

Annual Financial Statements

Chinchilla Family Support Centre Inc. T/As Chinchilla
Community Centre
ABN 61 577 570 691
For the year ended 30 June 2023

Prepared by Carrick Aland Accountants

Contents

3	Statement by Members of the Committee
4	Financial declaration for Responsible Person
5	Auditor's Independence Declaration
6	Statement of Cash Flows
7	Income and Expenditure Statement
10	Movements in Equity
11	Assets and Liabilities Statement
12	Notes to the Financial Statements
18	Movement in Carrying Values of Depreciating Assets
19	Auditor's Report
20	Income and Expenditure Statement - 5 Mayne Street
21	Income and Expenditure Statement - Catering
22	Income and Expenditure Statement - CCX Rentals
24	Income and Expenditure Statement - Centrelink
25	Income and Expenditure Statement - CFSC
27	Income and Expenditure Statement - CFSC Short Term
29	Income and Expenditure Statement - Community Connect
31	Income and Expenditure Statement - Dept of Communities - Neighbourhood Centre
33	Income and Expenditure Statement - Dept of Communities - State Emergency Relief
34	Income and Expenditure Statement - Drought Angels
35	Income and Expenditure Statement - DSS - Emergency Relief
36	Income and Expenditure Statement - LDAT
37	Income and Expenditure Statement - NAIDOC
38	Income and Expenditure Statement - Project Reset
40	Income and Expenditure Statement - SQW
42	Income and Expenditure Statement - Tuckshop
43	Income and Expenditure Statement - Youth Connect

Statement by Members of the Committee

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

We, Kaye Maguire, and Ainslie Madden, being members of the committee of Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre and on behalf of the Committee, certify that –

1. We have compiled the accompanying special purpose financial statements of Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.
2. The statements attached to this certificate give a true and fair view of the financial position and performance of Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre during and at the end of the financial year of the association ending on 30 June 2023.
3. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.
4. These financial statements have been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

The committee of Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

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

Signed: 
Kaye Maguire - President

Dated: **3 October 2023**

Signed: 
Ainslie Madden - Treasurer

Dated: **3 October 23**

Financial declaration for Responsible Person

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre
For the year ended 30 June 2023

per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Responsible People declare that in the Responsible People's opinion:

1. 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; and
2. the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Signed: 

Kaye Maguire - President

Dated: 03/10/2023.

AUDITOR'S INDEPENDENCE DECLARATION

To the Responsible People of Chinchilla Family Support Centre Inc

In relation to the audit of the financial report of Chinchilla Family Support Centre Inc for the financial year ended 30 June 2023, and in accordance with the requirements of Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, to the best of my knowledge and belief, there have been:

- a. no contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and not-for profits Commission Act 2012* in relation to the audit; and
- b. no contraventions of any applicable code of professional conduct in relation to the audit; and
- c. no non-audit services provided that contravene any applicable code of professional conduct.

Queensland Audit Services
A Member of CPA Australia



David Johnston CPA
Partner - Audit

Dalby QLD, 5 October 2023

Statement of Cash Flows

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts From Grants	78,580.03	111,007.50
Receipts From Rental Income	11,439.96	11,439.96
Payments to Suppliers and Employees	(690,288.27)	(484,502.40)
Interest Received	1,902.58	1,105.50
Cash Receipts From Other Operating Activities	1,388,680.57	751,483.48
Cash Payments From Other Operating Activities	(417,147.61)	(376,008.93)
Net Cash Flows from Operating Activities	373,167.26	14,525.11
Investing Activities		
Proceeds From Sales of Property, Plant and Equipment	267.00	140.24
Payment for Property, Plant and Equipment	(15,251.99)	(85,087.54)
Net Cash Flows from Investing Activities	(14,984.99)	(84,947.30)
Other Activities		
Other Activities	27,794.26	181,209.99
Net Cash Flows from Other Activities	27,794.26	181,209.99
Net Cash Flows	385,976.53	110,787.80
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	582,629.69	471,841.89
Cash and cash equivalents at end of period	968,606.22	582,629.69
Net change in cash for period	385,976.53	110,787.80

The accompanying notes form part of these financial statements.

Income and Expenditure Statement

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

	2023	2022
Revenue		
Fees		
Administration Services	30,334.18	40,541.09
Catering & Coordination (Rental)	272.73	5,199.99
Donations & Subsidies Received	8,055.50	8,695.10
Facilitation Income Fees	-	1,200.00
Funding	759,955.43	465,767.71
Membership	61.55	30.00
Office Rental	149,043.35	104,470.26
Printing & Copying Income	38.36	-
Sale of 5 Mayne Street	105,983.05	-
SQW Management Consultation	3,321.72	1,223.79
Travel Income	-	160.00
Tuckshop Sales	31,011.63	-
WorkCover Reimbursement	9,034.44	-
Total Fees	1,097,111.94	627,287.94
Grants Received		
Grants	65,638.77	109,680.32
Total Grants Received	65,638.77	109,680.32
Other Income		
Interest Income		
CBA Term Deposit Interest #9604	538.69	247.88
CBA Term Deposit Interest #9612	748.25	182.37
CBA Term Deposit Interest #9620	155.18	321.40
CBA Term Deposit Interest #9970	333.73	151.32
CBA Term Deposit Interest #9989	126.73	202.53
Total Interest Income	1,902.58	1,105.50
Other Revenue		
Other Income	94,320.33	43,157.82
Total Other Revenue	94,320.33	43,157.82
Rents	11,439.96	10,399.95
Loss on Sale of Non-current Assets	(97.33)	-
Total Other Income	107,565.54	54,663.27
Total Revenue	1,270,316.25	791,631.53
Expenditure		
Administrative Expenses		
Administration Costs	30,368.72	34,717.91
Total Administrative Expenses	30,368.72	34,717.91
Advertising & Marketing		

The accompanying notes form part of these financial statements.

