Adbri Masonry
Austral Bricks
Austral Masonry
PGH Bricks & Pavers

Queensland

Adbri Masonry
Austral Bricks
Austral Masonry
PGH Bricks & Pavers
Scott Brickworks

Western Australia

Austral Bricks
Midland Brick

South Australia

Adbri Masonry
Austral Bricks
LUTUM - Australian
Roofing & Masonry.
PGH Bricks & Pavers

adbri MASONRY
working together

australbricks[®]

australmasonry[®]



**BAINES
MASONRY**
Quality First



islandblock.com.au

LUTUM
AUSTRALIAN ROOFING & MASONRY

Midland Brick



PGH BRICKS & PAVERS[™]

SCOTT
BRICKWORKS TOWNSVILLE



BRICK AND BLOCK CAREERS STAFF FY-2022

Management



**Michael
Morrissey**

Chief
Executive
Officer



**Tony
Bishop**

National
Manager



**Dean
Pearson**

Manager -
WA



**Susan
Johnsen**

Executive
Assistant &
Company
Secretary



**Ayesha
Dadlani**

Marketing and
Communications
Manager



BRICK AND BLOCK CAREERS STAFF FY-2022

Operations & Admin



David Brown

Industry Engagement Team Leader
VIC - TAS



Jessica O'Flaherty

Industry Engagement Officer
VIC - TAS



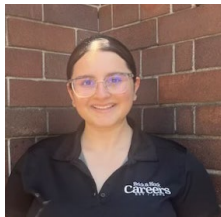
Simon Nashed

Industry Engagement Officer - VIC
Roof Tile Careers



Nadine McEwan

Industry Engagement Officer
NSW-ACT



Amanda Wannous

Industry Engagement Officer
NSW-ACT



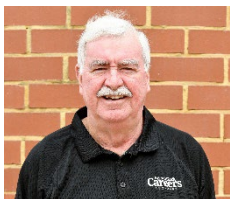
Karlene Feldbauer

Industry Engagement Officer
QLD



Elisha Walsh

Industry Engagement Officer - SA



Ian Fitzgerald

Industry Engagement Officer - WA



Rebecca Moriconi

Industry Engagement Officer - WA



Christine Stewart

Finance Officer



Mai Nguyen

IT-CRM Support Officer





OUR IMPACT

Apprentice bricklaying numbers in-training based on the six-month lag data from the National Centre for Vocational Education Research (NCVER) as at December 2022 was 2,278 in-training, compared with the previous year at 2,173. Brick and Block Careers supported 71% of all bricklaying apprentices in training.



NEW
APPRENTICESHIP
OUTCOMES

618

NATIONAL
OUTCOMES

796

SUPPORTED
IN-TRAINING
APPRENTICES

1,578

RE-
COMMENCEMENTS

159

DIGITAL
REACH

800,000+





In summary:

- Roof tiler numbers have been stable over the last 15 years, mainly driven by maintenance work. The average age of a roof tiler is 32 years old.
- Roof tiling as a trade is on the Federal Government's Skills Priority List and is listed as a shortage in all states.
- Apprentice numbers have been in decline for some years now. Roof tiling is now only taught in Victoria, New South Wales, and Queensland, and at only four Registered Training Organisations.
- Victoria has the highest concentration of apprentices.



L-R: Simon Nashed (Industry Engagement Officer – Roof Tile Careers) with Roof Tile trainer Martin Woodard from Murray Mallee Training Company Ltd (MMTC Ltd).



L-R: Michael Durling, Roof Tile trainer from Holmesglen with Simon Nashed

Roof Tile Careers

Roof Tile Careers was launched in June 2023. Background: The Australian roof tile manufacturers requested Brick and Block Careers to review options to consider assistance that could be offered in the recruitment of roof tiling apprentices. The three manufacturers involved are Monier Roof Tiles, Bristile Roofing and Lutum Australian Roofing & Masonry.



The program covers:

- A full-time Industry Engagement Officer,
- Marketing and collateral used to promote roof tiling as a career,
- New stand-alone website, and
- Social media sites.

The newly appointed Roofing Industry Engagement Officer has the role to:

Promote roof tiling apprenticeships and place potential candidates into work trials to generate apprenticeship sign-ups. Develop business to gain referrals of both youth and mature-aged individuals.

DIRECTORS REPORT

YEAR ENDED 30 JUNE 2023

Principle Activities

The principle activities of ABBTF are to address the skill shortage in bricklaying by promoting the benefits of training, the career opportunities and supporting employers in the recruitment, training and employment of apprentices.

Changes were made in FY23 to pilot Roof Tile Careers off the procedures of Brick and Block Careers to promote roof tile apprentices in Victoria only.

Purpose

Brick and Block Careers has adopted the following purpose for its operation: "To ensure there is an adequate and competent bricklaying/blocklaying workforce to support the demand for brick and block as a construction material and improve the standing of bricklayers and blocklayers within the building industry."

Financial Results

Brick and Block Careers performance for the financial year to 30 June 2023 was strong in both financial results and maintaining our supported apprentice numbers.

As a result of operating activities for the 2022-23 financial year, a surplus of \$451,140 was achieved against a budgeted \$50,891 net profit. 2021-2022 was \$305,536 in surplus.

