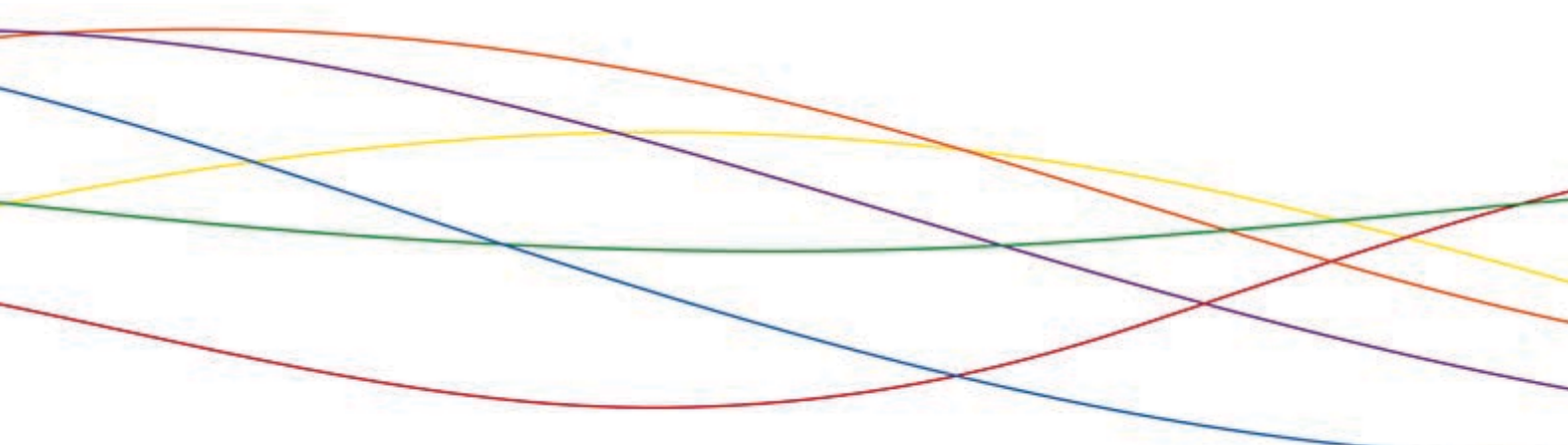




# BRUCE ROCK COMMUNITY RESOURCE CENTRE

## ANNUAL REPORT 2024-2025

**B**  
**R R**  
**U O C**  
**C C R**  
**E K C**



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# Who we are

The Bruce Rock Community Resource Centre (CRC) is a not for profit, ACNC charity registered, community managed organisation servicing the Wheatbelt community of Bruce Rock.

The Bruce Rock CRC is part of a network of 103 CRCs located in small regional communities throughout Western Australia delivering a large range of services and programs that our community requires including:

- Training courses.
- Fee for service activities such as computer and internet access to the public, access to fax machines, photocopying and printing.
- Access to Government information - both State and Federal Government, and employment information.
- Providing support in community development and management.
- Hosting and organising a wide range of events for the community both grant funded and ticketed.
- Keeping community members up to date with what is happening in our town and surrounding areas by producing a weekly local newspaper (The Rock Review).
- Production of the local Telephone and Business Directory.
- Production of the regional Eastern Districts Football League Budget for the last 17 years.
- Production of forms, booklets, posters, photographs and much more..
- Containers for Change Drop off point
- A Book Exchange, Foodbank and Share the Dignity parcels.
- A Youth Centre.
- Secretarial services offered to the members of our community.



Our CRC is open five days a week during regular business hours, plus we are able to open our doors for special events over weekends (for example, the Back to the Bush Veteran’s Reunion Weekend held the first weekend of November); so accessibility to our Centre for residents and tourists is excellent.

The Bruce Rock CRC is supported extremely well by a volunteer committee of 9 people, all whom have various skills that they bring to the Centre. The committee is made up of small business owners, managers, teachers, farmers, a Shire Council representative, retirees and parents with young children.

## Our Vision



To be the Hub of Bruce Rock for all information, training and services.

## Our Mission



To build the capacity of the community of Bruce Rock by providing services, information and training possibilities as well as developing partnerships and business opportunities.

# What we do



## Access to government services

Access to Local and State Government information and services

Video Conference Services

Computer, telephone and printer for easy access to Government information



## Economic and business development support

Active Referral Relationships with 20 different support services.

Approximately 5 scheduled Business Development Support events for 2024/2025 year.



## Social development support

Active Referral Relationships with 20 different support services.

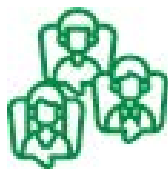
Approximately 15 scheduled General and Targeted Social Development Support events for 2024/2025 year.



## Services and products

We aim to provide the most up-to-date services and products to customers who may not have access by other means.

We aim to provide a professional service to our customers to keep them coming back.



## Building community connections

We have a strong connection to our community by providing The Rock Review, our website and Facebook page, plus a notice board visible to the main street. We keep these outlets interesting and up-to-date to engage readers and keep them informed about the happenings around our town



# MAIN FOCUS EVENT



## A Ripple That Changed My Life

The Bruce Rock CRC created a ripple of change in my life when they offered me the most incredible opportunity – one that truly set the foundation for my future.

Fresh out of Year 12, I was like many others my age: unsure, overwhelmed, and trying to figure out what direction to take. I knew I wanted to start building a career, but I had no clear idea of where to even begin. When I saw the advertisement for a Traineeship at the CRC, I took a chance and applied. To my surprise, I was successful in reaching the interview stage. Although I wasn't exactly what they were looking for in a Trainee, the CRC committee saw something in me – something more.

At the same time, they were also recruiting for an Admin Officer, a role with greater responsibility and expectation. Instead of seeing my inexperience as a setback, they saw potential – and they took a chance on an 18-year-old with big dreams and no experience. When they offered me the Admin Officer position, I was absolutely over the moon. I also won't lie – I was nervous. It was a huge leap of faith on their part, and a big step into the unknown for me.

But the Bruce Rock CRC didn't just give me a job – they gave me a place to grow, learn, and discover what I was capable of. They believed in me even when I wasn't entirely sure that I believed in myself. They supported me to upskill, encouraged me to keep pushing forward, and last year I proudly completed a Certificate III in Tourism. Now, every day at work, I get to apply the skills and knowledge I have gained, and I continue to build my confidence and passion for my career.

Looking back, I realise how truly life-changing this opportunity was. It wasn't just a ripple – it was a wave that carried me into my future.

So, when people ask me, "What does a CRC do?" my answer is simple, yet powerful: they change lives – because they changed mine.





