

NORTH MIDLANDS
ACCOUNTING SERVICE

*Practising Accountants &
Tax Agents*

22 August 2018

The Committee
Moore Catchment Council Inc
PO Box 337
MOORA WA 6510

Dear Members

Please find enclosed the completed Audit Report for year ended 30 June 2018 for:

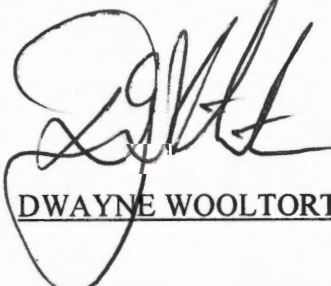
Moore Catchment Council Inc

Please can you sign the Statement by Members of the Committee where indicated and return to our office for filing.

Also enclosed for your attention is our fee note for services rendered.

If you have any queries please do not hesitate to contact us on (08) 9951 1044.

Yours faithfully



DWAYNE WOOLTORTON

MOORE CATCHMENT COUNCIL (INC)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE MOORE CATCHMENT COUNCIL (INC)

We have audited the Income and Expenditure Books of Account of the MOORE CATCHMENT COUNCIL (Inc.) for the period ended 30th June 2018. The Executives are responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurances as to whether the accounts are free from material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects the accounts are presented fairly in accordance with Australian Accounting Concepts and Standards so as to present a view MOORE CATCHMENT COUNCIL (Inc.) which is consistent with our understanding of its financial position and the results of its operation.

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

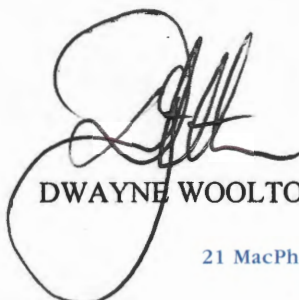
Qualification

Due to the nature of the activities of the MOORE CATCHMENT COUNCIL (Inc.) our testing of income has been restricted to the amounts recorded in the books of account, but reflects a true and correct record.

Audit Opinion

In our opinion subject to the above qualification the financial accounts present fairly the financial position of the MOORE CATCHMENT COUNCIL (Inc.) for the period ended 30th June 2018 and the results of its operations for the period then ended in accordance with applicable Statements of Accounting Concepts and applicable Accounting Standards.

NORTH MIDLANDS ACCOUNTING SERVICE



DWAYNE WOOLTORTON MIPA

CLIENT COPY

CLIENT COPY

MOORE CATCHMENT COUNCIL INC.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NORTH MIDLANDS ACCOUNTING SERVICE

PO Box 110

21 Macpherson Street
CARNAMAH WA 6517

PH: 08 99511044

FAX: 0899511227

Email: nmas@westnet.com.au

MOORE CATCHMENT COUNCIL INC.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

INDEX

Accountants Compilation Report

Detailed Balance Sheet

Detailed Profit and Loss Statement

MOORE CATCHMENT COUNCIL INC.
Compilation Report to MOORE CATCHMENT COUNCIL INC.

We have compiled the accompanying special purpose financial statements of MOORE CATCHMENT COUNCIL INC., 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 2018, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Director

The director of MOORE CATCHMENT COUNCIL INC. is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the director, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements 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 the basis of accounting described in Note 1 to the financial statements. 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 special purpose financial statements were compiled exclusively for the benefit of the director who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

NORTH MIDLANDS ACCOUNTING
SERVICE
PRACTISING ACCOUNTANTS
CARNAMAH WA

22 August, 2018

MOORE CATCHMENT COUNCIL INC.
Detailed Balance Sheet as at 30 June 2018

	Note	2018 \$	2017 \$
Current Assets			
Cash Assets			
Cash at bank - Westpac A/C 145544		13,685	15,106
Cash at bank - Westpac A/C 145579		1,160	65
Westpac Business Reserve A/C 149203		290,969	267,059
Westpac Enfirofund Reserve A/C 158011		3,416	4,883
Cash on hand		150	(53)
		309,381	287,061
Receivables			
Trade debtors		46,100	78,159
		46,100	78,159
Total Current Assets		355,481	365,219
Total Assets		355,481	365,219
Current Liabilities			
Payables			
Unsecured:			
Trade creditors		23,428	54,565
		23,428	54,565
Current Tax Liabilities			
GST clearing		3,383	(3,225)
Amounts withheld from salary and wages		1,264	1,447
		4,647	(1,778)
Total Current Liabilities		28,075	52,787

