

PEDLERS

Chartered Accountants & Business Advisors

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31st August 2016

Ms Christine Germain
Harvey Community Resource Centre Inc
5 Gibbs St
HARVEY WA 6220

Dear Christine

Re: Audit of 2016 Accounts

As requested, I have examined the accounts of the centre for the year ended 30th June 2016.

I note that the 2016 accounts are maintained to a very high standard and all records are kept in a manner which enables easy access to verify information which assists the audit process. This has continued on from prior years despite staff changes and is commendable.

I have not made any adjustments to the accounts nor did I find any items that required further clarification. I did notice that a significant number of manual alterations to till slips attached to the weekly takings sheets. Most of these appear to be simple errors that have been corrected and initialed by staff. Wherever possible, where an error occurs, it would be in the interest of the staff involved if the correction was initialed by the staff member making the alteration and another staff member who would verify the alteration.

If you have any queries on the conduct of the audit or my report, please don't hesitate to contact me.

Yours faithfully


Ian D Pedler FCPA CTA

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF HARVEY COMMUNITY RESOURCE CENTRE INC.

Scope

I have audited the financial statements, being a special purpose financial report comprising the Profit and Loss Statement and Balance Sheet of the Harvey Community Resource Centre Inc. for the year ended 30th June 2016. The Committee is responsible for the financial statements.

I disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

The audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respect, the financial statements are presented fairly.

The Audit opinion expressed in this report has been formed on the above basis.

Qualification

* The Harvey Community Resource Centre Inc. in common with many organisations of a similar size does not operate a comprehensive system of internal control and the effectiveness of the Audit is limited by this factor.

As is common for organisations of the type, it is not practicable for the Harvey Community Resource Centre Inc. to maintain an effective system of internal control over cash receipts until their initial entry in the accounting records. Accordingly our audit in relation to cash income was limited to the amounts recorded.

Audit Opinion

In my opinion, except for the above, the financial statements attached present fairly in accordance with the accounting standards normally implemented for such organisations the financial position of the Harvey Community Resource Centre Inc. as at 30th June 2016 and the result of these particular operations for the year then ended.


IAN D PEDLER FCPA
31st August 2016

*Dont have extra staff
to put it in place.*

Harvey Community Resource Centre Inc

5 Gibbs Street

HARVEY WA 6220

ABN: 58 676 353 380

Email: harvey@crc.net.au

Profit & Loss [With Last Year]