# MAIN FOCUS EVENT

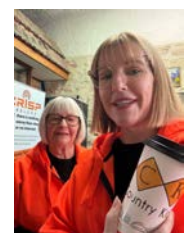
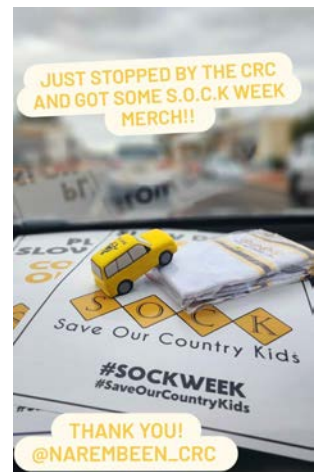
## SOCK WEEK 2025

23 June - 29 June

SOCK  
Save Our Country Kids



#SOCKWeek2025 #SaveOurCountryKids





# Chairperson's Report

*"The signing of an MOU with the Shire of Bruce Rock provided clarity around responsibilities, strengthening our role in tourism data collection, and supporting the Tourism Committee and Rock Review".*

It is with pleasure that I present the Chairperson's Report for the 2024/25 year, having stepped into the role following the resignation of Mike Glazier. I extend my sincere thanks to Mike for his leadership and contribution during his time as Chairperson. This year has been both successful and rewarding, with all DPIRD contract requirements completed, strong connections fostered—particularly for our senior community members—and a clear positive impact across Bruce Rock and beyond.

We have been fortunate to secure a wide range of grant funding and community sponsorship, enabling us to deliver valuable services, events, and opportunities. Alongside our DPIRD allocations, additional support has made a significant difference in what we can achieve. We are especially grateful to: World Elder Abuse, Linkwest, Children's Week, Collgar Community Funding, Mundaring Bendigo Bank (front counter), Wheatbelt Containers for Change, Bruce Rock Post Office, Brownley's Plumbing and Gas, Bruce Rock District Club, Shire of Bruce Rock, Beautiful and Lashcious.

Our calendar of events continues to provide accessible, engaging opportunities for people of all ages. Highlights included: Barefoot Bowls, Back to the Bush Veterans Week (including markets and a youth group evening), Slide into Christmas celebrations, S.O.C.K Week events, Outdoor Movie Night, Themed Discos, School holiday activities, including Flag Football, Lego Building Nights and Monthly Movie Days.

We also offered a variety of workshops to meet local needs, including Agricultural-based workshops, Computer and device training, Information sessions on a range of topics, Safety and scam awareness sessions, Senior-focused workshops addressing difficult but important issues. Our CRC continues to be a hub of support, assisting the community with printing, technology (including the new gun law portal), the Bruce Rock Show, Football Budget, Rock Review, Vietnam Veterans Week, tourism, and more.

The signing of an MOU with the Shire of Bruce Rock provided clarity around responsibilities, strengthening our role in tourism data collection, and supporting the Tourism Committee and Rock Review.

Thanks to DPIRD Traineeship and Support Branch Grants, three young people have been able to access certificates this year:

- Primrose Divinagracia successfully completed a Certificate III in Business and is now employed locally.
- Charlotte Roney commenced as our 2024–2025 Trainee and is working towards a Certificate III in Events.
- Kalani Rice-Fazey completed a Certificate III in Tourism

An application has also been submitted for another traineeship grant in 2026.

Support for homecare packages has been well received, thanks to Daphne's dedication and excellent organisation. We now support 8 people through Staying in Place packages, and during the year we became affiliated with Homemade and InCasa Country, another provider using the Mable platform. This partnership has ensured a strong pool of local support workers—providing quality assistance to the elderly while also creating valuable local employment opportunities.

Our events have been diverse and well executed thanks to Kalani's dedication and skills, while Rochelle, as Coordinator, has worked tirelessly to support the staff, ensure compliance, and meet the ever increasing demands of the CRC. To all staff—thank you for your commitment to the community and your professionalism in delivering these services.

We continue to deliver all services in line with our Service Agreements with DPIRD and the Shire of Bruce Rock, ensuring compliance while meeting the evolving needs of our community.

In closing, I would like to thank our committee, staff, volunteers, funders, and the wider community for their continued support. Together, we have made a meaningful difference and strengthened the heart of Bruce Rock. I look forward to another year of growth, opportunity, and connection.

Janine Dayman  
Chairperson

# Coordinator's Report

"I think they would agree with me that you must have a certain passion for Bruce Rock, and the CRC is the place to be able to share the love of community daily."

2024-2025: A Year of Connection, Fun & Community Growth – What a Year!

From themed discos to scam-busting workshops, 2024-2025 was packed with purpose, laughter, learning, and local love. The Bruce Rock Community Resource Centre stood tall as a hub of help, heart, and a little frustration with new Government Portals, and we couldn't have done it without all of us working as a team.

## Funding That Fuelled the Fun.

Grants Received

- World Elder Abuse Awareness
- Children's Week
- Mundaring Bendigo Bank (front counter upgrade!)
- DPIRD – Traineeship & Support Branch
- Collgar Community Funding
- Shire of Bruce Rock
- Linkwest

## Community Champions.

- Wheatbelt Containers for Change
- Bruce Rock Post Office
- Brownley's Plumbing & Gas
- Bruce Rock District Club
- Beautiful and Lashcious
- Shire of Bruce Rock.... again – legends!

## Staff Achievements

- Primrose Divinagracia: Completed Cert III in Business – now employed locally!
- Charlotte Roney: Our 2024-2025 trainee, working toward Cert III in Events
- Kalani Rice-Fazey: Completed Cert III in Tourism

## We proudly delivered all services in line with our Service Agreements with:

- DPIRD
- Shire of Bruce Rock

## What's Next?

2025-2026 is already shaping up to be a cracker. We're planning:

- More workshops to tackle those tough questions and help with the fast-moving technical world.
- Continue to strengthen our partnerships with local businesses and stakeholders.
- Bigger and Better Events that bring us together and engage the community, with a Youth focus.

As I move into my 6th year of being Coordinator of the Bruce Rock CRC, I would like to thank my amazing staff for the effort that they put into working here at the CRC. I think they would agree with me that you must have a certain passion for Bruce Rock, and the CRC is the place to be able to share the love of community daily.

Thank you to the Management Committee for the ongoing support and trusting in me to continue to open the doors and to allow me to bring my crazy ideas to life.

Rochelle Guest  
Coordinator

## Events That Got Us Talking (and Dancing).

- Barefoot Bowls Under the stars!
- Back to the Bush Veterans Week (markets, youth group and visitors galore)
- Slide into Christmas (sled-free but full of Christmas cheer)
- S.O.C.K Week
- Outdoor Movie Night (popcorn optional, smiles and laughter)
- Themed Discos – yes, we boogied
- School Holiday Fun: Flag Football, Lego Nights
- Monthly Movie Days – because who doesn't love a good flick?

## Workshops That Made Our Community a little smarter.

- Agri Know-How Workshops and Licences.
- Tech Time: Computer & device skills made easy
- Scam & Safety: Stay sharp, stay safe
- Seniors' Sessions: Tackling tough topics with care
- AI sessions – which is reflected here in this report. Thanks Copilot



# Year in Summary



2200

People provided  
government and  
community information



68

Workshops  
delivered



38

Overall services we  
provide our  
community



8

Successful  
grants received



5

Local people  
employed



30

Volunteers engaged



35

Community events  
held



54

Hot office bookings



20

Collaborations with other  
community groups



76

One-one-one IT training  
sessions provided

# Government Services

## Government Access Point

In the 2024/2025 financial year, we had approximately 350 customers accessing the information that was made available in this area. Apart from the many brochures, we have a computer and printer where our clients can access government information with privacy if they wish or our helpful staff are available to assist. With MyGov and MyGovID being the main way to access all services, help with this is a common request from our clients on a regular basis.

