

DUBBO UNITING CHURCH

ABN 36 069 358 094

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE, 2022

1. INCOME STATEMENT for the year ended 30th June, 2022
3. BALANCE SHEET as at 30th June, 2022.
4. CASH FLOW STATEMENT for the year ended 30th June, 2022.
5. NOTES TO FINANCIAL STATEMENTS for the year ended 30th June, 2022.
6. STATEMENT BY MANAGEMENT COMMITTEE.
7. INDEPENDENT AUDIT REPORT.
8. COMPILATION REPORT.
9. DETAILED PROFIT & LOSS (Unaudited).



Christies

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DUBBO UNITING CHURCH
ABN 36 069 358 094

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
Interest Received	2	6,708	7,186
Other Revenue	2	172,620	161,166
Depreciation Expenses	3	(5,276)	(4,324)
Employee Expenses	3	(124,102)	(84,267)
Other Expenses		<u>(80,721)</u>	<u>(73,044)</u>
Profit (Loss) for the year		(30,771)	6,717
Other Comprehensive Income		<u>-</u>	<u>-</u>
Total Comprehensive Income for the year		<u><u>(30,771)</u></u>	<u><u>6,717</u></u>

The accompanying notes form part of these financial statements

DUBBO UNITING CHURCH
ABN 36 069 358 094

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash	4	1,302,237	1,336,798
Receivables	5	7,104	1,848
		<u>1,309,341</u>	<u>1,338,646</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	16,770	16,003
TOTAL ASSETS		<u><u>1,326,111</u></u>	<u><u>1,354,649</u></u>
CURRENT LIABILITIES			
Payables	7	931,344	934,325
Special Allocated Funds	8	10,552	11,440
Employee Provisions	9	14,543	8,441
TOTAL LIABILITIES		<u>956,439</u>	<u>954,206</u>
NET ASSETS		<u><u>369,672</u></u>	<u><u>400,443</u></u>
MEMBERS' FUNDS			
Retained Earnings	10	369,672	400,443
TOTAL MEMBERS' FUNDS		<u><u>369,672</u></u>	<u><u>400,443</u></u>

The accompanying notes form part of these financial statements

DUBBO UNITING CHURCH
ABN 36 069 358 094

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH JUNE,2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from congregation		96,738	-
Operating grant receipts		34,366	-
Payments to suppliers and employees		(202,165)	-
Donations received		14,332	-
Interest received		7,737	-
Other receipts		20,474	-
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		(28,518)	-
		<hr/>	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of capital items		-	-
Purchase of plant and equipment		(6,043)	-
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		(6,043)	-
		<hr/>	<hr/>
Net increase/(decrease) in cash held		(34,561)	-
Cash at the beginning of the financial year		1,336,798	-
		<hr/>	<hr/>
Cash at the end of the financial year	4	1,302,237	-
		<hr/>	<hr/>

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial report is a special purpose financial report that has been prepared in order to satisfy the financial reporting requirements of the Dubbo Uniting Church and the *Australian Charities and Not-for-profits Commission Act 2012*. The Management Committee has determined that the Dubbo Uniting Church is not a reporting entity. The Dubbo Uniting Church is a not-for-profit entity registered with the Australian Charities and Not-for-profit Commission for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*, and the significant accounting policies disclosed below, which the Management Committee have determined are appropriate to meet the needs of the congregation. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*.

The financial report has been prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated. The following is a summary of the material accounting policies adopted by the entity in the preparation of the financial report.

Accounting Policies

a) Income Tax

The Dubbo Uniting Church is a charitable organisation with a purpose of advancing religion. It is exempt from income tax under Section 50.5 of the Income Tax Assessment Act 1997.

b) Property, Plant & Equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation. The carrying amount of property, plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from these assets. The depreciable amounts of all fixed assets are depreciated over their estimated useful lives to the entity, commencing from the time the asset is held ready for use.