	2023	2022
Advertising	2,636.75	1,940.93
Total Advertising & Marketing	2,636.75	1,940.93
Audit Fees	4,000.00	2,533.00
Depreciation	11,160.00	10,945.76
Employments Cost		
Employee Entitlement Provisions Adjustment	5,789.34	9,223.83
QLeave	9,631.31	6,038.13
Staff Amenities	673.50	439.43
Staff Training & Welfare	17,570.35	8,393.14
Superannuation Contributions	60,701.77	40,556.83
Wages	591,861.42	414,552.52
Workcover	2,543.60	4,309.33
Total Employments Cost	688,771.29	483,513.21
Insurance Expenses		
Insurance	21,675.16	11,991.08
Total Insurance Expenses	21,675.16	11,991.08
Motor Vehicles	88.23	-
Occupancy Expenses		
Light & Power	7,937.70	6,356.72
Security Costs	2,641.28	3,665.78
Total Occupancy Expenses	10,578.98	10,022.50
Other Expenses		
Bank Charges	471.13	344.68
CFSC Member Expenses	-	127.28
Cleaning	7,642.78	19,020.07
Client Seminar & Meeting Costs	-	2,587.68
Community Development	25,092.85	17,895.72
Computer Expenses	14,113.08	20,785.82
Donations	(119.00)	130.00
Drought Relief Donations	27,094.01	54,765.69
Emergency Relief Expenses	34,523.24	44,247.46
Freight & Cartage	172.28	15.00
Function Costs	359.69	509.84
Internet	-	6,429.09
Meeting Costs	2,724.57	482.41
Memberships & Subscriptions	854.55	909.10
Organisational Expenses	140.91	843.61
Other Funding & Project Direct Expenses	14,145.50	15,701.12
Other Operational Expenses	31,823.82	6,852.95
Permits, Licences & Fees	2,772.04	3,083.22
Postage	174.97	261.87
Printing & Stationery	9,505.36	5,356.88
Protective Clothing & Equipment	290.42	3,849.28

The accompanying notes form part of these financial statements.

	2023	2022
Small Assets Purchases	11,314.83	9,435.48
Smart Rooms	25,072.73	-
Square Fee	12.10	-
Supplies	7,076.83	7,280.54
Telephone	6,150.23	6,708.81
Tuckshop Expense	21,569.62	-
Uniform	1,427.16	1,580.18
Total Other Expenses	244,405.70	229,203.78
Professional Fees		
Accountancy Fees	6,640.01	5,893.01
Consultancy Fees	12,192.24	8,697.94
Operations Consultancy	3,321.72	1,223.79
Total Professional Fees	22,153.97	15,814.74
Rent and Lease Payments		
Rent	38,083.41	25,172.74
Total Rent and Lease Payments	38,083.41	25,172.74
Rental Investment Expenses		
Agent's Fees	571.94	519.98
Commission	-	2,500.00
Rates	6,493.89	6,566.10
Rental Property Repairs & Maintenance	-	126.50
Total Rental Investment Expenses	7,065.83	9,712.58
Repairs & Maintenance		
Gardening Expenses	4,189.46	7,136.14
Repairs & Maintenance	4,987.32	7,645.82
Total Repairs & Maintenance	9,176.78	14,781.96
Travel and Accommodation	5,615.09	1,062.23
Total Expenditure	1,095,779.91	851,412.42
Net Current Year Surplus/(Loss)	174,536.34	(59,780.89)

The accompanying notes form part of these financial statements.

Movements in Equity

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

	2023	2022
Members Funds		
Opening Balance	679,090.99	738,871.88
Increases		
Profit for the Period	174,536.34	-
Total Increases	174,536.34	-
Decreases		
Loss for the Period	-	59,780.89
Total Decreases	-	59,780.89
Total Members Funds	853,627.33	679,090.99

The accompanying notes form part of these financial statements.

Assets and Liabilities Statement

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents	3	968,982.94	582,629.69
Trade and Other Receivables	4	23,159.14	15,350.00
Total Current Assets		992,142.08	597,979.69
Non-Current Assets			
Land and Buildings	5	274,406.55	370,635.79
Plant and Equipment and Vehicles	6	20,549.63	27,084.21
Total Non-Current Assets		294,956.18	397,720.00
Total Assets		1,287,098.26	995,699.69
Liabilities			
Current Liabilities			
Bank Overdraft	3	376.72	-
Trade and Other Payables	7	12,642.58	12,599.40
GST Payable		40,849.23	29,911.98
Deferred Income	8	311,329.28	212,489.76
Provisions	9	67,396.90	61,607.56
Employee Entitlements	10	876.22	-
Total Current Liabilities		433,470.93	316,608.70
Total Liabilities		433,470.93	316,608.70
Net Assets		853,627.33	679,090.99
Member's Funds			
Accumulated Surplus (Deficit)		853,627.33	679,090.99
Total Member's Funds		853,627.33	679,090.99

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

1. Basis of Preparation

Compliance with Prescribed Requirements

In the Committee's opinion, the Association is not a reporting entity because there are no users dependent on a general purpose financial report. The financial report is therefore a special purpose financial report that has been prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012.

