
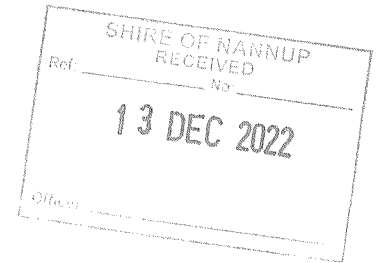


Attachment 11.3.1

Confidential: Rates Exemption Application
Attention: Chief Executive Officer
David Taylor

From: Nannup Community Resource Centre
Date Submitted: Tuesday, 13 December 2022
Sign: 





10 Warren Road
NANNUP WA 6275
Telephone 08 9756 3022
Facsimile 08 9756 3090
Email: nannupcrc@nannuprc.org.au

ABN 48 768 492 784

Nannup Community Resource Centre
Application for Rates Exemption

Please find attached:

- | | |
|--------------|---|
| Attachment A | Application for Rate Exemption Form (4 pages) |
| Attachment B | Nannup Community Resource Centre Incorporated Constitution (11 pages) |
| Attachment C | Written Statement of the Operations (9 pages) |
| Attachment D | Plan of the Property (4 pages) |
| Attachment E | Current Audited Financial Year Statement (21 pages) |



APPLICATION FOR RATES EXEMPTION

Local Government Act 1995 – Section 6.26

Privacy

The Shire of Nannup will only use the personal information collected on this form for the sole purpose of providing requested and related services. Information will be stored securely by us and will not be disclosed to any third parties without your express written consent.

15 Adam Street
 PO Box 11, NANNUP WA 6275
 Tel: (08) 9756 1018
 Email: nannup@nannup.wa.gov.au
 Website: www.nannup.wa.gov.au
 ABN 43 038 160 786

This application form is for organisations seeking rates exemption, pursuant to the provisions of Section 6.26 of the Local Government Act 1995.

All sections of the form must be completed and all additional documentation attached as requested. Failure to do so may result in your application being refused.

A formal written response will be issued once the application has been processed. All rates must be paid in full until such time as a decision has been reached.

Please note, where a rates exemption is approved the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted an exemption from rates are subject to annual reviews to ensure continued approval.

Instructions: Please print clearly in the spaces provided.

1. Property Address Details

Street address:

Lot 13 Warren Road (10 Warren Rd)

Suburb:

Nannup

Rates Assessment Number (if known):

A297

2. What is the current use of the property? Please provide full details:

Current use of the property includes activities of a Not-for-profit, community managed organisation forming part of the 107 Community Resource Centres located in regional and rural communities in WA, such as community support services, community Information, training, community publications, new resident information, Traineeships, community meeting room, community events, BeConnected programs, Volunteer Resource Centre services, TransWA bookings, book nook, friends of community bus, daily management of the community bus, Boomerang Bag & recycling programs, internet, Wi-Fi & computer access.

3. Property Owner Details

Owners Name:	Nannup Community Resource Centre
Postal Address:	10 Warren Road
	NANNUP WA 6275
Phone Number:	08 9756 3022
Email:	nannupcrc@nannupc.org.au

4. Applicant Details

Name of Organisation:	Nannup Community Resource Centre
Contact Person:	Cheryle Brown / Danielle Dwyer
Postal Address:	10 Warren Road
	NANNUP WA 6275
Telephone:	08 9756 3022
Email:	nannupcrc@nannupc.org.au
Website (if applicable):	www.nannup.crc.net.au

5. Organisation Information – Please tick the required box

Does the organisation own the property?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Is the organisation an incorporated body as per the Associations Incorporations Act 2015 (WA)? <i>If yes, provide a Certificate of Incorporation</i>	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Is the organisation considered “not for profit”? <i>If yes, provide an extract of the relevant certificate from the Australian Charities and Not-for-profits Commission (ACNC)</i>	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Does the organisation receive a tax exemption from the Australian Tax Office (ATO)? <i>If yes, provide tax exemption certificate</i>	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Does the organisation lease the property? <i>If yes, provide a copy of the lease agreement showing that the lessee is responsible for payment of the rates)</i>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Does the organisation have planning approval for the land use of the property? <i>A site inspection may be required before the application is processed.</i>	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

6. Documentation Requirements

Please provide a copy of (in addition to those specified in Section 5):

- Organisation's Constitution
- Written statement outlining the nature of the Organisation's operations.

It should include the following details:

- Confirm the grounds upon which the exemption application applies under Section 6.26 of the Local Government Act 1995
- Use and occupancy of the land, inclusive of date of commencement
- Type of service provided (e.g. food, accommodation etc)
- Frequency of service provision (e.g. full-time, daily, weekly etc)
- Whether payment is received for the service
- If there is commercial activity conducted on the land, provide details of the activity and if revenue is raised, where it is disbursed.

A plan of the property, showing all buildings and outbuildings


OR

A floor plan of the leased property area, if only part of the property is the subject of this application.

A copy of the current years audited financial statements for the Organisation.
(If this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to)

7. Authorisation

By signing this application, I hereby certify that the information provided is true and correct to the best of my knowledge.

Name:	Danielle Dwyer
Position:	Manager (Job Share)
Organisation:	Nannup Community Resource Centre
Signature of Applicant:	
Date:	Thursday, 08 December 2022

OFFICE USE ONLY

1. Considerations

Approval with Town Planning Scheme?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
Has the property been inspected?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
Recommend for non-rateable status?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

Applicant/Owner Name: _____

Section of the Local Government Act 1995 6.26(2) _____

Exemption Description: _____

Reason for non-rateable status:

New Application

Review of Exemption

Amount of rates to be exempted and dates to be applicable from:

The approval will be for a period of _____ years, unless circumstances change.

Rates Amount: _____ Effective Date: _____

Rubbish bin charges to be levied and dates to be applicable from:

Amount: _____ Effective Date: _____

2. Decision under delegated authority

This application has been:

DECLINED for non-rateable status

APPROVED for partial non-rateable status

APPROVED for non-rateable status

Signature: _____

Name: _____

Position: _____

Date: _____

OR

Council Resolution Reference: _____

Date of Council Meeting: _____

**NANNUP COMMUNITY RESOURCE CENTRE
INCORPORATED**

CONSTITUTION

13 February 2019

NANNUP COMMUNITY RESOURCE CENTRE INC

CONSTITUTION

1. NAME

The name of the Association is the Nannup Community Resource Centre Incorporated (or Inc.) (hereafter referred to as "the Community Resource Centre").

2. OBJECTS

The objects of the Community Resource Centre shall be:

- 2.1. To provide an infrastructure in the Nannup region to assist the community to gain access to opportunities in education, communication, training, employment, business enterprise, community and economic development programs.
- 2.2. To utilise the skills, knowledge and expertise of the Community Resource Centre personnel and collaborate with other organisations for the benefit of the local and regional community.
- 2.3. To provide access to services and information that support capacity building within the community.
- 2.4. To provide access to services and information to address issues of disadvantage within the community including issues of low socio-economic status, health, isolation and unemployment.
- 2.5. Develop partnerships and business opportunities relevant to the needs of the community.
- 2.6. Work with stakeholders, other Community Resource Centres and all tiers of government to increase the profile of the WA Community Resource Network.
- 2.7. Provide members of the community with access to, and training in, the use of information technology.
- 2.8. The property and income of the Community Resource Centre shall be applied solely towards the promotion of the objects of the Community Resource Centre.