Contributions from industry and member companies were slightly down as the building industry worked through a backlog of work and building activity started to go into a decline. Subsidy payments to apprentice employers were back to normal coming off the high from FY22. The previous year saw a high level of competitions due to the training package changes and coming out of COVID.

Operating costs for FY23 were back to normal levels following the impact of COVID over the past few years.

The company is exempt from paying income tax.



We embrace values and behaviours that make a difference to the way we work with the community around us. Our work is guided by our values.



DIRECTORS REPORT

We ensure our strategy for growth is holistic and provides our industry partners with the support services and resources that will jointly make us successful.



Strategy/Focus

The new housing market continued to deliver strong results in bricklaying for FY23; however, the forecast drop in new housing starts is expected in FY25. Taking this into account, Brick and Block Careers continues our strategy to fill the shortfall of trades in the industry and are now looking ahead at the potential impact of a declining market.



During FY23 we continued our work in:

1) Attracting apprentices: Continue our primary role to recruit and place brick and blocklaying apprentices in the Australian market. Our strategy is to target schools and career teachers at the levels for Years 10 to 12 students, along with developing target marketing and educational material to promote the benefits of brick and blocklaying as a career path. This, along with increasing our efforts in industry engagement, has enabled us to focus on expanding the number of employers by actively chasing hot spots.



2) Attracting foreign immigration and working holiday visas: In conjunction with a migration company based in the United Kingdom, Down Under Centre, Brick and Block Careers has actively marketed in Europe for bricklayers to boost the current numbers.

In preparation for FY24, Brick and Block Careers has started to change the focus to retention and developing ways to involve key builders to maintain apprentice numbers.





DIRECTORS REPORT

Operational



Brick and Block Careers has maintained operational staff in the larger capital cities, while maintaining other States from these offices.

Brick and Block Operational Offices:

- Victoria, Melbourne office also servicing Tasmania,
- New South Wales, Sydney office also servicing the Australian Capital Territory,
- Queensland, Brisbane office also servicing Northern NSW,
- Western Australia, Perth office, and
- South Australia, Adelaide office.

Lead Recruitment



A total of 2,882 leads were followed up by Brick and Block Careers operational staff during the year. We continue to focus on quality over quantity and assess candidate suitability for an apprenticeship in brick and blocklaying. Seek, Indeed, Facebook Jobs, social media, careers teachers, job actives and the Brick and Block Careers Jobs Board remain our best sources for attracting these leads.

Career Expos, Programs and Events



A total of 177 programs and 342 expos and events were attended by our staff over the year, this equates to nearly 10 programs/expos/events attended across the country each week, where our operational staff are engaging with key influencers and students in promoting the career pathway opportunities that follow from a Certificate III qualification in Bricklaying/Blocklaying.





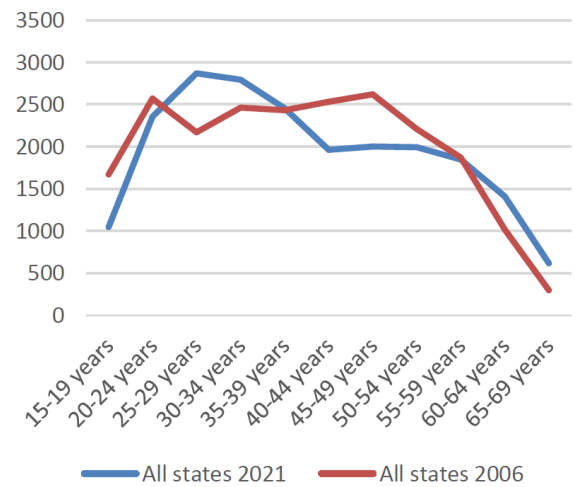
DIRECTORS REPORT

The 2021 Census Results

The Australian Bureau of Statistics (ABS) held the latest census in August 2021 with the release of the employment data in October 2022. It is data as collected in the census where an Australian citizen nominated their occupation to be a bricklayer or stonemason. Consideration should also be given to the effect of COVID on the census collection day.

- New South Wales was just finishing one of their hardest lockdowns and trades were not allowed to work outside of their local area.
- Victoria was also within their longest 77-day lockdown, although construction was nominated as a critical trade and allowed to work.
- Western Australia was continuing their border lockout which reduced the number of bricklayers returning to that state after the 2018-2020 housing decline.
- Queensland reduced trades due to the limited number of tradesmen allowed on site at any one time.
- Most states made it compulsory to be vaccinated to work on site, which had a significant impact on bricklayer numbers.

National Age Group Detail - all states



Summary Chart

The total number of people working as bricklayers and stonemasons has reduced since the last census in 2016. Positively, the age profile continued to show a larger cohort in the under 35-year-olds, which reverses the trend seen in 2006 where the largest group were heading towards retirement.



DIRECTORS REPORT

Apprentice Retention

Apprentice retention remains a key focus with Brick and Block Careers. During the financial year contact calls were made at the three-month and nine-month marks, following commencement in the apprenticeship. This is the period where the apprentice is at most risk of leaving the apprenticeship and where we see the highest attrition rates. Calls are directed to both the employer and the apprentice. Once completed a welcome pack is sent to both in appreciation.

