

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

**Audited Financial Report
For The Year Ended
30 June 2022**

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

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DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

COMMITTEE'S REPORT

Your committee members submit the financial report of the Dandaragan Community Resource Centre Incorporated for the financial year ended 30 June 2022.

Committee Members

The names of the committee members throughout the year and at the date of this report are:

<u>Committee Members</u>	<u>Role</u>	<u>Dates</u>
Kaye McGlew	Chairperson	01/07/2021 to current
Trish Cahill	Vice Chairperson	01/07/2021 to current
Helen Chatfield	Treasurer	01/07/2021 to 21/10/2021 and 14/12/2021 to current
Kerry Cockburn	Secretary	01/07/2021 to current
Mark Cubitt	General Committee	01/07/2021 to current
Kaye Notley	General Committee	01/07/2021 to current
Sue Monks	General Committee	01/07/2021 to current
Mac Hewlett	Co-opted Member	01/07/2021 to current
Graeme Betteridge	Patron	01/07/2021 to current
Judy Allen	General Committee	01/07/2021 to 21/10/2021

Principal Activities

The principal activities of the association during the financial year were :

- To provide access to services and information that support capacity building within the community
- To provide access to services and information to address issues of disadvantaged within the community including but not limited to poverty, health, isolation and unemployment.
- Develop partnerships and business opportunities relevant to the needs of the community
- Work with stakeholders, other Community Resource Centres and all tiers of government to increase the profile of the WA Community Resource Network
- Provide members of the community with access to and training in the use of information technology.
- To ensure that all members of the community have access to information technology facilities.

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

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COMMITTEE'S REPORT (Continued)

Significant Changes

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

Operating Result

The Surplus after providing for income tax amounts to \$ 9,685 (2021: Surplus \$ 26,593)

Signed in accordance with a resolution of the Members of the Committee.



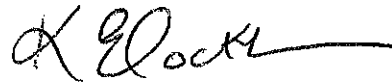
Signature

Kaye McGlew

Print Name

Chair Person

Print Position



Signature

Kerry Cockburn

Print Name

Secretary

Print Position

Dated this 10th day in October 2022.

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$ DANDARAGAN CRC	2022 \$ REDGUM	2022 \$ CONSOLIDATED
INCOME			
Grant Income Funding	180,687.18	-	180,687.18
Office Services	13,778.96	-	13,778.96
Fundraising and Donations	1,714.23	-	1,714.23
CRC Income	61,942.85	-	61,942.85
Memberships	1,167.76	-	1,167.76
Redgum Income	51,049.77	-	51,049.77
Redgum Advertising	-	46,680.61	46,680.61
Redgum Subscriptions	-	18,225.83	18,225.83
Redgum Other Income	-	1,640.18	1,640.18
Cleaning Income	15,909.29	-	15,909.29
Recoveries	660.92	-	660.92
TOTAL INCOME	<u>326,910.96</u>	<u>66,546.62</u>	<u>393,457.58</u>
COST OF SALES			
Opening Stock	3,183.31	-	3,183.31
Cost of Sales - Events	38,874.39	-	38,874.39
Local Expenses	7,351.68	-	7,351.68
Redgum Reports	11,369.52	-	11,369.52
Cleaning Expenses	9,683.32	-	9,683.32
Freight	20.00	-	20.00
Redgum Wages Costs	-	16,731.00	16,731.00
Redgum Print & Paper Costs	-	16,126.90	16,126.90
Closing Stock	(4,899.26)	-	(4,899.26)
TOTAL COST OF SALES	<u>65,582.96</u>	<u>32,857.90</u>	<u>98,440.86</u>
OTHER INCOME			
Interest Income	60.38	-	60.38
Training Incentives	9,404.53	-	9,404.53
DPIRD Traineeship Grant	1,666.61	-	1,666.61
WA Small Business Tariff COVID	-	-	-
COVID Cashflow Boost	-	-	-
TOTAL OTHER INCOME	<u>11,131.52</u>	<u>-</u>	<u>11,131.52</u>

The accompanying notes form part of this special purpose financial report.
To be read in conjunction with the compilation report.

