

DW:SC

26 August 2019

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 2019 for:

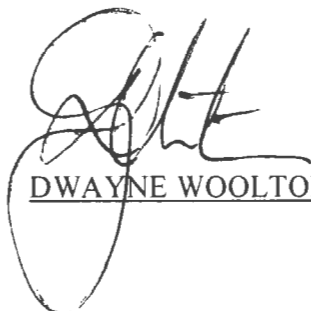
Moore Catchment Council Inc

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 2019. 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.

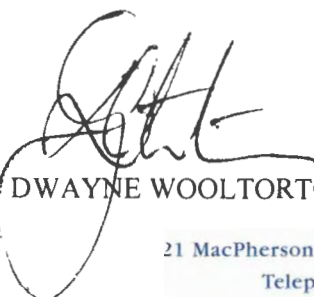
Qualification

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 2019 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

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MOORE CATCHMENT COUNCIL INC.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NORTH MIDLANDS ACCOUNTING SERVICE

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MOORE CATCHMENT COUNCIL INC.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

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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 2019, 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.

Dwayne Wooltorton
NORTH MIDLANDS ACCOUNTING
SERVICE
PRACTISING ACCOUNTANTS
CARNAMAH WA

26 August, 2019

MOORE CATCHMENT COUNCIL INC.
Detailed Balance Sheet as at 30 June 2019

	Note	2019	2018
		\$	\$
Current Assets			
Cash Assets			
Cash at bank - Westpac A/C 145544		22,064	13,685
Cash at bank - Westpac A/C 145579		416	1,160
Westpac Business Reserve A/C 149203		287,153	290,969
Westpac Enfirofund Reserve A/C 158011		5,777	3,416
Cash on hand		69	150
		315,479	309,381
Receivables			
Trade debtors		61,166	46,100
		61,166	46,100
Total Current Assets		376,645	355,481
Total Assets		376,645	355,481
Current Liabilities			
Payables			
Unsecured:			
Trade creditors		43,477	23,428
		43,477	23,428
Current Tax Liabilities			
GST clearing		6,606	3,383
Amounts withheld from salary and wages		1,264	1,264
		7,870	4,647
Total Current Liabilities		51,347	28,075

MOORE CATCHMENT COUNCIL INC.
Detailed Balance Sheet as at 30 June 2019

	Note	2019 \$	2018 \$
Non-Current Liabilities			
Provisions			
Employees Long Service Provision		9,765	9,765
		<u>9,765</u>	<u>9,765</u>
Total Non-Current Liabilities		<u>9,765</u>	<u>9,765</u>
Total Liabilities		<u>61,113</u>	<u>37,840</u>
Net Assets		<u>315,533</u>	<u>317,641</u>
Equity			
Retained profits / (accumulated losses)		315,533	317,641
Total Equity		<u>315,533</u>	<u>317,641</u>

MOORE CATCHMENT COUNCIL INC.

Detailed Profit and Loss Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Income		
Grants Received	239,388	309,946
Interest received	1,214	1,446
Membership Fees	6,000	6,000
Donations	7,722	3,490
Project Income	1,250	
Project Management Income	93,473	163,720
Refunds	470	984
Publication Income	407	33
Total income	<u>349,924</u>	<u>485,620</u>
Expenses		
Advertising and promotion	77	85
Audit fees	1,273	1,268
Bank Fees And Charges	225	80
Catering - Meetings	1,641	1,147
Incidentals	521	
Insurance	3,316	5,248
Internet Fees	147	1,217
License Fees	71	27
M/V commercial - Lease	7,608	9,458
M/V commercial - Repairs	5,247	5,029
Office Supplies	4,811	1,947
Office Rental	4,545	4,545
Postage	164	210
Printing & stationery	5,167	4,764
Project Management Expenses	52,485	128,153
Computer Software Purchase		2,500
Consultants	15,503	23,618
Contractors		16,494
Fencing Materials	24,000	7,219
Field Days	6,808	7,034
Seeds & Seedlings	81,204	89,619
Travel Expenses	2,179	

MOORE CATCHMENT COUNCIL INC.

Detailed Profit and Loss Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Equipment Purchase		941
Weeds and Pest Control		17,488
Planting Costs	6,200	5,315
Signage	4,722	9,842
Tree Guards		1,143
Booklet production	750	1,600
Monitoring expenses	2,142	
Nesting Boxes	1,800	
Film Production	8,276	2,000
Working on Country Team	1,500	7,583
Publications		199
Staff training	785	1,210
Staff Uniforms	32	194
Superannuation	6,836	6,931
Telephone	1,961	890
Venue Hire	(1,419)	2,010
Wages	71,955	72,955
Wages - Finance Contract	28,800	28,800
Web Page		627
Total expenses	<u>351,332</u>	<u>469,390</u>
Profit (Loss) from Ordinary Activities before income tax	<u>(1,407)</u>	<u>16,230</u>

MOORE CATCHMENT COUNCIL (Inc.)

CERTIFICATION OF ACCOUNTS

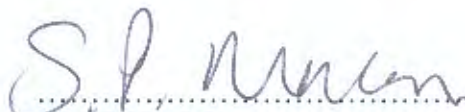
STATEMENT BY MEMBERS OF THE COMMITTEE

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

1. The accompanying Financial Statements for the year ending 30 June 2019 present fairly, the financial position of the Moore Catchment Council (Inc.) as at 30 June 2019 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


.....
CHAIRPERSON


.....
SECRETARY

Dated this 24th day of Sept 2019