

2022

**SERCUL**  
**2021-2022**  
FINANCIAL REPORT  
*for the year ended 30 June 2022*





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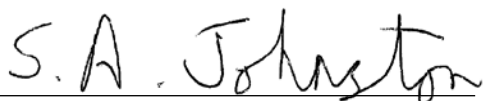
## Statement by the Executive Committee

The Executive Committee has determined that South East Regional Centre for Urban Landcare Inc. (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 Notes 1 & 2 to the financial statements.

In the opinion of the Executive Committee, the financial statements, and notes, as set out on pages 6 to 15 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012, Associations Incorporation Act 2015 and:

1. Comply with the Australian Accounting Standards applicable to South East Regional Centre for Urban Landcare Inc.
2. Gives a true and fair view of the financial position of the Association as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Notes 1 & 2; and
3. At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with the Australian Charities and Not-for-profits Commission Regulation 2013 and is signed for and on behalf of the Executive Committee by:



Stephen Johnston  
Chairperson  
Dated 5<sup>th</sup> September 2022



Kobi Bradshaw-Chen  
Deputy Chairperson  
Dated 5<sup>th</sup> September 2022

**AUDITOR'S INDEPENDENCE DECLARATION**  
**TO THE MEMBERS OF SOUTH EAST REGIONAL CENTRE FOR URBAN  
LANDCARE INC**

Suite 4, 1st Floor  
63 Shepperton Road  
Victoria Park  
Western Australia 6100

**Telephone:** (08) 9362 5855

htg@htgpartners.com.au  
www.htgpartners.com.au

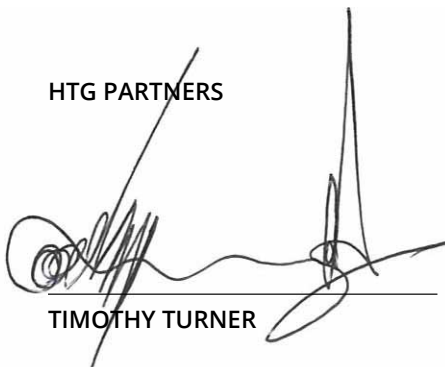
**ABN:** 78 607 011 001

**PO Box 199**  
Victoria Park  
Western Australia 6979

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there has been:

- (i) no contraventions of the independence requirements in relation to the audit, and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**HTG PARTNERS**



**TIMOTHY TURNER**

Dated this 5<sup>th</sup> day of September 2022



**PARTNERS**

**Timothy Turner**  
BBus (Acc), FCPA, CTA  
Registered Company Auditor

**Vick Gelevitis**  
BBus (Acc), FCPA, CTA

**Darryl Rodrigues**  
BSc, BBus (Acc), CPA

HTG Partners is a CPA Practice





## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE INC

#### Report on the Audit of the Financial Report

##### Opinion

We have audited the accompanying financial report being a special purpose financial report of South East Regional Centre for Urban Landcare 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, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Association Committee.

In our opinion, the accompanying financial report of South East Regional Centre for Urban Landcare Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 2015, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Notes 1 & 2 and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 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 auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 and 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.

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##### **PARTNERS**

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BBus (Acc), FCPA, CTA  
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## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE INC

#### Report on the Audit of the Financial Report

##### **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 for the purpose of fulfilling the Association's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 2015. 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 Executive Committee for the Financial Report**

The Executive Committee is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Notes 1 & 2 to the financial report is appropriate to meet the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012, Associations Incorporation Act 2015, the Rules of Association and is appropriate to meet the needs of the members. The Committee of Management's responsibility also includes such internal control as management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Executive 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 intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Executive Committee is responsible for overseeing the Association's financial reporting process.

##### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report 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 based on this financial report.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF SOUTH EAST REGIONAL CENTRE  
FOR URBAN LANDCARE INC**

**Auditor's Responsibilities for the Audit of the Financial Report *(continued)***

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**HTG PARTNERS**



**TIMOTHY TURNER**  
Partner

Signed at Perth on the 5<sup>th</sup> day of September 2022



## Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2022

	Note	2022 \$	2021 \$
Revenue	3	2,652,004	2,784,046
Other income	3	8,650	18,894
Direct costs	4	(2,146,188)	(2,173,419)
Administration and general expenses	5	(383,254)	(650,614)
Property and communications expenses		(26,307)	(32,830)
Governance expenses		(17,168)	(12,817)
Interest expenses		-	-
Loss on sale of fixed asset		-	-
Other expenses		(4,146)	(7,707)
<b>Net surplus /(loss) for the year before income tax</b>		<b>83,591</b>	<b>(74,446)</b>
Income Tax Expense	2(d)	0	0
<b>Net surplus /(loss) for the year</b>		<b>83,591</b>	<b>(74,446)</b>
Other comprehensive income		0	0
<b>Total profit or loss and other comprehensive income for the year</b>		<b>83,591</b>	<b>(74,446)</b>





## Statement of Financial Position

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	2,412,127	1,691,699
Trade receivables	7	212,582	418,925
Other assets	8	134,386	95,546
<b>TOTAL CURRENT ASSETS</b>		<b>2,759,095</b>	<b>2,206,169</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant, and equipment	9	97,199	164,575
<b>TOTAL NON-CURRENT ASSETS</b>		<b>97,199</b>	<b>164,575</b>
<b>TOTAL ASSETS</b>		<b>2,856,294</b>	<b>2,370,744</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	311,655	367,313
Provisions	11	192,444	187,841
Other liabilities	12	1,314,910	867,477
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,819,010</b>	<b>1,422,631</b>
<b>NON - CURRENT LIABILITIES</b>			
Provisions	11	16,468	10,887
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>16,468</b>	<b>10,887</b>
<b>TOTAL LIABILITIES</b>		<b>1,835,478</b>	<b>1,433,519</b>
<b>NET ASSETS</b>		<b>1,020,816</b>	<b>937,225</b>
<b>EQUITY</b>			
Retained earnings		1,020,816	937,225
<b>TOTAL EQUITY</b>		<b>1,020,816</b>	<b>937,225</b>



## Statement of Changes in Equity

for the year ended 30 June 2022

### 2022

	Retained earnings	Total
	\$	\$
Balance at 1 July 2021	937,225	937,225
Surplus for the year	83,591	83,591
<b>Balance at 30 June 2022</b>	<b>1,020,816</b>	<b>1,020,816</b>

### 2021

	Retained earnings	Total
	\$	\$
Balance at 1 July 2020	1,011,671	1,011,671
Loss for the year	(74,446)	(74,446)
<b>Balance at 30 June 2021</b>	<b>937,225</b>	<b>937,225</b>



## Statement of Cash Flows

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers, government, and grants		3,301,129	2,426,353
Payments to suppliers and employees		(2,588,157)	(2,657,794)
Other receipts		4,015	9,693
Interest received		3,442	8,603
<b>Net cash provided by / (used in) operating activities</b>	13(a)	<b>720,428</b>	<b>(213,145)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		0	(75,587)
Proceeds from disposal of property, plant and equipment		0	0
<b>Net cash (used in) / provided by investing activities</b>		<b>0</b>	<b>(75,587)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
		-	-
Net increase / (decrease) in cash and cash equivalents held		720,428	(288,731)
Cash and cash equivalents at beginning of year		1,691,699	1,980,430
<b>Cash and cash equivalents at end of financial year</b>	6	<b>2,412,127</b>	<b>1,691,699</b>



## Notes to the Financial Statements

For the Year Ended 30 June 2022

### 1. Basis of Preparation

The financial statements cover South East Regional Centre for Urban Landcare Inc (the 'Association') as an individual entity. South East Regional Centre for Urban Landcare Inc is an association incorporated in Western Australia and operating pursuant to the Associations Incorporation Act 2015.

