

# **HOPETOUN**

## **Community Resource Centre**

### **ANNUAL REPORT**

#### **2021-22**

Proudly supported by



Department of  
**Primary Industries and  
Regional Development**



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# Who we are

Established in 1997, the Hopetoun Community Resource Centre (formerly known as Hopetoun Telecentre) is an independent not-for-profit community owned and operated facility which plays a vital role in providing much needed community services, including Local, State and Federal Government services to the local community. We are funded by a mixture of Local, State and Federal Government contracts; user pays services, membership fees and one-off grants for projects.

This enables us to offer a five day a week service to the people of Hopetoun and its visitors. We offer a wide range of services including free online access to State and Local Government information via our Government Access Point, regular business and social development activities, support and services, Centrelink and Medicare Access Point and public library services.

The Fitzgerald Business Network is managed by the Hopetoun and Ravensthorpe CRC's to provide training, advocacy, promotions and networking to businesses and community groups in the Fitzgerald region.

Additionally, we provide a range of professional printing, office services and office supplies. We support and promote local artisans and community groups by offering an outlet for them to sell their locally produced products.

Hopetoun CRC is committed to continuous improvement and is keen to develop the quality and range of services to best meet the needs of our community. We work proactively with key stakeholders and our local community to continue to grow and stay connected with community needs.

We are members of Linkwest, our WA peak body for Resource Centres, and we are incorporated under the Associations Incorporation Act 2015 (WA).

Hopetoun CRC supports thousands of residents, businesses, community groups and visitors of Hopetoun each year.



## Our Mission

The Hopetoun CRC aims to provide resources and motivation for the economic, social and cultural development of Hopetoun, by making available office services and supplies, training, education, communication and access to information.

# What we do



## Access to government services

- Maintain & promote a free All Government Agencies Access Area
- Provide a Centrelink and Medicare Access Point
- Outlet for DBCA National Park Passes & TransWA Tickets
- Provide and promote local Shire and community information



## Economic and business development support

- Facilitate networking, advocacy, training, and promotions as a part of the Fitzgerald Business Network
- Provide traineeships and employment opportunities to local people
- Develop and maintain active referral relationships with organisations who seek to support employment pathways and business development



## Social development support

- Develop and maintain active referral relationships with organisations who seek to support social development
- Provide community activities, training, events & information sessions
- Facilitate community development initiatives/projects
- Provide governance support to local associations



## Services and products

- Provide public internet and computer access including free WiFi
- Provide a wide range of office services & products
- Offer skilled graphic design and secretarial services
- Provide meeting room hire with modern video conferencing facilities



## Building community connections

- Provide a public library service
- Maintain a website & noticeboard containing community information & events
- Promote and sell locally produced items and books

# Chairperson's Report

**Once again, the Hopetoun Community Resource Centre has experienced a busy but rewarding year. While the COVID pandemic continued to affect our community, staff at the CRC have continued to provide excellent service to our community.**

As the Chairperson of the CRC, I am very pleased to see that the staff clearly excel in fulfilling their mandate to:

- provide opportunities for access to up-to-date facilities and training in information technology for all members of the community;
- provide resources and motivation for the economic, social and cultural development of Hopetoun;
- make available office services and supplies, education, training and access to information;
- ensure the association answers to community need and remains community owned and managed

This year our Coordinator, Karrina Smallman was able to take her long service leave. It was gratifying to see that the remaining staff still managed to provide the full range of services to our community, taking on additional duties to see that all of the core functions of the CRC were maintained.

There has been no increase in the CRC staffing in this past year. The Centre continues to provide a high level of service utilizing just 2.3 full time equivalent staff on a Monday to Friday roster. This staffing includes five part-time staff (two of whom are trainees) and three casual staff members. The casual staff provide extra cover to allow part time staff to run activities and events, as well as relief cover.

The CRC continues to successfully offer traineeships which are designed to assist community members to receive training to equip them to apply for employment opportunities. This is a real service in a region such as Hopetoun where it can be difficult to receive post-secondary school

training and access to subsequent employment prospects.

This year, the CRC successfully applied for DPIRD funding to employ a Youth Worker trainee which has allowed the CRC to provide enhanced services for our community's youth including a weekly meet-up, table tennis socials and tournaments and additional events. We were successful in obtaining a Healthways Physical Innovation Challenge grant to fulfill goals of the youth community health including water activities, healthy eating, and martial arts. These goals were proposed through consultation between our Youth Work Trainee, Emily Dawn, and the local youth and we are looking forward to the Tracks program commencing later in 2022. The CRC has continued to work on developing a dedicated meeting place and facility for our community's youth and have approached the Shire of Ravensthorpe with plans to develop such a facility adjacent to the existing skate park. We will continue to seek support to meet the needs of our community youth.

The Fitzgerald Business Network (FBN) has had a very successful year, with the membership growing to 140. The FBN has been able to provide a range of services to our sector which are further described in this Annual Report.

The Community Chest launched last year has been able to assist members of our community when they are facing financial difficulties. This past year when Hopetoun had a devastating bush fire, the community rallied around both the local residents affected and also the emergency responders who provided such an outstanding service to the community.