3. POWERS

The powers conferred on the Community Resource Centre are the same as those conferred by section 14 of the *Associations Incorporation Act 2015* (hereafter "the Act"), so that, subject to the Act and any additions, exclusions or modifications inserted below, the Community Resource Centre shall have the following powers:

- 3.1. To purchase, take on, lease or exchange, hire or otherwise legally acquire and maintain any real or personal property and any rights or privileges thereto.
- 3.2. To sell, exchange, lease, mortgage, hire, dispose of, turn to account or otherwise deal with all or part of the real or personal property of the Community Resource Centre.

- 3.3. To raise any monies required for objectives and purposes of the Community Resource Centre in such a manner as may from time to time be determined.
- 3.4. To invest and deal with the monies from the Community Resource Centre (not immediately required for the purpose of the Community Resource Centre) in such a manner as may from time to time be determined.
- 3.5. To open any account(s) with any financial institution(s) and to operate by all and in all usual ways any such account(s). These accounts to operate on any two signatures as decided by the Management Committee.
- 3.6. Power to appoint and remove employees and to determine the remuneration and the terms and conditions of such appointments.
- 3.7. Enter into any other contract it considers will promote the objects of the Community Resource Centre.
- 3.8. To raise charges for services provided to the community.
- 3.9. No part of that property or income may be paid or otherwise distributed, directly or indirectly, to members, except in good faith in the promotion of those objects.
- 3.10. Provided it is done in good faith, paragraph 3.9 does not prevent the Community Resource Centre from:-
 - a) paying a member for goods or services they have provided, or expenses they have properly incurred at fair and reasonable rates; or
 - b) making payment to a member in carrying out the Community Resource Centre's objects.
- 3.11. Any payment to a committee member from the Community Resource Centre's funds under 3.10 can only occur if the payment is authorised by a resolution of the association.

4. DELEGATION

- 4.1 The Management Committee may delegate, in writing, to any person any authority, power or function, except this power of delegation, and may cancel any authority, powers or functions, as the Management Committee sees fit from time to time.
- 4.2 Despite a delegation under this clause, the Management Committee may continue to exercise all its functions, including any delegated functions, and at all times remains responsible for the exercise of those functions.

5. MEMBERSHIP

- 5.1. Membership of the Community Resource Centre is open to any person that:
 - a) is in agreement with and supports the objects of the Community Resource Centre; and
 - b) has satisfied the procedure of the membership of the Community Resource Centre.
- 5.2. Membership fees will be set by the Management Committee, and reviewed annually at the Annual General Meeting.
- 5.3. Each member shall pay the amount of the membership fee determined under rule 5.2.
- 5.4. A register of members shall be maintained, including members' names and either residential, postal or email address.

- 5.5. Membership shall cease immediately upon the expulsion of a member by the Management Committee, or upon resignation of a member.
- 5.6. If the Management Committee considers that a member should be expelled from membership because his or her conduct is detrimental to the interests of the Community Resource Centre, the Management Committee shall communicate in writing to the member not less than seven days before the date of the committee meeting dealing with the matter referred to in the following points :-
 - a) notice of the proposed expulsion and of the time, date and place of the Management Committee meeting at which the question of that expulsion will be decided; and
 - b) particulars of that conduct; and
 - c) an invitation to be present to put their defence.
- 5.7. Re-instatement of membership to a previously expelled member shall be solely at the discretion of the Management Committee.
- 5.8. The Management Committee may recommend an individual for life membership of the Community Resource Centre. This recommendation to be offered to the next Annual General Meeting to be considered for ratification. Life members to have equivalent rights to financial members but shall not be required to pay a membership fee.

6. MANAGEMENT COMMITTEE

- 6.1. The affairs of the Community Resource Centre shall be managed exclusively by a committee of elected or appointed members, known as the Management Committee.
- 6.2. The Management Committee shall consist of not less than five (5) and no more than ten (10) persons, comprising 4 office bearers & at least 1 ordinary member.
- 6.3. At the Annual General Meeting the following office bearers will be elected:
 - Chairperson;
 - Deputy Chairperson;
 - Secretary;
 - Treasurer.
- 6.4. Members of the Management Committee shall be members of the Community Resource Centre and be elected to the Management Committee at an Annual General Meeting.
- 6.5. Election to the Management Committee shall be for a one year term. Retiring members may be reappointed.
- 6.6. A person must not hold 2 or more of the offices mentioned in 6.3 at the same time.
- 6.7. Management Committee membership shall not be open to those members who are employed on a full time or part time basis by the Community Resource Centre.
- 6.8. Management Committee membership shall not be open to persons who are bankrupt; or whose affairs are under insolvency laws; or for whom other restrictions as per the Act, sections 39 and 40 apply.
- 6.9. When a casual vacancy occurs in the Management Committee, the Management Committee may appoint a member to fill that vacancy for the duration of the retiring member's term.

- 6.10. A casual vacancy occurs in the office of a Management Committee member and that office may become vacant if the Committee member:
- a) dies;
 - b) resigns by notice in writing delivered to the Chairperson or, if the Committee member is the Chairperson, to the Deputy Chairperson;
 - c) is convicted of an offence under Division 3 or section 127 of the Act;
 - d) is absent from more than three (3) consecutive meetings without notification;
 - e) ceases to be a member of the Community Resource Centre.
- 6.11. A record of office holders is to be kept and include:
- a) the names and addresses of the persons who -
 - (i) are members of its management committee; or
 - (ii) hold other offices of the association provided for by its rules;

and
 - b) the name and address of any person who is authorised to use the common seal of the association; and
 - c) the name and address of any person who is appointed or acts as trustee on behalf of the association.
- 6.12. Committee members having any material personal interest in a matter being considered at a management committee meeting must disclose such interest and comply with the sections 43 - 43 of the Act.
- 6.13. The Committee shall make a copy of the Constitution made available for perusal at the Community Resource Centre.

7. RESPONSIBILITIES OF PARTICULAR OFFICE BEARERS

- 7.1. The Chairperson shall be responsible for:
- a) chairing committee and general meetings;
 - b) signing documents on behalf of the Community Resource Centre;
 - c) ensuring all relevant information is made available to committee members;
 - d) ensuring the Community Resource Centre is run according to its rules and any other strategic plan that has been agreed to;
 - e) resolving disputes and grievances; and
 - f) acting as the official representative of the Community Resource Centre.
- 7.2. The Secretary shall be responsible for ensuring that:
- a) the register of members under 5.4 is maintained;
 - b) the record of office holders under 6.10 is maintained;
 - c) meetings are arranged as per these rules;
 - d) the chairperson is assisted to prepare the agenda;
 - e) notices for meetings are issued;
 - f) meeting minutes and records are made and kept;
 - g) correspondence is attended to;
 - h) records, hard or electronic, with the exception of financial records, are appropriately maintained;
 - i) an up-to-date a copy of the rules of the association is maintained; and

j) documents, records and registers of the Community Resource Centre, excluding financial records, are and securely stored.