Dubbo Uniting Church does not have legal title to the real property that it currently administers locally. The beneficial owner of all real property is The Uniting Church in Australia Property Trust (NSW). When real property is sold, the proceeds of the sale are required to be held in a financial institution account with Uniting Financial Services [The Uniting Church (NSW) Trust

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

b) Property, Plant & Equipment (cont)

Association Limited]. This account is in the name of Dubbo Uniting Church and the funds therein are included in the cash assets of the Church, but the funds are only permitted to be used with Presbytery and/or Uniting Church Synod approval.

For the reasons stated above, the real property used locally by the Dubbo Uniting Church is not brought to account as assets in this financial report. However, any improvements made to the properties paid for by the Dubbo Uniting Church are treated as leasehold improvements in the financial report and depreciated accordingly. In accordance with Uniting Church Synod reporting requirements, land and improvements administered and maintained by Dubbo Uniting Church are disclosed by way of note at the following values:

- Real property - at the most recent valuations by the NSW Valuer General.
- Buildings and improvements - at insured replacement values, including contents.

Property	Valuer General Land Value \$	Improvements Insured Value \$
64-66 Church Street, Dubbo	\$ 471,000	6,147,500
1 Bomen Street, Ballimore	\$ 52,300	195,000
36 Shoalhaven Parkway, Dubbo	\$129,000	578,000
Totals	<u>\$ 652,300</u>	<u>6,920,500</u>

The Dubbo Uniting Church has submitted two Development Applications and sets of proposed plans with Dubbo City Council. The intention is to extend and renovate the Wesley House complex and construct an amphitheatre at 64-66 Church Street, Dubbo. The likelihood of the renovations ultimately proceeding is dependent on the total estimated costs of construction, which at this stage are undetermined. These cost have been charged to the Uniting Church (NSW) Trust Association controlled funds detailed at notes 4 and 7.

b) Special Allocated Funds

Funds collected and set aside for special purpose projects or separate sub-groups are accounted for as liabilities until the moneys are expended for that project, at which time the liability is reduced by the amount of that expenditure. The movement in these liability accounts for the year is set out in Note 8 to the financial statements.

c) Employee Entitlements

Provision is made for the entity's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements have been measured at their nominal amount.

Contributions are made by the Dubbo Uniting Church to an employee superannuation fund and are charged as expenses when incurred.

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

d) Revenue

Revenue from offerings, rent and donations is recognised upon receipt.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to financial assets.

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

e) 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 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 Balance Sheet are shown inclusive of GST.

f) Intangible Assets

The Dubbo Uniting Church does not hold any Intangible assets, however if it did they would be accounted for in accordance with Australian Accounting Standard AASB 138 *Intangible Assets*.

g) Critical Accounting Estimates and Judgements

The Management Committee evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

Key Estimates

Impairment

The entity assesses impairment at the end of each reporting period by evaluating conditions and events specific to the entity that may be indicative of impairment triggers.

Key Judgements

Plant and Equipment

As indicated at Note 1(b), the entity reviews the useful life of plant and equipment on an annual basis.

Employee Provisions

Provision is made for the entity's obligation for employee benefits.

Comparative Figures

If the classification or presentation of an item or items in the financial statements is amended or changed, comparative amounts are reclassified unless the reclassification is impractical.

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(j) New and Amended Accounting Policies adopted by the entity

Accounting Standards or Interpretations issued by the Australian Accounting Standards Board where necessary for the current year have been implemented.

	Note	2022	2021
		\$	\$
2. REVENUE			
Interest Received –			
Other Entities		6,708	7,186
Operating Activities –			
COVID 19 Cashflow boost		-	5,000
COVID 19 Jobkeeper		-	24,900
Small Business Fees & Charges Rebate		-	1,500
COVID 19 – Jobsaver		23,866	-
COVID 19 – Grant		10,500	-
Rents Received		19,438	8,051
Donations Received		14,332	18,091
Offerings		103,448	103,165
Miscellaneous		1,036	459
		172,620	161,166
Total Revenue		179,328	168,352
3. EXPENSES			
Auditor’s Remuneration –			
Audit		4,930	4,935
Depreciation –			
Leasehold Improvements		2,294	2,858
Plant and Equipment		2,982	1,466
		5,276	4,324
Employee Expenses –			
Superannuation		11,293	7,474
Wages		112,442	76,460
Workers Compensation Insurance		367	333
		124,102	84,267

