

BRUCE ROCK

COMMUNITY RESOURCE CENTRE

ANNUAL REPORT

2022-2023



Bruce Rock Community Resource Centre



Proudly supported by



Department of
Primary Industries and
Regional Development

GOVERNMENT OF
WESTERN AUSTRALIA



Contents

Who we are	3
What we do	4
Trainee Updates	5 - 6
Chairperson's Report	7
Manager's Report	8
Year in Summary.....	9
Government Services	10
Economic and Business Development Support	11
Social Development Support	12
Services and Products	13
Building Community Connections	14 - 15
Our Team	16
Our Supporters	17
Treasurer's Report	18
Financial Statements	19 - 37

Who we are

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

The Bruce Rock CRC is part of a network of over 100 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 15 years
- Production of forms, booklets, posters, photographs and much more
- A Book Exchange & Community Food Pantry
- 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 12 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 6 different support services
- Approximately 6 scheduled Business Development Support events for 2022/2023 year



Social development support

- Active Referral Relationships with 15 different support services
- Approximately 15 scheduled General and Targeted Social Development Support events for 2022/2023 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

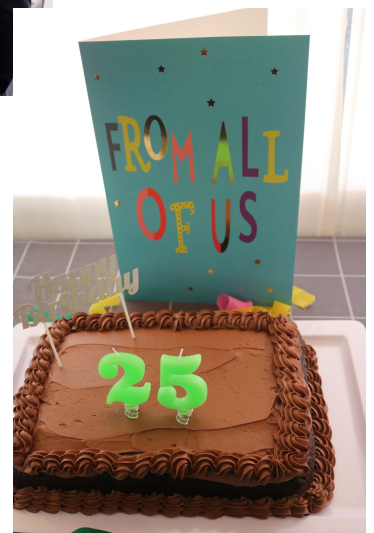


Building community connections

- 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

Celebrating

— 25 YEARS —



DAY ON THE AMPHI



Chairperson's Report

"There is a focus on helping the aged as we have a growing population in the area"



I would like to thank the staff and committee for all the work they have done over the past 12 months.

Rochelle is still our Centre Coordinator and is doing a great job with all the changes and challenges we have had this year. We have had many staff changes over the year. Tamara left to move on to another position in town. Sara finished her traineeship and left. Destiny came onboard to be a trainee but moved on as it wasn't for her. Kalani took on a senior role in the office and is doing a great job.

Luisa joined as a trainee, but unfortunately, she didn't have the correct VISA for us to sign her up.

Daphne has also filled in as relief staff and has also volunteered her time generously. I wish to thank them all for the time they have given to the Community Resource Centre over the past twelve months.

We continue to have partnerships with the Shire who we have a MOU with for tourism ,the tourism committee, and other groups.

We are meeting all the requirements of our agreement with DPIRD by doing the following.

Some of the numerous functions and trainings that have been organised through out the year include:

Vets' markets, tots boogie time, music tour, Christmas lights competition, slide into Christmas in partnership with the District Club, Day on the Amphi, easter egg hunt, social bowls, blue light disco, elder day fun day, SOCK week with the Instrukta truck, NAIDOC week, drawing workshop, daffodil day, helping with the Bruce Rock District Show, get online week morning tea and teddy bears picnic and more.

There is a focus on helping the aged as we have a growing population in the area.

We have also had outside people use the CRC for meetings, pop-up shops and dance classes.

We continue to help with the Rock Review and are the depot for containers for change. I wish the staff and committee all the best for the coming year.

Pam Jennings
Chairperson

Coordinator's Report

“future with a positive and eventful plan to continue to meet our contact to DPIRD and also to fulfil the requests of our community.”



I have continued to enjoy my position as Coordinator over the past 12 months. With new partnerships and new friendships that continue to grow into the new year. I look forward to helping the CRC, with the support of the Management Committee, move into the future with a positive and eventful plan to continue to meet our contact to DPIRD and also to fulfil the requests of our community.

Shayna Campbell completed her Cert IV in Community Services and was also nominated and won the 2022 TAFE's Aboriginal of the Year. Her commitment to the Community continues to shine but because of her fun and bubbly personality, her great work ethic, she became very popular and was in high demand. Resigning from the CRC Shayna decided to take on a more permanent position at the local High School, and the Shire of Bruce Rock.