7.3. The Treasurer shall be responsible for ensuring that:

- a) true and accurate accounting records are kept that explain the financial transactions and the financial position of the Community Resource Centre in a manner that can be conveniently and properly audited;
- b) financial statements or reports, as appropriate, are prepared and presented to the Annual General Meeting;
- c) authorised amounts payable are made on time and recorded appropriately;
- d) payments received are deposited, receipted and recorded appropriately;
- e) the annual budget is prepared and appropriately managed; and
- f) the safe custody of the Community Resource Centre's financial records, financial statements and financial reports, as applicable to the Community Resource Centre.

8. SUB-COMMITTEES

- 8.1. The Management Committee may, from time to time, form Sub-Committees comprised of members of the Management Committees to deal with special needs as and when they arise.
- 8.2. The existence of Sub-Committees is to be reviewed on a regular basis by the Management Committee.
- 8.3. Sub-Committees shall be responsible to the Management Committee.
- 8.4. Sub-Committees shall not incur debts or make contracts without prior approval of the Management Committee.
- 8.5. The Management Committee may co-opt any other Community Resource Centre members to serve on a Sub-Committee.

9. PROCEEDINGS OF GENERAL / MANAGEMENT COMMITTEE MEETINGS

- 9.1. Management Committee meetings shall be held not less than four (4) times per year, with at least one (1) meeting per quarter.
- 9.2. Notice of Management Committee meetings will be given seven (7) days prior to the meeting.
- 9.3. Attendance may be either:
 - a) by personal attendance at the designated place of the meeting; or
 - b) by teleconference or other technology connected to the place of the meeting.
 - c) Meetings shall always be chaired by someone present at the place of the meeting.
- 9.4. Subject to rule 9.3, the Chairperson or Deputy Chairperson shall preside at meetings. In the event of absence of the Chairperson or Deputy Chairperson from the place of the meeting, a member elected by the other members in attendance at that meeting shall preside at that meeting.
- 9.5. Each Committee member has a deliberative vote at Management Committee meetings.

- 9.6. A question arising at the Management Committee meeting must be decided by a majority of votes, but, if there is no majority, the person presiding at the Committee meeting will have a casting vote in addition to his or her deliberative vote.
- 9.7. The Secretary is to ensure that a record of the proceedings is made and kept.

10. SPECIAL & ANNUAL GENERAL MEETINGS

- 10.1. The Annual General Meeting of the Community Resource Centre shall be held within 4 months of the end of the financial year, with at least 21 days prior notice being given to members.
- 10.2. Special General Meetings will be called by the Chairperson of the Management Committee as deemed necessary, or upon receipt of written notification to the Chairperson signed by not less than thirty percent (30%) of financial members. Fourteen (14) days prior notice of the meeting to be advertised.
- 10.3. The Secretary shall ensure that notice is given to all Community Resource Centre members of Special and Annual General Meetings including:
 - a) type of meeting being held;
 - b) the place, date and time of the meeting; and
 - c) the business to be considered at the meeting, including the full text of all motions that will be put to members at the meeting.
- 10.4. Notice of Meetings shall be served:
 - a) on a member personally; or
 - b) by post or email to a member at the address of the member appearing in the Register of Members; or
 - c) by advertising the meeting in a local newspaper or gazette circulating in the Nannup Shire or at the Nannup Community Resource Centre premises.
- 10.5. All Financial Members shall be entitled to attend and vote at a Special or Annual General Meetings. Financial Members are those deemed to have paid a membership fee at least 30 days prior to the Special or Annual General Meetings. Absent members may vote by completing a Community Resource Centre Proxy Form submitted at least 2 working days prior to the meeting.

11. QUORUM

The presence of the following numbers shall be deemed to be quorum.

- 11.1. At Annual and Special General Meetings there shall be a minimum of 50% plus 1 or ten (10) members, whichever is the lesser, required to be personally present.
- 11.2. In the event of no quorum at an Annual General Meeting a second meeting shall be called with fourteen (14) days' notice and that meeting shall proceed regardless of the numbers present.
- 11.3. At Management Committee meetings there shall be at least 50% of members of the Management Committee in attendance provided also that at least three members are present in person at the place of the meeting.

12. RULES

- 12.1. The Community Resource Centre may alter or rescind these rules, or make rules additional to these rules, in accordance with the Act (Part 3 - Rules, Division 2 - Alteration of Rules).
- 12.2. These rules bind every member and the Community Resource Centre Inc to the same extent as if every member and the Community Resource Centre had signed and sealed these rules and had agreed to be bound by all their provisions.

13. COMMON SEAL

- 13.1. The Community Resource Centre shall have a Common Seal which shall be kept in the custody of the Secretary or of such other person as the Management Committee from time to time decides.
- 13.2. The Common Seal of the Community Resource Centre shall not be used without the express authority of the Management Committee and every use shall be recorded in the minutes.
- 13.3. The affixing of the Common Seal of the Community Resource Centre shall be witnessed by any two (2) of either, the Chairperson, Secretary, or Treasurer.

14. INSPECTION OF RECORDS

- 14.1. Where specific rights of access to Community Resource Centre records are contained within the Act the provisions relating to that access will apply.
- 14.2. A member who wishes to make a copy of, or take an extract from, the Register of Members must provide a statutory declaration setting out the purpose for which the copy or extract is required and declaring that the purpose is connected with the affairs of the Community Resource Centre.
- 14.3. For access to other Community Resource Centre records then:
 - a) a request received at a Community Resource Centre meeting where the records are present will be determined at that time;
 - b) seven (7) days written notice may be required prior to the Chairperson determining the request by a member to inspect the accounts, documents, records and securities of the Community Resource Centre.

15. FINANCIAL YEAR

The financial year for the Community Resource Centre shall be 1st July to 30th June next.

16. AUDIT

- 16.1. An auditor shall be appointed at Annual General Meeting. The auditor shall not be a member, or have an association with any member or the Management Committee.
- 16.2. An audit shall occur within four (4) months of the end of the financial year, and the Auditor's Report presented to the Annual General Meeting.

17. DISPUTE MEDIATION

- 17.1. The grievance procedure set out in this rule applies to disputes under these rules between:-
- a) a member and another member; or
 - b) a member and the Community Resource Centre; or
 - c) if the Community Resource Centre provides services to non-members, those non-members who receive services from the Community Resource Centre, and the Community Resource Centre.
- 17.2. The parties to the dispute must meet and discuss the matter in dispute, and, if possible, resolve the dispute within 14 days after the dispute comes to the attention of all of the parties.
- 17.3. If the parties are unable to resolve the dispute at the meeting, or if a party fails to attend that meeting, then the parties present must, within 10 days, hold a meeting in the presence of a mediator.
- 17.4. The mediator must be:-
- a) a person chosen by agreement between the parties; or
 - b) in the absence of agreement -
 - (i) In the case of a dispute between a member and another member, a person appointed by the Committee of the Community Resource Centre.
 - (ii) In the case of a dispute between a member or a relevant non-member (as defined by sub-rule 17.1 c)) and the Community Resource Centre, a person who is a mediator appointed to, or employed with, a not for profit organisation.
- 17.5. A member of the Community Resource Centre can be a mediator.
- 17.6. The mediator cannot be a member who is a party to the dispute.
- 17.7. The parties to the dispute must, in good faith, attempt to settle the dispute by mediation.
- 17.8. The mediator, in concluding the mediation, must:-
- a) give the parties to the mediation process every opportunity to be heard;
 - b) allow due consideration by all parties of any written statement submitted by any party; and
 - c) ensure that natural justice is accorded to the parties to the dispute throughout the mediation process.
- 17.9. The mediator must not determine the dispute.
- 17.10. The mediation must be confidential and without prejudice.
- 17.11. If the mediation process does not result in the dispute being resolved, the parties may seek to resolve the dispute in accordance with the Act or otherwise at law.

