



## Success Tax Professionals

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ABN: 40 122 831 574

May 14, 2025

Ms Deb Stone  
The Treasurer  
Kalamunda Community Learning Centre  
P.O. Box 116  
Kalamunda WA 6076

Dear Deb

I have audited the books and accounts of Kalamunda Community Learning Centre Inc. in respect of the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024.

Our audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts have been properly kept and that income and expenditure has been correctly recorded.

Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts.

### Audit Opinion

In my opinion the accounts present fairly in accordance with Accounting Standards and other mandatory professional reporting requirements the financial position of the Kalamunda Community Learning Centre Inc. as at 31<sup>st</sup> December 2024.

Yours faithfully

Trevor Van Luinen  
Success Tax Professionals Kalamunda  
Suite 13, 22 Haynes St  
Kalamunda WA 6076

**Profit & Loss Statement**

January 2024 To December 2024

ABN: 63 721 990 244

Email: kclc@kclc.org.au

<b>Income</b>		
Book Hire		
Book Hire Fees	\$6,337.60	
Total Book Hire		\$6,337.60
<b>Enrolment Fees</b>		
General Course Fees	\$114,754.71	
Casual Course Fees	\$3,958.00	
Membership Fees	\$7,480.00	
Course Refunds	-\$1,565.00	
Total Enrolment Fees		\$124,627.71
Donations		\$92.00
Talks		\$279.00
Containers for Change Donations		\$629.30
Raffle		\$1,301.60
Open Day Sales		\$7,120.50
Summer & Winter in Centre		\$270.00
Interest		\$3,209.70
Levies Botanical Dyeing		-\$59.92
Levy Pottery		\$620.00
Silversmiths Levy		\$65.00
Photocopying		\$797.60
Total Income		\$145,290.09
<b>Cost of Sales</b>		
Book Club Books		\$3,268.22
<b>Course Costs</b>		
Auspost Online Costs	\$1,887.93	
Square Costs	\$443.01	
Silversmithing Gas		\$663.55
One Day Talks		\$66.86
Open Day Expenses		\$5,459.35
Over & Unders		-\$40.50
Pottery Costs		\$442.04
Travel Expenses		\$700.00
Levy costs Life Drawing		\$70.00
Total Cost of Sales		\$12,960.46
Gross Profit		\$132,329.63
<b>Operating Expenses</b>		
Audit & Accounting		\$376.00
Bank Charges		\$106.74
Book Hire Postage		\$2,420.90
Centre Care		\$2,259.81
Depreciation Expense		\$169.00
Dues & Subscriptions		\$96.00
Enrolment & Open Day Lunches		\$493.42
Gifts & Flowers		\$654.97
Internet		\$359.40
<b>Insurance</b>		
General Insurance	\$10,900.00	
Workers Compensations	\$704.00	
Total Insurance		\$11,604.00

This report includes Year-End Adjustments.



**Profit & Loss Statement**

January 2024 To December 2024

ABN: 63 721 990 244

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Lunches & Dinners		
Centre Lunches	\$73.81	
Tutor's Dinner	\$6,432.74	
<b>Total Lunches &amp; Dinners</b>		<b>\$6,506.55</b>
Maintenance		
Maintenance Equipment	\$149.60	
<b>Total Maintenance</b>		<b>\$149.60</b>
Other Costs		
MYOB	\$1,677.00	
Photocopying Charges	\$1,153.34	
Postage	\$241.25	
Printing & Stationery	\$395.23	
Rent	\$25,000.00	
Sundries	\$152.35	
Telephone	\$1,012.11	
Office Administration	\$22,392.26	
Work Health & Safety	\$936.15	
<b>Total Other Costs</b>		<b>\$52,959.69</b>
Computer Maintenance		\$5,674.48
<b>Operating Profit</b>		<b>\$48,499.07</b>
Creche		
Childcare Fee Income		\$1,850.00
<b>Total Creche</b>		<b>\$1,850.00</b>
Creche		
Other Costs		\$450.00
Employment Costs		
Superannuation	\$4,353.57	
Wages	\$10,505.33	
Long Service Leave Expense	-\$885.00	
<b>Total Creche</b>		<b>\$14,423.90</b>
<b>Net Profit/(Loss)</b>		<b>\$35,925.17</b>

This report includes Year-End Adjustments.

**Balance Sheet**

As of December 2024

ABN: 63 721 990 244

Email: kclc@kclc.org.au

<b>Assets</b>			
Current Assets			
Cash On Hand			
CBA Society Account	\$80,756.56		
CBA Debit Card Account	\$406.89		
CBA Term Deposit	\$160,209.68		
Petty Cash	\$220.14		
Total Cash On Hand		\$241,593.27	
Floats			
Desk Float	\$150.00		
Total Floats		\$150.00	
Total Current Assets			\$241,743.27
Craft Equipment			
Craft Equipment at Cost	\$20,138.96		
Craft Equipment Accum Dep'n	-\$20,138.96		
Total Craft Equipment			\$0.00
Furniture & Fittings			
Furniture & Fittings at Cost	\$10,925.15		
Furniture & Fittings Accum Dep	-\$10,925.15		
Total Furniture & Fittings			\$0.00
Kitchen Equipment			
Kitchen Equipment at Cost	\$197.54		
Kitchen Equipment Accum Dep'n	-\$197.54		
Total Kitchen Equipment			\$0.00
Office Equipment			
Office Equipment at Cost	\$26,600.34		
Office Equipment Accum Dep'n	-\$26,600.34		
Total Office Equipment			\$0.00
Sundry Equipment			
Sundry Equipment at Cost	\$6,782.61		
Sundry Equipment Accum Dep'n	-\$6,782.61		
Total Sundry Equipment			\$0.00
Total Assets			\$241,743.27
<b>Liabilities</b>			
Current Liabilities			
A/P Accrual	\$9,748.20		
Payroll Liabilities			
Provision for Long Service Leave	\$1,665.00		
Total Payroll Liabilities		\$1,665.00	
Superannuation		\$828.48	
Total Current Liabilities		\$12,241.68	
Total Liabilities			\$12,241.68
Net Assets			\$229,501.59
<b>Equity</b>			
Retained Earnings		\$193,576.42	
Current Year Earnings		\$35,925.17	
Total Equity			\$229,501.59

This report includes Year-End Adjustments.