## Video Conferencing Connections

Our centre continues to offer video conferencing facilities.

We have also noticed that conducting workshop or meetings via a video conferencing platform has become a common practice with most organisations. We have continued to use this service for Medical appointments, dance lessons and general catch-up.

We continue to advertise the service and also use it for internal meetings etc. It continues to be a popular and a great alternative for a number of reasons, including specialist appointments, job interviews, training and learning and even for a little fun. This year saw us upgrade our conferencing equipment with the help of funding from DPIRD.

## Department of Veterans Affairs

We have a vast amount of information brochures for Veterans, families and friends of Veterans to peruse. We also provide free internet and computer usage for patrons using this service. Unfortunately our contact with the Department of Veterans Affairs has now ceased into 2025/2026.

## Local Government Information

We have a great relationship with our local Shire. They work together with us to help with many local events by providing equipment such as tables, orange cones or by simply lifting heavy things. They also make an annual contribution towards The Rock Review and in turn we provide weekly advertising at no cost.



# Economic and Business Development Support

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"Our partnership with the Department of Primary Industries & Regional Development enables us to deliver a wide range of Business Development events"

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Approximately 100 people participated in our Economic & Business Development events in 2024/2025.

Our partnership with the Department of Primary Industries & Regional Development enables us to deliver a wide range of Business Development events such as the 2024 Back to the Bush Veteran's Reunion Market Day. The biggest market day was held over the annual Veterans "Back to the Bush Reunion" week on Saturday 1st November 2024, with approximately 250 people attending the event and 25 stall holders. This is a huge event for Bruce Rock and it brings visitors from all around the state.

At the Bruce Rock CRC we continue to produce the local newspaper "The Rock Review".

Last year, we included over 500 business service advertisements. The Rock Review is produced weekly and circulated throughout the entire Bruce Rock Community, including Shackleton, Ardath and Babakin. We also provide an electronic version to those who subscribe. We also printed over 4000 editions and distributed to the community.

Other Business Development Support services through the Bruce Rock CRC included 15 hours of free office space hire, we supplied local businesses with Government information, bulk order discounts on their printing needs and we also provided a referral service to new businesses starting up in our community.

In 2024/2025 we continued to provide a wide range of "Pop-up-Shops" in which the community responded positively to and supported the initiative to purchase items locally. We have noticed that this well supported initiative has attracted more patrons to the CRC which is great exposure for us.

Businesses who have taken up the offer included Feet with Flair, Dash'n'Franks and Kings Park Fashion.

We also continue to provide space for our local businesses to make use for their display stock and business cards which allows the community access to the following products locally from the listed businesses:



- Strange Images Photography
- Flowers by Elli Paige
- Beautiful & Lashcious
- Bruce Rock Café
- Paleo Salt Products
- Shire of Bruce Rock Merchandise
- Jordan Sprigg Sculptures
- Local Cookbooks
- Local Jams and Preserves



# Social Development Support

Approximately 1500 people participated in our Social Development events in the 2024/2025 year.

Some of these events included:

- Numerous School Holiday Programs
- Colour Run Fun Days
- S.O.C.K Week awareness
- Movie Nights
- Youth Disco's
- Smart Phone and IT Lessons\Workshops
- Community Tourism Tour
- The Annual Christmas Slide into Xmas

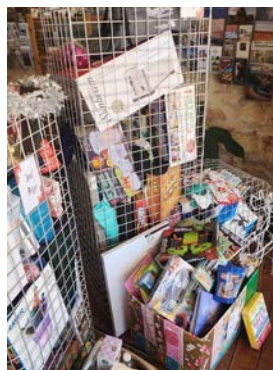
Plus many more!



The events were well planned and we will continue to run similarly successful social events for the general public in the future.

A large part of our mission is to promote community connectedness. This is achieved via running these social development events. We see interactions between people whom would not normally connect or have a common ground. It is particularly prevalent in the whole community events, where we see children and adults all together to enjoy their time and to celebrate the specific event.

The Bruce Rock CRC was able to contribute towards local initiatives and community groups including the Bruce Rock Museum, Bruce Rock Amateur Swimming Club, Bruce Rock Hockey Club, Bruce Rock District Club, The Bruce Rock Progress Association and The Bruce Rock Garden Group.



Our annual Christmas Slide into Christmas & Christmas Stocking Raffle is something that our community look forward to every year. Local businesses and community members donate around \$1500 worth of prizes that are divided between 4 major prizes. Proceeds are donated to the Bruce Rock Hospital Auxiliary and used to refurbish our newly renovated District Hospital.



# Services and Products

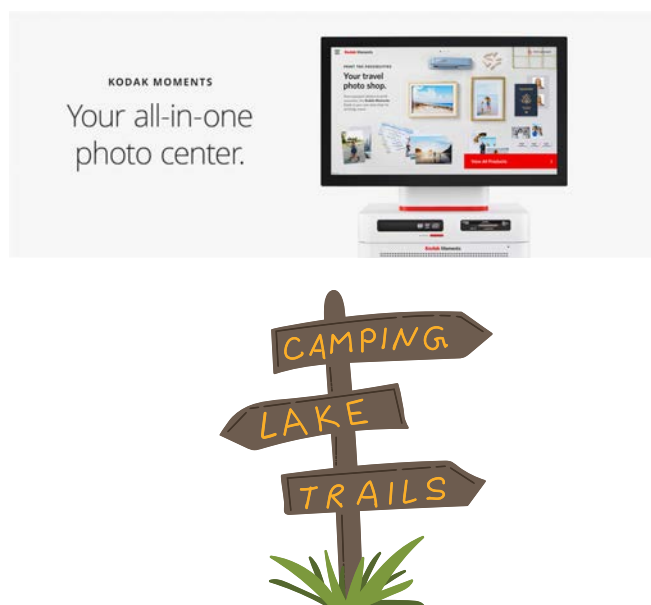
As part of our mission to build the capacity of the community of Bruce Rock by providing services, information, and training possibilities as well as developing partnerships and business opportunities, we aim to provide the Community of Bruce Rock with technology services that would not normally be sustainable in a household.

This is why we have the latest printers, photocopiers, computers, and software available for the community members to utilise.

Last year we were the successful CRC in the tender for the Eastern Districts Football League (EDFL) weekly Budgets. This meant that each week throughout the football season, we were to receive, collate, print, and distribute 100 Budgets to four different towns throughout the Wheatbelt. This was a massive task and was carried out successfully week to week by our staff. Well done to all involved.

At the Bruce Rock CRC we have a wide variety of tourist information available to visitors passing through our town. We provide information about what to do and see in Bruce Rock and other parts of the Wheatbelt. We also have information on areas down south, up north and everywhere in between. We are currently working on training for our current staff to be able to provide even more information to tourists.

Our staff are competent in photoshopping old photos (fixing up old faded or ripped photos), designing booklets such as wedding, funeral books, or cards, printing large format posters and banners, resume writing, laminating, sublimating (heat pressing photos onto items such as mugs and stubby holders) and many more services.