July 2015 To June 2016

	This Year	% of Sales	Last Year	LY % of Sales
Income				
Grants	\$106,671.91	51.5%	\$118,456.20	65.7%
Grants - Unspent funds	\$41,305.92	19.9%	\$8,176.31	4.5%
Grants - Contracts	\$5,170.75	2.5%	\$5,069.03	2.8%
Commission - Transwa	\$2,940.71	1.4%	\$2,838.68	1.6%
Advertising	\$521.82	0.3%	\$1,258.17	0.7%
Binding	\$43.65	0.0%	\$30.91	0.0%
Faxing	\$745.75	0.4%	\$789.36	0.4%
Hire Equipment	\$7,971.78	3.8%	\$0.00	0.0%
Room Hire	\$15,422.19	7.4%	\$14,091.00	7.8%
Internet & Computer Use	\$1,254.04	0.6%	\$2,723.57	1.5%
Laminating	\$358.85	0.2%	\$536.74	0.3%
Membership	\$860.00	0.4%	\$31.82	0.0%
Photocopying	\$1,411.49	0.7%	\$1,262.21	0.7%
Printing	\$2,532.99	1.2%	\$2,036.95	1.1%
Scanning	\$576.41	0.3%	\$365.05	0.2%
Sales	\$50.00	0.0%	\$96.35	0.1%
NLIS	\$0.00	0.0%	\$18.18	0.0%
Desktop Publishing	\$90.62	0.0%	\$115.87	0.1%
Donations	\$0.00	0.0%	\$24.20	0.0%
Centre Activities	\$666.47	0.3%	\$2,216.17	1.2%
Miscellaneous Income	\$350.00	0.2%	\$0.00	0.0%
Trans WA	\$17,853.01	8.6%	\$18,248.03	10.1%
Supervisions	\$504.05	0.2%	\$2,032.04	1.1%
Total Income	\$207,302.41	100.0%	\$180,416.84	100.0%
Gross Profit	\$207,302.41	100.0%	\$180,416.84	100.0%
Expenses				
Accounting & Audit Fees	\$1,200.00	0.6%	\$1,170.00	0.6%
Advertising	\$480.73	0.2%	\$430.00	0.2%
Asset Purchase	\$1,597.28	0.8%	\$6,400.35	3.5%
Bank Charges	\$20.00	0.0%	\$0.00	0.0%
Catering	\$50.00	0.0%	\$427.33	0.2%
Cleaning	\$20.00	0.0%	\$41.82	0.0%
Community Garden Supplies	\$0.00	0.0%	\$1,103.86	0.6%
Consumables	\$0.00	0.0%	\$187.58	0.1%
Community Events	\$574.54	0.3%	\$448.56	0.2%
Electricity	\$2,466.96	1.2%	\$2,262.63	1.3%
Family Support Expenses	\$892.11	0.4%	\$431.88	0.2%
Freight & Delivery	\$204.12	0.1%	\$310.73	0.2%
Furniture & Fittings	\$398.18	0.2%	\$0.00	0.0%
Insurance	\$4,422.37	2.1%	\$3,776.76	2.1%
Internet	\$1,226.60	0.6%	\$1,181.28	0.7%
Lease of Equipment	\$2,316.00	1.1%	\$2,509.00	1.4%
Misc Expenses	\$122.64	0.1%	\$27.12	0.0%
Stationery & Printing	\$13,496.26	6.5%	\$12,526.67	6.9%
Computer Expenses	\$2,744.54	1.3%	\$810.46	0.4%
Postage	\$96.00	0.0%	\$253.18	0.1%
Repairs & Maintenance	\$14,396.69	6.9%	\$1,060.20	0.6%
Security	\$364.00	0.2%	\$364.00	0.2%
Stipends	\$1,878.75	0.9%	\$325.00	0.2%
Subscriptions	\$1,735.00	0.8%	\$1,658.91	0.9%

This report includes Year-End Adjustments.



Harvey Community Resource Centre Inc

5 Gibbs Street

HARVEY WA 6220

ABN: 58 676 353 380

Email: harvey@crc.net.au

Profit & Loss [With Last Year]

July 2015 To June 2016

	This Year	% of Sales	Last Year	LY % of Sales
Telephone	\$3,398.91	1.6%	\$3,650.35	2.0%
Trans WS - Train Tickets	\$17,877.73	8.6%	\$18,188.22	10.1%
Travel & Entertainment	\$379.35	0.2%	\$2,090.50	1.2%
Employment Expenses				
Staff Amenities	\$665.56	0.3%	\$386.25	0.2%
Training	\$1,732.19	0.8%	\$136.36	0.1%
Superannuation	\$6,814.72	3.3%	\$6,577.41	3.6%
Wages & Salaries	\$70,919.87	34.2%	\$75,443.29	41.8%
Workers' Compensation	\$0.00	0.0%	\$340.91	0.2%
Other Employer Expenses	\$0.00	0.0%	\$370.55	0.2%
Staff Training	\$2,227.93	1.1%	\$1,324.00	0.7%
Uniforms	\$0.00	0.0%	\$177.62	0.1%
Paid Parental Leave	\$0.00	0.0%	\$11,538.90	6.4%
Total Expenses	\$154,719.03	74.6%	\$157,931.68	87.5%
Operating Profit	\$52,583.38	25.4%	\$22,485.16	12.5%
Other Income				
Interest Income	\$1,834.35	0.9%	\$1,969.00	1.1%
Parental Leave Funds	\$0.00	0.0%	\$11,538.90	6.4%
Total Other Income	\$1,834.35	0.9%	\$13,507.90	7.5%
Total Other Expenses	\$0.00	0.0%	\$0.00	0.0%
Net Profit/(Loss)	\$54,417.73	26.3%	\$35,993.06	19.9%

This report includes Year-End Adjustments.



