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WHO WE ARE

We are a team of enthusiastic locals providing our community with resources.

We’re a not-for-profit organisation contracted and partly funded by the Department of Primary Industries and Regional Development to provide a range of services to assist personal, community, economic and business development in Quairading. We’re also funded through various other state government contracts, user pay services, membership fees and one-off grants for specific projects. This enables us to offer a five day a week service to our local community from our rented facility at 1 Parker Street, Quairading.

We have a passion for delivering proactive initiatives and events in response to identified community needs. We thrive on empowering locals to utilise and enhance their unique skill sets to contribute to our community. Where possible, we engage regional partners to compliment and boost our capacity, and are always seeking new ideas, collaborations and feedback.

We offer a wide range of services including free online access to state and local government information via our Government Access Point, regular business and social development activities and services and Department of Human Services Access Point. Additionally we provide a range of professional printing and desktop publishing services.

We are proud members of Linkwest (peak body for CRCs) and we are incorporated under the Associations Incorporation Act 1987 (WA). Quairading CRC supports hundreds of residents and visitors of the Shire of Quairading each year.
WHAT WE DO

Building community connections
- Communication strategies including the weekly newsletter The Passion Sheet and monthly paper The Banksia Bulletin, our website and social media pages.
- Social community events.
- Engagement with community via feedback, surveys and community group meetings.

Economic & business development support
- Referral services to business development and employment support services.
- Facilitate business development initiatives.
- Production of biannual residents and businesses phone book.
- Employment of a trainee each year.
- Information, support, and workshops.

Social development support
- Referral services to social support services.
- Facilitate social development activities, seminars and initiatives.
- Information and support.
- Assistance to groups and clubs.

Services and products
- Social enterprise approach to provide access to services and products which have strong local demand but are not economically viable to deliver in a for-profit business model.

Access to government services
- Access to local and state government information and services.
- Video conference services.
- Department of Human Services Access Point.
- Information and support.
OUR TEAM

Our team comprises of three part-time staff members and a volunteer management committee of six. Our diverse mix of age, experience and community involvement is instrumental in understanding our changing community and adapting to its needs.

MANAGEMENT COMMITTEE

Chairperson | Jo Hayes
Farm Office Manager, Certificate III in Business via RPL, Governance training, 2012
Quairading Citizen of the Year, Treasurer - Quairading Tennis Club.

Vice Chairperson | Robyn Richards
Farm Office Manager, Certificate III in Business via RPL, Governance Training, Chairperson
Local Health Advisory Group, Board Member Quairading Farmer’s Co-operative, Secretary
Qdg Football Club, Life Member Quairading Hockey Club, Small business owner

Secretary | Sarah Caporn
Small Home Business Owner, School Teacher, Governance Training, Toy Library Committee Member, Farm water auditor.

Treasurer | Lisa Powell
School Teacher, Farm office manager, Diploma Agribusiness via RPL, HACCP trained.,
Quairading Gym Committee coordinator.

Committee Member | Shae Johnston
Teacher at Cunderdin Agricultural College, Small business owner, previous State Rural Ambassador, New Committee Member

Committee Member | Rowlie Mellor
Retired principal of Quairading DHS, Quairading Citizen of the Year, Friends of the Quairading Nature Reserve committee member, New Committee Member

STAFF

Coordinator | Jill Hayes
Bachelor of Commerce (Curtin), Secretary of Quairading Ag Society, Secretary of Rainmakers Inc, Owner of JILL HAYES communications, committee member of Quairading Curtain Raisers, media relations for Quairading Football Club.

Accounts Officer | Sharon Richards
Previous experience in a range of office and community positions, Ambulance Officer,
member Quilters of Quairading, Association Delegate for AVLGA (Golf).

Receptionist + Trainee | Taneika Jefferies
Cert III in Childcare, Cert III in Business, completing Cert III in Tourism.

Finance Officer | Tarnya Fowler
Bachelor of Commerce, Bachelor of Science (Agriculture), Masters of Business Administration,
Diploma of Financial Markets, 10 years of Banking Experience, Treasurer of Quairading Ag Society, Farm office manager.

OUR MEMBERS

Our membership base as at June 30 2017 is:
28 local businesses
31 local clubs and organisation
70 families or individuals

Being an incorporated association, we’re only as strong as our membership base. Although our members receive member benefits we greatly appreciate their financial support. It speaks volumes of their regard of our efforts on behalf of them and their community.
CHAIRPERSON’S REPORT

“Connect, connected, connections - bringing together so that a link or relationship is established.”