## Building Community Connections

The Bruce Rock Community Resource Centre plays an extremely important role in providing the town of Bruce Rock with relevant and up-to-date news, achievements by locals and local events happening in Bruce Rock and surrounding towns.



Our community newspaper "The Rock Review" is a vital resource in our community. Not only does it provide an avenue for businesses to advertise and promote themselves, it also keeps the town informed about local birthdays, anniversaries, death notices, birth notices, thank you notes, Shire information, one-off classifieds and many more community announcements.



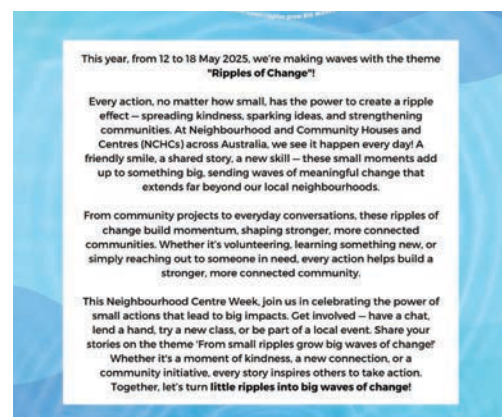
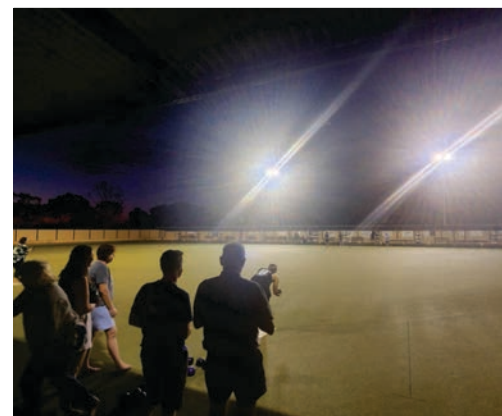
We continue to print 110 copies of the newspaper, which then get distributed on Thursday mornings. Staff also provide customers with an electronic version if required. We are extremely grateful for our volunteers and we hope to see some new faces coming through to join in on the fun in the future.

In the entry window of the CRC, we have posters for upcoming events and community notices. This gets updated as often as daily when needed and features job opportunities as well as any local community events and our upcoming events. We also feature the Bruce Rock District High School work which is updated on a fortnightly basis, featuring work that has been completed by the students during that time.

We have been working very hard to develop lasting partnerships with the local Police, School, Shire, local businesses and all community members over the past few years and 2024/2025 has been no different, if not better.

All of these partnerships have only grown over the year and we are very excited by new initiatives and ideas that have been discussed and we can't wait to see the level these partnerships reach in another years' time.





# BUILDING COMMUNITY CONNECTIONS



# COMMUNITY RESOURCE CENTRE'S

## DREAM TEAM

### *Management Team*



Mike Glazier - Chairperson



Janine Dayman - Treasurer



Rochelle Guest - Secretary



Saxon Rice-Fazey -  
Asst. Secretary and Treasurer



Cathy Cumming - V.Chair



Jen Verhoogt - Shire Rep



Juanita Rice-Fazey  
Committee Member



Daphne Fazey  
Committee Member



Linda Buegge  
Committee Member

## *Staff Members*



Rochelle Guest  
Coordinator  
(February 2020)



Kalani Rice-Fazey  
Events & Projects Manager  
(June 2023)



Daphne Fazey  
SIP Coordinator  
(March 2021)



Primrose Divinagracia  
Trainee Admin Officer  
2024-2025



Charlotte Roney  
Trainee Admin Officer  
2025-2026





# Our Supporters

# THANK YOU

*Thank you to all that have supported us...*

The Bruce Rock Community Resource Centre is very appreciative of the support from our members, volunteers and customers.

We are continuously looking for new and exciting ideas to implement at the Centre and we are positive about where we are heading.

## Government

We receive our main funding from the Department of Primary Industries and Regional Development. This funding allows us to provide the services we currently offer. The Bruce Rock Shire provides the two buildings in which we are located, funds towards the production of the Rock Review and also Tourism. We are truly grateful for their support. We look forward to a continued positive relationship with all our Government supporters.



Department of  
Primary Industries and  
Regional Development



## Grant Funding Bodies

2024-2025 has seen the Bruce Rock CRC become successful in the following grants:

- Department of Primary Industries and Regional Development
- Shire of Bruce Rock
- Lotterywest
- Narembreen Community Resource Centre - S.O.C.K
- Collgar Community Fund



**COLLGAR**  
COMMUNITY FUND

We would like to say a special thank you to these organisations for allowing us to apply for their grant funding and awarding us the finances to help our CRC's continued growth.

## Community Partners

- Bruce Rock District High School
- Bruce Rock Shire
- Bruce Rock & Districts Agricultural Show
- Bruce Rock Police
- Bruce Rock Engineering
- Wheatbelt & Beyond Youth Mentoring Program
- Wheatbelt Containers For Change
- Bruce Rock Woman's Contact Group
- Bruce Rock Progress Association
- All surrounding CRCs



**BRUCE ROCK**  
DISTRICT HIGH SCHOOL  
Quality School, Exceptional Opportunities.



## Corporate Sponsors

- Tourism Council of WA
- Act Belong Commit
- Crisp Wireless
- Community Bank - Mundaring
- Mia Davies - MLA



## Special Thanks

To our Rock Review volunteers:

### Rock Review Editor

- Mignon Jones

### Rock Review Arrangers

- Annette Williamson
- Daphne Fazey

### Rock Review Proof Readers

- Anne Clark
- Erica Currie
- Val Noack

### Rock Review Typists

- Veronica Branch-Smith
- Anne Dolton
- Carol Heasman
- Heather Hutton
- Heather Jones
- Jan Thompson

