

*FINANCIAL STATEMENTS*  
*FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019*

KANYANA WILDLIFE REHABILITATION CENTRE INCORPORATED  
TRADING AS  
KANYANA WILDLIFE REHABILITATION CENTRE  
49 078 848 971



**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**

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**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Committee's Report**  
**For the year ended 30 June 2019**

Your committee members submit the financial accounts of the Kanyana Wildlife Rehabilitation Centre Incorporated for the financial year ended 30 June 2019.

### **Committee Members**

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

- Helen Riley
- June Butcher
- David Patman
- Jenny Rule
- Barry Loller
- Peter Nielson
- Dr Christine Rafferty
- Corley Hug
- Monique Torrance-Hagedoom

### **Principal Activities**

The principal activities of the association during the financial year were: Wildlife Conservation.

### **Significant Changes**

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

### **Operating Result**

The profit from ordinary activities after providing for income tax amounted to

Year ended	Year ended
30 June 2019	30 June 2018
\$	\$
144,000	697,006


**The accompanying notes form part of these financial statements.**

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
Trading As  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Committee's Report**  
**For the year ended 30 June 2019**

Signed in accordance with a resolution of the Members of the Committee on:

  
\_\_\_\_\_

Helen Riley (Chairperson)

  
\_\_\_\_\_

Barry Loller (Treasurer)

Dated: 5/3/2020

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Income Statement**  
**For the year ended 30 June 2019**

	2019 \$	2018 \$
Revenue	515,845	1,064,654
<b>Gross revenue</b>	<b>515,845</b>	<b>1,064,654</b>
Accountancy expenses	(3,300)	(3,200)
Advertising expenses	(5,630)	(8,836)
Auditors' remuneration	(4,587)	(4,400)
Depreciation and amortisation expenses	(61,635)	(76,391)
Employee benefits expenses	(63,163)	(64,176)
Other expenses	(233,530)	(210,645)
<b>Surplus for the year</b>	<b>144,000</b>	<b>697,006</b>
<b>Other comprehensive income / (loss):</b>		
Items that may be reclassified to profit and loss		
- Revaluation of Listed Company Shares	1,537	(31,799)
Retained surplus at the beginning of the financial year	1,532,241	867,034
<b>Retained surplus at the end of the financial year</b>	<b>1,677,778</b>	<b>1,532,241</b>

**The accompanying notes form part of these financial statements.**

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Balance Sheet as at 30 June 2019**

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash assets	3	484,869	395,090
Receivables	4	12,227	7,177
Inventories	5	1,511	2,383
Other	7	534,923	525,750
<b>Total Current Assets</b>		<b>1,033,530</b>	<b>930,400</b>
<b>Non-Current Assets</b>			
Other financial assets	6	230,205	233,234
Property, plant and equipment	8	448,374	412,077
<b>Total Non-Current Assets</b>		<b>678,579</b>	<b>645,311</b>
<b>Total Assets</b>		<b>1,712,109</b>	<b>1,575,711</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	9	23,999	28,258
Other liabilities	10	432	1,036
Provisions	11	5,206	10,590
<b>Total Current Liabilities</b>		<b>29,637</b>	<b>39,884</b>
<b>Non-Current Liabilities</b>			
Provisions	11	4,694	3,586
<b>Total Non-Current Liabilities</b>		<b>4,694</b>	<b>3,586</b>
<b>Total Liabilities</b>		<b>34,331</b>	<b>43,470</b>
<b>Net Assets</b>		<b>1,677,778</b>	<b>1,532,241</b>

The accompanying notes form part of these financial statements.

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Balance Sheet as at 30 June 2019**

	Note	2019 \$	2018 \$
<b>Equity</b>			
Asset revaluation	2	-	(31,799)
Retained earnings		1,677,778	1,564,040
<b>Total Members' Funds</b>		<b>1,677,778</b>	<b>1,532,241</b>

The accompanying notes form part of these financial statements.