More than ever, and now in our 20th year, this is at the heart of all the Quairading Community Resource Centre is involved in.

It begins with the local connections we have with our school, clubs, shire and seniors along with service provision such as compiling and producing the weekly newsletter - The Passion Sheet and monthly paper - Banksia Bulletin.

It includes tapping into district connections by engaging with and utilising the services of such entities as Wheatbelt Business Network, 20/20 Marketing Solutions, and Partners in Grain WA.

It extends to regional connections such as communicating with and finding out more about Holyoake, Wanslea Early Learning & Development and Regional Development Australia - Wheatbelt.

And then there’s our support crew including Linkwest, Department of Primary Industry and Regional Development, FRRR, Lotterywest and the state-wide Community Resource Centre Network - yet further connections.

All of this comes about by our CRC staff and committee actively listening and engaging with our community and ensuring we discover and tap into organisations available to us from the local, district, regional and metropolitan area, in order to provide our community access to services that facilitate regional development.

The end of this financial year sees us farewell our fourth trainee in Taneika and it also sees both our Coordinator Jill and Accounts Officer Sharon complete their first full financial year in their new roles. They have both learnt so much and delivered bucket loads to our ongoing high standards of productivity and accountability. These are all excellent examples of the value of CRC’s providing quality employment opportunities within their local communities.

As we approach the end of our first tendered three year contract to deliver CRN Services on behalf of what was the Department of Regional Development, we very much look forward to delivering even more capacity building and positive outcomes for our local community, clubs, groups and businesses as part of our next contract period. There is no doubt that in order to do all that we do, a degree of external funding is required and with the added capacity that this brings us we continue to slowly increase other revenue streams. I have every confidence that this will continue.

It gives me great pleasure to present to you, our 2016/17 Annual Report.

Jo Hayes | Chairperson
Quairading Community Resource Centre
COORDINATOR’S REPORT

Hooley dooley. WHAT. A. YEAR.

Straight off the bat, thank you. Thank you to every one of our staff members, committee members, volunteers, supporters, advocates, friends, attendees, readers, feedback providers, partners and funders.

It’s a legitimate privilege to not only live in the fantastic community of Quairading, but to work with the Quairading CRC doing things that actually matter for the people that matter to me.

Like arguably all service businesses, many of our actions go unnoticed and unacknowledged, but that’s okay. We don’t do it for the glory, we do it to see our community progress and to see capacity build in individuals within it.

Our purpose and our passion on the most fundamental level is to make living in Quairading even better. Be it through greater social inclusion, upskilling and capacity building, increasing sense of place and pride or creating opportunities; our means and our outcomes are endless.

We have a meagre budget each year which we squeeze every last dollar out of in order to provide as many activities and as much support to our local community as possible. We’re constantly evolving and providing more options, based on gaps and opportunities we identify within our community. It’s a labour of love and none of it would be possible without our great staff, committee and local consultants who are all active and valuable members of our community, far beyond even the Community Resource Centre.

We think we do a pretty good job with what we’ve got, but if you think otherwise, please do tell us. One great way of making us aware of a gap that we might be able to help fill, is to tell us straight up. You can do so by calling us on 9645 0096, emailing us via quairading@crc.net.au or popping in for a chat between 9am and 5pm every weekday.

Cheers,
Jill.

Jill Hayes | Coordinator
Quairading Community Resource Centre
COMMUNITY ENGAGEMENT

In the 2016/2017 financial year

1000+ people participated in 30+ initiatives run by the Quairading CRC

634 people became more engaged through community + social development activities

150 people employed locally were upskilled through business support + development activities

216 people built their capacity through workshops + info sessions

98% of participant feedback confirmed the vital role the Quairading CRC plays in our community

THANK YOU
COMMUNITY + SOCIAL DEVELOPMENT

In the last financial year we delivered over 20 events and programs aimed at improving community participation and social development. These included:

- Cuppa with a Copper
- Satdy Arvo Croppy
- Tartuffe Simulcast
- Christmas Movie & Lunch
- Movie Afternoons
- Seniors Week Kite Day
- Spring Fling Garden Day
- WASO Symphony in the City Simulcast
- InsideOut Project
- Bike Week
- Skin Check Van Visit at Ag Show
- Rhyme Time
- Boogie Roos
- Cabernet & Canvas
HIGHLIGHT: Boogie Roos

We ran a 10 week Boogie Roos program for parents and their babies and toddlers. Boogie Roos is an award winning children’s program full singing, dancing and stimulating fun.