18. DISSOLUTION

- 18.1. The Community Resource Centre may be wound up by a resolution of 75% of those members present at a Special General Meeting called for such a purpose.
- 18.2. Approval then to be sought in accordance with the Act, Part 10.
- 18.3. If upon the dissolution or winding up of the Community Resource Centre there remains after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to, transferred or distributed amongst the members of the Community Resource Centre. It shall be given to some other incorporated association having similar, wholly or in part, objectives to the Community Resource Centre or it shall be paid to or transferred to similar charitable organisation, which association shall be determined by the members of the Community Resource Centre at or before the time of the dissolution or winding up.
- 18.4. In default of any such resolution such payment, transfer or distribution shall be determined by a judge of the District Court.

19. DEFINITIONS

In these rules, unless the contrary appears –

“address” means a residential or business address, or a post office box address, or an email address;

“Annual General Meeting” is the meeting convened under paragraph 10;

“Committee meeting” means a meeting referred to under paragraph 9;

“Committee member” means person referred to in paragraph 6;

“convene” means to call together for a formal meeting;

“Department” means the Government Department with responsibility for administering the Act;

“General Meeting” means a meeting to which all members are invited;

“member” refers to a member of the Nannup Community Resource Centre Incorporated and is distinct from the Discount Members of the Nannup Community Resource Centre;

“ordinary resolution” means resolution other than a special resolution;

“special general meeting” means a general meeting other than the annual general meeting;

“special resolution” has the meaning given by section 51 of the *Associations Incorporation Act 2015*;

“the Act” means the *Associations Incorporation Act 2015*;

“the Association” means the association referred to in paragraph 1;

“the Chairperson” in relation to the proceedings at a Committee meeting or a general meeting, is the person presiding at the Committee meeting or general meeting in accordance with paragraph 9.4;

"the Committee" means the Committee of Management of the Association referred to in paragraph 6;

"the Secretary" means the Secretary referred to in paragraphs 6.3 and 7.2;

"the Treasurer" means the Treasurer referred to in paragraph 6.3 and 7.3;

"the Deputy-Chairperson" means the Deputy-Chairperson referred to in paragraph 6.3.

I HEREBY CERTIFY THAT THE FOREGOING TO BE A TRUE AND CORRECT COPY OR THE CONSTITUTION OF THE NANNUP COMMUNITY RESOURCE CENTRE INC.

Signed  _____

Position CHAIRMAN _____

Date 13 FEB 2019 _____

Written Statement of Operations

Shire of Nannup Documentation Requirements

Under the Local Government Act 1995, Section 6.26, the Nannup Community Resource Centre is defined as land that is not ratable land under sections:

- Section 2(a) land which is the property of the Crown; and
- Section 2(a)(i) is being used or held for a public purpose
 - public being defined as
 - well known, prominent,
 - of, relating to, or affecting all the people or the whole area
 - of, relating to, or being in the service of the community
 - of, by, for, or directed to the public
 - of or relating to business or community interests as opposed to private affairs
 - devoted to the general welfare
 - accessible to or shared by all members of the community; and
 - supported by public funds and private contributions rather than by income from commercials
 - Section 2(a)(i) is being used exclusively for a charitable purpose
 - Charitable being defined as:
 - benevolent goodwill towards others
 - benefactions to vulnerable persons or those in need

Applicable Grounds as per Section 6.26

The Nannup Community Resource Centre:

- As of 09 May 2000, was formed and approved by the Commissioner under the *Associations Incorporation Act 2015* as an 'Other Incorporated Entity' (under a State Act as a charitable institution), being eligible for incorporation for the purpose of establishing, carrying on or improving a Community Centre, or promoting the interests of a local community or a particular section of a local community; and for educational, charitable or benevolent purpose.
- As of 03 December 2012, was registered and as an incorporated Not-for-profit with Australian Charities and Not-for-profit Commission as governed by the *Australian Charities and Not-for-profits Commission Act 2012* and *Australian Charities and Not-for-profits Commission Regulation 2013*.

- Is eligible (as registration is a precondition) to access particular Commonwealth charitable taxation concessions, such as GST, FBT and Income Tax.
- Complies with Not-for-profit registered entities statutory financial reporting and requirements, as defined by the Act and Regulations.
- Meets annual minimum governance standards in order to become registered, and maintain on an ongoing basis, as defined by the Act.
- Promotes a broad range of community, altruistic and philanthropic purposes, as defined by the Act, and recognised by the Australian Parliament.
- Operates within legislation to be eligible to receive a range of funding, including donations from members of the public and tax concessions, grants and other support from Australian governments, as defined by the Act, and recognised by the Australian Parliament.
- Provides the public, including members, donors, employees, volunteers and other benefit recipients (local community groups/events), with the required level of confidence and accountability that the CRC:
 - promotes the effective and efficient use of resources
 - meets community expectations about managing affairs and the use of public money, volunteer time and donations; and
 - minimises the risk of mismanagement and misappropriation
- Complies with conduct standards, record keeping, reporting, audits, taxation and others (additional reporting, monitoring, directions, enforceable provisions etc) in accordance with the class of registration, as defined by the Act and Regulations.
- The Nannup Community Resource Centre being provided a full exemption by the Shire of Nannup would not set precedent, as other Community Resource Centre's in the South West, who own their property, receive full exemption from their respective Local Governments.

Operational objectives of the Nannup Community Resource Centre include, but not limited to:

- Providing an infrastructure in the Nannup region to assist the community to gain access to opportunities in education, communication, training, employment, business enterprise, community and economic development programs.
- Utilise the skills, knowledge and expertise of the Community Resource Centre personnel and collaborate with other organisations for the benefit of the local and regional community.
- Provide access to services and information that support capacity building within the community.
- Provide access to services and information to address issues of disadvantage within the community including issues of low socio-economic status, health, isolation and unemployment.
- Develop partnerships and business opportunities relevant to the needs of the community.
- Work with stakeholders, other Community Resource Centres and all tiers of government to increase the profile of the WA Community Resource Network.

- Provide members of the community with access to, and training in, the use of information technology.
- Apply the property and income of the Community Resource Centre solely towards the promotion of the objects of the Community Resource Centre

Use & Occupancy of land

- Lot 13 (10 Warren Road) was purchased in February 2011, officially opening in July 2011.
- The CRC relocated its services from Lot 31 Warren Road (where it had been located since inception in September 1996)
- The Nannup CRC does not sublet or lease any part of its building to other entities/businesses.