# Chairperson's Report, cont.

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*As the Chairperson of the Hopetoun Community Resource Centre, it has been my privilege to work with a great team of staff and board members*

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The CRC has continued to excel in providing a range of services from Storytime to programs for our senior citizens. Be Connected Google Earth has been a new activity which allows people aged 50+ to have the assistance of staff member, Donna Higgins, to navigate to places all over the world, showcasing one aspect of technology which many people have been unaware. This has been a very positive event and continues to attract interest.

Our sale of locally produced items increased and we are very pleased to be able to offer this service to our visitors and also our local artisans and community groups. The CRC continues to offer a great range of office services and products, as well as giftware. In addition, we offer a range of environmentally sustainable products and support various recycling efforts. The provision of these products and services is valuable to our small community, as well as a promotion of the importance of recyclable goods and services.

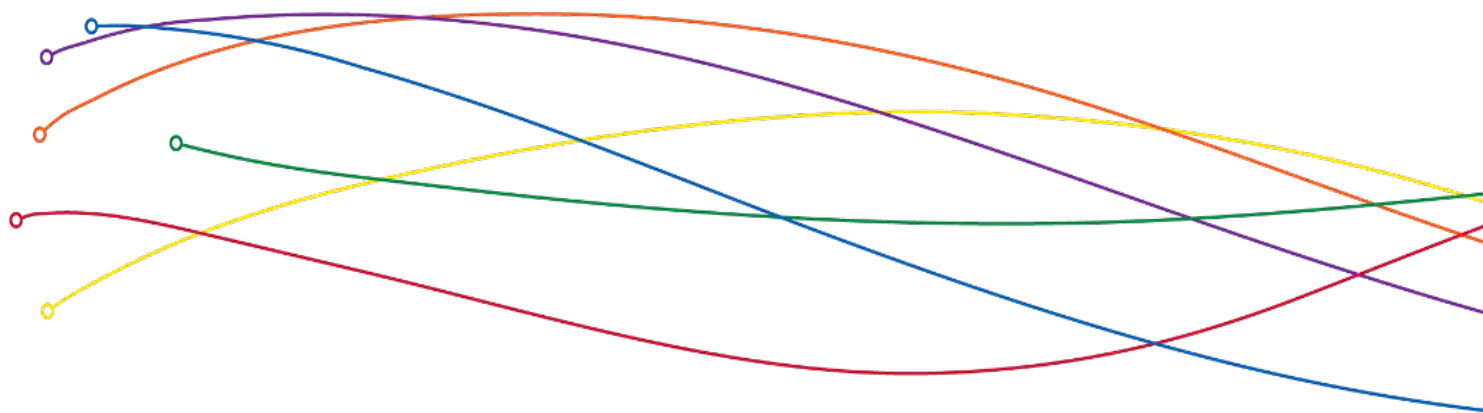
I know the staff and board are all committed to supporting our community and providing valuable services. We are looking forward to yet another rewarding year and thank the community for their support.



Thank you

Dr Vivienne Conway

Chairperson





# Manager's Report

**It is a pleasure and privilege to be able to manage and be a part of the great team at Hopetoun CRC. Through the dedication, passion and commitment of our wonderful team of staff and committee, we achieve many great activities and vital connections for our amazing community.**

We were required to make significant changes to the way we provide services this year due to Public Health mandates. Entry limits, vaccination requirements and awareness of community health became critical for everyday operations and had a massive impact on the delivery of our services. Our staff remained informed, vigilant and mindful throughout this unique period and are congratulated for their efforts.

We have held a huge range of educational, interactive, environmental and social development workshops and information sessions this year. The highlight for me was the increase to our regular activities to cover all age groups and abilities including the addition of table tennis, podcast services and after school programs. We were also able to work with the Shire to provide emergency relief when disaster struck our community with a devastating bushfire and tornado earlier in the year.

We have continued to strengthen and develop the Fitzgerald Business Network through the appointment of our Senior Project Officer, Melanie Kerr. Our strong connection and collaboration with Ravensthorpe CRC has allowed for the success of the network.

Our public library offers modern facilities with dynamic tools and spaces, regular literacy and technology activities as well as comfy hang out areas with access to charging stations and free WiFi. Our library programs are inviting and welcoming for all ages.

I am extremely grateful to have been able to take Long Service Leave this year following 10 years of employment. This was a much appreciated break and greatly enjoyed.

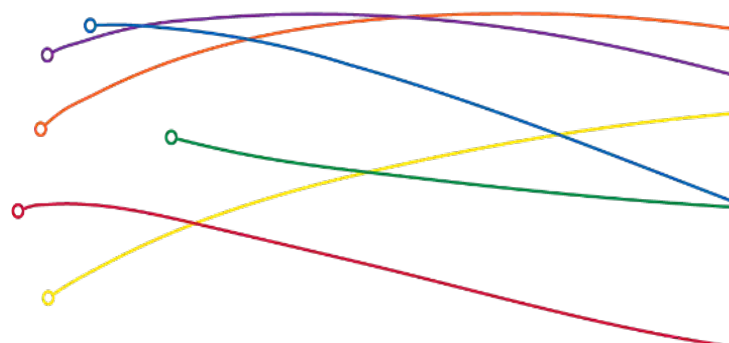
We've got an exciting year ahead with a full and expanding list of projects and initiatives set to ensure we offer access to services and activities that keep our community vibrant, healthy and thriving.