Sara Nation completed a Cert III in Business during her time here. Sara has a bright personality and demonstrates a wonderful work ethic and always shows initiative in all tasks given to her and has been completing modules to a high level. Sara has taken on all Customer Jobs and produced fantastic work. Especially when it came to producing the EDFL Budget. I am very proud of her commitment to the CRC and she has fitted into the team well and we are happy to have her continue her employment here at the CRC under a casual contract.

Tamara Ennor finished her employment here at the CRC to pursue a career change. We wish her the best of luck in her future.

We also had Destiny and Luisa join the team as Trainees but unfortunately neither of the ladies decided to stay on due to different circumstances.

Kalani Rice-Fazey joined the team to take on the Event and Projects Officer Role, stepping straight into the role and pulling off the Finale of the Music Tour with the Day on the Amphi. Kalani has also been signed up to complete a Tourism Cert so we wish her luck and hope to see her grow over the time she is here.

Daphne Fazey also continues to be an asset to the team, showing up at any time of the day and enjoying her new found skills and being a favourite on the front counter.

The CRC has achieved a lot in the past 25 years and we have big plans for the future development of our community, socially and economically. We celebrated our birthday with a large turn out and a large chocolate cake.

Our current contract with the state government, covers us from 1 July 2023 to 30 June 2024. Receiving confirmation this year, that the CRC network will continue to be funded for the next 4 years. We are still very excited that our tireless work is being recognised at this high level. Continuing to run projects and events as per our DPIRD contract, continues to give us a sense of security for the future of the CRC.

Thank you to the current committee for your support of our CRC - it wouldn't be successful at all without your commitment to the Voluntary Roles. Thanks must also go to our valuable members, customers and volunteers who have supported us through our endeavours throughout the year as well - we appreciate everything you do for us and hope your support will continue.

Rochelle Guest
Coordinator

Year in Summary



1750

People provided government and community information



18

Workshops delivered



31

Overall services we provide our community



6

Successful grants received



6

Local people employed



30

Volunteers engaged



35

Community events held



55

Hot office bookings



10

Collaborations with other community groups



35

One-one-one IT training sessions provided

Government Services

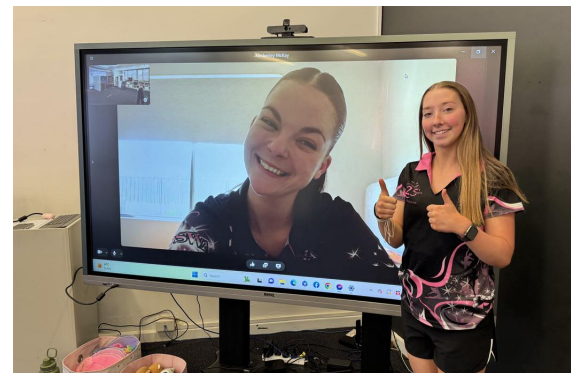
Government Access Point

In the 2022/2023 financial year, we had approximately 330 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. This service was far more popular in 2020 but this service is still being used as an alternative to face-to-face meetings due to the uncertainty of COVID-19 infections. We have also noticed that conducting workshop or meeting via a video conferencing platform has become a common practice with most organisations.

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. Our contact with the Department of Veterans Affairs continues in 2022/2023.

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

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

Approximately 100 people participated in our Economic & Business Development events in 2022/2023.

Our partnership with the Department of Primary Industries & Regional Development enables us to deliver a wide range of Business Development events such as the 2022 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 5th November 2022, with approximately 250 people attending the event and 23 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 1000 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.

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 2022/2023 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, DashnFranks, Scentsy 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:



- o Strange Images Photography
- o Flowers by Elli Paige
- o Designs by Kaytlyn Sprigg
- o Beautiful & Lashcious
- o Bruce Rock Café
- o Jordan Sprigg Calendars
- o Paleo Salt Products
- o Scrunchie Envy



Social Development Support

Approximately 1500 people participated in our Social Development events in the 2022/2023 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 Bruce Rock Music Day on the Amphi
- 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.

Merry Christmas



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 \$3300 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. We even have a wide format printer that can print drafts, photographs, and canvases up to 60 centimetres wide.

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.