Additional methods employed included:

- Liaising with the career teachers, Brick and Block Careers field staff encourages a two-week work experience opportunity prior to assessing for trade suitability.

- Brick and Block Careers plays a critical role in matching the right apprentice with the best-fit employer. A good match minimises any problems or issues occurring in the early stages of the apprenticeship.

- Out of Trade (OOT) apprentices occur when an apprentice has lost their job due to unforeseen circumstances. When identified early, particularly through our retention call process, Brick and Block Careers are then able to register the apprentice and match them with a new employer within the industry.



Support for Employers of New Apprentices



DIRECTORS REPORT

Incentives

Our Brickstart Subsidy of \$3,000 over the first three years of the apprenticeship has been a key factor in supporting apprentice training and employment. Our staff, through advertising, social media, and our website, actively promote all the incentives currently available to employers of apprentices.

Support for the employers has also been achieved through the Federal Government's skill shortage incentives.

Boosting Apprenticeship Commencements (BAC) was introduced in October 2020 and ceased on 30 June 2022. The BAC scheme was available to employers who engaged a new apprentice or trainee, with a subsidy of up to 50% of the wages for a new or recommencing apprentice, up to a maximum of \$7,000 per quarter.

BAC has now been replaced with Australian Apprenticeships Incentive System which offers support to both the employers and apprentices in priority occupations. Bricklaying remains on the Australian Apprenticeships Priority List.

Support for Employers of New Apprentices

Government Incentives:

For employers of apprentices from 1 July 2022 until 30th June 2024:

- 10% of wages for 1st and 2nd Year apprentices (up to \$1,500 per quarter), and
- 5% of wages for 3rd Year apprentices (up to \$750 per quarter).

For employers of apprentices in regional and remote Australia from 1st July 2022 until 30th June 2024:

- Additional 5% of wages for 1st Year apprentices (15% of wages for 1st Year apprentices (up to \$2,250 per quarter), 10% of wages in the 2nd Year (up to \$1,500 per quarter) and 5% of wages for 3rd Year apprentices (up to \$750 per quarter)).



Brick and Block Careers, Federal and State Government Incentives:

State	Brick and Block Careers*	Federal Government July 2023*	State Government July 2023*	Total
VIC, NSW, QLD, TAS	\$3,000	Up to \$15,000		Up to \$18,000
SA	\$3,000	Up to \$15,000	Up to \$11,200 Construction Industry Training Board	Up to \$29,200
WA	\$3,000	Up to \$15,000	Up to \$12,000 Construction Training Fund	Up to \$30,000
ACT	\$3,000	Up to 15,000	Up to \$6,000 Training Fund Authority	Up to \$24,000

Support for New Apprentices

Government Incentives:

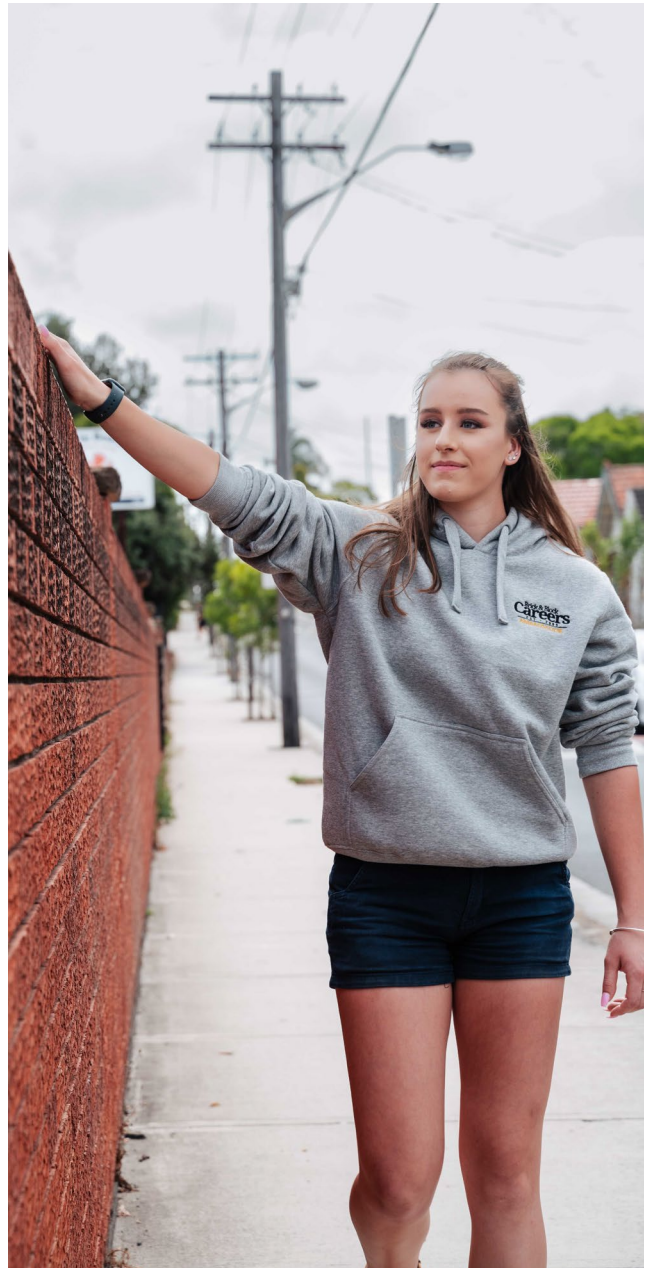
For apprentices from 1st July 2022 until 30th June 2024:

- \$1,250 every six months over the first two years of the Australian Apprenticeship (up to \$5,000 in total).