The idea was brought to us by a local young Mum (member of both the local Playgroup and Toy Library) and we applied for funding to run the program collaboratively. Our application was successful and thanks to the FRRR Reaping Rewards Program, we were able to offer this program free of charge. We had participants travel from far and wide, representing over six surrounding towns.

This program also allowed us the opportunity to offer upskilling and employment to another young mum. Caitlin Cowcill led each of the sessions and is now in the position to run her own business through the Boogie Roos banner and take it to families across the Wheatbelt.

Parent comments:
“Great concept! The benefits have included interaction with other children and learning different movements to music”

“The best part was seeing my child become more confident around other children—well done Quairading CRC!”
WORKSHOPS + INFORMATION SESSIONS

Providing information and training opportunities can take on many facets throughout the year and is all about keeping dynamic and flexible.

- Grant Writing Workshop
- Family First Aid
- ScamWatch Session via Westlink
- Skipper’s Ticket
- Beginner’s Computer Classes
- Good Governance for Clubs
- Marketing & Social Media Workshop
- Supermarket Tour
- Youth Week Public Debate & Workshop

HIGHLIGHT: Beginner’s Computer Classes

While providing IT support has always been an important part of our charter (ever since the day of Telecentres) we gave it a renewed focus in the 16/17 financial year.

There’s no doubt the world today is pushing us all online, but unfortunately for so many of our community members, they just don’t have the access or ability that our modern society expects of them.

We ran a four week Beginner’s Computer Class where anyone was welcome to come in with whatever device they had for an hour each week and ask any questions that wanted to. No-one became an IT specialist afterwards but it did instil enough confidence in enough people for us to have since helped four times more individuals in follow-up one-on-one sessions that we did before hand.

One particular story out of this activity was a young local girl who had recently returned home, but was struggling to get out and about. The opportunity to attend a computer class was seen by her as a non-threatening or judgemental outing that she was ‘brave’ enough to tackle.
BUSINESS SUPPORT + DEVELOPMENT

Over 100 local business people and employees attended more than ten different activities aimed at upskilling and development. These included:

- Business After Hours at Quairading Tyre & Battery
- Business After Hours at Quairading CRC
- Business After Hours at Ag Implements
- Farmer’s Sundowner (partnership event with WA Farmers)
- Truck Driver Training (with Busselton Advanced Driver Training)
- Shop Local Campaign
- Pop Up Shop Day
- PinG Farm Office Efficiencies
- Forklift Course

HIGHLIGHT: PinG Farm Office Efficiencies

The success of our Farm Office Efficiencies Workshop, expertly planned and delivered by PinG (Partners in Grain) is a prime example of the importance of our committee members also being highly proactive and involved community members.

It’s one thing to identify a need, but it’s another altogether to match a solution and then ensure the relevant people become engaged and better off from it. Thanks to the determined drive from farmer/business owner committee members, in particular our Chairperson Jo Hayes, we secured a record workshop turn out and strong feedback supporting that every single participant felt more confident, knowledgeable and keen to return to their business head quarters.

This workshop attracted attendees from several surrounding towns and we took the opportunity to survey all 20+ of them to find out what other agricultural business related topics they might like to learn more about. All of them completed the survey and all of them provided excellent thoughts and ideas that we look forward to making happen as soon as possible.
2016/17 financial year saw our transition to Xero. The day to day tasks have occurred fairly seamlessly and ongoing support and training is being received from Carbon Group. Our internet service seems to have coped on most days with our new cloud based financial software and the monthly fee almost matches what we were paying for Reckon. The benefits of the cloud-based system that can be accessed on any computer or device by staff or committee (wherever they may be) without fear of causing any issues, will be realised as more capabilities are taken advantage of and our in-house accounting processes are fine tuned.

Staff and committee carried out an in-depth analysis of the cost of producing the monthly paper, the Banksia Bulletin in order to determine its sustainability. It was found that the Banksia Bulletin returns a healthy profit each month including taking into account staff time. It was further determined to raise advertising rates by a small amount and also make the production available free online in colour. Service prices were also reviewed and adjusted accordingly during the year.