Whilst we continue to seek opportunities to develop projects for groups that have identified gaps in our community, such as our community's youth, we also look ahead with a strong focus on engagement with local Traditional Owners to provide more opportunities for recognition and awareness of their culture.

The staff and committee of the Hopetoun CRC are an amazingly supportive, skilled and diverse group of individuals. I am very proud of my role as Manager to be able to work with such a fantastic team and support our incredible community.



Thank you  
Karrina Smallman  
Manager



# Year in Summary



**16,529**

Total visitors to our  
centre in 2021/22



**8,504**

People provided  
government and  
community information



**4,681**

Public library  
visitors



**14**

Successful  
grants received



**8**

Local people  
employed



**15**

Volunteers engaged



**23**

Community events  
held



**30**

Hot office bookings



**16**

Collaborations with other  
community groups



**94**

One-one-one IT training  
sessions provided



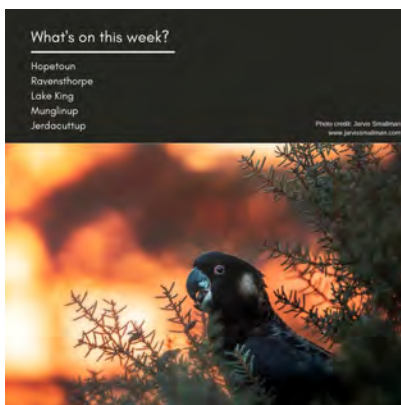
# Government and Community Services

## Service Level Outcome 1 - Community members are provided with access to State Government and community information and services.

With Hopetoun located 350km from our nearest regional city Albany, and approximately 600km from the State capital Perth, it can be a challenge for local residents needing to access Government information and services. As part of contracts with the Department of Primary Industries & Regional Development, Services Australia and the Shire of Ravensthorpe, we support our local community to have improved access to Government and community information and services through a number of services at our centre.

Video Conferencing technology and equipment is available and well utilised at our centre to offer services that would otherwise require great distance travel and costs. We promote this technology and continue to see growing acceptance of these facilities as a preferred method of conducting long distance meetings and training.

In collaboration with the Ravensthorpe CRC, we manage an online community calendar with weekly “what’s on this week” updates through social media and public noticeboards.



*What's on this Week regular updates*



*Purple Bench installation in honor off domestic violence victims*



*Express window installed*

# Economic and Business Development Support

**Service Level Outcome 2 - Local businesses and the workforce have access to activities and initiatives that improve skills and capacity to foster economic growth in the local community.**

Hopetoun CRC maintains relationships with organisations that offer employment pathway and business development. We offer our customers referrals to appropriate organisations when support is required.

This year has seen continued developments for our Fitzgerald Business Network (FBN) which is a collaborative initiative of the Hopetoun and Ravensthorpe CRCs with expansion to other CRC's within the Fitzgerald Biosphere forecast.

The FBN has grown to over 140 members by the end of the financial year. The FBN's key focus areas are training, support, advocacy, and networking.

We work with Business Local to offer regular business support opportunities as well as offering our own training, workshops, business after hours and information sessions with a business and/or employment focus.

We offer an on-demand service offering one-on-one assistance for business or employment customers needing help with technology such as MS Office, updating resumes, iPads, phones, laptops, social media and websites.

We employ trainees to gain skills and qualifications which will enable them procure local employment opportunities.



*Youth Work Trainee, Emily Dawn assisting with technology issues*



*Business Trainee, Katharine Murphy*



*FBN Officers  
Karrina,  
Gabrielle  
and  
Melanie*

# Social Development Support

**Service Level Outcome 3 - Community members have access to activities and initiatives that create or improve community connectedness and capacity.**

Hopetoun CRC maintains relationships with organisations who seek to build social capacity and offer support for social welfare and wellbeing. We offer our customers referrals to appropriate organisations when support is required.

Throughout the year we have delivered many training courses, workshops, information sessions and local initiative projects that have a community development focus.

This year the number of regular activities we provide increased to offer a variety of programs for all ages. These include Zumba, Yoga, Little Beat Bop, Storytime, Youth Space, Study Club, Table Tennis and Be Connected.

Events included Thai Cookings classes, Food Sensations, Escape Rooms, Family History,

Kids CSI Day, Rangers Welcome Morning Tea, Youth Light Art and more.

Our local initiative projects for this year were our National Science Week “Food For Thought” events which were very well supported and embraced by our community.

We also held the first Biosphere Discovery Week. This week of celebrating the Fitzgerald Biosphere included Flower Pressing, Make Your Own Biosphere and a Discovery Excursion with amazing guest speakers.

We also collaborated with Hopetoun Progress Associations, Rave About Arts and Hopetoun Primary School P&C to deliver the Hopetoun Summer Festival in January which delivered over 40 events in 2 weeks for our community and its visitors.