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Statement of Cash Flows**  
**For the year ended 30 June 2019**

	2019 \$	2018 \$
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	481,018	783,111
Payments to suppliers and employees	(314,727)	(280,731)
Interest received	11,530	8,019
Dividends received	13,225	7,211
Net cash provided by (used in) operating activities (note 3)	<b>191,046</b>	<b>517,610</b>
<b>Cash Flow From Investing Activities</b>		
Payments for property, plant and equipment	(97,932)	(56,736)
Payments for short term deposits	(8,773)	(355,035)
Proceeds from sale of shares	5,438	3,700
Net cash provided by (used in) investing activities	<b>(101,267)</b>	<b>(408,071)</b>
Net increase (decrease) in cash held	89,779	109,539
Cash at the beginning of the year	395,090	285,551
Cash at the end of the year (note 3)	<b>484,869</b>	<b>395,090</b>

**The accompanying notes form part of these financial statements.**



**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
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**Statement of Changes in Equity for the year ended 30/06/2019**

	Notes	Retained Earnings	Asset Revaluation	Reserve Total
<b>Balance at 01/07/2017</b>		867,034	-	867,034
<b>Comprehensive income</b>				
Surplus for the year		697,006		697,006
Other comprehensive income for the year		-	(31,799)	(31,799)
<b>Total surplus for the year attributable to the association</b>		697,006	(31,799)	665,207
<b>Balance at 30/06/2018</b>		1,564,040	(31,799)	1,532,241
Transfer reserves to retained surplus (AASB 9)		(31,799)	31,799	-
<b>Comprehensive income</b>				
Surplus for the year		144,000		144,000
Other comprehensive income for the year		1,537		1,537
<b>Total surplus for the year attributable to the association</b>		145,537		145,537
<b>Balance at 30/06/2019</b>		1,677,778		1,677,778

The accompanying notes form part of these financial statements.

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

## **Note 1: Summary of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012. The financial statements have been prepared in accordance with the requirements specified by the Australian Accounting Standards issued by the Australian Accounting Standard Board (AASB). The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

### **(a) Property, Plant and Equipment (PPE)**

All assets are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

### **(b) Income Tax**

The Association is endorsed as a Registered Charity with ACNC and has Income Tax exemption and FBT concessions with the ATO.

### **(c) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

### **(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

### **(e) Revenue and Other Income**

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

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

The entity has applied AASB 15 from 1 July 2018. Due to the nature of revenue there was no impact in adopting ASSB 15.

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

**(f) 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 assets and liabilities statement are shown inclusive of GST.

**(g) Trade and Other Payables**

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

**(h) Financial Assets**

Listed shares held by the association are traded in an active market and are stated at fair value. Fair value is determined in the manner described below. Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated in the investment revaluation reserve. Where the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously accumulated in the investment revaluation reserve is classified to profit or loss.

Dividends are recognised in profit or loss when the association's right to receive the dividend is established.

**(i) Financial Instruments**

The entity's principal financial instruments comprise cash, financial assets, bank overdrafts, receivables, payables, other payables and loans.

The main risks arising from the entity's financial instruments are interest rate risk, liquidity risk and credit risk. The entity uses different methods to measure and manage different types of risks to which it is exposed. These include monitoring levels of exposure to interest rates and assessments of market forecasts for interest rates. Ageing analysis and monitoring of specific credit allowances are undertaken to manage credit risk.

The committee and management are responsible for the identification and control of financial risks.

AASB 9 introduces new requirements for the classification and measurement of financial assets. AASB 9 requires all recognised financial assets be measured at amortised cost or fair value in subsequent accounting periods following initial recognition. AASB 9 introduces a single, forward looking expected loss impairment model.

Expected credit losses are measured as the difference in the present value of the contractual cash flows that are due to the entity, and the cash flows that the entity expects to receive. The entity assesses all information available, including past due status, credit ratings and forward looking macro-economic factors in the measurement of the expected credit losses associated with its assets carried at amortised cost.