The Quairading CRC continued to seek out grant opportunities to match events and projects as determined by our Action Plan - with a high rate of success.

Wages & Salaries continue to represent our largest proportion of costs as does Contract Income remain our highest revenue source.

This is our third successive year of engaging Graham Sherriff to conduct our annual audit. We appreciate Graham’s expertise and experience - his involvement with many other CRCs is of great value to us all.

Membership continues to be a revenue stream with room to grow. Xero allows us to better track members thus allowing us to grasp the opportunity for a targeted membership drive.

Our Term Deposits provide for equipment replacement (computers, printers, copiers, software etc) and Staff Leave Liabilities plus a degree of financial security. As at 30 June 2017 - Annual Leave Liability = $4,344.64, Long Service Leave Liability = Nil, Personal/Carers Leave Liability = $6,839.01.
Total Trading Income: $291,691.10
Contract Income = 48%, Service Income = 34%, CRC Project Income = 11%, Other Revenue = 6%, Interest Income = 1%, Profit on Disposal of Assets = 0%

Total Operating Expenses: $278,782.75
Wages & Salaries = 41%, Consultants - Trainers = 12%, CRC Projects & Catering = 10%, Minor Equipment Purchases = 9%, Printing & Stationery = 6%, Consulting & Accounting = 5%, Rent & Cleaning = 4%, Superannuation = 4%.
QUAIRADING COMMUNITY RESOURCE CENTRE INC.

FINANCIAL REPORT

FOR THE YEAR ENDED

30 JUNE 2017

GRAHAM M SHERRIFF MIPA BBas
Audit & Accounting Services
PO Box A391
Australind WA 6233
Ph: 0400 572 449
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Profit & Loss Statement
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## Balance Sheet

**Quairading Community Resource Centre Inc.**  
**As at 30 June 2017**

### Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>30 Jun 2017</th>
<th>30 Jun 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bank</strong></td>
<td></td>
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</tr>
<tr>
<td>Cash Reserve - 1132</td>
<td>30,199</td>
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<tr>
<td>CHQ Account - 8784</td>
<td>12,383</td>
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<td>Debit Card Account - 6540</td>
<td>301</td>
<td>300</td>
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<tr>
<td>Term Deposit - 2128</td>
<td>79,397</td>
<td>68,742</td>
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<tr>
<td>Term Deposit - 8508</td>
<td>56,181</td>
<td>55,369</td>
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<td><strong>Total Bank</strong></td>
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<td><strong>168,293</strong></td>
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<td><strong>Current Assets</strong></td>
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<tr>
<td>Accounts Receivable</td>
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<td>Cash Float Account</td>
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<td>1,521</td>
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<td><strong>Total Current Assets</strong></td>
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<td><strong>12,012</strong></td>
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<tr>
<td><strong>Fixed Assets</strong></td>
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<tr>
<td>Office Equipment</td>
<td>109,378</td>
<td>106,951</td>
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<tr>
<td>Less Accumulated Depreciation on Office Equipment</td>
<td>(55,990)</td>
<td>(68,470)</td>
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<tr>
<td><strong>Total Fixed Assets</strong></td>
<td><strong>53,388</strong></td>
<td><strong>38,481</strong></td>
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<tr>
<td><strong>Total Assets</strong></td>
<td><strong>222,422</strong></td>
<td><strong>218,786</strong></td>
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### Liabilities

<table>
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<tr>
<th>Description</th>
<th>30 Jun 2017</th>
<th>30 Jun 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
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<tr>
<td>Accounts Payable</td>
<td>498</td>
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<tr>
<td>ATO ICA Clearing Account</td>
<td>4,614</td>
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<tr>
<td>Funding Received in Advance</td>
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<td>23,569</td>
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<tr>
<td>GST</td>
<td>225</td>
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<tr>
<td>PAYG Withholdings Payable</td>
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<td>8,040</td>
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<td>Provision for Annual Leave</td>
<td>4,345</td>
<td>5,050</td>
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<td>Provision for Long Service Leave</td>
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<td>Superannuation Payable</td>
<td>4,896</td>
<td>8,574</td>
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<td>Suspense</td>
<td>-</td>
<td>-</td>
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<td><strong>Total Current Liabilities</strong></td>
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<td><strong>53,245</strong></td>
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<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>14,577</strong></td>
<td><strong>53,245</strong></td>
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<tr>
<td><strong>Net Assets</strong></td>
<td><strong>212,845</strong></td>
<td><strong>165,541</strong></td>
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### Equity