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

	Note	2022	2021
		\$	\$
4. CASH			
Bank Accounts –			
Cheque Facility		74,590	58,393
Giving Direct		650	672
Sale Proceeds – Controlled Funds		904,176	907,349
MEF Mel Graham		19,457	19,275
Wesley Restoration Fund		-	32
		998,873	985,721
Term Deposits –			
Fixed Term Investment		72,236	121,445
Fixed Term Investment		75,640	75,150
Fixed Term Investment		98,724	98,085
Fixed Term Investment		56,764	56,397
		303,364	351,077
Total Cash		1,302,237	1,336,798
5. RECEIVABLES			
Trade Debtors		4,250	465
Accrued Income		354	1,383
Other Debtors		2,500	-
		7,104	1,848
6. PROPERTY PLANT & EQUIPMENT			
Plant & Equipment at cost		14,706	8,663
Less Accumulated Depreciation		(8,459)	(5,477)
		6,247	3,186
Leasehold Improvements at cost		63,359	63,359
Less Accumulated Depreciation		(52,836)	(50,542)
		10,523	12,817
Total Property Plant & Equipment		16,770	16,003

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

	2022	2021
Note	\$	\$
7. PAYABLES		
Accrued Expenses	2,236	2,841
GST Payable	316	42
Other Creditor	1,970	1,555
Income Received In Advance	2,000	3,263
Property Funds in Trust	904,176	907,349
MEF Mel Graham	19,457	19,275
ANZ Corporate Card	1,189	-
	931,344	934,325
	931,344	934,325

8. SPECIAL ALLOCATED FUNDS

Special Purpose Allocated Accounts	10,552	11,440
	10,552	11,440

These accounts hold funds received and earmarked for expenditure on specifically designated purposes. Movements in the various accounts for the year were as follows:

	Opening Balance	Received	Paid	Closing Balance
Advent Workshop	351	7	-	358
Children Ministries	628	-	-	628
Community Assistance	2,864	3,136	3,434	2,566
Christmas Bowl	-	555	545	10
Key Deposits	370	-	-	370
Special Purpose Account	1,000	29,969	28,469	2,500
Sunday School	1,091	-	-	1,091
Tea and Talk Fellowship	2,237	-	2,237	-
Youth Work	2,899	130	-	3,029
	11,440	33,797	34,685	10,552
	11,440	33,797	34,685	10,552

9. EMPLOYEE PROVISIONS

Provision for Annual Leave	13,388	7,286
Provision for Long Service Leave	1,155	1,155
	14,543	8,441
	14,543	8,441

DUBBO UNITING CHURCH
ABN 36 069 358 094

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

Note	2022 \$	2021 \$
10. RETAINED EARNINGS		
The movement for the year in Retained Earnings was as follows:		
Opening Balance	400,443	393,726
Profit / (Loss) for the year	(30,771)	6,717
Closing Balance	<u>369,672</u>	<u>400,443</u>

11. SUBSEQUENT EVENT

The Coronavirus (COVID 19) pandemic has caused significant deterioration in economic conditions for some organisations and an increase in economic uncertainty for others. It is believed that this will continue for some time yet.

(End of Audited Financial Statements)

DUBBO UNITING CHURCH
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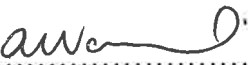
STATEMENT BY MANAGEMENT COMMITTEE


The committee has determined that the organisation 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 statements.

In the opinion of the committee the financial report presents a true and fair view of the financial position of Dubbo Uniting Church as at 30 June 2022 and its performance for the year ended on that date.

As at the date of this statement, there are reasonable grounds to believe that the Dubbo Uniting Church will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed on behalf of the committee by:


.....
Anne Vail
Chairperson
Dubbo Uniting Church
Church Council


.....
Brian Humphrys
Treasurer
Dubbo Uniting Church
Church Council

Dated this 9th day of November, 2022



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE
DUBBO UNITING CHURCH**

Report on the Audit of the Financial Report

Auditor's Opinion

We have audited the accompanying financial report, being a special purpose financial report, of the Dubbo Uniting Church for the year ended 30 June, 2022. It comprises the Income Statement, the Balance Sheet, the accompanying Notes to the financial statements and the Statement by Management Committee.