The entity measures expected credit loss by considering the risk of default over the contract period and incorporates forward looking information into its measurement.

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

AASB 9 introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost, if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows, which arise on specified dates and are solely payments of principal and interest (SPPI). All other financial instrument assets are to be classified and measured at fair value through profit or loss (FVTPL) unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for trading) in other comprehensive income (OCI).

The entity has applied AASB 9 from 1 July 2018. The entity continued measuring at fair value all financial assets previously held at fair value under AASB 139.

Financial assets – the entity holds shares in listed companies that were previously classified as available for sale financial assets. The entity makes an election to present gains and losses on these financial assets in other comprehensive income.

In adopting AASB 9, there was no impact on Opening Retained Surpluses as at 1 July 2018.

	Under AASB 139	Under AASB 9
Asset revaluation	(31,799)	-
Retained earnings	1,564,040	1,532,241

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

	2019	2018
<b>Note 2: Reserves</b>		
Balance at the beginning of the year	(31,799)	-
Increase (decrease) in reserves during the year	-	(31,799)
Transfer reserve to retained surplus (AASB 9)	31,799	-
	-	<b>(31,799)</b>

**Note 3: Cash assets**

Cash includes cash on hand and in banks, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash on hand	200	200
Cash at bank	484,669	394,890
	<b>484,869</b>	<b>395,090</b>

**Reconciliation Of Net Cash Provided By Operating Activities**

Surplus from operations	144,000	697,006
Depreciation	61,635	76,391
Provision for expected credit losses	3,695	-
Leave provisions	(4,276)	1,568
(Profit) / Loss on sale of shares	(871)	128
(Increase) decrease in trade receivables	(8,596)	3,054
(Increase) decrease in other current assets	322	(268,156)
Increase (decrease) in trade payables	(4,196)	7,674
Increase (decrease) in other current payables	(667)	(55)
<b>Net cash provided by operating activities</b>	<b>191,046</b>	<b>517,610</b>

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**ABN 49 078 848 971**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

	2019	2018
<b>Note 4: Receivables</b>		
<b>Current</b>		
GST refundable	3,762	3,613
Trade debtors	12,160	3,564
Expected credit losses *	(3,695)	-
	<b>12,227</b>	<b>7,177</b>

**\* Expected credit losses**

	Current	Aged 31 - 60 days past due	Aged 61 - 90 days past due	Aged > 90 days past due	Total
Expected loss rate	1%	15%	30%	45%	
Gross carrying amount	2,075	2,881	-	7,204	12,160
Loss allowance provision, end of the period	21	432	-	3,242	3,695

**Note 5: Inventories**

**Current**

Stock on hand	1,511	2,383
	<b>1,511</b>	<b>2,383</b>

**Note 6: Other Financial Assets**

Shares in other companies (ASX)	230,205	233,235
	<b>230,205</b>	<b>233,235</b>

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

	<b>2019</b>	<b>2018</b>
<b>Note 7: Other Assets</b>		
<b>Current</b>		
Short term deposits	534,523	525,750
Other	400	-
	<b>534,923</b>	<b>525,750</b>
 <b>Note 8: Property, Plant and Equipment</b>		
Building under construction:		
- At cost	-	880
	-	880
Buildings:		
- At cost	423,190	372,541
- Less: Accumulated depreciation	(89,141)	(68,014)
	334,049	304,527
Plant and equipment:		
- At cost	131,291	86,395
- Less: Accumulated depreciation	(53,171)	(32,624)
	78,120	53,771
Leased plant and equipment:		
- At cost	51,207	50,350
- Less: Accumulated amortisation	(41,260)	(35,238)
	9,947	15,112
Other plant and equipment:		
- At cost	144,479	142,069
- Less: Accumulated depreciation	(121,951)	(112,515)
	22,528	29,554