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

EXPENDITURE	2022 \$	2022 \$	2022 \$
Accounting	3,371.59	-	3,371.59
Advertising	439.00	15.64	454.64
Bad Debts	-	298.36	298.36
Bank Charges	605.96	(1.75)	604.21
Catering Expenses	443.43	557.00	1,000.43
Cleaning Expenses	1,467.79	-	1,467.79
Depreciation Expense	8,671.71	2,504.18	11,175.89
Discounts Given	-	-	-
Donations	50.00	-	50.00
Dues & Subscriptions	5,392.27	-	5,392.27
Fees and Permits	71.60	-	71.60
Gifts	308.72	-	308.72
Grant Expenses	-	-	-
Insurance	5,903.01	-	5,903.01
Internet	1,101.61	-	1,101.61
IT Support & Services	7,114.77	284.95	7,399.72
Memberships	72.73	-	72.73
Office Supplies	293.49	-	293.49
Postage	192.60	-	192.60
Photocopier Expenses	7,462.66	-	7,462.66
Printing & Stationery	2,558.34	-	2,558.34
Professional Fees	26,581.58	-	26,581.58
Rent	1.82	-	1.82
Repairs & Maintenance	1,348.78	-	1,348.78
Sundry Furniture and Equip	1,147.09	-	1,147.09
Telephone	2,767.29	-	2,767.29
Training	259.86	-	259.86
Travel & Accommodation	913.48	-	913.48
Services Utilities	4,835.93	-	4,835.93
Employment Expenses	184,737.44	16,143.41	200,880.85
IT Provision for Future Equip	3,500.00	-	3,500.00
Redgum Printer Contribution	-	5,000.00	5,000.00
Rounding	46.69	0.22	46.91
TOTAL EXPENSES	<u>271,661.24</u>	<u>24,802.01</u>	<u>296,463.25</u>
Net surplus / (deficit) for the year	<u>798.28</u>	<u>8,886.71</u>	<u>9,684.99</u>
Accumulated surplus / (deficit) at the beginning of the year	137,957.70	13,925.07	151,882.77
Accumulated surplus / (deficit) at the end of the year	<u>138,755.98</u>	<u>22,811.78</u>	<u>161,567.76</u>

The accompanying notes form part of this special purpose financial report.
To be read in conjunction with the compilation report.

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	Consolidated 2022 \$	Consolidated 2021 \$
INCOME		
Grant Income Funding	180,687.18	159,453.16
Office Services	13,778.96	12,371.09
Fundraising and Donations	1,714.23	3,737.12
CRC Income	61,942.85	49,942.84
Memberships	1,167.76	1,260.00
Redgum Income	51,049.77	42,568.78
Redgum Advertising	46,680.61	34,864.53
Redgum Subscriptions	18,225.83	14,601.78
Redgum Other Income	1,640.18	1,262.74
Cleaning Income	15,909.29	14,410.08
Recoveries	660.92	176.00
TOTAL INCOME	<u>393,457.58</u>	<u>334,648.12</u>
COST OF SALES		
Opening Stock	3,183.31	3,268.44
Cost of Sales - Events	38,874.39	46,983.32
Local Expenses	7,351.68	3,382.59
Redgum Reports	11,369.52	12,511.68
Cleaning Expenses	9,683.32	7,585.58
Freight	20.00	-
Redgum Wages Costs	16,731.00	18,210.84
Redgum Print & Paper Costs	16,126.90	16,016.11
Closing Stock	(4,899.26)	(3,183.31)
TOTAL COST OF SALES	<u>98,440.86</u>	<u>104,775.25</u>
OTHER INCOME		
Interest Income	60.38	65.09
Training Incentives	9,404.53	21,453.02
DPIRD Traineeship Grant	1,666.61	20,000.04
WA Small Business Tariff COVID	-	3,000.00
COVID Cashflow Boost	-	13,188.00
TOTAL OTHER INCOME	<u>11,131.52</u>	<u>57,706.15</u>