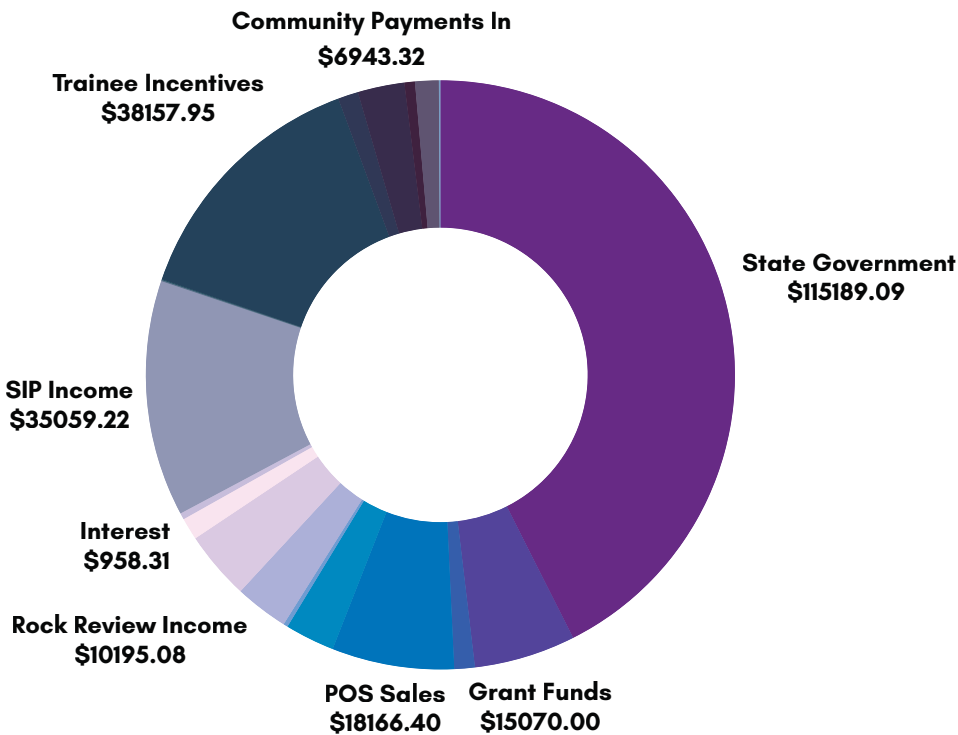
### Rock Review Delivery Volunteers

- Anne Thorn
- Edna Vaughan
- Terri Higgins

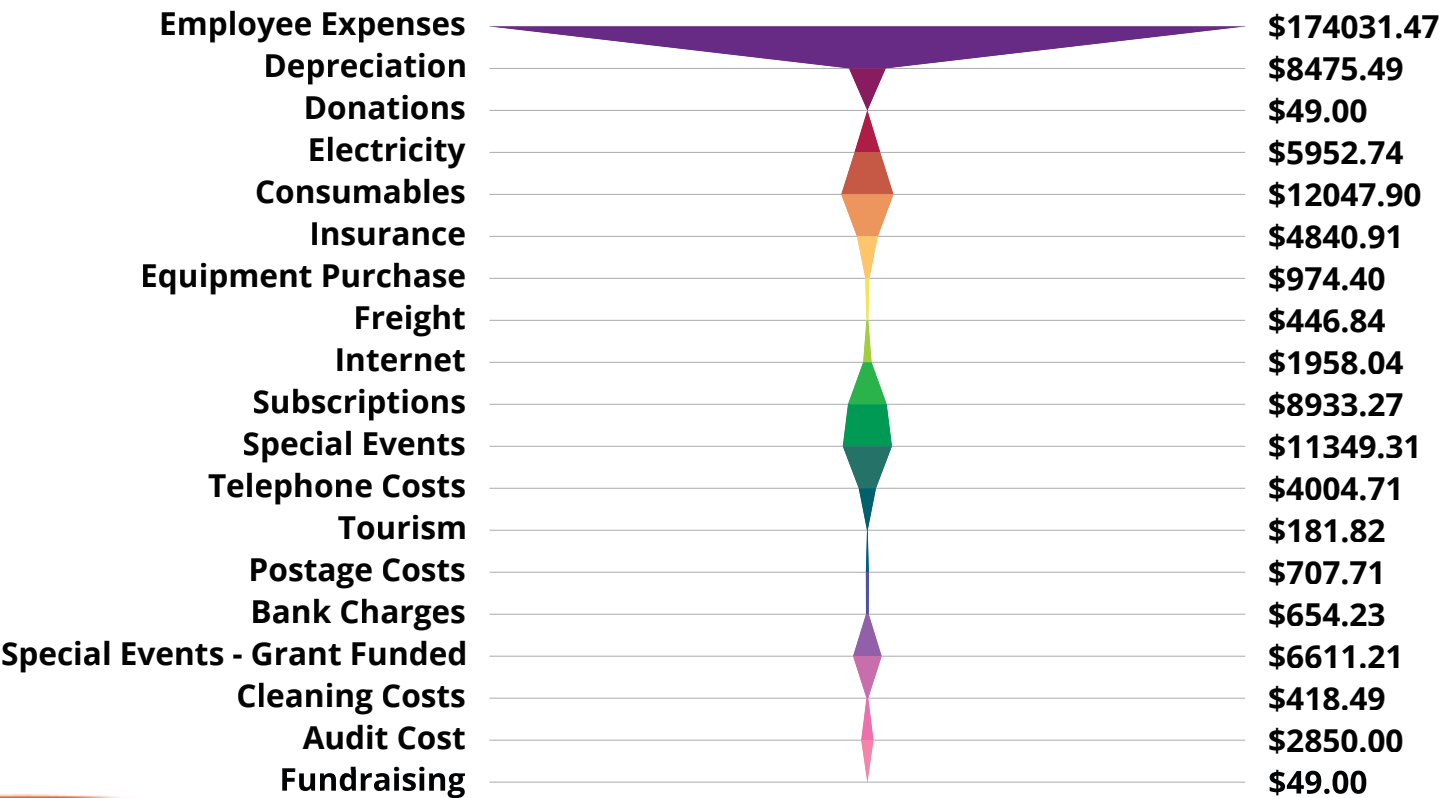
# Treasurer's Report

## INCOME

- State Government Funds
- Grant Funding
- Stationary Sales
- Special Projects
- Rock Review Income
- Printing Services
- CRC Services
- Donations
- Membership
- Interest
- Staying In Place Income
- Computer Services
- Trainee Incentives
- Containers For Change



## EXPENSES



# Financial Statements

**BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)**

**ABN 12 361 024 838**

**Special Purpose Financial Report  
For The Year Ended  
30 June 2025**

# Financial Statements

**BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)**

**ABN 12 361 024 838**

## **INDEX**

- Committee report
- Statement of Profit & Loss and Other Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to and forming part of the financial report
- Statement by members of the committee
- Audit report



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
<b>INCOME</b>		
Access Point Services	115,189.09	108,253.00
Computers Usage	177.27	245.45
Community Payments In	6,943.32	4,432.00
Donations	3,044.20	2,540.00
Fundraising Income	3,513.03	-
Grants	15,070.00	21,968.37
Hire Charges	1,553.19	1,616.39
Interest Earned	958.31	1,226.86
Telecentre Products & Services	7,384.26	18,512.24
Reimbursements	-	349.11
Rock Review Income	10,195.08	12,805.55
Special Projects	3,297.30	8,069.47
Sponsorships	654.54	327.27
Stationery Sales	106.82	5,100.27
Staying in Place	35,059.22	20,554.13
Trainee Reimbursement	38,157.95	26,175.84
Wheatbelt Containers for Change	3,012.60	3,089.49
Square Sales	18,166.40	18,422.27
Veterans Week Entertainment Income	227.27	-
	<u>262,709.85</u>	<u>253,687.71</u>
<b>EXPENDITURE</b>		
Accounting	2,850.00	2,788.75
Advertising	72.73	72.00
Bank Charges & Square Fees	654.23	646.13
Discounts	-	942.54
Cleaning Costs	418.49	672.04
Containers for Change	318.15	454.50
Consumables	12,047.90	10,620.76
Community Payments Out	6,402.00	4,407.00
Depreciation	8,475.49	11,049.48
Donations Made	49.00	7,786.05
Electricity Expenses	5,952.74	4,929.06
Employee Expenses - Wages	153,426.35	128,723.13
Employee Expenses - Superannuation	17,477.41	14,150.28
Employee Expenses - Other	3,127.71	6,516.79
Equipment Purchase	974.40	1,099.21
Freight	446.84	743.26
Fundraising	5,298.63	117.72
Hire of Equipment	2,730.00	-
Insurance	4,840.91	5,507.54

# Financial Statements

ABN 12 361 024 838

## COMMITTEE'S REPORT

Your committee members submit the special purpose financial report of the Bruce Rock Community Resource Centre Incorporated for the financial year ended 30 June 2025.