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

	2019	2018
Motor vehicles:		
- At cost	18,014	18,014
- Less: Accumulated depreciation	(14,284)	(9,781)
	3,730	8,233
	<b>448,374</b>	<b>412,077</b>

**Note 9: Payables**

Trade creditors	8,971	13,166
PAYGW payable	2,289	2,196
Credit card	8,289	8,596
Other accrued expenses	4,450	4,300
	<b>23,999</b>	<b>28,258</b>

**Note 10: Financial Liabilities**

**Current**

Other liabilities	432	1,036
	<b>432</b>	<b>1,036</b>

**Note 11: Provisions**

**Current**

Accrued annual leave	5,206	10,590
	<b>5,206</b>	<b>10,590</b>

**Non Current**

Long service leave	4,694	3,586
	<b>4,694</b>	<b>3,586</b>



**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Statement by Members of the Committee**  
**For the year ended 30 June 2019**

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 statements.


In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Kanyana Wildlife Rehabilitation Centre Incorporated as at 30 June 2019 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.
3. The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

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

  
\_\_\_\_\_

Helen Riley  
Chairperson

  
\_\_\_\_\_

Barry Loller  
Treasurer

Dated: 5/3/2020

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Compilation Report to Kanyana Wildlife Rehabilitation Centre Incorporated**

We have compiled the accompanying general purpose financial statements of Kanyana Wildlife Rehabilitation Centre Incorporated, which comprise the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Position as at 30 June 2019, a summary of significant accounting policies and other explanatory notes. These have been prepared in accordance with the financial reporting framework described in Note 1 to the financial statements.

*The Responsibility of the Committee*

The committee of Kanyana Wildlife Rehabilitation Centre Incorporated is solely responsible for the information contained in the general purpose financial statements and the reliability, accuracy and completeness of the information.

*Our Responsibility*


On the basis of information provided by the committee, we have compiled the accompanying general purpose financial statements in accordance with the financial reporting framework and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with Australian Accounting Standards. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

*Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The general purpose financial statements were compiled for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the general purpose financial statements.



EVOKE BUSINESS ADVISERS  
OSBORNE PARK WA  
5 March, 2020

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
**Kanyana Wildlife Rehabilitation Centre**  
**ABN 49 078 848 971**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2019**

	2019	2018
	\$	\$
<b>Income</b>		
<b>Donations</b>		
- General	280,236	755,245
- Collection boxes	8,972	7,823
<b>Educational</b>		
- Day discovery centre	12,352	13,517
- Day excursions	13,712	17,383
- Perth Hills	364	-
- Nocturnal	4,796	9,255
- Public & PR presentations	13,215	16,832
- Murdoch veterinary	-	400
- DEC rehabilitator	335	703
- Fauna first aid	1,591	3,152
- Day incursions	4,381	5,428
<b>Fundraising</b>		
- Open day	-	4,396
- Other	11,465	20,442
<b>Grants</b>		
- Chevron Australia	-	23,000
- Hanson Construction Materials	1,000	1,035
- Lotterywest	10,500	-
- Other	22,000	-
Insurance recoveries	134	20,193
Memberships	22,236	20,690
Donations gift fund	59,496	94,845
Rangers hut - volunteer program	4,800	6,100
Sales - merchandise	16,485	25,113
Dividends - franked	13,225	7,120

**The accompanying notes form part of these financial statements.**

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**ABN 49 078 848 971**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2019**