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DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	Consolidated 2022 \$	Consolidated 2021 \$
EXPENDITURE		
Accounting	3,371.59	2,000.00
Advertising	454.64	1,035.31
Bad Debts	298.36	14.27
Bank Charges	604.21	578.88
Catering Expenses	1,000.43	1,044.60
Cleaning Expenses	1,467.79	686.38
Depreciation Expense	11,175.89	5,900.05
Discounts Given	-	10.42
Donations	50.00	479.00
Dues & Subscriptions	5,392.27	2,830.00
Fees and Permits	71.60	-
Gifts	308.72	-
Grant Expenses	-	2,644.39
Insurance	5,903.01	3,483.93
Internet	1,101.61	1,030.45
IT Support & Services	7,399.72	7,053.73
Memberships	72.73	450.36
Office Supplies	293.49	109.53
Postage	192.60	211.27
Photocopier Expenses	7,462.66	6,239.23
Printing & Stationery	2,558.34	1,868.99
Professional Fees	26,581.58	23,859.28
Rent	1.82	-
Repairs & Maintenance	1,348.78	6,551.65
Sundry Furniture and Equip	1,147.09	68.14
Telephone	2,767.29	2,653.42
Training	259.86	1,707.69
Travel & Accommodation	913.48	525.72
Services Utilities	4,835.93	4,930.01
Employment Expenses	200,880.85	179,656.51
IT Provision for Future Equip	3,500.00	3,500.00
Redgum Printer Contribution	5,000.00	-
Rounding	46.91	(137.42)
TOTAL EXPENSES	<u>296,463.25</u>	<u>260,985.79</u>
Net surplus / (deficit) for the year	<u>9,684.99</u>	<u>26,593.23</u>
Accumulated surplus / (deficit) at the beginning of the year	151,882.77	125,289.54
Accumulated surplus / (deficit) at the end of the year	<u>161,567.76</u>	<u>151,882.77</u>

The accompanying notes form part of this special purpose financial report.
To be read in conjunction with the compilation report.

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

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**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

		2022	2021
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	138,910.35	156,004.76
Trade and other receivables	4	33,289.62	10,303.16
Inventory	5	4,899.26	3,183.31
Other assets	6	-	2,799.76
TOTAL CURRENT ASSETS		<u>177,099.23</u>	<u>172,290.99</u>
NON-CURRENT ASSETS			
Fixed assets	7	23,784.26	30,938.33
TOTAL NON-CURRENT ASSETS		<u>23,784.26</u>	<u>30,938.33</u>
TOTAL ASSETS		<u>200,883.49</u>	<u>203,229.32</u>
CURRENT LIABILITIES			
Trade and other payables	8	10,198.98	25,755.26
Tax liabilities	9	10,410.27	9,703.96
Employee entitlements	10	8,206.48	3,944.30
Unexpended grants & unearned income	11	-	4,943.03
TOTAL CURRENT LIABILITIES		<u>28,815.73</u>	<u>44,346.55</u>
NON CURRENT LIABILITIES			
Trade and other payables	8	10,500.00	7,000.00
Employee entitlements	10	-	-
TOTAL NON CURRENT LIABILITIES		<u>10,500.00</u>	<u>7,000.00</u>
TOTAL LIABILITIES		<u>39,315.73</u>	<u>51,346.55</u>
NET ASSETS		<u>161,567.76</u>	<u>151,882.77</u>
MEMBERS FUNDS			
Accumulated surplus	12	161,567.76	151,882.77
TOTAL EQUITY		<u>161,567.76</u>	<u>151,882.77</u>

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To be read in conjunction with the compilation report.

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	RETAINED PROFITS \$	TOTAL \$
Accumulated surplus at the beginning of the financial year 1/07/2020	125,289.54	125,289.54
Net result for the year	26,593.23	26,593.23
Prior period adjustment in system	-	-
Closing Balance 30/06/2021	<u>151,882.77</u>	<u>151,882.77</u>
Accumulated surplus at the beginning of the financial year 1/07/2021	151,882.77	151,882.77
Net result for the year	9,684.99	9,684.99
Prior period adjustment in system	-	-
Closing Balance 30/06/2022	<u>161,567.76</u>	<u>161,567.76</u>