These financial statements have been prepared in accordance with the disclosure requirements of AASB 101 Presentation of Financial Statements, ASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures and the significant accounting policies as detailed below.

Principal Activities

Chinchilla Family Support Centre offers an information and referral service for families. Information is available for various community organisation and government agencies, referrals are given dependent on needs of clients. Centre is also a Centrelink agent. Emergency program and housing support officer available

The Association does not control other entities. The financial statements include the value of all income, expenses, assets, liabilities and equity for the Association as an individual entity.

Underlying Measurement Basis

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

Other Presentation Matters

Currency

Amounts included in the financial statements are in Australian dollars.

Comparative Figures

Comparative information reflects the audited 2023 financial statements.

Current / Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Association does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

2. Summary of Significant Accounting Policies

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

Income Tax

These notes should be read in conjunction with the financial declaration for responsible people.

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre is registered with the Australian Charities and Not-for-profits Commission (ACNC) and the organisation has been endorsed by the Australian Tax Office to be income tax exempt.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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.

Employee Provisions

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 provisions have been measured at the amounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the association 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.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the weighted average cost method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

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.

These notes should be read in conjunction with the financial declaration for responsible people.

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.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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 Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Accounts Payable and Other Payables

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

These notes should be read in conjunction with the financial declaration for responsible people.

	2023	2022
3. Cash and Cash Equivalents		
Bank Accounts		
CBA 5 Mayne Street Account	13.59	32,237.94
CBA CCX Account	26,917.36	7,277.67
CBA Corporate Credit Card	(376.72)	1,158.58
CBA SQW Account	-	153,037.34
CFSC Operating Account	405,221.15	97,507.40
Total Bank Accounts	431,775.38	291,218.93
Cash and Cash Equivalents		
CBA Term Deposit #9604	83,413.91	82,875.22
CBA Term Deposit #9612	52,352.00	51,603.75
CBA Term Deposit #9620	51,881.54	51,726.36
CBA Term Deposit #9970	50,926.27	50,592.54
CBA Term Deposit #9989	50,817.12	50,690.39
CBA Term Deposit #1229	245,000.00	-
Vouchers on Hand	2,440.00	3,740.00
Total Cash and Cash Equivalents	536,830.84	291,228.26
Cash Floats		
Cash on Hand	-	182.50
Total Cash Floats	-	182.50
Total Cash and Cash Equivalents	968,606.22	582,629.69
	2023	2022

4. Trade and Other Receivables

Trade Receivables		
Trade Debtors	23,159.14	15,350.00
Total Trade Receivables	23,159.14	15,350.00
Total Trade and Other Receivables	23,159.14	15,350.00
	2023	2022

5. Land and Buildings

Buildings		
Buildings at Cost		
Land & Buildings	255,786.62	337,660.53
Property Improvements	19,772.98	33,242.26
Total Buildings at Cost	275,559.60	370,902.79
Accumulated Depreciation of Buildings		

These notes should be read in conjunction with the financial declaration for responsible people.

Less Accumulated Depreciation on Property Improvements	(1,153.05)	(267.00)
Total Accumulated Depreciation of Buildings	(1,153.05)	(267.00)
Total Buildings	274,406.55	370,635.79
Total Land and Buildings	274,406.55	370,635.79
	2023	2022

6. Plant and Equipment, Motor Vehicles

Plant and Equipment		
Plant and Equipment at Cost	96,767.97	132,800.15
Accumulated Depreciation of Plant and Equipment	(76,218.34)	(105,715.94)
Total Plant and Equipment	20,549.63	27,084.21
Total Plant and Equipment, Motor Vehicles	20,549.63	27,084.21
	2023	2022

7. Trade and Other Payables

Trade Payables		
Security Deposit - 5 Mayne Street	-	1,733.33
Trade Creditors	5,109.58	5,383.07
Total Trade Payables	5,109.58	7,116.40
Other Payables		
Amounts Withheld	7,533.00	5,483.00
Total Other Payables	7,533.00	5,483.00
Total Trade and Other Payables	12,642.58	12,599.40
	2023	2022

8. Deferred Income

Deferred Income Government Grants		
Deferred Income	311,329.28	212,489.76
Total Deferred Income Government Grants	311,329.28	212,489.76
Total Deferred Income	311,329.28	212,489.76
	2023	2022

9. Provisions

Provision For Holiday Pay	40,774.42	40,549.05
Provision for Long Service Leave	15,039.18	8,625.53
Provision for Sick Leave	11,583.30	12,432.98
Total Provisions	67,396.90	61,607.56
	2023	2022

10. Employee Entitlements

These notes should be read in conjunction with the financial declaration for responsible people.

	2023	2022
Superannuation Payable	68.52	-
Wages Payable - Payroll	807.70	-
Total Employee Entitlements	876.22	-

11. Movement in Carrying Values of Depreciating assets

Following is a summary of the Depreciating Assets of the organisation.

Depreciating Assets of a low value and limited life are depreciated at 100% in the year of their purchase.

Where Depreciating Assets have a long useful life or a value that the committee determines to be high shall be depreciated over their useful life.