MOORE CATCHMENT COUNCIL INC.
Detailed Balance Sheet as at 30 June 2018

	Note	2018 \$	2017 \$
<hr/>			
Non-Current Liabilities			
Provisions			
Employees Long Service Provision		9,765	21,780
		<u>9,765</u>	<u>21,780</u>
Total Non-Current Liabilities		<u>9,765</u>	<u>21,780</u>
Total Liabilities		<u>37,840</u>	<u>74,567</u>
Net Assets		<u>317,641</u>	<u>290,653</u>
Equity			
Retained profits / (accumulated losses)		317,641	290,653
Total Equity		<u>317,641</u>	<u>290,653</u>

MOORE CATCHMENT COUNCIL INC.

Detailed Profit and Loss Statement

For the year ended 30 June 2018

	2018	2017
	\$	\$
Income		
Grants Received	309,946	234,758
Interest received	1,446	1,952
Membership Fees	6,000	5,000
Equipment Hire		2,157
Donations	3,490	218
Project Income		22,426
Project Management Income	163,720	123,173
Office Lease		6,091
Refunds	984	1,054
Publication Income	33	
Total income	<u>485,620</u>	<u>396,829</u>

Expenses

Advertising and promotion	85	85
Audit fees	1,268	2,175
Bank Fees And Charges	80	170
Catering - Meetings	1,147	3,806
Incidentals		49
Insurance	5,248	3,091
Internet Fees	1,217	801
License Fees	27	
Moving Expenses		265
M/V commercial - Lease	9,458	9,594
M/V commercial - Repairs	5,029	7,190
Office Supplies	1,947	606
Office Rental	4,545	8,469
Postage	210	448
Printing & stationery	4,764	2,081
Project Management Expenses	128,153	89,115
Computer Software Purchase	2,500	
Consultants	23,618	52,040
Contractors	16,494	
Fencing Materials	7,219	35,637
Field Days	7,034	4,677

MOORE CATCHMENT COUNCIL INC.**Detailed Profit and Loss Statement****For the year ended 30 June 2018**

	2018	2017
	\$	\$
Machinery Hire		2,157
Seeds & Seedlings	89,619	46,822
Travel Expenses		1,500
Equipment Purchase	941	
Weeds and Pest Control	17,488	
Planting Costs	5,315	5,120
Signage	9,842	1,232
Tree Guards	1,143	
Booklet production	1,600	
Monitoring expenses		1,100
Nesting Boxes		500
Film Production	2,000	2,900
Working on Country Team	7,583	6,000
Publications	199	
Reimbursements - Fees		732
Staff training	1,210	515
Staff Uniforms	194	180
Superannuation	6,931	7,760
Telephone	890	2,748
Venue Hire	2,010	608
Wages	72,955	81,685
Wages - Finance Contract	28,800	27,900
Web Page	627	
Total expenses	<u>469,390</u>	<u>409,760</u>
Profit from Ordinary Activities before income tax	<u>16,230</u>	<u>(12,931)</u>

MOORE CATCHMENT COUNCIL (Inc.)

CERTIFICATION OF ACCOUNTS

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee of the Moore Catchment Council (Inc.)

1. The accompanying Financial Statements for the year ending 30 June 2018 present fairly, the financial position of the Moore Catchment Council (Inc.) as at 30 June 2018 and results of its operations for the year ended are in accordance with the Australian Accounting Standards: and
2. The operations of the Moore Catchment Council (Inc.) have been carried out in accordance with the Constitution of the Moore Catchment Council (Inc.)

Signed on behalf of the Committee

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CHAIRPERSON

.....
SECRETARY

Dated this day of 2018