*Zumba, Zumba, Zumba*



*Biosphere Discovery Excursion*



*Kids CSI Day*



*Youth Light Art*



*Community Table Tennis*



# Hopetoun Public Library Report

**The Hopetoun Library saw a busy year of library use, with growth in memberships coinciding with a continued growth in the town's population, and a continued increase in children getting their own library cards.**

Hopetoun CRC proudly continue participation with state and national programs by promoting celebrations and festivals, global issues and topics, with the aim of inspiring participants young and old to get involved, learn, grow and make a difference. These include National Tree Day, NAIDOC Week, Scribblers Festival, the Shaun Tan and Tim Winton Awards and National Science Week, and Children's' Week.

Storytime was a huge success again this year. Our wonderful volunteer and staff presenters Katharine Murphy, Mel Ker, Karrina Smallman, Sarah Wrout, Lisa Jones, Chelsea Byrne, Dahlia Blumberg, Leigh-Ann Maas, Kate Martin, Tegan Greeuw, Sara Greay, and Genna Van Hinsberg, all made this popular program possible which offers an introduction to literacy for young children and an opportunity for parents to meet and chat in a relaxing social environment. Each week a topic is picked for the story and a couple of new rhymes are sung, as well as a few action songs which are repeated weekly to offer continuity and familiarity. These always prove to be a lot of fun! The sessions are finished off with art and craft or even a small cookery session. We held a couple of grant funded Storytime's this year for Children's Week and National Science Week and local author Helen Taylor volunteered to come and shared her book *Emu Can't Fly* at Storytime as part of the Biosphere Discovery Week.

We continue to work with our Community Health Nurse and the Hopetoun Primary School Kindergarten to build awareness and to encourage and support parents in sharing books and reading through the Better Beginnings program.

As Library Officer, I would like to extend a huge 'Thank you' to all the volunteers and our staff members, who have delivered our programs over the year. The staff either volunteer when not working or step in at work if a volunteer cannot make their session. Thank you all for delivering these most important sessions to our youngsters, and offering the opportunity for social connection between parents, grandparents and guardians as well as the children.



# Library Officer Report

**As an extension of the Library service, I, the Library Officer along with the dedicated HCRC staff team ensured that Hopetoun Public Library continued to lead the way towards teaching and improving digital skills within the community and helping them move forward in today's modern world with many one-on-one sessions.**

As a Be Connected Network Partner, we delivered a Get Online Week session of Be Connected/Google Earth, which was so popular, I applied for a \$5000 grant to run 10 monthly sessions of the same format. The successful grant application has seen patrons enjoy monthly sessions which started in January 2022, of Be Connected, morning tea, followed by Google Earth experiences. These have been amazingly valuable for developing the technical skills of the over 50's participants as well as connecting people within the group with their roots, sharing their stories and their future travel plans. The conversations Google Earth has opened up have been heartwarming, heart wrenching sometimes, funny, emotional, inspiring, and certainly always very interesting and entertaining.

Hopetoun Public Library continued to lead the way towards supporting and encouraging socialisation, and self-exploration on Wednesday afternoons with high school children from 4pm-6pm at Youth Space. This program has been largely funded by Galaxy Minerals and has been really developed this year with the employment of our wonderful Youth Work Trainee, Emily Willmet. Emily has arranged such a wonderful array of activities for the youth from sitting down for herbal tea and healthy eating, to cooking, basketball playing and organising to have the basketball courts relined, various arts and craft activities, playing board games and table tennis. I, again would like to thank all the staff at HCRC for their ongoing support and dedication in keeping the Library an inviting, safe, informative and innovative space for all our community to use.

*Donna Higgins*



# Our Team

## Management Committee

<b>Chairperson</b>	Vivienne Conway
<b>Vice Chairperson</b>	Jeanette Seunis
<b>Treasurer</b>	Janet Lee
<b>Secretary</b>	Elisa Spengler
<b>Committee Member</b>	Janet Robb
<b>Committee Member</b>	Robyn Cockram
<b>Committee Member</b>	Chelsea Byrne
<b>Committee Member</b>	Kathy Pedersen
<b>Committee Member</b>	Sam Edwards

## Staff Team

<b>Manager</b>	Karrina Smallman
<b>Finance &amp; Library Officer</b>	Donna Higgins
<b>Business Trainee</b>	Katharine Murphy
<b>Youth Work Trainee</b>	Emily Dawn
<b>Senior Project Officer</b>	Melanie Kerr
<b>Casual Customer Service Officer</b>	Tabitha Franke
<b>Casual Customer Service Officer</b>	Bec Edwards
<b>Casual Customer Service Officer</b>	Suzi Fitzpatrick

# Financial Report

**2021-2022 Financial Year (FY), has again been an extremely busy year with the lifting of many COVID-19 restrictions meaning the restart of our regular programs and activities. Grants became available again with the majority of our applications being successful. Reduced Covid-19 restrictions has ensured a steady stream of visitors to town through the centre, throughout the year, as well as the typically busy periods of school holidays and the Wildflower season. The Fitzgerald Business Network (FBN) continued to grow from strength to strength and the latter part of this FY saw the handover of its finances completely to the Network.**

The continuation of some Covid-19 health regulations did mean a continued requirement of extra staffing at times, especially when the first wave of Covid-19 did eventually hit Hopetoun, but additionally as staff were still not permitted to work with cold and flu-like symptoms, and children were not permitted to attend school and/or daycare with such symptoms. This put a continued strain on the Salaries and Wages expense account with more need for casual cover without any government stimulus this year. Our EO, Karrina Smallman has continued to relentlessly ensure such requirements, and the health and safety of her staff and patrons be maintained.