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<tr>
<th>Description</th>
<th>30 Jun 2017</th>
<th>30 Jun 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Year Earnings</td>
<td>47,305</td>
<td>(11,211)</td>
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<tr>
<td>Retained Earnings</td>
<td>165,540</td>
<td>172,752</td>
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<td><strong>Total Equity</strong></td>
<td><strong>212,845</strong></td>
<td><strong>165,541</strong></td>
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<tr>
<td></td>
<td>Jun-17</td>
<td>Jun-16</td>
</tr>
<tr>
<td>---------------------------</td>
<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contract Income</td>
<td>139,688</td>
<td>129,168</td>
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<tr>
<td>CRC Project Income</td>
<td>36,229</td>
<td>36,830</td>
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<tr>
<td>Interest Income</td>
<td>2,709</td>
<td>2,481</td>
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<tr>
<td>Other Revenue</td>
<td>17,699</td>
<td>-</td>
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<tr>
<td>Profit on Disposal of Assets</td>
<td>(4,677)</td>
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<tr>
<td>Service Income</td>
<td>100,185</td>
<td>62,627</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>291,832</td>
<td>231,106</td>
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<tr>
<td><strong>Less Cost of Sales</strong></td>
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<tr>
<td>Cost of Goods Sold</td>
<td>182</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Cost of Sales</strong></td>
<td>182</td>
<td>-</td>
</tr>
<tr>
<td><strong>Gross Profit</strong></td>
<td>291,650</td>
<td>231,106</td>
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<tr>
<td><strong>Less Operating Expenses</strong></td>
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<td></td>
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<tr>
<td>Advertising</td>
<td>1,369</td>
<td>665</td>
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<tr>
<td>Bad Debts</td>
<td>465</td>
<td>1,249</td>
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<tr>
<td>Bank Fees</td>
<td>(13)</td>
<td>(1,691)</td>
</tr>
<tr>
<td>Cleaning</td>
<td>3,526</td>
<td>-</td>
</tr>
<tr>
<td>Consultants - Trainers</td>
<td>34,599</td>
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</tr>
<tr>
<td>Consulting &amp; Accounting</td>
<td>13,653</td>
<td>3,790</td>
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<tr>
<td>CRC Projects</td>
<td>1,444</td>
<td>19,778</td>
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<td>Depreciation</td>
<td>9,670</td>
<td>8,780</td>
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<td>Donations</td>
<td>-</td>
<td>574</td>
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<tr>
<td>Entertainment</td>
<td>257</td>
<td>277</td>
</tr>
<tr>
<td>Fees Permits &amp; Subs</td>
<td>196</td>
<td>4,284</td>
</tr>
<tr>
<td>Freight &amp; Courier</td>
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<td>2,125</td>
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<tr>
<td>General Expenses</td>
<td>1,416</td>
<td>12,626</td>
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<tr>
<td>Grant Expenses</td>
<td>53</td>
<td>2,329</td>
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<tr>
<td>Insurance</td>
<td>1,704</td>
<td>2,274</td>
</tr>
<tr>
<td>Minor Equipment Purchases &lt;520,000</td>
<td>1,573</td>
<td>3,570</td>
</tr>
<tr>
<td>Office Expenses</td>
<td>5,717</td>
<td>3,867</td>
</tr>
<tr>
<td>Other Employment Expenses</td>
<td>(1,962)</td>
<td>1,227</td>
</tr>
<tr>
<td>Photocopier Lease Expense</td>
<td>662</td>
<td>6,352</td>
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<tr>
<td>Printing &amp; Stationery</td>
<td>15,204</td>
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</tr>
<tr>
<td>Project Catering</td>
<td>7,011</td>
<td>-</td>
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<tr>
<td>Promotional Merchandise Expenses</td>
<td>2,335</td>
<td>-</td>
</tr>
<tr>
<td>Rent &amp; Cleaning</td>
<td>8,106</td>
<td>7,394</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>-</td>
<td>81</td>
</tr>
<tr>
<td>Room Hire Expense</td>
<td>5,580</td>
<td>4,720</td>
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<tr>
<td>Subscriptions</td>
<td>1,380</td>
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<tr>
<td>Superannuation</td>
<td>10,594</td>
<td>11,244</td>
</tr>
<tr>
<td>Telephone &amp; Internet</td>
<td>3,534</td>
<td>3,176</td>
</tr>
<tr>
<td>Uniforms</td>
<td>(23)</td>
<td>926</td>
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<tr>
<td><strong>Wages and Salaries</strong></td>
<td>113,949</td>
<td>142,700</td>
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<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>244,345</td>
<td>242,317</td>
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<tr>
<td><strong>Net Profit</strong></td>
<td>47,305</td>
<td>(11,211)</td>
</tr>
</tbody>
</table>
1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report has been prepared for use by the members of the association and is a special purpose financial report. It has been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act of (WA) and the Constitution of the association. The Committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards;