The committee will determine on a year to year basis the effective depreciation rate to apply to these classes of assets.

These notes should be read in conjunction with the financial declaration for responsible people.

Movement in Carrying Values of Depreciating Assets

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

COST ACCOUNT	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Land & Buildings	351,433.47	337,660.53	7,948.36	83,815.96	6,006.31	255,786.62
Office Furniture & Equipment	132,800.15	27,084.21	-	2,266.94	4,267.64	20,549.63
Property Improvements	40,278.89	32,975.26	7,036.63	20,505.91	886.05	18,619.93
Total	524,512.51	397,720.00	14,984.99	106,588.81	11,160.00	294,956.18

INDEPENDENT AUDITOR'S REPORT

To the members of Chinchilla Family Support Centre Inc

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Chinchilla Family Support Centre Inc (the registered entity), which comprises the assets and liabilities statement as at 30 June 2023, the income and expenditure statement for the year then ended, notes to the financial statements including a summary of significant accounting policies, statement by members of the committee and the financial declaration for responsible person.

In our opinion, the accompanying financial report of Chinchilla Family Support Centre Inc is in accordance with the *Associations Incorporation Act 1981 (Qld)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year ended on that date; and
- (ii) complying with the Australian Accounting Standards to the extent described in Notes 1 & 2, 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*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 registered entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* (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 these requirements.

Emphasis of Matter – Basis of Accounting

We draw attention to Notes 1 & 2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the registered entity to meet the financial reporting requirements of the *Associations Incorporation Act 1981 (Qld)* and the ACNC Act. 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 Responsible People and those charged with governance for the Financial Report

The responsible people are responsible for:

- i. Preparing the financial report that gives a true and fair view in accordance with the Australian Accounting Standards to the extent described in Notes 1 & 2, the *Associations Incorporation Act 1981 (Qld)* and the ACNC Act.
- ii. Implementing necessary internal control to enable the preparation of the financial report that gives a true and fair view that is free from material misstatement, whether due to fraud or error.
- iii. Assessing the registered entity's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible people either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the registered entity's financial reporting process.

Auditor's responsibilities for the Audit of the Financial Report

Our objective is:

- i. to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error; and
- ii. 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. They 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 our audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- i. 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 of 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 collusions, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design and audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible people.
- iv. Conclude on the appropriateness of the responsible people's use of 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 registered entity'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, modify our audit 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 registered entity to cease to continue as a going concern.
- v. 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 those charged with governance 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.

Queensland Audit Services
A Member of CPA Australia

A handwritten signature in black ink, appearing to read "David Johnston".

David Johnston CPA
Partner – Audit

Dalby QLD, 5 October 2023

Income and Expenditure Statement - 5 Mayne Street

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is 5 Mayne Street.

	2023	2022
Revenue		
Fees		
Sale of 5 Mayne Street	105,983.05	-
Total Fees	105,983.05	-
Other Income		
Rents	11,439.96	10,399.95
Total Other Income	11,439.96	10,399.95
Total Revenue	117,423.01	10,399.95
Expenditure		
Insurance Expenses		
Insurance	2,919.34	2,924.63
Total Insurance Expenses	2,919.34	2,924.63
Occupancy Expenses		
Security Costs	200.00	926.68
Total Occupancy Expenses	200.00	926.68
Professional Fees		
Accountancy Fees	2,157.55	1,159.55
Total Professional Fees	2,157.55	1,159.55
Rental Investment Expenses		
Agent's Fees	571.94	519.98
Commission	-	2,500.00
Rates	806.26	994.12
Rental Property Repairs & Maintenance	-	126.50
Total Rental Investment Expenses	1,378.20	4,140.60
Repairs & Maintenance		
Gardening Expenses	255.00	1,051.82
Repairs & Maintenance	754.21	1,921.28
Total Repairs & Maintenance	1,009.21	2,973.10
Total Expenditure	7,664.30	12,124.56
Net Current Year Surplus/(Loss)	109,758.71	(1,724.61)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Catering

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Catering.

	2023	2022
Income		
Donations	-	5,199.99
Total Income	-	5,199.99
Gross Surplus	-	5,199.99
Expenditure		
Other Operational Expenses	-	23.64
Printing & Stationery	-	87.28
QLeave	-	6.97
Superannuation Contributions	-	266.08
Supplies	-	1,646.17
Wages	471.82	2,660.90
Total Expenditure	471.82	4,691.04
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	(471.82)	508.95
Current Year Surplus/(Deficit) Before Income Tax	(471.82)	508.95
Net Current Year Surplus After Income Tax	(471.82)	508.95

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Income and Expenditure Statement - CCX Rentals

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is CCX Rentals.

	2023	2022
Revenue		
Fees		
Office Rental	110,959.94	79,297.52
Printing & Copying Income	28.36	-
Total Fees	110,988.30	79,297.52
Other Income		
Other Revenue		
Other Income	-	50.00
Total Other Revenue	-	50.00
Total Other Income	-	50.00
Total Revenue	110,988.30	79,347.52
Expenditure		
Audit Fees	3,909.09	2,000.00
Depreciation	2,307.38	1,511.16
Employments Cost		
Staff Amenities	673.50	439.43
Staff Training & Welfare	-	529.66
Total Employments Cost	673.50	969.09
Insurance Expenses		
Insurance	4,849.89	3,879.68
Total Insurance Expenses	4,849.89	3,879.68
Occupancy Expenses		
Light & Power	7,937.70	4,063.20
Security Costs	2,441.28	2,739.10
Total Occupancy Expenses	10,378.98	6,802.30
Other Expenses		
Cleaning	6,966.18	13,222.46
Computer Expenses	11,915.16	11,293.59
Freight & Cartage	142.73	15.00
Function Costs	280.94	18.39
Internet	-	6,429.09
Other Funding & Project Direct Expenses	-	603.57
Other Operational Expenses	-	96.00
Permits, Licences & Fees	17.63	122.28
Postage	5.03	-
Printing & Stationery	4,212.22	3,336.32

The accompanying notes form part of these financial statements.