Services Provided

****Please note the majority of the undertakings identified below are provided to the public at cost, near cost or free, in support of all members of the Nannup community, and especially those who may be disadvantaged, marginalised and/or vulnerable.***

Services provided by Nannup Community Resource Centre include, but not limited to:

- Community support services
 - Registered Human Services (Centrelink) agent
 - Business hub
 - Public access to internet, computer access, printing, fax and email services)
 - Tourist information access point
- Volunteer Resource Centre services:
 - Volunteer registration and referrals
 - Community group training/governance/administration support
- Community Bus Management
 - Performs daily administration as main point of contact to support the Shire of Nannup and enable operations of the Nannup community bus.
- Friends of Community Bus
 - Seek and manage funding from local community groups and business operators to appropriate costs associated with bus operations.
- Community Information:
 - Including referrals to support agency contacts, social media shares and information sessions.
- Training
 - One to one support often attended by the aging population for technical support
 - Group training (First Aid, IT, governance, business) often attended by individuals from volunteer associations
- Community Publications
 - Community Telephone Directory
 - Nannup Telegraph

- Nannup Map
- New Resident information sessions
 - Introduction to volunteer associations, Shire Councillors, community group leaders and activities, local organisations and agencies.
 - Social event with catering provided by the organisation
- Traineeships
 - Promote local employment by supporting Certificate 3 & 4 Traineeships
- Community meeting room
 - free use to approved community groups
 - exam supervisions on behalf of universities
 - Government hot office
 - availability to outside agency visits
- Community events and programs
 - Community Concert
 - Black Dog Ride
 - Support local initiatives
 - Boomerang Bag
 - Recycling initiatives
 - Water saving initiatives
 - Book Nook
 - By donation library service for children, visitors and tourists
 - BeConnected
 - Computer/IT training to residents
 - Promote economic development within Nannup
 - Nannup Buy Local community voucher project
- TransWA bookings
 - State Government information and services

Frequency of provision

The Nannup CRC is open 5 days per week with current opening hours 10am – 5pm. Some community events are held out of normal hours (weekends & evenings).

Payments for Services

CRC services are provided at cost, near cost or free of charge. The majority of sales are priced as a cost recovery to offset the expense of the item/service, wages and operational costs. Lastly, income earned by the Community Resource Centre is reinvested within the organisation to ensure business continuity and continue to promote initiatives within the Nannup community.

Primary source of income is through public funds (81%), product and services (7%), and Community Initiatives/Sponsorship (12%).

Examples:

- Agreements with State and Federal agencies to provide community services within the Shire of Nannup.

- Light commercial sales such as offering Telstra prepaid phones, sim cards and mobile phone credit for travellers who may have mobile phone providers that are unsupported by telecom's within the Shire.
- Telegraph advertising/sponsorship by local community groups and businesses, with revenue raised through advertising & sponsorship to cover the cost of printing, staffing, overheads and distribution. The Nannup Telegraph is provided free of charge to all residents and delivered via the Post Office. Additionally, the Telegraph is sold over the counter at a cost of \$1.20 for tourists or other interested parties.

Commercial activities/disbursement of revenue

All income, profits and proceeds of Nannup Community Resource Centre is reinvested into the organisation, to cover cost of sales, operational expenses, overheads, staffing, as well as further activities, initiatives and opportunities within the Nannup Community, in compliance with the Nannup Community Resource Centre Constitution (13 February 2019).

2.8 The property and income of the Community Resource Centre shall be applied solely towards the promotion of the objects of the Community Resource Centre.

3.3 To raise any monies required for objectives and purposes of the Community Resource Centre in such a manner as may from time to time be determined.

3.9 No part of that property or income may be paid or otherwise distributed, directly or indirectly, to members, except in good faith in the promotion of those objects."

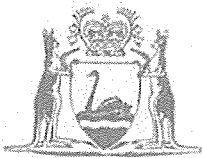
3.10 Provided it is done in good faith, paragraph 3.9 does not prevent the Community Resource Centre from:-

- a) paying a member for goods or services they have provided, or expenses they have properly incurred at fair and reasonable rates; or*
- b) making payment to a member in carrying out the Community Resource Centre's objects.*

Other supporting documentation:

Please find attached copies of the following documentation supporting the status of the Nannup Community Resource Centre:

- i. Certificate of Incorporation (Attached)
- ii. ACNC Registered Charity Certificate (Attached)
- iii. ATO Notice of endorsement – Charitable Institution
*Charity endorsement status can also be found on
<https://www.acnc.gov.au/charity/charities/61517a12-2caf-e811-a95e-000d3ad24c60/profile>
- iv. ABN Current Details



Government of Western Australia
Department of Commerce

WESTERN AUSTRALIA
Associations Incorporation Act 1987
(Section 18(6))

Registered No: A1005641G

**Certificate of Incorporation
on Change of Name**

This is to certify that

NANNUP TELECENTRE INCORPORATED

which was on the fifth day of September 1996
incorporated under the *Associations Incorporation Act 1987*
changed its name on the second day of July 2010 to:

NANNUP COMMUNITY RESOURCE CENTRE INCORPORATED

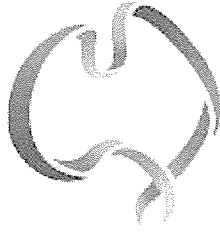
Dated this second day of July 2010

A handwritten signature in black ink, appearing to read 'D. Smith'.

Commissioner for Consumer Protection



Australian Government



Australian
Charities and
Not-for-profits
Commission



THIS CERTIFIES THAT

Nannup Community Resource Centre Inc

ABN: 48768492784

IS A REGISTERED CHARITY
AND HAS BEEN TRANSFERRED FROM THE

Australian Taxation Office

TO THE

Australian Charities and Not-for-profits Commission

ON THE DATE OF

03/12/2012

CERTIFIED BY

Hon. Dr Gary Johns

Commissioner

Australian Charities and Not-for-profits Commission

Copy only. Original available on request





8 July 2005

Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name	NANNUP TELECENTRE INC
Australian business number	48 768 492 784

NANNUP TELECENTRE INC, a **charitable institution**, is endorsed to access the following tax concessions from the dates shown:

- **Income tax exemption** from **1 July 2000** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.
- **GST concessions** from **1 July 2005** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999*.
- **FBT rebate** from **1 July 2005** under section 123E of the *Fringe Benefits Tax Assessment Act 1986*.

Your organisation's endorsement to access charity tax concessions, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abr.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

Michael Carmody
Commissioner of Taxation and
Registrar of the Australian Business Register

Current details for ABN 48 768 492 784

ABN details

Entity name: NANNUP COMMUNITY RESOURCE CENTRE INC

ABN status: Active from 09 May 2000

Entity type: Other Incorporated Entity

Goods & Services Tax (GST): Registered from 01 Jul 2000

Main business location: WA 6275

Australian Charities and Not-for-profits Commission (ACNC)

NANNUP COMMUNITY RESOURCE CENTRE INC is registered with the Australian Charities and Not-for-profits Commission (ACNC) as follows:

ACNC registration	From
Registered as a charity view ACNC registration	03 Dec 2012

Trading name(s)

From 1 November 2023, ABN Lookup will not display trading names and will only display registered business names. For more information, click [help](#).