### Committee Members

The names of the committee members throughout the year and at the date of this report are:

Janine Dayman	1/07/24 to Current	Cathy Cumming	1/07/24 to Current
Mike Glazier	4/11/24 to Current	Linda Buegge	1/07/24 to Current
Rochelle Guest	1/07/24 to Current	Jennifer Verhoogt	1/07/24 to Current
S Rice-Fazey	4/11/24 to Current	D Fazey	4/11/24 to Current
J Rice-Fazey	4/11/24 to Current		

### Principal Activities

The principal activities of the association during the financial year were

- To provide access to services and information that support capacity building within the community
- To provide access to services and information to address issues of disadvantaged within the community including but not limited to poverty, health, isolation and unemployment.
- Develop partnerships and business opportunities relevant to the needs of the community
- Work with stakeholders, other Community Resource Centres and all tiers of government to increase the profile of the WA Community Resource Network
- Provide members of the community with access to and training in the use of information technology.
- To ensure that all members of the community have access to information technology facilities.

### Significant Changes

No significant change in the nature of these activities occurred during the year.

### Operating Result

The Deficit after providing for income tax amounts to \$16,107 (2024: Surplus \$8,951)

Signed in accordance with a resolution of the Members of the Committee.

  
\_\_\_\_\_  
Signature

Janine Dayman  
\_\_\_\_\_  
Print Name

Chairperson  
\_\_\_\_\_  
Print Position

  
\_\_\_\_\_  
Signature

Cathy Cumming  
\_\_\_\_\_  
Print Name

Committee Member  
\_\_\_\_\_  
Print Position

Dated this tenth day in October 2025.

# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
<b>EXPENDITURE (Continued)</b>		
Internet & Website	1,958.04	474.14
Membership & Subscriptions	8,933.27	3,703.78
Newsagency	-	6,207.04
Pop Up Shop	222.70	163.00
Postage Costs	707.71	574.56
Repairs & Maintenance	18,515.76	8,664.23
Special Events	11,349.31	9,656.78
Special Events - Grant Funded	6,611.21	7,727.90
Staying in Place	768.98	2,546.86
Telephone Costs	4,004.71	2,663.96
Tourism	181.82	1,128.48
<b>TOTAL EXPENDITURE</b>	<u>278,816.49</u>	<u>244,736.97</u>
Surplus / (Deficit) before income tax	<u>( 16,106.64)</u>	<u>8,950.74</u>
Income tax expense	-	-
Surplus / (Deficit) after income tax	<u>( 16,106.64)</u>	<u>8,950.74</u>



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	150,262.29	183,175.49
Trade and other receivables	4	4,089.42	3,368.29
<b>TOTAL CURRENT ASSETS</b>		<u>154,351.71</u>	<u>186,543.78</u>
<b>NON-CURRENT ASSETS</b>			
Fixed assets	5	25,146.11	23,029.79
<b>TOTAL NON-CURRENT ASSETS</b>		<u>25,146.11</u>	<u>23,029.79</u>
<b>TOTAL ASSETS</b>		<u>179,497.82</u>	<u>209,573.57</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	1,415.72	2,265.66
Tax liabilities	7	6,657.27	5,417.97
Employee entitlements	8	3,218.88	5,406.66
Income in advance	9	30,028.09	46,092.13
<b>TOTAL CURRENT LIABILITIES</b>		<u>41,319.96</u>	<u>59,182.42</u>
<b>NON CURRENT LIABILITIES</b>			
Trade and other payables	6	-	-
Borrowings	8	3,893.35	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>3,893.35</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>45,213.31</u>	<u>59,182.42</u>
<b>NET ASSETS</b>		<u>134,284.51</u>	<u>150,391.15</u>
<b>MEMBERS FUNDS</b>			
Reserves	10	-	-
Accumulated surplus	11	134,284.51	150,391.15
<b>TOTAL EQUITY</b>		<u>134,284.51</u>	<u>150,391.15</u>

# Financial Statements

## BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	ACCUMULATED SURPLUS \$	TOTAL \$
Accumulated surplus at the beginning of the financial year 1/07/2023	141,440.41	141,440.41
Net result for the year	8,950.74	8,950.74
Prior period adjustment in system	-	-
Movement in reserves	-	-
Closing Balance 30/06/2024	<u>150,391.15</u>	<u>150,391.15</u>
Accumulated surplus at the beginning of the financial year 1/07/2024	150,391.15	150,391.15
Net result for the year	(16,106.64)	(16,106.64)
Prior period adjustment in system	-	-
Movement in reserves	-	-
Closing Balance 30/06/2025	<u>134,284.51</u>	<u>134,284.51</u>

# Financial Statements

## BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

		2025 \$	2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		261,589.82	250,285.13
Payments to suppliers and employees		(284,869.52)	(202,695.89)
Interest received		958.31	1,226.86
Interests and other costs of finance paid		-	-
Other Income		-	-
Income tax		-	-
Net cash provided by (used in) operating activities	12	<u>(22,321.39)</u>	<u>48,816.10</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Proceeds from sale property, plant and equipment		-	-
Payments for property, plant and equipment		<u>(10,591.81)</u>	<u>(3,030.86)</u>
Net cash provided by (used in) investing activities		<u>(10,591.81)</u>	<u>(3,030.86)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		<u>-</u>	<u>-</u>
Net cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash held		(32,913.20)	45,785.24
Cash at beginning of financial year		183,175.49	137,390.25
<b>CASH AT END OF FINANCIAL YEAR</b>	3	<u><u>150,262.29</u></u>	<u><u>183,175.49</u></u>



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

#### FINANCIAL REPORTING FRAMEWORK

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-Profit Commissions Act 2012*. The committee has determined the Association is not a reporting entity as the users of the financial report are able to obtain additional information to meet their needs.

#### BASIS OF PREPARATION

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

AASB 101 - Presentation of Financial Statements

AASB 107 - Statement of Cash Flows

AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048 - Interpretation of Standards

AASB 1054 Australian Additional Disclosures

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report

#### (a) INCOME TAX

The Association is exempt from income tax under section 51-15 of the Income Tax Assessment Act 1997 (as amended).

#### (b) CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of less than 12 months.

#### (c) IMPAIRMENT OF ASSETS

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (d) PROPERTY PLANT AND EQUIPMENT

All property plant and equipment acquired is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

#### (e) EMPLOYEE BENEFITS

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured or recorded at the current value as if the liability was due at balance sheet date and not at when expected to be paid when the liability is due in the future.

#### (f) 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 assets and liabilities statement are shown inclusive of GST.