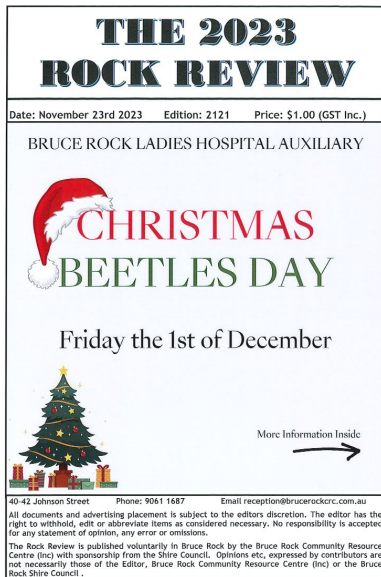
At the Bruce Rock CRC we have a wide variety of tourist information available to visitors passing through our town. We provide information about what to do and see in Bruce Rock and other parts of the Wheatbelt. We also have information on areas down south, up north and everywhere in between. We are 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.



Front Cover of the Rock Review



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 135 copies of the newspaper, which then get distributed on Thursday mornings. Staff also provide customers with an electronic version if required. We missed the laughter coming from the Rock Review office during 2020 and we were very excited for things to have gone back to normal. 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 2022/2023 has been no different, if not better. In 2020, the community of Bruce Rock sadly lost their only supermarket. This unfortunate event allowed us to create a volunteer list and continues to grow this covers those who are in need of assistance or are able to volunteer their services – everyone was well supported during the Pandemic and this has continued into 2023.

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 year's time.



RURAL EDGE

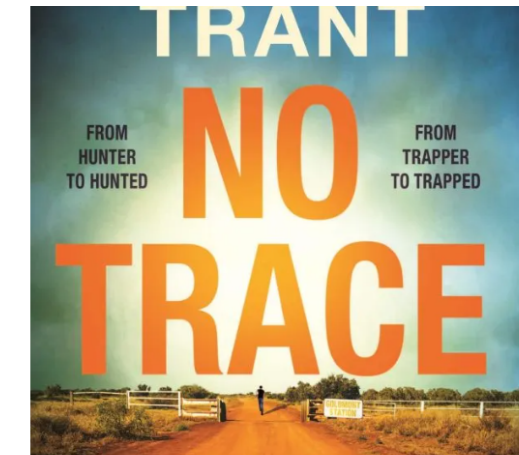
ESSENTIAL INDUSTRIAL RELATIONS FOR YOUR FARM BUSINESS

Are you responsible for the management and administration of your farm employees? Be aware of your obligations, what they all mean and how to apply them in this informative workshop.

BRUCE ROCK COMMUNITY RESOURCE CENTRE
42 JOHNSON ST BRUCE ROCK

TUE JUNE 27
9:00am - 3:00pm

REGISTER TODAY!
WWW.RURALEEDGE.ORG.AU



40-42 Johnson Street, Bruce Rock
Thursday 10 August
2:30pm - 4:30pm
RSVP: by Monday 7 August to 08 9316 9896
or enquiries@processworx.com.au

Bruce Rock Community Resource Centre

Key Takeaways from the inquiry into the agricultural industry in WA

Meeting your Fair Work obligations for Harvest

Developing a Safety Management System



Danielle is the Managing Director of ProcessWorx, an organisation that specialises in providing personalised and pragmatic Human Resource and Work, Health and Safety support to businesses.

She leads a team of more than 20 professionals that provide HR and WHS management systems, easy to



BUILDING COMMUNITY CONNECTIONS



Our Team

Management Committee



Pam Jennings
Chairperson



Kim McKenzie-Thornton
Vice Chairperson



Merredith McKenzie-Thornton
Secretary



Janine Dayman
Treasurer



Kim McKenzie-Thornton
Asst. Treasurer &
Secretary



Jen Verhoogt
Shire
Representative

Committee Members

- Allison Lockwood
- Cathy Cumming



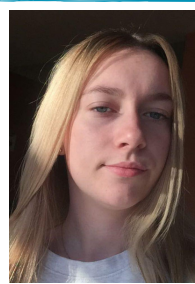
Staff Team



Rochelle Guest
Coordinator



Kalani Rice-Fazey
Events & Project
Officer



Sara Nation
Trainee



Daphne Fazey
Admin Officer
(Casual)

Our Supporters

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.