	2023	2022
Protective Clothing & Equipment	114.52	-
Small Assets Purchases	7,939.81	2,429.02
Supplies	2,029.67	1,973.29
Telephone	5,812.14	4,807.16
Total Other Expenses	39,436.03	44,346.17
Rental Investment Expenses		
Rates	5,687.63	5,571.98
Total Rental Investment Expenses	5,687.63	5,571.98
Repairs & Maintenance		
Gardening Expenses	3,934.46	6,084.32
Repairs & Maintenance	4,225.71	3,774.54
Total Repairs & Maintenance	8,160.17	9,858.86
Travel and Accommodation	-	21.59
Total Expenditure	75,402.67	74,960.83
Net Current Year Surplus/(Loss)	35,585.63	4,386.69

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Centrelink

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Centrelink.

	2023	2022
Revenue		
Fees		
Funding	59,434.68	60,763.77
Total Fees	59,434.68	60,763.77
Total Revenue	59,434.68	60,763.77
Expenditure		
Employments Cost		
Employee Entitlement Provisions Adjustment	1,292.20	(3,162.05)
QLeave	695.42	569.39
Superannuation Contributions	4,749.80	4,929.21
Wages	43,431.63	49,654.29
Workcover	-	202.19
Total Employments Cost	50,169.05	52,193.03
Other Expenses		
Printing & Stationery	-	356.05
Supplies	-	119.91
Uniform	45.78	83.00
Total Other Expenses	45.78	558.96
Total Expenditure	50,214.83	52,751.99
Net Current Year Surplus/(Loss)	9,219.85	8,011.78

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - CFSC

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is CFSC.

	2023	2022
Revenue		
Fees		
Administration Services	30,334.18	40,541.09
Catering & Coordination (Rental)	272.73	-
Donations & Subsidies Received	684.80	815.10
Facilitation Income Fees	-	1,200.00
Membership	61.55	30.00
Office Rental	38,083.41	25,172.74
Printing & Copying Income	10.00	-
SQW Management Consultation	3,321.72	1,223.79
Travel Income	-	160.00
WorkCover Reimbursement	9,034.44	-
Total Fees	81,802.83	69,142.72
Other Income		
Interest Income		
CBA Term Deposit Interest #9604	538.69	247.88
CBA Term Deposit Interest #9612	748.25	182.37
CBA Term Deposit Interest #9620	155.18	321.40
CBA Term Deposit Interest #9970	333.73	151.32
CBA Term Deposit Interest #9989	126.73	202.53
Total Interest Income	1,902.58	1,105.50
Other Revenue		
Other Income	35,555.61	16,607.82
Total Other Revenue	35,555.61	16,607.82
Loss on Sale of Non-current Assets	(97.33)	-
Total Other Income	37,360.86	17,713.32
Total Revenue	119,163.69	86,856.04
Expenditure		
Advertising & Marketing		
Advertising	424.56	618.19
Total Advertising & Marketing	424.56	618.19
Depreciation	3,551.37	4,067.13
Employments Cost		
Employee Entitlement Provisions Adjustment	7,709.06	4,118.78
QLeave	1,008.92	1,048.28
Staff Training & Welfare	5,974.55	-

The accompanying notes form part of these financial statements.

	2023	2022
Superannuation Contributions	6,039.30	7,809.88
Wages	73,537.49	76,584.96
Workcover	-	306.35
Total Employments Cost	94,269.32	89,868.25
Insurance Expenses		
Insurance	-	1,738.61
Total Insurance Expenses	-	1,738.61
Other Expenses		
Bank Charges	471.13	344.68
Client Seminar & Meeting Costs	-	205.86
Community Development	654.04	137.13
Computer Expenses	-	27.23
Freight & Cartage	13.64	-
Function Costs	-	491.45
Meeting Costs	2,025.48	291.50
Memberships & Subscriptions	-	879.10
Organisational Expenses	140.91	-
Other Funding & Project Direct Expenses	-	(77.91)
Other Operational Expenses	3,431.74	2,759.87
Permits, Licences & Fees	425.95	517.03
Postage	169.94	261.87
Printing & Stationery	133.65	269.68
Protective Clothing & Equipment	-	125.92
Small Assets Purchases	351.59	3,242.46
Supplies	4,114.56	1,254.44
Uniform	45.78	218.50
Total Other Expenses	11,978.41	10,948.81
Professional Fees		
Accountancy Fees	-	2,915.27
Consultancy Fees	5,379.48	5,379.48
Total Professional Fees	5,379.48	8,294.75
Total Expenditure	115,603.14	115,535.74
Net Current Year Surplus/(Loss)	3,560.55	(28,679.70)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - CFSC Short Term

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is CFSC Short Term Projects.