Apprentice trade support loans increased on 1 July 2023 to reflect the changes in line with CPI. The living away from home allowance has not changed.

Brick and Block Careers work closely with the Federal Government, supplying information on apprentice vacancies to ensure Certificate III in Bricklaying/Blocklaying remains on the National Skills Commission Skills Priority List.

Current incentives available to both employers of bricklaying apprentices, and apprentices in training are summarised in the table below. The notable change is the Construction Training Fund in Western Australia has added a further \$2,000 to their funding for employers to take on a brick and blocklaying apprentice in that state.



DIRECTORS REPORT

Fee Free TAFE Positions

Post the Federal Skills Summit, the Federal government announced fee-free courses for some VET TAFE courses. This was handed over to the states to determine the courses to be funded.

The table below outlines the fee-free bricklaying training in each state:

▪ VIC	Bricklaying Certificate III not included on free list
▪ TAS	Bricklaying Certificate III not included on free list
▪ ACT	Bricklaying Certificate III not included on free list
▪ WA	Already subsidised – not on free list
▪ SA	Free as of 1/1/23, TAFE and limited private RTO positions
▪ QLD	Free as of 1/1/23
▪ NSW	Already free

Improved Communications with Builders

In preparation for a downturn in the market, Brick and Block Careers have increased our engagement with the key builders. Builders play a critical role in protecting future apprentice numbers. Specifically:

- We now release regular quarterly newsletters to industry,
- We have increased LinkedIn activity aimed specifically at builders,
- Developed a “Builders Information Pack”, and
- Increased visits to management to increase awareness of our work.











Brick and Block Careers participating Manufacturers

RESULTS - NATIONAL

Quarterly Update (September 2023)

Brick and Block Careers - Supporting industry's future and next generation.



L-R: Tony Bishop - National Manager - Brick and Block Careers, Brian Wexham - Chief Executive - SkillsOne, Anne Cazar Director - National Skills Week with Michael Morrissey Chief Executive Officer - Brick and Block Careers

National Skills Week 2023 was launched in Canberra. The week aims to highlight the talents, skills, career pathways, and value of apprentices and trainees across Australia. As Silver Sponsors, Brick and Block Careers CEO Michael Morrissey and National Manager Tony Bishop were part of the National Skills Week launch held in Canberra on 10 August 2023.

National Skills Week is an initiative led by SkillsOne, in collaboration with the government and stakeholders. The aim is to achieve exceptional outcomes and gain extensive media coverage.

At Brick and Block Careers, we aim to empower young Australians and job seekers by offering them a chance to pursue a fulfilling career in brick and blocklaying, starting with an apprenticeship. We are committed to providing ample employment opportunities to help them achieve their aspirations and lead a successful life.



Brick and Block Careers sponsored the WorldSkills Australia National Competition in Melbourne, with Ethan Everett from Illawarra NSW winning the Gold Medal, Hamid Amini from Brisbane QLD winning the Silver Medal, and Marc Colarusso from Melbourne East VIC winning the Bronze Medal.



Brick and Block Careers also sponsored the 20-minute Gun Trowel Speed Challenge, which was also won by Ethan Everett from Illawarra TAFE NSW.

SUPPORTED APPRENTICE ENROLMENTS		
NATIONAL	Jun-22	Jun-23
YEAR 1	712	611
YEAR 2	455	497
YEAR 3	301	367
YEAR 4	117	103
TOTAL	1,585	1,578

Total supported apprentice numbers grow by 3% in the quarter and remain strong compared with the same time in the previous year. Brick and Block Careers supports 71% of all In Training apprentices - NCVET data Dec-22.



brickandblockcareers.org.au

1300 66 44 96



DIRECTORS REPORT

Annual Report 2022 - 2023



INTRODUCING OUR NEW AMBASSADORS FOR 2024

SNEAK PEAK! We are excited to announce our new Ambassadors for 2024-2025,

- Hamid Amini from Queensland,
- Paul Lee from New South Wales,
- Elizabeth Briggs from South Australia, and
- Jake Pawski from Western Australia



AMBASSADORS 2022 - 2023



- Diego Calderon
- Chelsea Whelan
- Cory Smith
- Monique Juratovac
- Jacob Pedler (not in the photo.)

We want to express our appreciation to our current ambassadors, who have helped us promote Brick and Blocklaying to our target audiences. Additionally, they represent and endorse the career pathways positively.

These passionate individuals promoted the bricklaying industry via various channels – expos, career events, panel discussions, podcasts, website banner, blogs, news articles, social media, and promotional videos.

Immigration

Promotional material was developed for bricklayer employers who may be looking overseas for labour.

The flyer (Brick and Blocklaying Immigration) is available for sending to any customers interested in taking up the free initial consultation with the UK immigration company, Down Under Centre (DUC). This is normally worth \$300.