Grant Funding Bodies

2022-2023 has seen the Bruce Rock CRC become successful in the following grants:

- Department of Primary Industries and Regional Development
- Shire of Bruce Rock
- Live Music Australia
- Narembeen Community Resource Centre - S.O.C.K
- Collgar Community Fund



Department of
Primary Industries and
Regional Development



Australian Government

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.



Corporate Sponsors

- Tourism Council of WA
- Triple M Radio
- Act Belong Commit
- Mia Davies - MLA

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

~ Special Thanks

To our Rock Review volunteers:

Rock Review Editor

- Mignon Jones

Rock Review Arrangers

- Annette Williamson
- Daphne Fazey

Rock Review Proof Readers

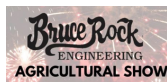
- Anne Clark
- Erica Currie
- Val Noack

Rock Review Typists

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

Rock Review Delivery Volunteers

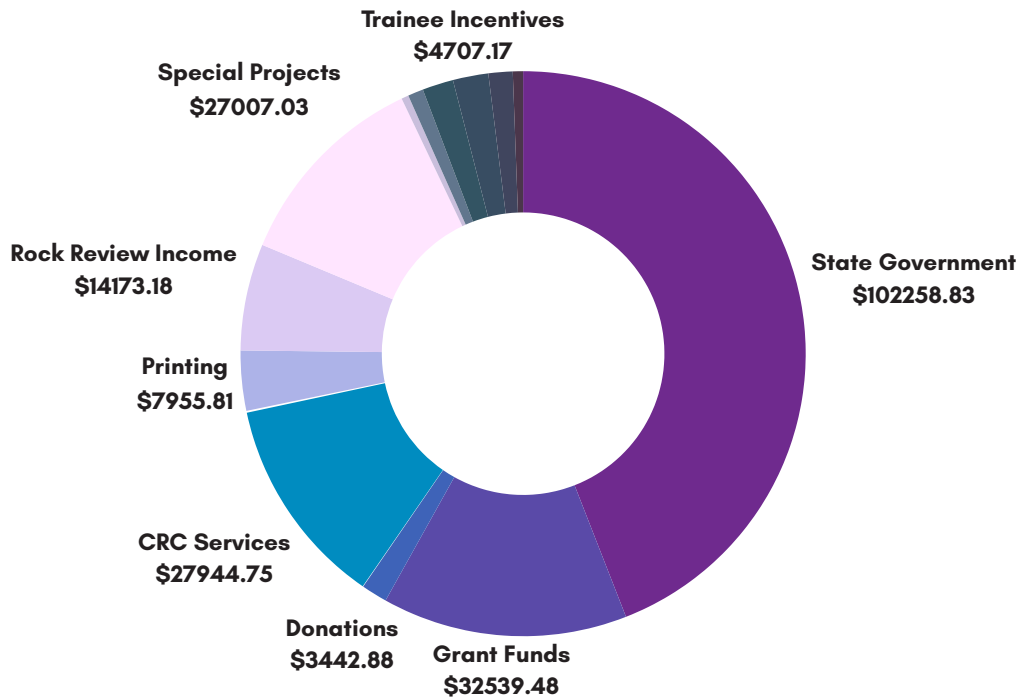
- Anne Thorn
- Edna Vaughan
- Terri Higgins