	2023	2022
Revenue		
Fees		
Donations & Subsidies Received	4,932.30	7,750.00
Funding	300.00	20,500.00
Total Fees	5,232.30	28,250.00
Grants Received		
Grants	52,782.74	95,736.35
Total Grants Received	52,782.74	95,736.35
Other Income		
Other Revenue		
Other Income	27,709.09	26,500.00
Total Other Revenue	27,709.09	26,500.00
Total Other Income	27,709.09	26,500.00
Total Revenue	85,724.13	150,486.35
Expenditure		
Administrative Expenses		
Administration Costs	-	500.00
Total Administrative Expenses	-	500.00
Advertising & Marketing		
Advertising	209.10	190.91
Total Advertising & Marketing	209.10	190.91
Depreciation	5,301.25	5,367.47
Employments Cost		
Staff Training & Welfare	-	2,181.82
Superannuation Contributions	-	26.00
Wages	-	259.92
Total Employments Cost	-	2,467.74
Insurance Expenses		
Insurance	-	911.15
Total Insurance Expenses	-	911.15
Occupancy Expenses		
Light & Power	-	2,293.52
Total Occupancy Expenses	-	2,293.52

The accompanying notes form part of these financial statements.

	2023	2022
Other Expenses		
Cleaning	-	5,516.00
Community Development	13,899.61	13,683.38
Computer Expenses	-	5,113.36
Donations	(119.00)	-
Drought Relief Donations	27,094.01	54,765.69
Other Operational Expenses	5,053.39	263.64
Permits, Licences & Fees	21.30	103.20
Printing & Stationery	1,015.23	433.52
Protective Clothing & Equipment	-	2,207.75
Small Assets Purchases	-	204.53
Smart Rooms	25,072.73	-
Supplies	151.40	286.47
Telephone	-	1,801.65
Total Other Expenses	72,188.67	84,379.19
Travel and Accommodation	-	623.04
Total Expenditure	77,699.02	96,733.02
Net Current Year Surplus/(Loss)	8,025.11	53,753.33

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Community Connect

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Community Connect.

	2023	2022
Revenue		
Fees		
Funding	103,071.00	123,780.00
Total Fees	103,071.00	123,780.00
Total Revenue	103,071.00	123,780.00
Expenditure		
Administrative Expenses		
Administration Costs	14,500.00	7,770.00
Total Administrative Expenses	14,500.00	7,770.00
Advertising & Marketing		
Advertising	28.00	-
Total Advertising & Marketing	28.00	-
Employments Cost		
Employee Entitlement Provisions Adjustment	(9,774.62)	4,002.09
QLeave	1,500.57	1,114.02
Staff Training & Welfare	2,734.64	1,500.00
Superannuation Contributions	8,862.17	8,085.11
Wages	78,324.65	78,447.34
Workcover	-	405.19
Total Employments Cost	81,647.41	93,553.75
Insurance Expenses		
Insurance	1,659.49	1,735.00
Total Insurance Expenses	1,659.49	1,735.00
Other Expenses		
Client Seminar & Meeting Costs	-	1,190.91
Other Funding & Project Direct Expenses	14,145.50	14,785.46
Other Operational Expenses	560.72	-
Permits, Licences & Fees	37.53	748.00
Small Assets Purchases	-	18.18
Uniform	45.77	300.50
Total Other Expenses	14,789.52	17,043.05
Professional Fees		
Accountancy Fees	2,272.73	1,363.64
Total Professional Fees	2,272.73	1,363.64

The accompanying notes form part of these financial statements.

	2023	2022
Rent and Lease Payments		
Rent	14,254.00	8,063.64
Total Rent and Lease Payments	14,254.00	8,063.64
Travel and Accommodation	390.13	-
Total Expenditure	129,541.28	129,529.08
Net Current Year Surplus/(Loss)	(26,470.28)	(5,749.08)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Dept of Communities - Neighbourhood Centre

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Dept of Comm - Neighbourhood Centre.

	2023	2022
Revenue		
Fees		
Funding	238,680.00	129,896.00
Total Fees	238,680.00	129,896.00
Total Revenue	238,680.00	129,896.00
Expenditure		
Administrative Expenses		
Administration Costs	8,000.00	13,500.00
Total Administrative Expenses	8,000.00	13,500.00
Advertising & Marketing		
Advertising	1,103.43	169.55
Total Advertising & Marketing	1,103.43	169.55
Audit Fees	-	533.00
Employments Cost		
Employee Entitlement Provisions Adjustment	3,852.10	5,548.39
QLeave	2,370.82	1,231.96
Staff Training & Welfare	7,062.05	514.05
Superannuation Contributions	16,026.69	9,184.06
Wages	146,414.38	91,960.96
Workcover	-	405.19
Total Employments Cost	175,726.04	108,844.61
Insurance Expenses		
Insurance	12,046.44	620.19
Total Insurance Expenses	12,046.44	620.19
Other Expenses		
CFSC Member Expenses	-	127.28
Client Seminar & Meeting Costs	-	1,190.91
Community Development	2,152.21	2,776.86
Computer Expenses	-	71.82
Function Costs	78.75	-
Meeting Costs	294.54	25.00
Memberships & Subscriptions	854.55	30.00
Organisational Expenses	-	47.73
Other Operational Expenses	50.17	-
Permits, Licences & Fees	1,516.90	42.39

The accompanying notes form part of these financial statements.