**ARE YOU FACING LABOUR SHORTAGES?
Have You Considered Immigration?**

Have you considered your options to employ brick and blocklayers from overseas?
Post COVID the Australian Government is speeding up the time to process Skilled Visas, so now is the time to act.

Not sure if this could work for your business?
Brick and Block Careers has secured a deal with the Down Under Centre that allows interested bricklaying business access to **A FREE INITIAL CONSULTATION WORTH OVER \$300.**

A consultant from the Down Under Centre will go through your situation to find out whether immigration is right for you. They have the expert knowledge to let you know what options best suit your requirements.

**Employing overseas bricklayers just got a lot easier:
Just contact the Down Under Centre and ask for the complimentary brick and blocklayers first consultation.**



Melbourne, VIC: +61 459 293 148
Email: wes.zandt@downundercentre.com
Website: downundercentre.com

Link to free Visa points calculator:
downundercentre.com/free-visa-points-calculator
Or visit brickandblockcareers.org.au/migration/

Are you currently seeking a proficient bricklayer to join your team?

During the year several companies took up the offer and worked with DUC to introduce migrant workers into their teams.

DIRECTORS REPORT

FUNDING OF BRICK AND BLOCK CAREERS

The scheme is jointly funded by a levy on the sale of clay bricks and concrete masonry and a contribution from manufacturing members of the Foundation.

Manufacturers supporting the Foundation are:

- Adbri Masonry
- Austral Bricks
- Austral Masonry
- Baines Masonry
- Island Block & Paving
- Lutum - Australian Roofing & Masonry.
- Midland Brick
- Namoi Valley Brickworks
- PGH Bricks & Pavers
- Scott Brickworks

The support rate is \$1.50 per thousand clay bricks delivered (\$3.00 per thousand for double height in Western Australia) and 7.5 cents per square metre in the wall for concrete masonry products.

The levy and matching contribution are paid monthly to Canny Group Accounting. An independent levy audit process is in place to validate the application of the formulas and amounts paid.

The levy was re-authorised by the Australian Competition and Consumer Commission (ACCC) on 3 July 2014 following a submission by ABBTF.

Principle Activities

The principle activities of the Foundation are to address the skill shortage in bricklaying by promoting the benefits of training, the career opportunities and supporting employers in the recruiting, training and employment of apprentices.

No significant changes in the nature of activities occurred during the year.



DIRECTORS REPORT

SPONSORSHIP

SkillsOne and National Skills Week

Brick and Block Careers collaborated with SkillsOne to participate in National Skills Week this year with a silver sponsorship.

The main aim of National Skills Week is to promote vocational learning and highlight the career opportunities available to Australians. Its objective is to dispel outdated myths and raise awareness about the benefits of vocational education and training (VET). The event also aims to inspire Australians to consider a career in a trade or skill by showcasing the achievements of skilled professionals and tradespeople. Through general media coverage and event promotion, National Skills Week aims to enhance the status and recognition of VET in the broader community.



Home | Sponsors | **Brick and Block Careers**



Brick and Block Careers



Annual Report 2022 - 2023

MEDIA STATEMENT



The Hon Anthony Albanese MP
Prime Minister of Australia



WEBINARS



BLOG



NATIONAL SKILLS WEEK IS COMING!

nationalskillsweek.com.au

Join in the celebration.
Discover VET.



PODCAST



MEDIA RELEASES

AUGUST 2022

DIRECTORS REPORT

OPERATIONAL

WorldSkills Australia National Competition



WorldSkills Australia

Brick and Block Careers sponsored the WorldSkills Australia National competition, held in Melbourne in August 2023. The competition included bricklaying apprentices and VETiS students representing their individual states and competing for the opportunity to go on and represent Australia at the WorldSkills International competition being held in Lyon, France in September 2024.





BRICK AND BLOCK CAREERS
supported

1,578

*Apprentices
(in-training)
nationally*



NATIONAL OVERVIEW –

OPERATIONAL TOTAL SUPPORTED

Apprentices by State		Year 1	Year 2	Year 3	Year 4	Total
VIC	Supported	152	117	92	-	361
NSW	Supported	149	104	96	42	391
ACT	Supported	3	1	3	-	7
QLD	Supported	132	100	60	21	313
TAS	Supported	13	26	22	13	74
SA	Supported	78	53	40	19	190
WA	Supported	84	96	54	8	242
TOTAL	Supported	611	497	367	103	1,578

At 30 June 2023

Brick and Block Careers supported 1,578 Apprentices Nationally

Brick and Block Careers supported 1,578 apprentices in training, compared with 1,585 at the same time last year.

Our focus during the year continued to be on recruitment, preparation, placement, and retention of young people for the trade to fill the vacancies for brick and blocklaying apprenticeships.



DIRECTORS REPORT

**NEW
APPRENTICESHIP
OUTCOMES**

796

**RECOMMENCEMENT
OUTCOMES**

159

**OTHER OUTCOMES -
BRICKLAYING
LABOURERS**

19

TOTAL OUTCOMES

796

YEAR ENDED 30 JUNE 2023

Operational Review

Brick and Block Careers supported 1,578 apprentices in training, compared.



AUSSIE female BRICKIES



Supporting females in brick and blocklaying.