	2019 \$	2018 \$
Dividends - unfranked	-	91
<b>Interest received</b>		
- Interest received	11,530	5,969
- Interest - gift fund	-	2,050
Other income	2,149	-
Profit / (Loss) on disposal of shares	871	(128)
Rents received	-	4,000
<b>Total income</b>	<b>515,845</b>	<b>1,064,654</b>
<b>Expenses</b>		
Accountancy	3,300	3,200
Advertising & promotion	5,630	8,836
Audit fees	4,587	4,400
Bad debts	3,550	-
Bank fees & charges	777	1,065
Cleaning & rubbish removal	26,380	15,514
Computer expenses	9,643	7,145
<b>Conferences &amp; Educational</b>		
- Day discovery	95	194
- Day excursions	-	2,022
- Day incursions	18	112
- Nocturnals	-	1,166
- Public & PR presentations	1,010	184
- Fauna first aid courses	255	204
- Veterinary	-	18
Depreciation	61,635	76,391
Electricity	11,777	12,255
Fees & charges	2,169	1,753

**The accompanying notes form part of these financial statements.**

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
**Trading As**  
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**ABN 49 078 848 971**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2019**

	2019	2018
	\$	\$
<b>Fundraising Costs</b>		
- Open day	-	1,639
- Other	2,828	5,961
Gas	1,283	1,590
General expenses	177	1,212
Holiday pay	(5,384)	4,167
Insurance	15,036	14,643
Lease improvements	11,650	625
Lease payments	188	186
Legal fees	-	17,122
Long service leave	1,108	52
Merchandise	9,737	14,570
Motor vehicle expenses	5,550	5,899
Postage	930	754
Printing & stationery	5,825	3,302
Rates & land taxes	1,565	1,619
Repairs & maintenance	40,132	24,809
Security	2,823	735
Sick / personal leave	-	(2,650)
Staff amenities	5,966	7,658
Staff training	1,332	200
Subscriptions	1,945	2,222
Superannuation	5,218	4,750
Telephone	6,651	6,713
Travel, accommodation & conference	1,073	-
Wages	54,923	50,000
Water	4,857	4,513

**The accompanying notes form part of these financial statements.**

**Kanyana Wildlife Rehabilitation Centre Incorporated**  
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**ABN 49 078 848 971**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Wildlife</b>		
- Food	32,316	26,660
- Pathology	1,488	1,428
- Vet	7,097	8,982
- Pharmacy	8,252	8,373
- Hospital expenses	14,219	12,987
- Transport	460	233
- Reptile room	1,774	2,235
<b>Total expenses</b>	<b>371,845</b>	<b>367,648</b>
<b>Surplus for the year</b>	<b>144,000</b>	<b>697,006</b>
Opening retained surplus	1,532,241	867,034
Net surplus attributable to the association	144,000	697,006
Other comprehensive income	1,537	(31,799)
<b>Closing retained surplus</b>	<b>1,677,778</b>	<b>1,532,241</b>

**The accompanying notes form part of these financial statements.**

# Kanyana Wildlife Rehabilitation Centre Incorporated

Independent auditor's report to members

## Report on the Audit of the Financial Statements

### Opinion

We have audited the financial report of Kanyana Wildlife Rehabilitation Centre Incorporated (the Association), which comprises the balance sheet as at 30 June 2019, income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Members declaration.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the attached financial report of Kanyana Wildlife Rehabilitation Centre Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2019 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 Qualified Opinion

Cash receipts consisting of donations and fundraising activities are a material source of revenue for the Association. Although the Association has established certain internal control procedures over the collection of cash from donations and fundraising activities prior to entry into its financial records, there are no procedures that we could perform to ensure that all cash donations and fundraising activities are banked. Accordingly, as the evidence available to us regarding cash donations and fundraising activities was limited, our procedures with respect to donations and fundraising activities had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether donations and fundraising activities of the Association are complete.

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

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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 the Committee of Management for the Financial Report**

The Committee of Management 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 Committee of Management's responsibility also includes such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Association'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 Members either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Members are responsible for overseeing the Association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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.



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A further description of our responsibilities for the audit of these financial statements is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf)

This description forms part of our independent auditor's report.

*William Buck*

William Buck Audit (WA) Pty Ltd  
ABN 67 125 012 124

*CM*

Conley Manifis  
Director

Dated this 5<sup>th</sup> day of March, 2020