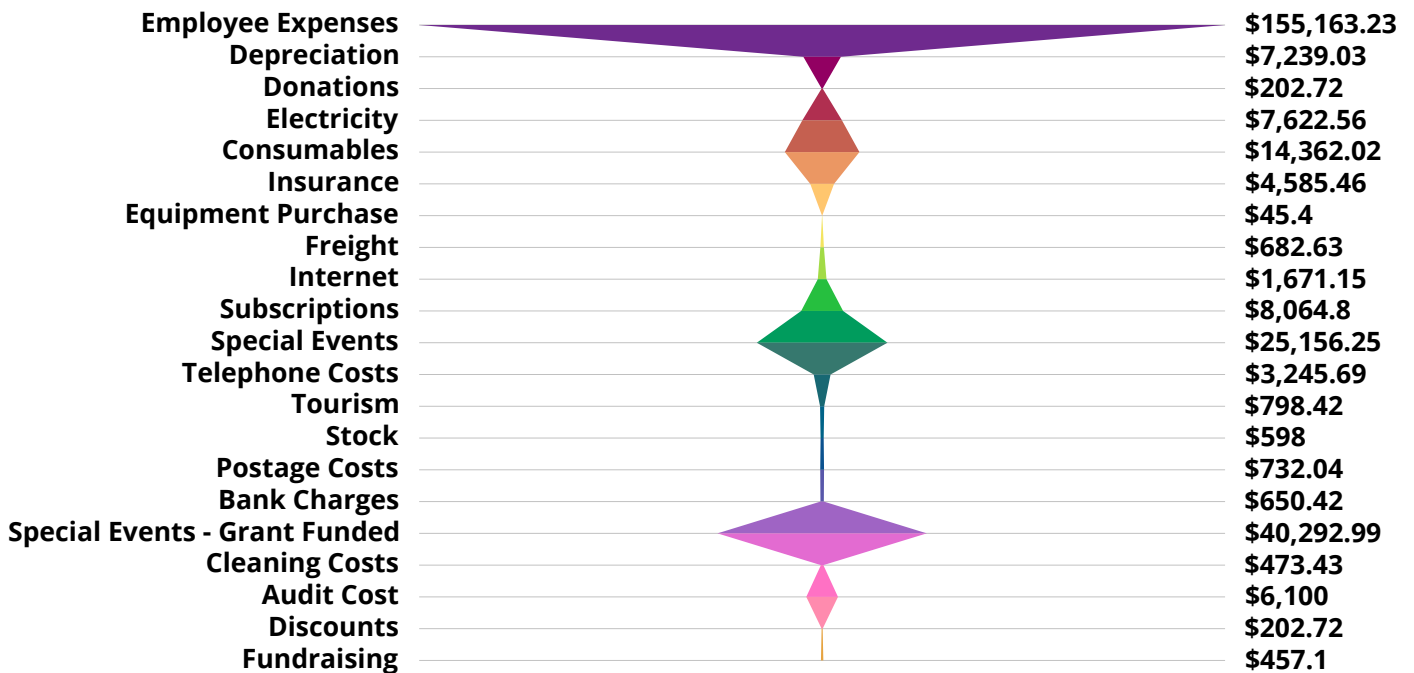
Treasurer's Report

INCOME

- State Government Funds
- Vets Affairs Contract
- Grant Funding
- Stationary Sales
- Special Projects
- Rock Review Income
- Printing Services
- CRC Services
- Donations
- Membership
- Interest
- Late Payment Fee
- 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 2023**

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 2023

	2023	2022
	\$	\$
INCOME		
Access Point Services	102,258.83	100,204.68
Computers Usage	2,054.54	1,451.14
Donations	3,442.88	6,515.30
Fundraising Income	45.45	-
Grants	32,539.48	97,623.01
Hire Charges	1,353.81	1,325.46
Interest Earned	947.93	30.15
Newsagency	5.00	6,202.04
Membership	68.20	86.36
Merchandise	110.91	18.18
Telecentre Products & Services	27,944.75	25,977.95
Phoenix Sales Income	-	87.34
Pop Up Shops	392.14	963.50
Sale of Equipment	-	55.45
Reimbursements	763.63	962.97
Rock Review Income	14,173.18	13,924.19
Special Projects	27,007.03	29,633.22
Sponsorships	1,409.09	-
Sports Museum - Funds Received	-	-
Stationery Sales	4,123.26	6,471.52
Tickets	-	1,200.00
Trainee Reimbursement	4,707.17	15,768.72
Wheatbelt Containers for Change	3,212.60	3,000.00
Square Sales	1,541.11	-
	<u>228,100.99</u>	<u>311,501.18</u>
EXPENDITURE		
Accounting	6,100.00	910.00
Advertising	-	842.35
Bank Charges & Square Fees	650.45	602.72
Discounts	202.72	2,736.42
Cleaning Costs	473.43	293.82
Containers for Change	770.88	-
Consumables	14,362.02	16,735.84
Depreciation	7,239.03	6,811.15
Donations Made	2,731.90	1,566.50
Electricity Expenses	7,622.56	7,481.28
Employee Expenses	155,163.23	151,894.03
Equipment Purchase	45.40	854.13
Freight	682.63	1,075.05
Fundraising	457.10	64.05
Insurance	4,585.46	4,047.26

The accompanying notes form part of this special purpose financial 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 2023