Also, to be noted against salaries and wages, Karrina took her very well-deserved Long Service Leave from April 22 into the new FY. Approved Higher Duties rate of pay was paid to Melanie Kerr for her extra hours as Acting EO and on occasion to myself where I acted as EO.

The Statement of Comprehensive Income shows a large decrease in Grant Income compared to 2021, as the 2021 FY figure included \$60K funding towards the FBN. The FBN funds have now been reconciled with \$5,409 outstanding to the HCRC to be paid in financial year 2022-2023.

Sales and Events income in comparison to 2020-21, shows a slight decrease accountable again to the CRC's handling of payments for FBN Events and Training for only part of the 2022 FY whereas the previous year was for the entire year, therefore, this decrease is in line with projection.

Sales and Events income comprises of a grouping of various account categories, the main ones being Books and Gifts, Events and Training, Graphic Design, Office Services and Supplies.

The operating loss is largely due to the latter facts, but additionally the Grant Expenditure

figure has historically been reported as capitalized/ depreciated, whereas this year it has not. The Auditor stated in an email "The difference in the grant expenditure amount is the items capitalized (brought to account as assets)". The fact the reporting method has been changed has been queried with the Auditor who is yet to respond.

## Challenges for the year ahead:

- Increased costs to deliver services due to the global financial instability and negative effects on debt, global growth prospects, and exchange rates due to the Ukraine war.
- Reduction in people's disposable income due to the increase in interest rates and also the global instability may result in a reluctance to spend on luxuries such as gifts and social events

## Positives for the year ahead:

- Secured funding from DPIRD
- Increased interest rate in bank accounts
- Population stability due the increase of the local mining sector
- The continual global advertising through social media of the region
- Our skilled staff continuing to offer new and innovative training and workshops to our customers resulting in an even greater increase revenue

With these factors in mind, we will continue to focus on maximising opportunities to improve our sustainability, through income generation as well as through cost minimisation. We will continually strive to offer new, beneficial goods, gifts, services, experiences and training opportunities to the community and local businesses. With a skilled staff and supportive committee, we are confident that our organisation is well placed to continue to grow and offer a quality service to the Hopetoun community.



# Financial Report, cont.

24th October 2022

The Committee of Management  
Hopetoun Community Resource Centre Inc  
46 Veal Street (PO Box 179)  
HOPETOUN WA 6348

By Email Only: hopetoun@crc.net.au

Dear Committee

## **HOPETOUN COMMUNITY RESOURCE CENTRE INC AUDIT MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2022**

We have now completed our audit, for the year ended 30 June 2022, and attached is the financial statements including our Audit Report and Independence Declaration.

As noted in our engagement letter, because of the inherent limitations of an audit, together with the inherent limitations of any system of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards. During the course of our audit we did not noted any areas where improvement may be made which would enhance the level of internal control.

### **Limitation of Internal Control**

We make the observation that the internal controls in place at Hopetoun Community Resource Centre Inc are adequate and that my audit tests indicate they are well applied and require no improvement. We also note however, that there are limitations inherent to any system of internal control which are also known as control risks. Similar with other to scale not for profit organisations, generic and inherent accounting internal control risks exist which due to the size and nature of operations have an impact on the internal control procedures which may be applied.

We bring to the Committees attention that those limitations, include (but are by no means limited to):

- ◆ Separation of Duties (particularly within the cash collection / banking / bank reconciliation / general journal / invoicing / receipting / payment / payroll and authorised signatory (electronic password) functions).
- ◆ Accounting Software (integration, password and processing limitations).
- ◆ The possibility of collusion.
- ◆ Our external audit only sample tests transactions, and relies on results of systems testing for audit assurance.

Consequently, there is an inherent reliance on the honesty and integrity of contractors, staff and member volunteers. This matter is brought to the Committees attention to highlight the importance of their role in financial review and oversight and to be wary of the possibility that fraud and errors may exist.



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CERTIFIED PRACTISING ACCOUNTANTS



**MACLEOD**  
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e. paul@macleodcpa.com.au  
www.macleodcpa.com.au

# Financial Report, cont.

## Reporting to Government: Associations Incorporations Act, 2015

We remind the Committee of the reporting requirements of the (WA) Associations Incorporations Act, 2015, to submit an information statement to Consumer Protection every year. Details are available online at:

<https://www.commerce.wa.gov.au/consumer-protection/associations-information-statement>

Generally, we consider the Centre, as a not for profit, to be in a sound financial position, having recovered from the prior year operating deficit.