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	2022
	\$
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	381,542.26
Payments to suppliers and employees	(394,675.23)
Interest received	60.38
Interests and other costs of finance paid	-
Other Income	-
Income tax	-
Net cash provided by (used in) operating activities	13 <u>(13,072.59)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Proceeds from sale property, plant and equipment	-
Payments for property, plant and equipment	<u>(4,021.82)</u>
Net cash provided by (used in) investing activities	<u>(4,021.82)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Proceeds from borrowings	-
Repayment of borrowings	-
Net cash provided by (used in) financing activities	<u>-</u>
Net increase (decrease) in cash held	(17,094.41)
Cash at beginning of financial year	156,004.76
CASH AT END OF FINANCIAL YEAR	3 <u><u>138,910.35</u></u>

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

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**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
NOTE 3 CASH AND CASH EQUIVALENTS		
Cash on Hand	577.50	1,007.68
Cash at Bank	138,332.85	154,997.08
TOTAL CASH AND CASH EQUIVALENTS	<u>138,910.35</u>	<u>156,004.76</u>
 NOTE 4 TRADE AND OTHER RECEIVABLES		
Trade Debtors CRC	30,049.02	8,325.71
Trade Debtors Redgum	2,057.40	1,977.45
Square Balance	1,172.20	-
Square RG Cash Clearing	11.00	-
TOTAL TRADE AND OTHER RECEIVABLES	<u>33,289.62</u>	<u>10,303.16</u>
 NOTE 5 INVENTORY		
Inventory	4,899.26	3,183.31
TOTAL OTHER ASSETS	<u>4,899.26</u>	<u>3,183.31</u>
 NOTE 6 OTHER ASSETS		
Other Incentives	-	2,799.76
TOTAL OTHER ASSETS	<u>-</u>	<u>2,799.76</u>
 NOTE 7 FIXED ASSETS		
Plant & Equipment		
Plant & equipment - at cost	25,176.09	23,072.45
Less : accumulated depreciation	<u>(14,120.03)</u>	<u>(6,963.00)</u>
	<u>11,056.06</u>	<u>16,109.45</u>

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

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**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
NOTE 7		
FIXED ASSETS (Continued)		
Furniture & Fittings		
Furniture & fittings - at cost	18,876.88	18,876.88
Less : accumulated depreciation	<u>(7,570.68)</u>	<u>(6,056.00)</u>
	<u>11,306.20</u>	<u>12,820.88</u>
Computers		
Computers - at cost	4,508.18	2,590.00
Less : accumulated depreciation	<u>(3,086.18)</u>	<u>(582.00)</u>
	<u>1,422.00</u>	<u>2,008.00</u>
TOTAL FIXED ASSETS	<u>23,784.26</u>	<u>30,938.33</u>
NOTE 8		
TRADE AND OTHER PAYABLES		
Current		
Trade Creditors CRC	3,217.22	3,876.07
Trade Creditors Redgum	4,105.58	2,792.40
Collections Due Shire EFTPOS	-	100.00
Tai Chi Surplus Funds Banked	150.30	885.85
Deposits for Future Services	33.00	17,612.04
Better Beginings Furniture	488.90	488.90
Superannuation Payable	2,203.98	-
TOTAL CURRENT TRADE AND OTHER PAYABLES	<u>10,198.98</u>	<u>25,755.26</u>
Non Current		
Provision for Printer, IT	10,500.00	7,000.00
TOTAL NON CURRENT TRADE AND OTHER PAYABLES	<u>10,500.00</u>	<u>7,000.00</u>
NOTE 9		
TAX LIABILITIES		
GST Collected	1,601.25	661.57
GST Paid	(265.98)	(365.31)
Paid/refunded ATO	9,075.00	9,413.00
Diff in Rounding EOY	-	(5.30)
TOTAL TAX LIABILITIES	<u>10,410.27</u>	<u>9,703.96</u>