	2023	2022
Printing & Stationery	2,833.76	34.50
Small Assets Purchases	137.62	-
Supplies	-	207.99
Telephone	149.00	-
Uniform	399.42	83.00
Total Other Expenses	8,466.92	4,637.48
Professional Fees		
Accountancy Fees	2,143.22	454.55
Total Professional Fees	2,143.22	454.55
Rent and Lease Payments		
Rent	10,909.08	7,890.91
Total Rent and Lease Payments	10,909.08	7,890.91
Total Expenditure	218,395.13	136,650.29
Net Current Year Surplus/(Loss)	20,284.87	(6,754.29)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Dept of Communities - State Emergency Relief

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Dept of Comm - State Emergency Relief.

	2023	2022
Revenue		
Fees		
Funding	8,071.00	3,204.00
Total Fees	8,071.00	3,204.00
Total Revenue	8,071.00	3,204.00
Expenditure		
Other Expenses		
Emergency Relief Expenses	3,009.70	3,183.64
Total Other Expenses	3,009.70	3,183.64
Total Expenditure	3,009.70	3,183.64
Net Current Year Surplus/(Loss)	5,061.30	20.36

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Drought Angels

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Drought Angels.

	2023	2022
Revenue		
Fees		
Donations & Subsidies Received	130.00	130.00
Total Fees	130.00	130.00
Total Revenue	130.00	130.00
Expenditure		
Other Expenses		
Donations	-	130.00
Total Other Expenses	-	130.00
Total Expenditure	-	130.00
Net Current Year Surplus/(Loss)	130.00	-

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - DSS - Emergency Relief

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre
For the year ended 30 June 2023

Divisions is DSS - Emergency Relief.

	2023	2022
Revenue		
Fees		
Funding	31,483.30	34,853.67
Total Fees	31,483.30	34,853.67
Total Revenue	31,483.30	34,853.67
Expenditure		
Administrative Expenses		
Administration Costs	-	500.00
Total Administrative Expenses	-	500.00
Other Expenses		
Emergency Relief Expenses	31,513.54	41,063.82
Freight & Cartage	15.91	-
Protective Clothing & Equipment	-	1,018.11
Small Assets Purchases	-	104.55
Total Other Expenses	31,529.45	42,186.48
Total Expenditure	31,529.45	42,686.48
Net Current Year Surplus/(Loss)	(46.15)	(7,832.81)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - LDAT

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is LDAT.

	2023	2022
Revenue		
Grants Received		
Grants	12,056.03	13,943.97
Total Grants Received	12,056.03	13,943.97
Total Revenue	12,056.03	13,943.97
Expenditure		
Administrative Expenses		
Administration Costs	-	822.27
Total Administrative Expenses	-	822.27
Advertising & Marketing		
Advertising	376.20	800.01
Total Advertising & Marketing	376.20	800.01
Employments Cost		
Employee Entitlement Provisions Adjustment	(153.78)	153.78
QLeave	154.33	51.69
Staff Training & Welfare	-	909.10
Superannuation Contributions	626.89	1,323.70
Wages	6,279.19	13,462.22
Total Employments Cost	6,906.63	15,900.49
Other Expenses		
Community Development	132.73	1,217.90
Other Operational Expenses	-	503.65
Permits, Licences & Fees	752.73	752.73
Printing & Stationery	-	12.18
Small Assets Purchases	-	1,325.91
Supplies	-	551.42
Telephone	-	100.00
Total Other Expenses	885.46	4,463.79
Rent and Lease Payments		
Rent	-	700.00
Total Rent and Lease Payments	-	700.00
Travel and Accommodation	523.40	417.60
Total Expenditure	8,691.69	23,104.16
Net Current Year Surplus/(Loss)	3,364.34	(9,160.19)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - NAIDOC

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is NAIDOC.

	2023	2022
Revenue		
Fees		
Donations & Subsidies Received	2,308.40	-
Total Fees	2,308.40	-
Grants Received		
Grants	800.00	-
Total Grants Received	800.00	-
Other Income		
Other Revenue		
Other Income	31,055.63	-
Total Other Revenue	31,055.63	-
Total Other Income	31,055.63	-
Total Revenue	34,164.03	-
Expenditure		
Advertising & Marketing		
Advertising	254.55	-
Total Advertising & Marketing	254.55	-
Other Expenses		
Community Development	4,200.00	-
Other Operational Expenses	16,671.52	-
Square Fee	12.10	-
Total Other Expenses	20,883.62	-
Total Expenditure	21,138.17	-
Net Current Year Surplus/(Loss)	13,025.86	-

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Project Reset

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre

For the year ended 30 June 2023

Divisions is Project Reset.

	2023	2022
Revenue		
Fees		
Funding	151,142.77	15,805.95
Total Fees	151,142.77	15,805.95
Total Revenue	151,142.77	15,805.95
Expenditure		
Administrative Expenses		
Administration Costs	4,547.10	2,051.86
Total Administrative Expenses	4,547.10	2,051.86
Advertising & Marketing		
Advertising	63.64	35.00
Total Advertising & Marketing	63.64	35.00
Employments Cost		
Employee Entitlement Provisions Adjustment	6,057.94	-
QLeave	1,346.00	-
Staff Training & Welfare	1,572.73	1,500.00
Superannuation Contributions	10,187.93	-
Wages	100,837.80	-
Workcover	40.87	-
Total Employments Cost	120,043.27	1,500.00
Motor Vehicles	88.23	-
Other Expenses		
Community Development	3,879.64	-
Computer Expenses	-	3,790.91
Other Operational Expenses	414.08	-
Permits, Licences & Fees	-	748.00
Printing & Stationery	276.97	38.08
Small Assets Purchases	356.20	1,323.64
Supplies	423.08	-
Telephone	159.09	-
Uniform	429.55	-
Total Other Expenses	5,938.61	5,900.63
Professional Fees		
Consultancy Fees	6,812.76	2,118.46
Total Professional Fees	6,812.76	2,118.46
Rent and Lease Payments		

The accompanying notes form part of these financial statements.