The key operating results are noted as follows:

	2022	2021	2020
Revenue	325,926	454,455	359,153
Operating result for the year surplus / (deficit)	(73,037)	34,458	49,718
Net cash flow from / (used in) Operating Activities	(50,172)	48,343	51,411
Current position (Current Assets less Current Liabilities)	158,654	247,463	195,993
Current ratio	5.82	8.56	11.26

Note: A current ratio in excess of 1 is essential, as it indicates that the Centre has sufficient current assets from which it is able to pay current liabilities. At 5.82 the Centre has healthy current ratio.

We would like to take this opportunity to thank Donna for the valuable assistance provided during the course of the audit. We also enclose an invoice for our fee.

If you have any questions, you are welcome to contact me.

Yours Sincerely



Paul Gilbert FCPA MBA  
Macleod Corporation Pty Ltd

Enclosures.



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CERTIFIED PRACTISING ACCOUNTANTS

# Financial Statements

## HOPETOUN COMMUNITY RESOURCE CENTRE INC. STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>INCOME</b>			
DPIRD Contract		117,001	115,499
Shire Contributions		55,000	51,450
Grant Income		46,377	103,383
Parks & Wildlife Income		7,327	9,433
Dept Human Services		8,640	5,219
Membership		3,358	3,540
Sales & Event Income		79,883	83,873
Interest		29	113
Donations		2,807	945
Apprentice Support		5,504	0
COVID JobKeeper		0	81,000
		<u>325,926</u>	<u>454,455</u>
<b>EXPENDITURE</b>			
Advertising		894	245
Audit Fees		2,625	1,500
Bank Charges		668	655
Cost of Sales & Events		53,642	62,668
Depreciation		14,837	14,568
Grant Expense		49,773	29,732
Insurance		4,415	3,649
Licence Agreement		3,000	6,000
Memberships/Subscriptions		2,953	2,730
Office Expenses		18,322	10,571
Repairs & Replacements		7,907	3,168
Salaries & Wages		192,667	244,509
Staff Training & Amenities		7,754	3,735
Superannuation		33,830	31,844
Telephone & Internet		2,095	2,107
Travel & Accommodation		3,581	2,316
		<u>398,963</u>	<u>419,997</u>
Operating Result Surplus/(Loss)	<b>8</b>	<u>(73,037)</u>	<u>34,458</u>
<b>OTHER COMPREHENSIVE INCOME</b>			
Grants for Development of Assets - Lotterywest		<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(73,037)</u>	<u>34,458</u>

The accompanying notes form part of these financial statements.

# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		2	39
Cash at Bank	<b>2</b>	183,308	254,891
Accounts Receivable	<b>3</b>	2,816	25,267
FBN Funds Due		5,409	0
<b>TOTAL CURRENT ASSETS</b>		<b>191,535</b>	<b>280,197</b>
<b>NON CURRENT ASSETS</b>			
Plant & Equipment	<b>4</b>	3,600	0
Library Equipment	<b>4</b>	17,114	19,015
Office Equipment	<b>4</b>	30,948	24,902
Office Furniture	<b>4</b>	18,798	20,022
<b>TOTAL NON CURRENT ASSETS</b>		<b>70,460</b>	<b>63,939</b>
<b>TOTAL ASSETS</b>		<b>261,995</b>	<b>344,136</b>
<b>CURRENT LIABILITIES</b>			
Trade Creditors		0	0
Other Accounts Payable	<b>5</b>	24,403	20,792
Provision for Employee Entitlements	<b>6</b>	8,478	11,942
<b>TOTAL CURRENT LIABILITIES</b>		<b>32,881</b>	<b>32,734</b>
<b>NON CURRENT LIABILITIES</b>			
Provision for Employee Entitlements	<b>6</b>	8,239	17,490
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>8,239</b>	<b>17,490</b>
<b>TOTAL LIABILITIES</b>		<b>41,120</b>	<b>50,224</b>
<b>NET ASSETS</b>		<b>220,875</b>	<b>293,912</b>
<b>Represented by:</b>			
<b>EQUITY</b>			
Accumulated Surplus		174,245	247,282
Asset Revaluation Reserve		46,630	46,630
<b>TOTAL EQUITY</b>		<b>220,875</b>	<b>293,912</b>

The accompanying notes form part of these financial statements.



# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC. STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>EQUITY</b>			
<u>Accumulated Surplus</u>			
Balance as at the beginning of period		247,282	216,444
Net result for the period		(73,037)	34,458
Prior period adjustment		0	(3,620)
Balance as at the end of period		174,245	247,282
<u>Asset Revaluation Reserve</u>			
Balance as at the beginning of the period		46,630	46,630
Revaluation Movement		0	0
Balance as at the end of the period		46,630	46,630
<b>TOTAL EQUITY</b>		<b>220,875</b>	<b>293,912</b>

The accompanying notes form part of these financial statements.

# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts –</u>			
- Grants		163,378	218,882
- Shire		55,000	51,540
- Receipts from Customers		129,970	86,243
- Interest		29	113
- COVID Government Subsidies		0	81,000
<u>Payments</u>			
- Employees		(227,857)	(268,248)
- Services and charges		(170,692)	(121,187)
Net Cash flows from / (used in) Operating Activities	<b>8</b>	(50,172)	48,343
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		0	0
Purchase of Property, Plant & Equipment		(21,448)	0
Net Cash flows used in Investing Activities		(21,448)	0
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Grants for Development of Assets		0	0
Proceeds from Loans		0	0
Capital Grants- Other		0	0
Net Cash flows used in Financing Activities		0	0
 <b>NET INCREASE/(DECREASE) IN CASH HELD</b>		 (71,620)	 48,343
 Add: Opening Cash Balance Forward		 254,930	 206,587
 <b>CLOSING CASH CARRIED FORWARD</b>		 183,310	 254,930
 <u>Cash Balance made up of:</u>			
Cash on Hand		2	39
Cash at Bank	<b>2</b>	183,308	254,891
		183,310	254,930

The accompanying notes form part of these financial statements

# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2022

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### NOTE 1 – STATEMENT OF ACCOUNTING POLICIES

The Committee of Management have prepared the financial statements on the basis that the entity is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared to meet Committee of Management's financial reporting requirements under the Hopetoun Community Resource Centre Inc constitution.

The financial report has been prepared in accordance with the significant accounting policies disclosed below, which the Committee of Management have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 1987 of Western Australia and the following Australian Accounting Standards:

- AASB 101, Presentation of Financial Statements
- AASB 107, Statement of Cash Flows
- AASB 108, Accounting Policies, Changes in accounting Estimates and Errors
- AASB 1031, Materiality
- AASB 1048, Interpretation of Standards
- AASB 1054, Australian Additional Disclosures.

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption.

The following material accounting policies, which are consistent with the previous periods unless otherwise stated, have been adopted in the preparation of the financial report:

#### **a) Income Tax**

##### Income taxation exemption

Hopetoun Community Resource Centre Inc is a not for profit organisation incorporated under the Associations Incorporations Act 2015 and has self assessed and determined that it is entitled to income tax exemption under section 60 of the Income Tax Assessment Act, 1936.

No change in its tax status as a result of activities undertaken during the year is likely

#### **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 three months or less. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.



# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2022

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**c) Inventories**

Inventories held for resale have been valued at the lower of cost and net realisable value.

**d) Investments**

Investments comprise available-for-sale financial assets designated as available-for-sale but which are not deemed to be held principally for trading purposes, and include equity investments. Investments are initially recognised at fair value plus transaction costs. Subsequent gains or losses arising from changes in fair value are included as a separate component of equity in the available-for sale revaluation reserve except for interest, dividends and foreign exchange gains and losses on monetary assets, which are recognised directly in the income statement. When the investment is sold, the cumulative gain or loss relating to the investment is transferred from the available-for-sale revaluation reserve to the income statement.

**e) Property, Plant and Equipment (PPE)**

Plant and equipment including leasehold improvements are measured on the cost basis less depreciation and any impairment losses.

Impairment losses, in accordance with Accounting Standard AASB 136 "Impairment of Assets" is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Right of use assets where a lessee is granted the right to use an asset over the life of the asset (together with the lease payment obligation liability) have not been brought to account, which is otherwise a requirement of AASB16 "Leases".

Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality threshold of \$ 1,000.

Depreciation

The depreciable amount of plant and equipment is depreciated on a diminishing value and straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Library Plant & Equipment	15%
Office Equipment	20%
Office Furniture	15%

**f) Employee Benefits**

Provision is made for the Centre's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2022

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**g) Provisions**

Provisions are recognised when the Centre has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**h) Revenue and Other Income**

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The fair value of volunteer services contributed has not been recognised in accordance with AASB 1058 "Income of Not for Profit Entities". As a consequence, no volunteer labour expense and correspondingly no volunteer income has been brought to account.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Dividends are recognised as revenue when received.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

**i) 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.

**j) Going Concern & Economic Dependency**

The accounts have been prepared on a going concern basis. The ability of the centre to continue as a going concern is dependent upon continued support from the Hopetoun community and government agencies. At the date of this report the committee have no reason to believe that Hopetoun community and government agencies will not continue to fund the operations of the Centre.

**k) Comparatives**

Comparative figures for the previous year have been reclassified to conform to the new format financial report.

# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2022

Note	2022 \$	2021 \$
<b>2 CASH AT BANK</b>		
Operating Account	85,343	164,337
Deposit Debit Card Account	1,422	628
Cash Reserve	96,543	89,926
	<u>183,308</u>	<u>254,891</u>
<b>3 RECEIVABLES</b>		
Trade Debtors	2,816	25,267
Provision for Doubtful Debts	0	0
	<u>2,816</u>	<u>25,267</u>
<b>4 PROPERTY PLANT &amp; EQUIPMENT</b>		
Plant & Equipment At Cost	4,500	0
Less Accumulated Depreciation	(900)	0
	<u>3,600</u>	<u>0</u>
<u>Library Equipment At Cost</u>	35,068	35,068
Less Accumulated Depreciation	(17,954)	(16,053)
	<u>17,114</u>	<u>19,015</u>
<u>Office Equipment At Cost</u>	79,541	64,597
Less Accumulated Depreciation	(48,593)	(39,695)
	<u>30,948</u>	<u>24,902</u>
<u>Office Furniture At Cost</u>	45,745	43,831
Less Accumulated Depreciation	(26,947)	(23,809)
	<u>18,798</u>	<u>20,022</u>
Total Property Plant & Equipment	<u>70,460</u>	<u>63,939</u>

The Hopetoun Community Resource Centre Inc is located on property and in buildings owned by the Shire of Ravensthorpe.

