

NORTH MIDLANDS
ACCOUNTING SERVICE

*Practising Accountants &
Tax Agents*

DW:SC

21 August 2020

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 2020 for:

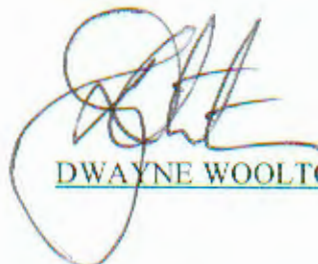
Moore Catchment Council Inc

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

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NORTH MIDLANDS
ACCOUNTING SERVICE

*Practising Accountants &
Tax Agents*

MOORE CATCHMENT COUNCIL (INC)

INDEPENDENT AUDITOR'S REPORT

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TO THE MEMBERS OF THE MOORE CATCHMENT COUNCIL (INC)

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We have audited the Income and Expenditure Books of Account of the MOORE CATCHMENT COUNCIL (Inc.) for the period ended 30th June 2020. 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.

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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.

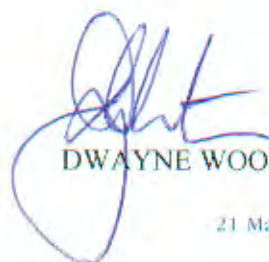
Qualification

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 2020 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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CLIENT COPY

MOORE CATCHMENT COUNCIL INC.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NORTH MIDLANDS ACCOUNTING SERVICE

PO Box 110
21 Macpherson Street
CARNAMAH WA 6517
PH: 08 99511044
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Email: nmas@westnet.com.au

MOORE CATCHMENT COUNCIL INC.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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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 2020, 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 (including Independence Standards).

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 Woollorton
NORTH MIDLANDS ACCOUNTING
SERVICE
PRACTISING ACCOUNTANTS
CARNAMAH WA

21 August, 2020

MOORE CATCHMENT COUNCIL INC.

Detailed Balance Sheet as at 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|--|------|----------------|----------------|
| Current Assets | | | |
| Cash Assets | | | |
| Cash at bank - Westpac A/C 145544 | | 11,403 | 22,064 |
| Cash at bank - Westpac A/C 145579 | | 66 | 416 |
| Westpac Business Reserve A/C 149203 | | 219,392 | 287,153 |
| Westpac Enfirofund Reserve A/C 158011 | | 6,383 | 5,777 |
| Cash on hand | | 159 | 69 |
| | | <u>237,402</u> | <u>315,479</u> |
| Receivables | | | |
| Trade debtors | | 75,312 | 61,166 |
| | | <u>75,312</u> | <u>61,166</u> |
| Total Current Assets | | <u>312,714</u> | <u>376,645</u> |
| Total Assets | | <u>312,714</u> | <u>376,645</u> |
| Current Liabilities | | | |
| Payables | | | |
| Unsecured: | | | |
| Trade creditors | | 13,342 | 43,477 |
| | | <u>13,342</u> | <u>43,477</u> |
| Current Tax Liabilities | | | |
| GST clearing | | 1,911 | 6,606 |
| Amounts withheld from salary and wages | | 1,264 | 1,264 |
| | | <u>3,175</u> | <u>7,870</u> |
| Total Current Liabilities | | <u>16,517</u> | <u>51,347</u> |

MOORE CATCHMENT COUNCIL INC.
Detailed Balance Sheet as at 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|---|------|----------------|----------------|
| Non-Current Liabilities | | | |
| Provisions | | | |
| Employees Long Service Provision | | 4,189 | 9,765 |
| | | 4,189 | 9,765 |
| Total Non-Current Liabilities | | 4,189 | 9,765 |
| Total Liabilities | | 20,706 | 61,113 |
| Net Assets | | 292,008 | 315,533 |
| Equity | | | |
| Retained profits / (accumulated losses) | | 292,008 | 315,533 |
| Total Equity | | 292,008 | 315,533 |

MOORE CATCHMENT COUNCIL INC.**Detailed Profit and Loss Statement****For the year ended 30 June 2020**

| | 2020 \$ | 2019 \$ |
|---------------------------|------------|------------|
| Income | | |
| Grants Received | 246,141 | 239,388 |
| Hire income | 140 | |
| Interest received | 263 | 1,214 |
| Membership Fees | 9,000 | 6,000 |
| Donations | 924 | 7,722 |
| Project Income | | 1,250 |
| Project Management Income | 123,901 | 93,473 |
| Refunds | | 470 |
| Publication Income | 143 | 407 |
| Fee for Service Income | 1,137 | |
| Cashflow Stimulus | 3,160 | |
| Jobkeeper | 4,500 | |
| Total income | 389,310 | 349,924 |

Expenses

| | | |
|-----------------------------|--------|--------|
| Advertising and promotion | 249 | 77 |
| Admin Costs | 183 | |
| Audit fees | 1,300 | 1,273 |
| Bank Fees And Charges | 150 | 225 |
| Catering - Meetings | 662 | 1,641 |
| Incidentals | 24 | 521 |
| Insurance | 3,395 | 3,316 |
| Internet Fees | | 147 |
| License Fees | 191 | 71 |
| M/V commercial - Lease | 7,437 | 7,608 |
| M/V commercial - Repairs | 4,372 | 5,247 |
| Office Supplies | 1,558 | 4,811 |
| Office Rental | 3,409 | 4,545 |
| Postage | 266 | 164 |
| Printing & stationery | 2,869 | 5,167 |
| Project Management Expenses | 22,934 | 52,485 |
| Consultants | 42,565 | 15,503 |
| Contractors | 500 | |

MOORE CATCHMENT COUNCIL INC.**Detailed Profit and Loss Statement****For the year ended 30 June 2020**

| | 2020 \$ | 2019 \$ |
|---|-----------------|----------------|
| Fencing Materials | 67,521 | 24,000 |
| Field Days | 13,057 | 6,808 |
| Seeds & Seedlings | 105,062 | 81,204 |
| Travel Expenses | 232 | 2,179 |
| Equipment Purchase | 583 | |
| Weeds and Pest Control | 2,100 | |
| Planting Costs | 1,334 | 6,200 |
| Signage | 4,045 | 4,722 |
| Booklet production | 1,050 | 750 |
| Monitoring expenses | 4,844 | 2,142 |
| Nesting Boxes | 4,000 | 1,800 |
| Film Production | 4,144 | 8,276 |
| Working on Country Team | 5,812 | 1,500 |
| Seed Collection | 4,980 | |
| Publications | 180 | |
| Staff training | 255 | 785 |
| Staff Uniforms | 201 | 32 |
| Superannuation | 6,836 | 6,836 |
| Telephone | 2,321 | 1,961 |
| Venue Hire | 1,170 | (1,419) |
| Wages | 73,955 | 71,955 |
| Wages - Finance Contract | 28,800 | 28,800 |
| Total expenses | 424,545 | 351,332 |
| Profit (Loss) from Ordinary Activities before income tax | (35,235) | (1,407) |

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 2020 present fairly, the financial position of the Moore Catchment Council (Inc.) as at 30 June 2020 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 day of 2020