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 10 EMPLOYEE ENTITLEMENTS		
Current		
Provision for Staff Entitlements	8,206.48	3,944.30
TOTAL CURRENT EMPLOYEE ENTITLEMENTS	<u>8,206.48</u>	<u>3,944.30</u>
Non Current		
N/A	-	-
TOTAL NON CURRENT EMPLOYEE ENTITLEMENTS	<u>-</u>	<u>-</u>
NOTE 11 UNEXPENDED GRANTS & UNEARNED INCOME		
Traineeship Grant DPIRD	-	1,666.61
IT Grant Not Expensed	-	3,276.42
TOTAL UNEXPENDED GRANTS & UNEARNED INCOME	<u>-</u>	<u>4,943.03</u>
NOTE 12 ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	151,882.77	125,289.54
Prior period adjustment in system	-	-
NEW Accumulated surplus at the beginning of the financial year	<u>151,882.77</u>	<u>125,289.54</u>
Surplus / (deficit) for the year	9,684.99	26,593.23
Prior period adjustment in system	-	-
NEW - Surplus / (deficit) for the year	<u>9,684.99</u>	<u>26,593.23</u>
TOTAL ACCUMULATED SURPLUS	<u>161,567.76</u>	<u>151,882.77</u>

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

	2022
	\$
NOTE 13 CASH FLOW INFORMATION	
Reconciliation of cash flow from Operating Activities with Net Profit	
Operating Surplus	9,684.99
(Profit)/Loss on sale of fixed assets	-
Depreciation	11,175.89
Amortisation of borrowing costs	-
Doubtful debts	-
Changes in assets & liabilities	
- Decrease (increase) in receivables	(22,986.46)
- Decrease (increase) in other assets	1,083.81
- Increase (decrease) in payables	2,022.76
- Increase (decrease) in GST & PAYGw payable	706.31
- Increase (decrease) in provisions	7,762.18
- Increase (decrease) in income in advance	(22,522.07)
Net cash provided by (used in) operating activities	<u>(13,072.59)</u>

DANDARAGAN COMMUNITY RESOURCE CENTRE INCORPORATED

ABN 26 033 028 226

RESPONSIBLE PERSON'S DECLARATION

Associations Incorporation Reform Act 2012
ss 94(2)(b), 97(2)(b) and 100(2)(b)

THE ANNUAL REPORT GIVES TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
FINANCIAL PERFORMANCE OF INCORPORATED ASSOCIATION

We, the undersigned, being members of the committee of Dandaragan Community Resource Centre Inc, declare that –

- (a) The report attached to this certificate gives a true and fair view of the financial position and performance of Dandaragan Community Resource Centre Inc during and at the end of the financial year of the association ending on 30 June 2022.
- (b) 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.
- (c) The committee has determined that the association 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 report.

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



Signature

Kaye McGlew

Print Name

Chair Person

Print Position



Signature

Kerry Cockburn

Print Name

Secretary

Print Position

Dated this 10th day in October 2022.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
DANDARAGAN COMMUNITY RESOURCE CENTRE INC**

Opinion

We have audited the accompanying financial report of Dandaragan Community Resource Centre Inc (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income for the year then ended, statement of changes in equity, statement of cash flows and notes to the financial report, including a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

In our opinion, the financial report of Dandaragan Community Resource Centre Inc is in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 including;

- (a) presents fairly, in all material respects the financial position of as at 30 June 2022 and of its financial performance 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 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 to assist the association to meet the requirements of the *Associations Incorporation Act 2015 (WA)*. 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 the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with 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 the committee.
- Conclude on the appropriateness of the committee'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 the committee 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.



Acnode Corporate Pty Ltd
Authorised Audit Company 474788
PO Box 313, Dianella WA 6059



Toni Angelevski
Director

Dated this 12th day of October 2022 in Dianella, WA

AUDITOR'S INDEPENDENCE DECLARATION

Auditor's independence declaration to the Members and Committee of

DANDARAGAN COMMUNITY RESOURCE CENTRE INC

In relation to my audit of the special purpose financial report of the Dandaragan Community Resource Centre Inc. for the period ended 30 June 2022, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting Bodies.



Acnode Corporate Pty Ltd
Authorised Audit Company 474788
PO Box 313, Dianella WA 6059



Toni Angelevski
Director

Dated this 12th day of October 2022 in Dianella, WA