	2023	2022
	\$	\$
Internet	1,671.15	2,301.15
Membership & Subscriptions	8,064.80	4,688.88
Phoenix Newspaper	-	141.27
Pop Up Shop	598.00	568.50
Postage Costs	732.04	634.77
Repairs & Maintenance	18,604.34	18,062.22
Special Events	25,156.25	37,338.58
Special Events - Grant Funded	40,292.99	11,531.09
Sports Museum	4,900.00	-
Telephone Costs	3,245.69	3,883.31
Tourism	798.42	2,323.90
TOTAL EXPENDITURE	<u>305,150.49</u>	<u>277,388.27</u>
Surplus / (Deficit) before income tax	<u>(77,049.50)</u>	<u>34,112.91</u>
Income tax expense	-	-
Surplus / (Deficit) after income tax	<u>(77,049.50)</u>	<u>34,112.91</u>

The accompanying notes form part of this special purpose financial report.

Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	ACCUMULATED SURPLUS \$	TOTAL \$
Accumulated surplus at the beginning of the financial year 1/07/2021	184,377.00	184,377.00
Net result for the year	34,112.91	34,112.91
Prior period adjustment in system	-	-
Movement in reserves	-	-
Closing Balance 30/06/2022	<u>218,489.91</u>	<u>218,489.91</u>
Accumulated surplus at the beginning of the financial year 1/07/2022	218,489.91	218,489.91
Net result for the year	(77,049.50)	(77,049.50)
Prior period adjustment in system	-	-
Movement in reserves	-	-
Closing Balance 30/06/2023	<u>141,440.41</u>	<u>141,440.41</u>

The accompanying notes form part of this special purpose financial report.

Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	231,057.39	312,404.83
Payments to suppliers and employees	(283,543.67)	(282,264.73)
Interest received	947.93	30.15
Interests and other costs of finance paid	-	-
Other Income	-	-
Income tax	-	-
Net cash provided by (used in) operating activities	12 <u>(51,538.35)</u>	<u>30,170.25</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale property, plant and equipment	-	-
Payments for property, plant and equipment	<u>(13,881.70)</u>	<u>(8,476.03)</u>
Net cash provided by (used in) investing activities	<u>(13,881.70)</u>	<u>(8,476.03)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	-	-
Repayment of borrowings	-	-
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash held	(65,420.05)	21,694.22
Cash at beginning of financial year	202,810.30	181,116.08
CASH AT END OF FINANCIAL YEAR	3 <u><u>137,390.25</u></u>	<u><u>202,810.30</u></u>

The accompanying notes form part of this special purpose financial report.

Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

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)*. 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.

STATEMENT OF COMPLIANCE

The financial report has been prepared in accordance with *Associations Incorporation Act 2015 (WA)*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial report complies with all the recognition and measurement requirements in Australian Accounting Standards.

BASIS OF PREPARATION

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

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 2023

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) PROPERTY PLANT AND EQUIPMENT

All property plant and equipment that was acquired up to the financial year ended 30 June 2014, was and is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

From 1 July 2014 to 30 June 2021, all property, plant and equipment that was acquired was expensed within the financial year as opposed to being depreciated over the useful lives of the assets.

As a result of a "health check" carried out during the current financial year, it was recommended that all assets be depreciated over the useful lives of the assets as opposed to being expensed. As a result,

- From 1 July 2021 onwards, all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use
- Assets that were expensed for the financial periods 1 July 2014 to 30 June 2021 have been reinstated on the basis of an increase in the furniture and fittings at cost and an associated increase in the accumulated depreciation

(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) LEASES

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn/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 2023

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) 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 2023