We aim to create a secure and encouraging community for young female bricklaying apprentices in Australia.

Looking for a community of women who are passionate about bricklaying? Look no further than Aussie Female Brickies!

We have created a closed Facebook group is a space for female apprentices, bricklayers, and women who are interested in pursuing a career in bricklaying to connect, share support, and learn from each other.

Whether you're just getting started in the trade or you're a seasoned pro, Aussie Female Brickies is the place for you. Here, you'll find:

- A supportive community of women who understand the unique challenges and rewards of being a female bricklayer.
- Advice and tips from experienced bricklayers.
- Resources and information on training, apprenticeships, and job opportunities.
- Inspiration from other women who are breaking down barriers and building successful careers in bricklaying.



Initially, this Facebook group is by invitation only, it will be rolled out to others soon.

BRICK START SA



South Australian Skills SA Grant

The 'Brickstart SA' campaign is an essential component of the state's efforts to address the skills gap. The primary goal of this campaign is to bolster and empower the brick-and-blocklaying sector by creating new employment opportunities. A dedicated Industry Engagement Officer – Elisha Walsh, has been appointed in SA to provide unwavering support and assistance in achieving this goal.

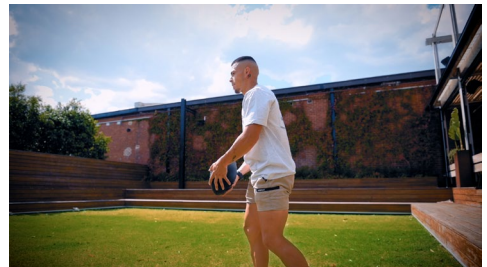
Brick and Block Careers have partnered with TAFE SA and FCTA, and with support from the four local South Australian manufacturers – Austral Bricks, PGH Bricks, Adbri Masonry and Lutum Masonry.

The FY24 grant included full approval for an Industry Engagement Officer for South Australia. The second part of the grant was a partial approval for a brick and block marketing campaign to 16- to 24-year-olds who are no longer in school. Funding has been approved for the first stage of this process in FY24, to develop a campaign which will be presented for full approval in May 2024 for FY25.





**SPORTS
ENTERTAINMENT
NETWORK.**



Brick and Block Careers partnered with Sports Entertainment Network to develop Kickstart Your Career Campaign

2.4 Million Reach



DIRECTORS REPORT

YEAR ENDED 30 JUNE 2023

Brick and Block Careers Staff

The staff at Brick and Block Careers continued to work effectively throughout the year to meet and exceed KPIs and fulfil many of the aspirations of youth job seekers in attracting, engaging, and placing new apprentices into industry in accordance with our Purpose, Mission, and Vision.

The Chair and Board of Directors acknowledges and thanks all Brick and Block Careers staff for their efforts and hard work throughout the year.

Dividends

The company does not have a share capital and it is precluded from paying dividends.

Significant Changes during the Financial year 2022-2023

The following changes in the company occurred during the financial year.

- In June 2023 Roof Tile Careers was launched off the back of the success of Brick and Block Careers. The program is only in Victoria and is fully funded by the Victorian roof tile manufacturers.
- Brick and Block Careers submitted a successful application for a grant from Skills SA for programs to be introduced in South Australia in FY24.

Matters Subsequent to Balance Date

There are no matters or circumstances which have arisen since 30 June 2023 that have significantly affected or may significantly affect the operations of the company, the results of those operations, or the situation of the company in the financial years subsequent to that financial year.

Likely Developments

We intend to apply to the Australian Competition and Consumer Commission (ACCC) for re-authorisation for a further 10 years, to continue to apply a levy on clay bricks and concrete masonry, with lodgement of our application pending.

Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Superannuation Trustees

Contributions for employees are made to superannuation funds, which are totally independent of Brick and Block Careers.

Contracts with Directors

Since the end of the previous financial year, no Director has received or become entitled to receive any benefit (other than a benefit included in the aggregate amount of remuneration of Directors shown in the accounts) by any reason of a contract made by the company with any Director, or with a firm of which a Director is a member, or with a company in which a Director has a substantial financial interest.

With the exception of Brick and Block Careers subsidies for the employment of apprentice bricklayers which are paid on a valid claim from the following:

- Fugen Group with whom Tim Murphy is a director,
- IRP Masonry with whom Ian Pedley is a director, and
- Favetti Group of Companies with whom Ray Favetti is a director.

These companies are eligible to claim the support in accordance with Brick and Block Careers terms and conditions of the apprentice employment subsidy.



DIRECTORS DECLARATION

AUSTRALIAN BRICK & BLOCKLAYING TRAINING FOUNDATION LTD
(A.C.N. 097 159 914)

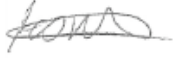
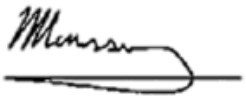
DIRECTORS REPORT YEAR ENDED 30 JUNE 2023

Indemnifying Officer or Auditor

During the financial year, the company paid a premium in respect of a contract insuring the Directors of the company, the Company Secretary, and all Executive Officers of the company against a liability incurred as a Director, Company Secretary or Executive Officer to the extent permitted by the Corporations Act 2001.