	2023	2022
Rent	8,947.60	4,200.00
Total Rent and Lease Payments	8,947.60	4,200.00
Travel and Accommodation	4,701.56	-
Total Expenditure	151,142.77	15,805.95
Net Current Year Surplus/(Loss)	-	-

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - SQW

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is SQW.

	2023	2022
Revenue		
Fees		
Funding	145,209.68	55,487.32
Total Fees	145,209.68	55,487.32
Total Revenue	145,209.68	55,487.32
Expenditure		
Administrative Expenses		
Administration Costs	3,321.62	6,223.78
Total Administrative Expenses	3,321.62	6,223.78
Advertising & Marketing		
Advertising	177.27	127.27
Total Advertising & Marketing	177.27	127.27
Audit Fees	90.91	-
Employments Cost		
Employee Entitlement Provisions Adjustment	(4,568.64)	(2,309.44)
QLeave	1,870.93	1,836.76
Staff Training & Welfare	226.38	808.10
Superannuation Contributions	10,455.08	8,085.45
Wages	108,590.41	90,623.16
Workcover	2,502.73	2,924.55
Total Employments Cost	119,076.89	101,968.58
Insurance Expenses		
Insurance	200.00	181.82
Total Insurance Expenses	200.00	181.82
Other Expenses		
Cleaning	663.46	281.61
Computer Expenses	2,197.92	488.91
Meeting Costs	404.55	165.91
Organisational Expenses	-	795.88
Other Funding & Project Direct Expenses	-	390.00
Other Operational Expenses	5,642.20	2,069.15
Permits, Licences & Fees	-	7.20
Printing & Stationery	937.18	789.27
Protective Clothing & Equipment	175.90	497.50
Small Assets Purchases	2,529.61	787.19
Supplies	358.12	899.51

The accompanying notes form part of these financial statements.

	2023	2022
Uniform	190.36	808.18
Total Other Expenses	13,099.30	7,980.31
Professional Fees		
Consultancy Fees	-	1,200.00
Operations Consultancy	3,321.72	1,223.79
Total Professional Fees	3,321.72	2,423.79
Rent and Lease Payments		
Rent	3,972.73	1,463.64
Total Rent and Lease Payments	3,972.73	1,463.64
Repairs & Maintenance		
Repairs & Maintenance	7.40	1,950.00
Total Repairs & Maintenance	7.40	1,950.00
Total Expenditure	143,267.84	122,319.19
Net Current Year Surplus/(Loss)	1,941.84	(66,831.87)

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Tuckshop

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Tuckshop.

	2023	2022
Revenue		
Fees		
Tuckshop Sales	31,011.63	-
Total Fees	31,011.63	-
Total Revenue	31,011.63	-
Expenditure		
Employments Cost		
QLeave	308.62	-
Superannuation Contributions	1,676.83	-
Wages	14,354.29	-
Total Employments Cost	16,339.74	-
Other Expenses		
Cleaning	13.14	-
Printing & Stationery	96.35	-
Tuckshop Expense	21,569.62	-
Uniform	147.50	-
Total Other Expenses	21,826.61	-
Total Expenditure	38,166.35	-
Net Current Year Surplus/(Loss)	(7,154.72)	-

The accompanying notes form part of these financial statements.

Income and Expenditure Statement - Youth Connect

Chinchilla Family Support Centre Inc. T/As Chinchilla Community Centre For the year ended 30 June 2023

Divisions is Youth Connect.

	2023	2022
Revenue		
Fees		
Funding	22,563.00	21,477.00
Total Fees	22,563.00	21,477.00
Total Revenue	22,563.00	21,477.00
Expenditure		
Administrative Expenses		
Administration Costs	-	3,350.00
Total Administrative Expenses	-	3,350.00
Employments Cost		
Employee Entitlement Provisions Adjustment	1,375.08	872.28
QLeave	375.70	179.06
Staff Training & Welfare	-	450.41
Superannuation Contributions	2,077.08	847.34
Wages	19,619.76	10,898.77
Workcover	-	65.86
Total Employments Cost	23,447.62	13,313.72
Other Expenses		
Community Development	174.62	80.45
Other Operational Expenses	-	1,137.00
Permits, Licences & Fees	-	42.39
Supplies	-	341.34
Telephone	30.00	-
Uniform	123.00	87.00
Total Other Expenses	327.62	1,688.18
Professional Fees		
Accountancy Fees	66.51	-
Total Professional Fees	66.51	-
Rent and Lease Payments		
Rent	-	2,854.55
Total Rent and Lease Payments	-	2,854.55
Total Expenditure	23,841.75	21,206.45
Net Current Year Surplus/(Loss)	(1,278.75)	270.55

The accompanying notes form part of these financial statements.