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 2023

	2023	2022
	\$	\$
NOTE 3 CASH AND CASH EQUIVALENTS		
Cash at Bank	137,290.25	202,710.30
Cash on Hand / Undeposited Funds	100.00	100.00
TOTAL CASH AND CASH EQUIVALENTS	<u>137,390.25</u>	<u>202,810.30</u>
NOTE 4 TRADE AND OTHER RECEIVABLES		
Accounts Receivable	1,192.57	5,096.90
TOTAL TRADE AND OTHER RECEIVABLES	<u>1,192.57</u>	<u>5,096.90</u>
NOTE 5 FIXED ASSETS		
Plant & Equipment		
Plant & Equipment - at cost	203,482.23	189,600.53
Less : Accumulated Depreciation	(172,433.82)	(165,194.79)
	<u>31,048.41</u>	<u>24,405.74</u>
TOTAL FIXED ASSETS	<u>31,048.41</u>	<u>24,405.74</u>
NOTE 6 TRADE AND OTHER PAYABLES		
Current		
Trade Creditors	-	-
Superannuation	-	1,690.02
TOTAL CURRENT TRADE AND OTHER PAYABLES	<u>-</u>	<u>1,690.02</u>
Non Current		
N/A	-	-
TOTAL NON CURRENT TRADE AND OTHER PAYABLES	<u>-</u>	<u>-</u>

The accompanying notes form part of this special purpose financial report.

Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
NOTE 7 TAX LIABILITIES		
GST Payable	(764.57)	2,416.66
PAYG withholding	5,440.28	4,092.21
TOTAL TAX LIABILITIES	<u>4,675.71</u>	<u>6,508.87</u>
NOTE 8 EMPLOYEE ENTITLEMENTS		
Current		
- Provision for Annual Leave	1,893.11	5,624.14
TOTAL CURRENT EMPLOYEE ENTITLEMENTS	<u>1,893.11</u>	<u>5,624.14</u>
Non Current		
- Provision for Long Service Leave	-	-
TOTAL NON CURRENT EMPLOYEE ENTITLEMENTS	<u>-</u>	<u>-</u>
NOTE 9 INCOME IN ADVANCE		
Income in advance	21,622.00	-
TOTAL RESERVES	<u>21,622.00</u>	<u>-</u>
NOTE 10 RESERVES		
Revaluation	-	-
TOTAL RESERVES	<u>-</u>	<u>-</u>
NOTE 11 ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	218,489.91	184,377.00
Current years profit / (loss) after income tax	(77,049.50)	34,112.91
TOTAL ACCUMULATED SURPLUS	<u>141,440.41</u>	<u>218,489.91</u>

The accompanying notes form part of this special purpose financial report.

Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
NOTE 12 CASH FLOW INFORMATION		
Reconciliation of cash flow from Operating Activities with Net Profit		
Operating Surplus	(77,049.50)	34,112.91
(Profit)/Loss on sale of fixed assets	-	-
Depreciation	7,239.03	6,811.15
Amortisation of borrowing costs	-	-
Doubtful debts	-	-
Changes in assets & liabilities		
- Decrease (increase) in receivables	3,904.33	933.80
- Decrease (increase) in other assets	-	-
- Increase (decrease) in payables	(1,690.02)	(3,193.69)
- Increase (decrease) in GST & PAYGw payable	(1,833.16)	(3,343.74)
- Increase (decrease) in provisions	(3,731.03)	(5,150.18)
- Increase (decrease) in income in advance	21,622.00	-
Net cash provided by (used in) operating activities	<u>(51,538.35)</u>	<u>30,170.25</u>

The accompanying notes form part of this special purpose financial report.

Financial Statements

BRUCE ROCK COMMUNITY RESOURCE CENTRE (INC)

ABN 12 361 024 838

STATEMENT BY MEMBERS OF THE COMMITTEE

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 2023.
- (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.

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



Signature

Janine Dayman

Print Name

Treasurer

Print Position



Signature

Cathy Cumming

Print Name

Committee Member

Print Position

Dated this 2nd day in October 2023.

Financial Statements



ABN: 31 161 353 082

PO Box 313, Dianella WA 6059
041 345 3456
toni@acnode.com.au

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 2023, 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 2023 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.

Financial Statements

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 11th day of October 2023 in Dianella, WA

Financial Statements



ABN: 31 161 353 082

PO Box 313, Dianella WA 6059

041 345 3456

toni@acnode.com.au

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 2023, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting Bodies.

A handwritten signature in blue ink, appearing to read 'ATG-t', is positioned above the company name.

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

A handwritten signature in blue ink, appearing to read 'Toni Angelevski', is positioned above the name.

Toni Angelevski
Director

Dated this 11th day of October 2023 in Dianella, WA

Financial Statements

11 October 2023

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 2023

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 2023 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.