Trading name	From
NANNUP COMMUNITY RESOURCE CENTRE INC	06 Oct 2011

Charity tax concession status

NANNUP COMMUNITY RESOURCE CENTRE INC is a Charity endorsed to access the following tax concessions:

Tax concession	From
GST Concession	01 Jul 2005
FBT Rebate	01 Jul 2005
Income Tax Exemption	01 Jul 2000

Deductible gift recipient status

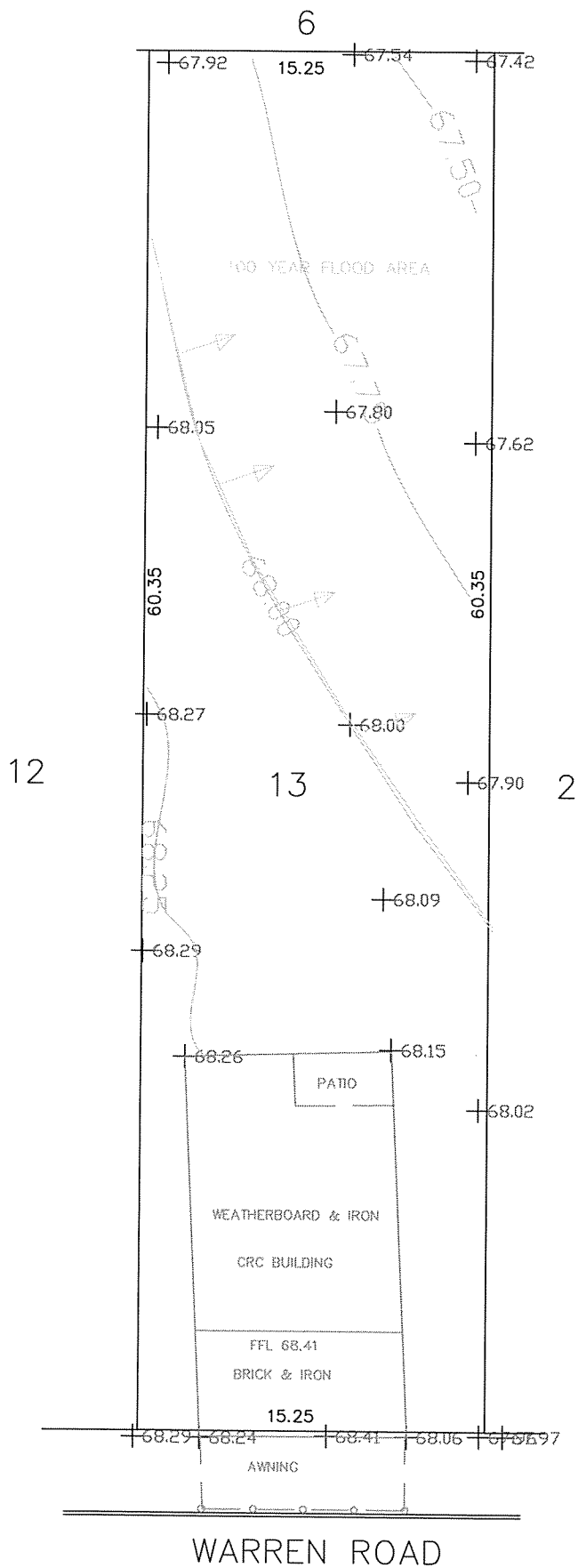
Not entitled to receive tax deductible gifts

ABN last updated: 09 Apr 2019

Record extracted: 01 Dec 2022

Disclaimer

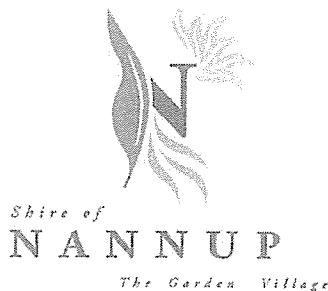
The Registrar makes every reasonable effort to maintain current and accurate information on this site. The Commissioner of Taxation advises that if you use ABN Lookup for information about another entity



SCALE 1:200 @ A3
 AJP 13/10/11

NANNUP SURVEYS
 13 COCKATOO DRIVE NANNUP WA 6275
 ph 97560901 fx 97560902

SITE SURVEY
 LOT 13 WARREN ROAD
 NANNUP



15 Adam Street,
P.O. Box 11, Nannup WA 6275
Telephone: (08) 9756 1018
Facsimile: (08) 9756 1275
Email: nannup@nannup.wa.gov.au
Web: www.nannup.wa.gov.au

12 April 2011

Our Ref: A297

Nannup Community Resource Centre
Lot 31 Warren Road
NANNUP WA 6275

**PROPOSED CHANGE OF USE: "SHOP" TO "COMMUNITY PURPOSES" -
LOT 13 (ON DEPOSITED PLAN 13650) WARREN ROAD, NANNUP**

I refer to your application dated 1 March 2011 for the above and advise that your application has been approved with conditions under delegated authority in accordance with Shire of Nannup Local Planning Scheme No.3. Please see attached the Schedule 9 Notice of Approval.

Should you be aggrieved by the Shire's decision or conditions, there may be a right to apply for a review under Part 14 of the Planning and Development Act 2005. The application for review must be submitted within 28 days of the date of this decision to the State Administrative Tribunal, 12 St Georges Terrace, Perth. It is recommended that you contact the State Administrative Tribunal for further details (telephone 9219 3111) or go to its website: <http://www.sat.justice.wa.gov.au>

Planning approval does not remove the need for any other approvals, licences or permits that may be required.

Yours sincerely

**REHARNI PUCKEY
PLANNING ADMINISTRATION OFFICER**

Enclosure: Schedule 9- Notice of decision on Application for Planning Approval

NOTICE OF DECISION ON APPLICATION FOR PLANNING APPROVAL

TOWN PLANNING AND DEVELOPMENT ACT 1928 (as amended)
DECISION ON APPLICATION FOR PLANNING APPROVAL:

LOT: 13 Warren Road
VOL NO: 327
Application Date: 1 March 2011

PLAN/DIAGRAM: 13650
FOLIO NO: 66A
Received on: 1 March 2011

Description of proposed development:

Change of Use – “Shop” to “Community Purposes”

The application for planning approval is granted subject to the following conditions:


CONDITIONS:

1. A minimum of 4 parking bays, 1 one of which is a disabled bay to be located at the rear of the building (as demonstrated in the site plan).
2. A Building application must be submitted for the proposed timber extension at the rear of the premises and roof modifications.
3. Any major, future expansions and additions to the facilities ie. Extra meeting rooms, additional education facilities will require planning approval – (for the purpose that the building will always have a current and correct use applied to it)
4. Being in a Heritage Area, the characteristics of the original establishment must be kept to conserve and protect cultural significance of the heritage area. Any further additions, signage, must comply with the Nannup Main Street Heritage Area Guidelines.
5. In accordance with table F2.3 of the Building Code Australia the numbers of patrons who can use the building at any one time is restricted to less than 20. Given the above, a single unisex toilet is sufficient for staff purposes provided the number of full time staff or equivalent does not exceed 10