The company has not otherwise, during or since the end of the financial year indemnified or agreed to indemnify an Officer or Auditor of the company or any related body corporate against a liability incurred as an Officer or Auditor.

Signed in accordance with a resolution of the Board of Directors:

Director	 _____	Josie Sykes
Director	 _____	Michael Morrissey

Dated this 6th day of September 2023.



DIRECTORS DECLARATION

AUSTRALIAN BRICK & BLOCKLAYING TRAINING FOUNDATION LTD
(A.C.N. 097 159 914)

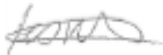
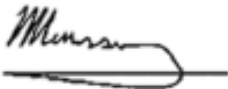
DIRECTORS DECLARATION

The Directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the Directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors:

Director	 _____	Josie Sykes
Director	 _____	Michael Morrissey

Dated this 6th day of September 2023.



AUSTRALIAN BRICK & BLOCKLAYING TRAINING FOUNDATION LTD
(A.C.N. 097 159 914)



/ EST.1905

**AUDITORS INDEPENDENCE DECLARATION UNDER S307C OF THE CORPORATIONS
ACT 2001 TO THE DIRECTORS OF AUSTRALIAN BRICK AND BLOCKLAYING TRAINING
FOUNDATION LTD**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

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

A handwritten signature in black ink, appearing to read 'S. Kirtley'.

Stephen Kirtley
Director

Dates this 31st day of August, 2023

Davidsons Assurance Services Pty Ltd
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Newtown, Geelong, 3220

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Geelong VIC 3220
PHONE 03 5221 6399

/ TORQUAY
6 Walker Street
PO Box 125
Torquay VIC 3228
PHONE 03 5261 2029

/ DIRECTORS
Stephen Wight CA
Stephen Kirtley CA

Davidsons Assurance Services Pty Ltd
ACN 123 096 692 / ABN 77 123 096 692
info@davidsons.com.au
davidsons.com.au

Liability limited by a scheme approved under Professional Standards Legislation. Davidsons is not licensed to provide financial product advice under the Corporations Act 2001 (Cth)



FINANCIAL REPORT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Income			
Members and Industry Contributions		3,870,449	3,950,482
Operating Costs			
Group Scheme Subsidies		174,515	188,590
Direct Employment Subsidies		679,043	1,004,292
Marketing and Promotional Costs		154,757	143,995
Personnel Costs		1,701,612	1,555,275
Programs		52,673	116,431
		<u>2,762,600</u>	<u>3,008,584</u>
Gross Surplus (Deficit)		<u>1,107,849</u>	<u>941,898</u>
Non-Operating Income and Costs			
Interest Received		148,711	53,834
Sundry Income		43,645	45,601
Administration Expense	2	(849,065)	(735,797)
Net Surplus (Deficit) for the year		<u>451,140</u>	<u>305,536</u>

The accompanying notes form part of these financial statements.



FINANCIAL REPORT

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	6,650,130	6,043,814
Trade and other receivables	4	534,529	518,137
Sundry debtors		81,762	71,653
Accrued income		56,884	31,995
TOTAL CURRENT ASSETS		7,323,305	6,665,599
NON-CURRENT ASSETS			
Property, plant and equipment	5	475,958	501,079
TOTAL NON-CURRENT ASSETS		475,958	501,079
TOTAL ASSETS		7,799,263	7,166,678
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	465,832	220,817
Employee entitlements		191,060	221,081
Provision for future subsidies		1,450,650	1,453,150
GST payable	7	122,491	99,021
TOTAL CURRENT LIABILITIES		2,230,033	1,994,069
NON-CURRENT LIABILITIES			
Employee entitlements		21,745	13,264
Provision for future subsidies		1,029,500	1,092,500
TOTAL NON-CURRENT LIABILITIES		1,051,245	1,105,764
TOTAL LIABILITIES		3,281,278	3,099,833
NET ASSETS		4,517,985	4,066,845
EQUITY			
Retained earnings		4,066,845	3,761,309
Current year earnings		451,140	305,536
TOTAL EQUITY		4,517,985	4,066,845

The accompanying notes form part of these financial statements.



FINANCIAL REPORT

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	3,761,309	3,761,309
Total comprehensive income for the year	305,536	305,536
Balance at 30 June 2022	4,066,845	4,066,845
Balance at 1 July 2022	4,066,845	4,066,845
Total comprehensive income for the year	451,140	451,140
Balance at 30 June 2023	4,517,985	4,517,985

The accompanying notes form part of these financial statements.



FINANCIAL REPORT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		4,294,463	4,521,051
Payments to suppliers and employees		(3,727,071)	(3,739,134)
Interest received		123,821	43,221
Net cash provided by operating activities	8	691,213	825,138
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		18,455	57,727
Payment for property, plant and equipment		(103,351)	(124,425)
Net cash used in investing activities		(84,897)	(66,698)
Net (decrease) increase in cash held		606,316	758,440
Cash at beginning of financial year		6,043,814	5,285,374
Cash at end of financial year	3	6,650,130	6,043,814

The accompanying notes form part of these financial statements.



FINANCIAL REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies:

Australian Brick & Blocklaying Training Foundation Limited is a company limited by guarantee, incorporated and domiciled in Australia.