However, we wish to bring the following to your attention:

1. There is a potential for a going concern issue. There has been a significant loss for the 2023 year and significant decrease in cash. We strongly suggest that Management and the Committee continues to be heavily involved in monitoring the operations to ensure that debts are not incurred that will put the Centre in a position of being unable to pay its creditors as and when they become due.
2. 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 2023. 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'.

Toni Angelevski
Director

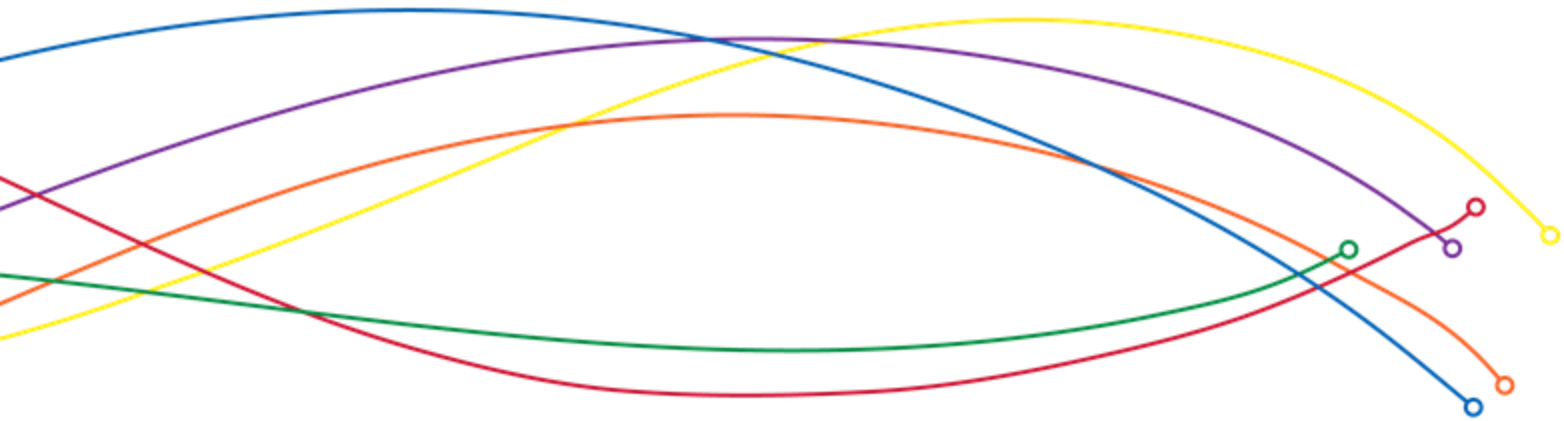
Financial Statements

Bruce Rock Community Resource Centre Inc
 Financial Assessment
 For the year ended 30 June 2023

1. To assess Financial Viability

ANNEXURE

TEST PERFORMED	Details	Calculations 2022	Calculations 2023	Conclusions
Liquidity Issue				Ratio satisfied
Current asset to current liability ratio test. - This needs to be above 100%	Current assets: Current liabilities: Ratio =	\$207,907 \$13,823 1504%	\$138,583 \$28,191 492%	Ratio result is over 100%
Going Concern Issue				Ratio satisfied
Is there Negative Equity Reported over last 2 years.	Equity:	\$218,490	\$141,440	The CRC reported a positive equity over the last 2 years.
Going Concern Issue				NOT satisfied
Evidence of continuous operating profit or losses reported.	Net Profit: Add back : Depn	\$34,113 \$6,811 \$40,924	(\$77,050) \$7,239 (\$69,811)	The CRC reported a net profit for 2022 and net loss for 2023
Affordability and Going Concern Issue				NOT satisfied
Total Employment Costs to Total Operating Income ratio. - This should be below 65%.	Employment expenses: Operating income: Ratio =	\$155,881 \$310,585 50%	\$156,446 \$228,101 69%	The ratio is below 65% for 2022 and above 65% for 2023
Long Term Operational Dependency Issue				Ratio satisfied
Total Grant funding to total operating income ratio. - This should be below 75%.	Grants: Operating income: Ratio =	\$197,327 \$310,585 64%	\$133,417 \$228,101 58%	The ratio is below 75%



Bruce Rock Community Resource Centre

P: 08 90611687

E: coordinator@brucerockcrc.com.au

40-42 Johnson Street

Bruce Rock WA 6418

Proudly supported by



Department of
Primary Industries and
Regional Development