SCHEDULE 9

FOOTNOTES:

- Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the decision, the approval shall lapse and be of no further effect.
- Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.
- Note 3: Please note that in order to expedite determination of planning applications; Council has delegated to officers the power to consider applications where they comply with Council's Delegation Register. This application has been determined under Delegation provided by Council.
- Note 4: Rights of appeal are also available to you under the Planning and Development Act 2005 (as amended) against the decision of Council, including any conditions associated with this decision. Any such appeal must be lodged within 28 days of the date of this decision to the State Administrative Tribunal (telephone 9219 3111 or 1300 306 017).
- Note 5: This Planning Approval issued by the Shire of Nannup does not remove any responsibility the applicant may have in notifying Environment Australia of the proposal for consideration of impacts in accordance with the *Environmental Protection and Biodiversity Conservation Act 1999*. Further information can be obtained from Environment Australia on (02) 6274 1111 or by visiting <http://www.deh.gov.au/epbc/assessmentsapprovals/index.html>
- Note 6: This Planning Approval issued by the Shire of Nannup does not remove any responsibility the applicant may have in notifying Department of Water of the proposal for consideration of impacts with regards water use and discharges.
- Note 7: The Environmental Protection Act 1986 requires all clearing of native vegetation is done under the authority of a permit unless exempt under the Environmental Protection (Clearing of Native Vegetation) Regulations 2004. This includes individual paddocks less than 50m apart.

Signed: 
(For and on behalf of the Shire of Nannup)

Dated: 12 April 2011

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

**Audited Financial Report
For The Year Ended
30 June 2022**

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

CONTENTS

- Committee report
- Statement of Profit & Loss and Other Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to and forming part of the financial report
- Responsible Persons' Declaration
- Audit report

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

COMMITTEE'S REPORT

Your committee members submit the financial report of the Nannup Community Resource Centre Incorporated for the financial year ended 30 June 2022.

Committee Members

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

Kevin Bird	(1/07/2021 to current)	Bob Longmore	(1/07/2021 to current)
Carol Pinkerton	(1/07/2021 to current)	Kurt Wiegele	(1/07/2021 to current)
Margaret Bird	(1/07/2021 to current)	Wendy Duncan	(1/07/2021 to current)
Corinne Brown	(1/07/2021 to current)	Ross Croft	(13/10/2021 to current)

Andrea Campbell (1/07/2021 to 16/03/2022)

Principal Activities

The principal activities of the association during the financial year were :

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

Significant Changes

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

Operating Result

The Surplus after providing for income tax amounts to \$ 5,800 (2021: Surplus \$ 75,450)

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

Signature

Kevin Bird

Print Name

President

Print Position

Signature

ROBERT BRUCE LONGMORE

Print Name

Deputy President

Print Position

20/10/22

Dated this _____ day in _____ 2022.

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	2022
	\$
INCOME	
Memberships	2,023.86
Donations	2,753.46
VRC Support	57,985.04
Telecentre Services	16,915.92
Telegraph Income	19,216.60
Community Directory Income	4,792.93
Courses Income	2,323.86
Grants Income - DPIRD	97,883.82
Grants Income - Traineeships	50,977.04
Grants Income - Other	11,212.73
	<u>266,085.26</u>
COST OF SALES	
Cost of Sales	18,559.69
	<u>18,559.69</u>
GROSS PROFIT	<u>247,525.57</u>
OTHER INCOME	
Event Income	373.53
Interest Received	399.67
Reimbursements	889.05
Jobkeeper	-
Cash Flow Boost	-
Community Bus Contract	2,500.00
	<u>4,162.25</u>
EXPENDITURE	
Accounting, Audit & Legal	5,683.57
Advertising	60.00
Bank Fees	456.77
Cleaning	61.46
Depreciation	2,813.00
Equipment Consumables	200.70
Employee Expenses	215,431.03
Events	1,419.53

The accompanying notes form part of this special purpose financial report.
To be read in conjunction with the compilation report.

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	2022
	\$
VRC Project Expense	1,291.98
Insurance	6,093.54
Repairs & Maintenance	1,328.74
Office Administration	3,277.82
Postage & Freight	342.11
Travel Expenses	1,072.84
Utilities	6,115.46
Other	238.79
TOTAL EXPENDITURE	<u>245,887.34</u>
Surplus / (Deficit) before income tax	<u>5,800.48</u>
Income tax expense	-
Surplus / (Deficit) after income tax	<u>5,800.48</u>

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

		2022
		\$
CURRENT ASSETS		
Cash and cash equivalents	3	286,369.52
Trade and other receivables	4	2,321.86
TOTAL CURRENT ASSETS		<u>288,691.38</u>
NON-CURRENT ASSETS		
Fixed assets	5	705,222.86
TOTAL NON-CURRENT ASSETS		<u>705,222.86</u>
TOTAL ASSETS		<u>993,914.24</u>
CURRENT LIABILITIES		
Trade and other payables	6	8,074.49
Tax liabilities	7	8,332.11
Employee entitlements	8	10,712.14
Income in advance	9	62,021.86
TOTAL CURRENT LIABILITIES		<u>89,140.60</u>
NON CURRENT LIABILITIES		
Trade and other payables	6	-
Employee entitlements	8	12,500.06
TOTAL NON CURRENT LIABILITIES		<u>12,500.06</u>
TOTAL LIABILITIES		<u>101,640.66</u>
NET ASSETS		<u>892,273.58</u>
MEMBERS FUNDS		
Reserves	10	52,324.38
Accumulated surplus	11	839,949.20
TOTAL EQUITY		<u>892,273.58</u>

The accompanying notes form part of this special purpose financial report.
To be read in conjunction with the compilation report.

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	ACCUMULATED SURPLUS \$
Accumulated surplus at the beginning of the financial year 1/07/2020	451,948.73
Net result for the year	75,449.99
Prior period adjustment in system	-
Movement in reserves	-
Closing Balance 30/06/2021	<u>527,398.72</u>
Accumulated surplus at the beginning of the financial year 1/07/2021	527,398.72
Net result for the year	5,800.48
Prior period adjustment in system	306,750.00
Movement in reserves	52,324.38
Closing Balance 30/06/2022	<u>892,273.58</u>

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

		2022
		\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers		268,475.65
Payments to suppliers and employees		(275,975.02)
Interest received		399.67
Interests and other costs of finance paid		-
Other Income		2,500.00
Income tax		-
Net cash provided by (used in) operating activities	12	<u>(4,599.70)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale property, plant and equipment		-
Payments for property, plant and equipment		<u>(0.00)</u>
Net cash provided by (used in) investing activities		<u>(0.00)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings		-
Repayment of borrowings		<u>-</u>
Net cash provided by (used in) financing activities		<u>-</u>
Net increase (decrease) in cash held		(4,599.70)
Cash at beginning of financial year		290,969.22
CASH AT END OF FINANCIAL YEAR	3	<u><u>286,369.52</u></u>

The accompanying notes form part of this special purpose financial report.
To be read in conjunction with the compilation report.