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Dubbo Uniting Church as at 30 June, 2022 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Basis for Opinion

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members. We have conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management committee, as well as evaluating the overall presentation of the financial report.

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

Committee's Responsibility for the Financial Report

The management committee of the Dubbo Uniting Church is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the requirements of the unincorporated association's committee and



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE
DUBBO UNITING CHURCH (CONTINUED)**

members. The management committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 the 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 entities internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committees' 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 entities 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 company 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the entity audit. We remain solely responsible for our audit opinion.

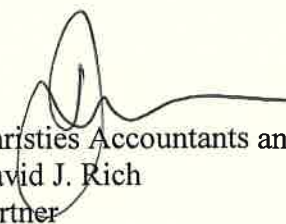
**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE
DUBBO UNITING CHURCH (CONTINUED)**

We communicate with the committee members 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.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Date 9th November 2022
DUBBO NSW 2830


Christies Accountants and Advisors
David J. Rich
Partner



Christies
ACCOUNTANTS & ADVISORS
Established 1946
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Partners: David Rich B.Bus, FCA, CTA David Chapman B.Bus, CA Jeremy Dickson B.Bus, CA

DUBBO UNITING CHURCH
ABN 36 069 358 094

COMPILATION REPORT

We have compiled the accompanying special purpose financial statements of Dubbo Uniting Church, which comprise a Detailed Profit and Loss statement for the year ended 30 June 2022, on the basis of information provided by the management committee. The specific purpose for which the special purpose financial statements have been prepared is to provide detailed information relating to the performance of the entity that satisfies the information needs of the committee and congregation.

The Responsibility of the Committee

The management committee of Dubbo Uniting Church are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting adopted is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the management committee of Dubbo Uniting Church, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting adopted and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the committee provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the committee of Dubbo Uniting Church. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Date 9th November 2022
Dubbo NSW 2830



Christies Accountants and Advisors
David J. Rich
Partner



DUBBO UNITING CHURCH
ABN 36 069 358 094

SUPPLEMENTARY INFORMATION

DETAILED PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
INCOME			
Donations Received		14,332	18,091
COVID 19 – Cashflow Boost		-	5,000
COVID 19 – Jobkeeper		-	24,900
COVID 19 – Jobsaver		23,866	-
COVID 19 – Grant		10,500	-
Small Business Fees & Charges Rebate		-	1,500
Interest Received – Uniting Financial Services		6,708	7,186
Offerings		103,448	103,165
Rents Received			
Wesley House		18,463	6,226
Wesley Office / Old Hall		-	475
Car Parking Lease		975	1,350
Sundry Income		1,036	459
		179,328	168,352
EXPENSES			
Audit & Accountancy Fees		4,930	4,935
Bank Fees		384	151
Catering		1,084	809
Cleaning		1,540	1,807
COVID 19 Safety		122	-
Depreciation			
Leasehold Improvements		2,294	2,858
Plant & Equipment		2,982	1,466
Donations		8,000	5,000
Electricity & Gas		12,788	10,768
Employee Benefits		6,101	2,138
Gifts, Hospitality and Flowers		63	3
Giving and Growing		-	80
Insurances		20,135	14,181
Licenses – Copyright		1,064	1,215
Mission Team		314	934
Postage, Printing & Stationery		5,819	7,222
Presbytery Levy		3,574	3,914
Rates		4,845	3,164

DUBBO UNITING CHURCH
ABN 36 069 358 094

SUPPLEMENTARY INFORMATION

DETAILED PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
EXPENSES (cont.)			
Removal expense		-	454
Rent – Photocopier		3,510	2,160
Repairs and Maintenance		2,518	9,039
School Education		-	1,825
Security		636	605
Subscriptions & Journals		1,683	1,438
Superannuation		11,293	7,474
Sundry		41	-
Telephone		1,937	1,535
Wages		112,442	76,460
		<u>210,099</u>	<u>161,635</u>
NET PROFIT/(LOSS)		<u><u>(30,771)</u></u>	<u><u>6,717</u></u>