AASB 110 Events after the Balance Sheet Date
AASB 1031 Materiality

No other applicable Accounting Standards or other authoritative pronouncements of the Australian Accounting Standards have been applied. The report is also prepared on an accruals basis and is based on historic costs and except where stated does not take into account changing money values or current valuations of non-current assets.

The following specific accounting policies have been adopted in the preparation of this report:

(a) Revenue
Revenue from funding, provided under contractual arrangements is recognised as income when services relating to that funding are completed (net of GST).

Donations and revenue generated from services are recognised as income at the point of the invoice being raised.

Interest revenue is recognised when received.

(b) 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 balance sheet are shown inclusive of GST.

(c) Employee Benefits

Provision is made for the liability due to employee benefits arising from services rendered by employees but unpaid as at balance date. Employee benefits expected to be settled within one year and benefits arising from wages and salaries and annual leave which will be paid after one year have been measured at the amount expected to be paid when the liability falls due.

Contributions made to employee superannuation funds are charged as expenses when incurred.

(d) Property, Plant and Equipment

Property, plant and equipment are carried at cost. Assets are depreciated over their useful lives to the association.

2. ECONOMIC DEPENDENCY

The ongoing operation of the Quairading Community Resource Centre Inc, to continue as a going concern is dependent upon the continued financial support by the way of grants and sponsorship through various government bodies and other organisations.
QUAIRADING COMMUNITY RESOURCE CENTRE INC.

STATEMENT BY MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2017

The Management Committee has determined that the association is not a reporting entity.

The Management Committee has determined 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 Management Committee:

1. The attached financial report presents fairly the financial position of Quairading Community Resource Centre Inc. as at 30 June 2017 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that Quairading Community Resource Centre Inc. will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the Management Committee by:


Dated this 18th day of September 2017
Independent Auditor’s Report
To the Members of the
Quairading Community Resource Centre Inc.

I have audited the accompanying special purpose financial report of Quairading Community Resource Centre Inc., which comprises the Balance Sheet as at 30 June 2017 and Profit and Loss Statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by the Management Committee.

Committee’s Responsibility for the Financial Report
The committee of Quairading Community Resource Centre Inc. is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial report, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act 2015 (WA) and are appropriate to meet the needs of the members. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor’s Responsibility
My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted the audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial report 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Management Committee’s financial reporting under the Associations Incorporation Act 2015 (WA). I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than for which it was prepared.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Independence
In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.

Qualification
As is common for an association of this type it is not practical to maintain an effective system of internal control over income, excluding grant funding, until its initial entry into the accounting records. Accordingly my audit was limited by this factor to the amounts recorded in the financial records.

Qualified Audit Opinion
In my opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation on my audit procedures referred to in the qualifications paragraph not existed, the financial report of Quairading Community Resource Centre Inc. presents fairly, in all material aspects, the financial position of Quairading Community Resource Centre Inc. as at 30 June 2017 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Emphasis of Matter
Without modifying my opinion, I draw attention to Note 1 in the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Quairading Community Resource Centre Inc. to meet the requirements of the Associations Incorporations Act 2015 (WA). As a result the financial report may not be suitable for any other purpose.

Graham Sherriff MIPA BBus
Principal
Dated this [8th day of September] 2017
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Email: quairading@crc.net.au
Website: www.quairading.crc.net.au

Monday to Friday, 9am to 5pm
Just over the railway line!