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING FRAMEWORK

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

BASIS OF PREPARATION

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

AASB 101 - Presentation of Financial Statements

AASB 107 - Statement of Cash Flows

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

AASB 1048 - Interpretation of Standards

AASB 1054 Australian Additional Disclosures

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

(a) INCOME TAX

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

(b) CASH AND CASH EQUIVALENTS

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

(c) IMPAIRMENT OF ASSETS

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

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) PROPERTY PLANT AND EQUIPMENT

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

(e) INVENTORIES

Inventories are valued at the lower of cost and net realisable value. Cost includes the costs incurred to bring inventory to its location for sale.

(f) EMPLOYEE BENEFITS

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

(g) 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.

(h) 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.

(i) TRADE AND OTHER PAYABLE

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

(j) LEASES - CONCESSIONARY LEASES

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

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) 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 rate 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.

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

Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

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

Operating Grants, Donations and Bequests

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

When both these conditions are satisfied, the association:

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

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

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

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

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) REVENUE AND OTHER INCOME (continued)

Capital Grant

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

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

Interest Income

Interest income is recognised using the effective interest method.

Dividend Income

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

Income from sale of goods

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

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

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

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) REVENUE AND OTHER INCOME (continued)

Income from sale of goods

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

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

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

NOTE 2 GOING CONCERN AND ECONOMIC DEPENDENCY

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

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

	2022
	\$
NOTE 3 CASH AND CASH EQUIVALENTS	
Cash at Bank	285,769.52
Cash on Hand	600.00
TOTAL CASH AND CASH EQUIVALENTS	<u>286,369.52</u>

NOTE 4 TRADE AND OTHER RECEIVABLES	
Accounts Receivable	2,068.05
Strategic Reserve	253.81
TOTAL TRADE AND OTHER RECEIVABLES	<u>2,321.86</u>

NOTE 5 FIXED ASSETS	
Land & Buildings	
10 Warren Road Nannup - at cost	642,675.62
10 Warren Road Nannup - valuation adjustment	52,324.38
Grant Funds for Building	-
	<u>695,000.00</u>

10 Warren Road, Nannup

The acquisition of the building occurred on 28 February 2011 (date of contract)
The acquisition and associated renovations was funded from a Lotterywest grant and a self-funded loan through the Shire of Nannup

The property is reflected in the financial statements at valuation
Amortisation of the property has not been applied and as such the financial statements are not in accordance with the accounting standards.

Furniture & Fixtures

Furniture & Fixtures - at cost	141,159.17
Less : Accumulated Depreciation	(130,936.31)
	<u>10,222.86</u>

Please refer to Note 1 (d) Statement of significant accounting policies

TOTAL FIXED ASSETS 705,222.86

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2022

NOTE 6 TRADE AND OTHER PAYABLES

Current

Credit Card	58.49
Trade Creditors	963.28
Superannuation	87.88
Wages Clearing	31.93
Misc Grants	200.00
Friends of the Timewood	6,732.91
Rounding	-

TOTAL CURRENT TRADE AND OTHER PAYABLES 8,074.49

Non Current

N/A -

TOTAL NON CURRENT TRADE AND OTHER PAYABLES -

NOTE 7 TAX LIABILITIES

GST Payable	1,896.11
PAYG Tax	6,436.00

TOTAL TAX LIABILITIES 8,332.11

NOTE 8 EMPLOYEE ENTITLEMENTS

Current

- Provision for Annual Leave 10,712.14

TOTAL CURRENT EMPLOYEE ENTITLEMENTS 10,712.14

Non Current

- Provision for Long Service Leave 12,500.06

TOTAL NON CURRENT EMPLOYEE ENTITLEMENTS 12,500.06

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

	2022
NOTE 9	INCOME IN ADVANCE
	Fencing reserve 4,574.45
	Unexpended Grants 35,128.46
	Donations - Boomerang Bags (184.07)
	Community Bus 2,646.12
	Public Transport (Transwa) -
	Southern Regions Comm Ldship 19,856.90
	TOTAL RESERVES <u>62,021.86</u>
NOTE 10	RESERVES
	Revaluation increment on land and buildings 52,324.38
	TOTAL RESERVES <u>52,324.38</u>
NOTE 11	ACCUMULATED SURPLUS
	Accumulated surplus at the beginning of the financial year 527,398.72
	Prior period adjustment in system 306,750.00
	Current years profit / (loss) after income tax 5,800.48
	TOTAL ACCUMULATED SURPLUS <u>839,949.20</u>

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2022
\$

NOTE 12 CASH FLOW INFORMATION

Reconciliation of cash flow from Operating
Activities with Net Profit

Operating Surplus	5,800.48
(Profit)/Loss on sale of fixed assets	-
Depreciation	2,813.00
Amortisation of borrowing costs	-
Doubtful debts	-
Changes in assets & liabilities	
- Decrease (increase) in receivables	1,127.81
- Decrease (increase) in other assets	-
- Increase (decrease) in payables	97.25
- Increase (decrease) in GST & PAYGw payable	(5,729.92)
- Increase (decrease) in provisions	(20,241.94)
- Increase (decrease) in income in advance	11,533.62
Net cash provided by (used in) operating activities	<u>(4,599.70)</u>

NANNUP COMMUNITY RESOURCE CENTRE INC

ABN 48 768 492 784

RESPONSIBLE PERSON'S DECLARATION

Associations Incorporation Reform Act 2012
ss 94(2)(b), 97(2)(b) and 100(2)(b)

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

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

- (a) The report attached to this certificate gives a true and fair view of the financial position and performance of Nannup Community Resource Centre Inc during and at the end of the financial year of the association ending on 30 June 2022.
- (b) There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.
- (c) The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

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

Signature



KEVIN BIRD
Print Name

PRESIDENT
Print Position

Signature



ROBERT BRUCE LONGMORE
Print Name

Deputy President
Print Position

20/10/22

Dated this _____ day in _____ 2022.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
NANNUP COMMUNITY RESOURCE CENTRE INC**

Opinion

We have audited the accompanying financial report of Nannup Community Resource Centre Inc (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income for the year then ended, statement of changes in equity, statement of cash flows and notes to the financial report, including a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

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

- (a) presents fairly, in all material respects the financial position of as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-Profits Commission Regulation 2013.

Basis for Opinion

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

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of the Committee for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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



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



Toni Angelevski
Director

Dated this 26th day of October 2022 in Dianella, WA



ABN: 31 161 353 082

PO Box 313, Dianella WA 6059

041 345 3456

toni@acnode.com.au

AUDITOR'S INDEPENDENCE DECLARATION

Auditor's independence declaration to the Members and Committee of

NANNUP COMMUNITY RESOURCE CENTRE INC

In relation to my audit of the special purpose financial report of the Nannup District Community Resource Centre Inc. for the period ended 30 June 2022, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting Bodies.

A handwritten signature in black ink, appearing to read 'ALG-t', positioned above the company name.

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

A handwritten signature in black ink, appearing to read 'Toni Angelevski', positioned above the name and title.

Toni Angelevski
Director

Dated this 26th day of October 2022 in Dianella, WA