A peppercorn lease has been entered into with the Shire.

The (fair) market value of the lease has not been determined, no right of use asset has been recognised (AASB 16 & 1058) no revenue recognised (AASB15) and neither has lease liability recognised (AASB16).

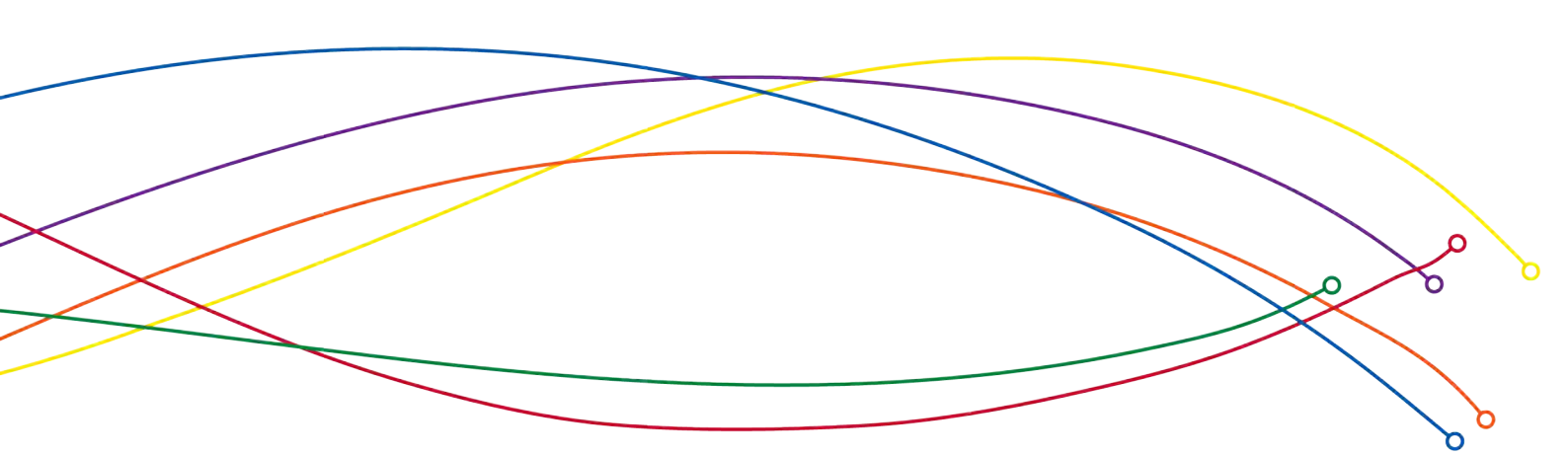
Leasehold improvements should be depreciated over the term of the lease agreement.



# Financial Statements, cont.

## HOPETOUN COMMUNITY RESOURCE CENTRE INC NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2022

Note	2022 \$	2021 \$
<b>5 OTHER ACCOUNTS PAYABLE</b>		
GST Payable	870	13,440
PAYG Withholding	7,956	7,352
Superannuation	8,638	0
Fire Relief Fund	6,939	0
	<u>24,403</u>	<u>20,792</u>
<b>6 EMPLOYEE ENTITLEMENTS</b>		
Provision for Annual Leave	8,478	11,942
Provision for Long Service Leave	8,239	17,490
	<u>16,717</u>	<u>29,432</u>
Current	8,478	11,942
Non Current	8,239	17,490
	<u>16,717</u>	<u>29,432</u>
<b>7 RELATED PARTY TRANSACTIONS</b>		
Members of the Committee may have entered into transactions with Hopetoun Community Resource Centre Inc. All transactions with related parties have been conducted on an arms length basis and on terms and conditions, that are no more favourable than those available to non-related parties.		
<b>8 RECONCILIATION OF PROFIT FOR THE YEAR TO NET CASHFLOWS FROM OPERATING ACTIVITIES</b>		
Surplus/(Loss) from Operating Activities	(73,037)	34,458
<u>Non-cash flows in profit:</u>		
Depreciation & Amortisation	14,837	14,567
<u>Changes in assets and liabilities, net effects of:</u>		
- (Increase)/Decrease in receivables	22,451	(16,767)
- (Increase)/Decrease in FBN Funds Due	(5,409)	
- Increase/(Decrease) in payables	3,701	7,980
- Increase/(Decrease) in provisions	(12,715)	8,105
Net Cashflow from / used in Operating Activities	<u>(50,172)</u>	<u>48,343</u>



## **Hopetoun Community Resource Centre**

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