The statements were authorised for issue on 6 September 2023 by the Directors of the Company.

Reporting Basis and Conventions

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

Australian Brick & Blocklaying Training Foundation Limited does not comply with the accounting standard AASB137 in regard to the recognition and measurement requirements of that standard. In accordance with this standard the provision for future subsidies recognised in these financial statements would be overstated.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

Accounting Policies

A. Income Tax

No provision for income tax has been raised as ABBTF operates solely as a not-profit company and is exempt from income tax.

B. Property, Plant and Equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a diminishing value basis over the asset's useful life to the company commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	15 – 50%
Motor Vehicles	15 – 22.5%
Website and Database	20%

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



FINANCIAL REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

C. Leases

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

D. Impairment of Assets

At the end of each reporting period, the company reviews the carrying values of its tangible to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

E. Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. The annual leave has been measured at the amounts expected to be paid at the end of the reporting period. The long service leave is calculated at the net present value of the amount expected to be paid and is discounted based on a probability of the employee reaching the time required to receive long service leave payments.

F. Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Provisions for future subsidies are recognised by way of calculation of the number of apprentices supported direct and through Group Training Organisations in all states as at 30 June 2022. The calculation is determined on each apprentice's time to complete his/her 3 years of their apprenticeship, per the table below.

Subsidy Provision per Apprentice			
		Provision years	Provision \$
Direct	Yr1	2	2,000
	Yr2	2	2,000
	Yr3	1	1,000
GTO	Yr1	1.5	1,500
	Yr2	1.5	1,500
	Yr3	0.5	500

FINANCIAL REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

G. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and deposits held at call with banks and annuities held as investments for 12 months.

H. Revenue and Other Income

Revenue collected via the Levy Contribution is recognised based on the Contributor providing a self-assessed recipient created tax invoice.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

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

I. 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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

J. Critical Accounting Estimates and Judgments

The directors 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 company.

Key estimates

(i) Impairment

The company assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

FINANCIAL REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

NOTE 2: EXPENSES

	2023	2022
	\$	\$
Administration expenses include:		
— Remuneration of auditor	13,200	11,700
— Accounting services	10,250	10,250
— Depreciation of equipment & vehicles	118,247	118,626
— Occupancy costs	218,873	196,635

NOTE 3: CASH AND CASH EQUIVALENTS

Cash on hand	-	-
Cash at bank	1,324,362	1,318,046
Term deposits/Annuities	5,325,768	4,725,768
	6,650,130	6,043,814

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	6,650,130	6,043,814
	6,650,130	6,043,814

NOTE 4: TRADE AND OTHER RECEIVABLES

CURRENT

Trade receivables	534,529	518,137
	534,529	518,137



FINANCIAL REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

NOTE 5: PROPERTY, PLANT AND EQUIPMENT

	2023	2022
	\$	\$
PLANT AND EQUIPMENT		
Equipment at cost	74,498	55,785
Less accumulated depreciation	(32,929)	(27,032)
Total plant and equipment	41,569	28,753
Website and Database at cost	525,890	525,890
Less accumulated depreciation	(315,250)	(262,590)
Total website and database	210,640	263,300
Motor vehicles at cost	368,205	329,130
Less accumulated depreciation	(165,790)	(141,991)
Total motor vehicles	202,415	187,139
Leasehold improvements at cost	22,174	22,174
Less accumulated depreciation	(842)	(287)
Total leasehold improvements	21,332	21,887
Total Property, Plant and Equipment	475,956	501,079

NOTE 6: TRADE AND OTHER PAYABLES

CURRENT

Trade payables	103,169	62,999
Sundry payables and accrued expenses	362,663	157,818
	465,832	220,817

NOTE 7: GST PAYABLE/(REFUNDABLE)

CURRENT

GST collected	179,095	158,843
Less GST paid	(56,744)	(59,822)
	122,491	99,021



FINANCIAL REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

NOTE 8: CASH FLOW INFORMATION

	2023	2022
	\$	\$
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	451,140	305,536
Non-cash flows in profit:		
— Depreciation	118,247	118,626
— (gain)/loss on sale of plant and equipment	(8,228)	(25,601)
Changes in assets and liabilities:		
— (increase)/decrease in receivables	(51,391)	111,707
— Increase/(decrease) in payables	40,170	(23,756)
— Increase/(decrease) in accrued expenses	139,345	323,718
— Increase/(decrease) in employee entitlements	(21,540)	17,534
— increase/(decrease) in GST liabilities	23,470	(2,626)
	691,213	825,138



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUSTRALIAN BRICK & BLOCKLAYING TRAINING FOUNDATION LTD

Opinion

We have audited the financial report of Australian Brick & Blocklaying Training Foundation Ltd (the company), which comprises the statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in equity and statement of cashflows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the company is prepared, in all material respects, in accordance with the Corporations Act 2001.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the 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 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.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the company for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose.

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

Management is responsible for the preparation of the financial report in accordance with the Corporations Act 2001, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

/ GEELONG

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/ TORQUAY

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Liability limited by a scheme approved under Professional Standards Legislation. Davidsons is not licensed to provide financial product advice under the Corporations Act 2001 (Cth)





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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Stephen Kirtley
Director

Dated this 26th day of September, 2023

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