#### (g) ACCOUNTS RECEIVABLE AND OTHER DEBTORS

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### (h) TRADE AND OTHER PAYABLES

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

#### (i) LEASES

##### Concessional Leases

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as concessional/concessionary leases), the Association has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (J) REVENUE AND OTHER INCOME

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

#### Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are not recognised in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

The association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amount.

#### Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the association recognises income in profit or loss when or as it satisfies its obligations under the contract.

#### Capital Grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (J) REVENUE AND OTHER INCOME (continued)

##### Interest Income

Interest income is recognised using the effective interest method.

##### Dividend Income

The association recognises dividends in profit or loss only when the right to receive payment of the dividend is established.

##### Income from sale of good

The association publishes and sells books and magazines publications to the general public. Revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers. Volume discounts could be provided with the sale of these items, depending on the volume of aggregate sales made to eligible customers over every six-month period. Revenue from these sales is based on the price stipulated in the contract, net of the estimated volume discounts. The volume discounts are estimated using historical experience and applying the expected value method. Revenue is then only recognised to the extent that there is a high probability that a significant reversal of revenue will not occur. Where there is expected volume discounts payable to the customers for sales made until the end of the reporting period, a contract liability is recognised.

A receivable will be recognised when the goods are delivered. The association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales (which include those with volume discounts) are made within a credit term of 30 to 45 days.

Customers have a right to return products within 60 days as stipulated in the current contract terms. At the point of sale, a refund liability is recognised based on an estimate of the products expected to be returned, with a corresponding adjustment to revenue for these products.

Consistent with the recognition of the refund liability, the association further has a right to recover the product when customers exercise their right of return so consequently the company recognises a right to returned goods asset and a corresponding adjustment is made to cost of sales.

Historical experience of product returns is used to estimate of the number of returns on a portfolio level, using the expected value method. It is considered highly probable that significant reversal in the cumulative revenue will not occur given the consistency in the rate of return presented in the historical information.

All revenue is stated net of the amount of goods and services tax.

### NOTE 2 GOING CONCERN AND ECONOMIC DEPENDENCY

The organisation is dependent upon the continued financial support of government funding in order to remain a going concern and it is the committee's belief that such financial support will continue to be made available for the next 12 months at least.

# Financial Statements

## BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
<b>NOTE 3 CASH AND CASH EQUIVALENTS</b>		
Cash at Bank	150,071.09	183,124.19
Cash on Hand / Undeposited Funds	191.20	51.30
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>150,262.29</b>	<b>183,175.49</b>
<b>NOTE 4 TRADE AND OTHER RECEIVABLES</b>		
Accounts Receivable	4,089.42	3,368.29
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>4,089.42</b>	<b>3,368.29</b>
<b>NOTE 5 FIXED ASSETS</b>		
<b>Plant &amp; Equipment</b>		
Plant & Equipment - at cost	217,104.90	206,513.09
Less : Accumulated Depreciation	(191,958.79)	(183,483.30)
	<b>25,146.11</b>	<b>23,029.79</b>
<b>TOTAL FIXED ASSETS</b>	<b>25,146.11</b>	<b>23,029.79</b>
<b>NOTE 6 TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Trade Creditors	-	-
Superannuation	1,415.72	1,219.90
Square Balance	-	1,045.76
<b>TOTAL CURRENT TRADE AND OTHER PAYABLES</b>	<b>1,415.72</b>	<b>2,265.66</b>
<b>Non Current</b>		
N/A	-	-
<b>TOTAL NON CURRENT TRADE AND OTHER PAYABLES</b>	<b>-</b>	<b>-</b>



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

		2025	2024
		\$	\$
<b>NOTE 7</b>	<b>TAX LIABILITIES</b>		
	GST Payable	479.99	121.69
	PAYG withholding	6,177.28	5,296.28
	<b>TOTAL TAX LIABILITIES</b>	<u>6,657.27</u>	<u>5,417.97</u>
<b>NOTE 8</b>	<b>EMPLOYEE ENTITLEMENTS</b>		
	<b>Current</b>		
	- Provision for Annual Leave	3,218.88	5,406.66
	<b>TOTAL CURRENT EMPLOYEE ENTITLEMENTS</b>	<u>3,218.88</u>	<u>5,406.66</u>
	<b>Non Current</b>		
	- Provision for Long Service Leave	3,893.35	-
	<b>TOTAL NON CURRENT EMPLOYEE ENTITLEMENTS</b>	<u>3,893.35</u>	<u>-</u>
<b>NOTE 9</b>	<b>INCOME IN ADVANCE</b>		
	Income in advance	30,028.09	46,092.13
	<b>TOTAL INCOME IN ADVANCE</b>	<u>30,028.09</u>	<u>46,092.13</u>
<b>NOTE 10</b>	<b>RESERVES</b>		
	Revaluation	-	-
	<b>TOTAL RESERVES</b>	<u>-</u>	<u>-</u>
<b>NOTE 11</b>	<b>ACCUMULATED SURPLUS</b>		
	Accumulated surplus at the beginning of the financial year	150,391.15	141,440.41
	Current years profit / (loss) after income tax	( 16,106.64)	8,950.74
	<b>TOTAL ACCUMULATED SURPLUS</b>	<u>134,284.51</u>	<u>150,391.15</u>



# Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

## RESPONSIBLE PERSON'S DECLARATION

Associations Incorporation Reform Act 2012

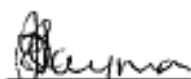
ss 94(2)(b), 97(2)(b) and 100(2)(b)

### THE ANNUAL REPORT GIVES TRUE AND FAIR VIEW OF FINANCIAL POSITION AND FINANCIAL PERFORMANCE OF INCORPORATED ASSOCIATION

We, the undersigned, being members of the committee of Bruce Rock Community Resource Centre Inc, declare that –

- (a) The report attached to this certificate gives a true and fair view of the financial position and performance of Bruce Rock Community Resource Centre Inc during and at the end of the financial year of the association ending on 30 June 2025.
- (b) There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.
- (c) The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for Profit Commission Regulations 2013*.



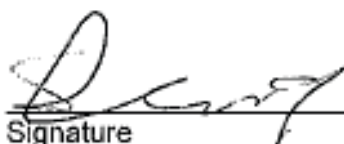
Signature

Janine Dayman

Print Name

Chairperson

Print Position



Signature

Cathy Cumming

Print Name

Committee Member

Print Position

Dated this tenth day in October 2025.

**BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)**

**ABN 12 361 024 838**

**NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 12 CASH FLOW INFORMATION</b>		
<b>Reconciliation of cash flow from Operating Activities with Net Profit</b>		
Operating Surplus	(16,106.64)	8,950.74
(Profit)/Loss on sale of fixed assets	-	-
Depreciation	8,475.49	11,049.48
Amortisation of borrowing costs	-	-
Doubtful debts	-	-
Changes in assets & liabilities		
- Decrease (increase) in receivables	(721.13)	(2,175.72)
- Decrease (increase) in other assets	-	-
- Increase (decrease) in payables	(849.94)	2,265.66
- Increase (decrease) in GST/PAYGw payable	1,239.30	742.26
- Increase (decrease) in provisions	1,705.57	3,513.55
- Increase (decrease) in income in advance	(16,064.04)	24,470.13
Net cash provided by (used in) operating activities	<u>(22,321.39)</u>	<u>48,816.10</u>

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)**

**Opinion**

We have audited the accompanying special purpose financial report of Bruce Rock Community Resource Centre (Inc) (the Association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income for the year then ended, statement of changes in equity, statement of cash flows and notes to the financial report, including a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

In our opinion, the financial report of Bruce Rock Community Resource Centre (Inc) is in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 including;

- (a) presents fairly, in all material respects the financial position of as at 30 June 2025 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-Profits Commission Regulation 2013.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Associations Incorporation Act 2015 (WA)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Committee for the Financial Report**

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.



## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Acnode Corporate Pty Ltd  
Authorised Audit Company 474788  
PO Box 313, Dianella WA 6059



Toni Angelevski  
Director

Dated this 10th day of October 2025, at Dianella, WA



10 October 2025

The Committee  
Bruce Rock Community Resource Centre Inc  
40 – 42 Johnson Street  
BRUCE ROCK WA 6418



ABN: 31 161 353 082  
PO Box 313, Dianella WA 6059  
041 345 3456  
toni@acnode.com.au

Dear Committee

**MANAGEMENT LETTER**

**AUDIT OF BRUCE ROCK COMMUNITY RESOURCE CENTRE INC  
FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the audit of your association in accordance with the provisions of the *Associations Incorporation Act 2015* (Western Australia) (the "Act"). We enclose our certificate in relation to the audit for the year ended 30 June 2025 in respect of which we have issued an unqualified audit opinion.

You will appreciate that our audit procedures are designed primarily to enable us to express an opinion as to compliance with the requirements of the Act and therefore should not be relied upon to detect all weaknesses which may exist in systems of internal control.

As part of our audit process, we have prepared and have attached to this letter, for your information, a Financial Viability Assessment Report for the year ended 30 June 2025. **This report has been prepared as a source of information for discussion purposes.** It does not form a direct part of the audit. It is designed to act as a tool for the Board and is similar to the DPIRD reviews.

We recommend Management review the attached annexure and look to address any ratios that have not been satisfied (if any).

We would also like to express our sincere appreciation to you and your staff for the assistance provided to us in completing the audit.

Please contact me if I may be of further assistance.

Yours sincerely  
**ACNODE CORPORATE**

A handwritten signature in blue ink, appearing to read 'Toni Angelevski', is written over a light blue horizontal line.

**Toni Angelevski**  
Director

**AUDITOR'S INDEPENDENCE DECLARATION****Auditor's independence declaration to the Members and Committee of****BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)**

In relation to my audit of the special purpose financial report of the Bruce Rock Community Resource Centre (Inc) for the period ended 30 June 2025, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting Bodies.



Acnode Corporate Pty Ltd  
Authorised Audit Company 474788  
PO Box 313, Dianella WA 6059

Dated this 10th of October 2025, at Dianella, WA

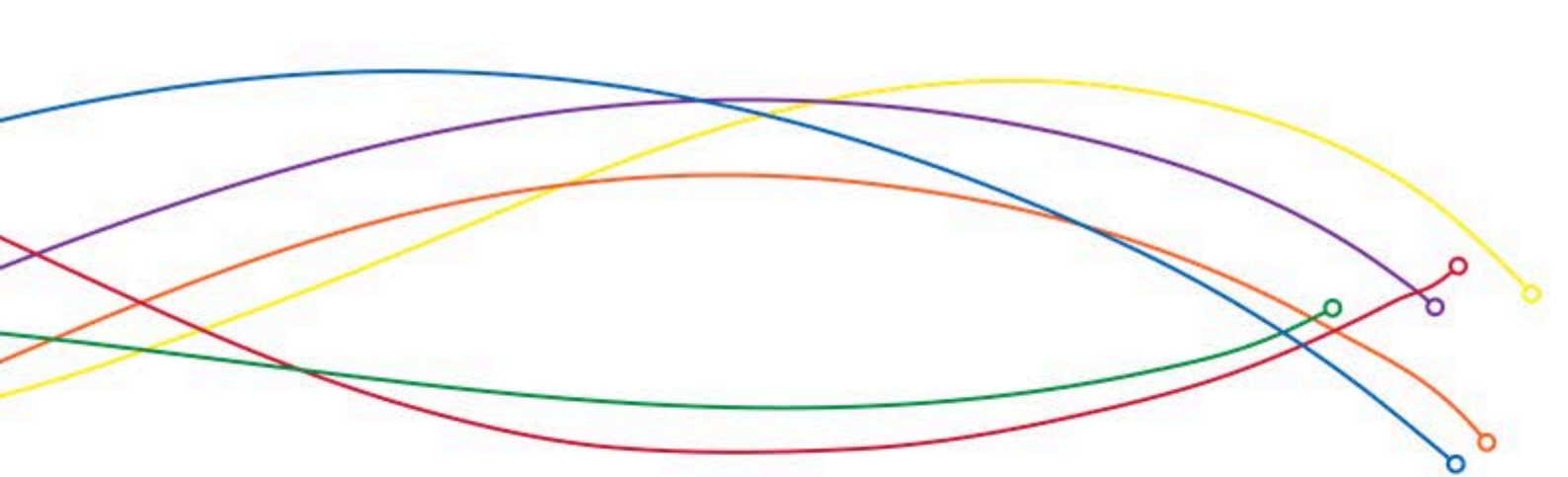


Toni Angelevski  
Director



1. To assess Financial Viability

TEST PERFORMED	Details	Calculations 2024	Calculations 2025	Conclusions
<b><u>Liquidity Issue</u></b>				<b>Ratio satisfied</b>
Current asset to current liability ratio test. - This needs to be above 100%	Current assets: Current liabilities: Ratio =	\$186,544 \$69,182 315%	\$154,352 \$41,320 37.4%	Ratio result is over 100%
<b><u>Going Concern Issue</u></b>				<b>Ratio satisfied</b>
Is there Negative Equity Reported over last 2 years.	Equity:	\$150,391	\$134,285	The CRC reported a positive equity over the last 2 years.
<b><u>Going Concern Issue</u></b>				<b>Ratio not satisfied</b>
Evidence of continuous operating profit or losses reported.	Net Profit: Add back : Depn	\$8,951 \$11,049 \$20,000	(\$16,107) \$8,475 (\$7,631)	The CRC reported a net profit for 2024 and a net loss for 2025
<b><u>Affordability and Going Concern Issue</u></b>				<b>Ratio satisfied</b>
Total Employment Costs to Total Operating Income ratio. - This should be below 65%.	Employment expenses: Operating income: Ratio =	\$142,873 \$253,688 56%	\$170,904 \$262,710 65%	The ratio is below 65% for 2024 and at 65% for 2025
<b><u>Long Term Operational Dependency Issue</u></b>				<b>Ratio satisfied</b>
Total Grant funding to total operating income ratio. - This should be below 75%.	Grants: Operating income: Ratio =	\$128,846 \$253,688 51%	\$130,009 \$262,710 49%	The ratio is below 75% for 2024 and 2025



## **Bruce Rock Community Resource Centre**

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