Balance Sheet [Last Year Analysis]

June 2016

5 Gibbs Street

HARVEY WA 6220

ABN: 58 676 353 380

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	This Year	Last Year	\$ Difference	% Difference
Assets				
Current Assets				
Cash On Hand				
Cheque Account	\$66,497.70	\$30,369.14	\$36,128.56	119.0%
Business Online Saver	\$135,125.52	\$133,321.89	\$1,803.63	1.4%
Cash Drawer	\$200.00	\$338.60	-\$138.60	(40.9)%
Petty Cash	\$100.00	\$26.15	\$73.85	282.4%
Contra Account	-\$1,405.56	-\$767.83	-\$637.73	(83.1)%
Total Cash On Hand	\$200,517.66	\$163,287.95	\$37,229.71	22.8%
Trade Debtors	\$5,481.74	\$7,243.66	-\$1,761.92	(24.3)%
Bush Fire Recovery	-\$1,077.27	\$0.00	-\$1,077.27	NA
Total Current Assets	\$204,922.13	\$170,531.61	\$34,390.52	20.2%
Fixed Assets				
Office Equipment				
Office Equipment at Cost	\$662.00	\$662.00	\$0.00	0.0%
Office Equipment Accum Dep'n	-\$662.00	-\$662.00	\$0.00	0.0%
Total Office Equipment	\$0.00	\$0.00	\$0.00	NA
Computer Equipment				
Computer Equipment Original Co	\$16,775.42	\$16,775.42	\$0.00	0.0%
Computer Equipment Accum Dep'n	-\$7,081.07	-\$7,081.07	\$0.00	0.0%
Total Computer Equipment	\$9,694.35	\$9,694.35	\$0.00	0.0%
Total Fixed Assets	\$9,694.35	\$9,694.35	\$0.00	0.0%
Total Assets	\$214,616.48	\$180,225.96	\$34,390.52	19.1%
Liabilities				
Current Liabilities				
Trade Creditors	\$5,824.02	\$6,663.98	-\$839.96	(12.6)%
GST Liabilities				
GST Collected	\$8,387.25	\$5,640.25	\$2,747.00	48.7%
GST Paid	-\$3,279.55	-\$3,486.39	\$206.84	5.9%
Total GST Liabilities	\$5,107.70	\$2,153.86	\$2,953.84	137.1%
Payroll Liabilities				
PAYG Withholding Payable	\$2,121.25	\$1,869.25	\$252.00	13.5%
Superannuation Payable	\$1,650.41	\$1,347.83	\$302.58	22.4%
Total Payroll Liabilities	\$3,771.66	\$3,217.08	\$554.58	17.2%
Total Current Liabilities	\$14,703.38	\$12,034.92	\$2,668.46	22.2%
Grant Funding				
CRC Support	\$0.00	\$2,172.08	-\$2,172.08	(100.0)%
ICT Support & Dev Service	\$0.00	\$2,000.00	-\$2,000.00	(100.0)%
Traineeship	\$0.00	\$10,000.00	-\$10,000.00	(100.0)%
Total Grant Funding	\$0.00	\$14,172.08	-\$14,172.08	(100.0)%
Centre Activity Unspent Funds				
Community Garden	\$0.00	\$1,857.93	-\$1,857.93	(100.0)%
TransWA	\$0.00	\$63.45	-\$63.45	(100.0)%
Community Garden - BHP	\$0.00	\$1,520.10	-\$1,520.10	(100.0)%
Newsletter	\$0.00	\$1,013.99	-\$1,013.99	(100.0)%
Emergency Relief	\$0.00	\$4,068.12	-\$4,068.12	(100.0)%
Total Centre Activity Unspent Funds	\$0.00	\$8,523.59	-\$8,523.59	(100.0)%
Total Liabilities	\$14,703.38	\$34,730.59	-\$20,027.21	(57.7)%

This report includes Year-End Adjustments.



Balance Sheet [Last Year Analysis]

June 2016

ABN: 58 676 353 380

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	This Year	Last Year	\$ Difference	% Difference
Net Assets	\$199,913.10	\$145,495.37	\$54,417.73	37.4%
Equity				
CRC Harvey Equity	\$106,017.81	\$106,017.81	\$0.00	0.0%
Newsletter Equity	\$3,484.50	\$3,484.50	\$0.00	0.0%
Retained Earnings	\$35,993.06	\$0.00	\$35,993.06	NA
Current Year Earnings	\$54,417.73	\$35,993.06	\$18,424.67	51.2%
Total Equity	\$199,913.10	\$145,495.37	\$54,417.73	37.4%

This report includes Year-End Adjustments.