The Executive Committee has prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users who are dependent on its general-purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared to meet the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 2015. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements for the year ended 30 June 2022 were approved and authorised for issue by the Executive Committee on the date their report on Page 1 was signed.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to large entities under the Australian Charities and Not-for-Profits Commission Act 2012. The Association has complied with all the recognition and measurement of Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historic costs and do not consider changing money values or, except where specifically stated, current valuations of non-current assets.

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

### 2. Summary of Significant Accounting Policies

#### (a) Cash and cash equivalents

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

#### (b) Plant and equipment (PE)

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment loss.

The depreciable amount of all PE is depreciated on a straight-line basis over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

The depreciation rates used are as follows:

- Computers: 40%
- Motor Vehicles: 25%
- Office Equipment: 10% - 40%
- Plant and Equipment: 20% - 40%
- Leasehold Improvement: over the remaining life of the lease

#### (c) Financial Liabilities – including trade and other payables

Trade and other payables represent the liabilities 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.

A financial liability is derecognised when it is extinguished, discharged, cancelled, or expires.

#### (d) Income Tax

No provision for income tax has been recognised as the Association is exempt from income tax under section 50-5 of the Income Tax Assessment Act 1997 as amended.

#### (e) Employee benefits

Short term employee benefits are benefits that are expected to be settled wholly within 12 months after the employees render the related service and are measured at the undiscounted amounts expected to be paid when the liabilities are settled. Long term employee benefits are benefits not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service.



## Notes to the Financial Statements

For the Year Ended 30 June 2022

### 2. Summary of Significant Accounting Policies (continued)

#### (e) Employee benefits (continued)

They are measured at the expected future payments to be made to employees based up the current rates of remuneration. The Association presents employee obligations as current when there is no right to defer settlement for 12 months irrespective of when settlement is expected.

Contributions are made to employee nominated superannuation funds and are charged as expenses when incurred. The Association has no other legal obligations to provide other benefits to employees on retirement.

#### (f) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

#### (g) Trade and other receivables

Trade receivables are initially recognised at the transaction price. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Association assesses impairment of trade receivables at the amount equal to the expected lifetime credit losses based upon historical experience, external indicators, and forward-looking information.

#### (h) Revenue and other income

##### In the current year

Revenue is recognised using a five steps process:

- identify the contract;
- identify the performance obligations;
- determine the transaction price;
- allocate the transaction price to the performance obligations; and
- recognise revenue when (or as) the performance obligations are satisfied.

##### Service Provision

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

##### Government Grants

Several Association's programs are supported by grants received from government.

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

Where a grant is received on the condition that specified services are delivered to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year end a liability is recognised until the service is delivered.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the Association obtains control of the funds, economic benefits are probable, and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

##### Donations and Bequests

Donations collected are recognised as revenue when the Association gains control, economic benefits are probable, and the amount of the donation can be measured reliably.

Bequests are recognised when the legacy is received.

##### Interest Income

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

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



## Notes to the Financial Statements

For the Year Ended 30 June 2022

### 2. Summary of Significant Accounting Policies (continued)

#### (i) Goods and services tax (GST)

Revenue, expenses, and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Trade receivables and trade payables in the statement of financial position are stated inclusive of the amount of GST receivable or payable. Other current assets and other current liabilities are stated exclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

#### (j) New standards adopted as at 1 July 2021

- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities
- AASB 2020-2 Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities
- AASB 2020-7 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures
- AASB 2020-9 Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments – December 2020
- AASB 2021-1 Amendments to Australian Accounting Standards – Transition to Simplified Disclosures for Not-for-Profit Entities – March 2021
- AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021
- AASB 2022-2 Amendments to Australian Accounting Standards – Extending Transition Relief under AASB 1

#### (k) Comparative figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by Australian Accounting Standards or because of a change in accounting policy.

#### (l) New accounting standards for application in future periods

The Association has not applied the revised Australian Accounting Standards, interpretations and amendments that have been issued but are not yet effective.

#### (m) Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes several judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income, and expenses. Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income, and expenses is provided below. Actual results may be substantially different.

##### Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain equipment.

##### Long service leave

The liability for long service leave is recognised and measured at the estimated cash flows to be made in respect of all employees at the reporting date. In determining the estimated cashflows, we have used current pay rates.



## Notes to the Financial Statements

For the Year Ended 30 June 2022

### 3. Revenue and Other Income

	2022	2021
	\$	\$
<b>Revenue from contracts with customers</b>		
Grants	630,065	817,910
Partners	824,317	1,045,239
Services delivery landcare	1,126,815	836,420
Services delivery others	70,807	84,477
<b>Total Revenue</b>	<b>2,652,004</b>	<b>2,784,046</b>
<b>Other income from ordinary activities</b>		
Donations	0	0
Interest revenue	3,442	8,603
Gain on sale or disposal PPE	0	0
Correction of income	0	0
Other income	5,208	10,292
Non-operating grant – Covid19 cashflow boost (AASB 1058 Revenue)	0	0
<b>Total other income</b>	<b>8,650</b>	<b>18,894</b>

### 4. Direct Costs

Landcare P/G delivery	689,770	876,242
Landcare services delivery	706,672	607,435
Vehicle Operations	76,425	76,260
Education delivery	219,228	208,851
Monitoring & research delivery	118,411	180,925
Community capacity delivery	(12,729)	223,706
Other operation wages costs	295,489	0
Operational depreciation costs	52,922	0
<b>Total Direct Costs</b>	<b>2,146,188</b>	<b>2,173,418</b>

Wages and depreciation were reallocated from administration costs to direct costs in 2022

### 5. Surplus / (deficit) includes the following specific expenses

Depreciation (non-operational assets)	14,453	82,068
	<b>14,453</b>	<b>82,068</b>

### 6. Cash and Cash Equivalents

Cash on hand	300	279
Cash at bank	709,727	407,480
Short-term investments	1,702,100	1,283,940
	<b>2,412,127</b>	<b>1,691,699</b>

### 7. Trade Receivables

<b>CURRENT</b>		
Trade receivables	212,582	418,925
Less provision for impairment	0	0
	<b>212,582</b>	<b>418,925</b>



## Notes to the Financial Statements

For the Year Ended 30 June 2022

	2022	2021
	\$	\$
<b>8. Other Assets</b>		
CURRENT		
Accrued income	1,193	599
Cost to fulfil a contract	31,103	44,841
Prepaid insurance/regio expenses	101,790	49,806
Deferred expense - WWAG	300	300
	<b>134,386</b>	<b>95,546</b>
<b>9. Property, Plant and equipment</b>		
Computer Equipment		
At cost	7,520	7,520
Accumulated depreciation	(7,520)	(7,520)
<b>Total computer equipment</b>	<b>0</b>	<b>0</b>
Office equipment		
At cost	0	0
Accumulated depreciation	0	0
<b>Total office equipment</b>	<b>0</b>	<b>0</b>
Plant and equipment		
At cost	136,405	136,405
Accumulated depreciation	(89,588)	(72,576)
<b>Total plant and equipment</b>	<b>46,817</b>	<b>63,829</b>
Motor vehicles		
At cost	242,223	242,223
Accumulated depreciation	(191,841)	(155,930)
<b>Total motor vehicles</b>	<b>50,382</b>	<b>86,293</b>
Leasehold Improvement		
At cost	68,671	68,671
Accumulated depreciation	(68,671)	(54,218)
<b>Total leasehold improvement</b>	<b>0</b>	<b>14,453</b>
	<b>97,199</b>	<b>164,575</b>
<b>10. Trade and Other Payables</b>		
CURRENT		
Trade payables	106,739	151,642
Accrued expenses	6,049	29,038
Credit cards	2,602	3,676
PAYG withholdings payable	27,313	23,378
Superannuation payable	35,790	38,867
Audit Provision	2,000	3,473
Parental leave funds	0	0
GST/BAS payable	76,481	66,429
Accrued wages	54,681	50,810
	<b>311,655</b>	<b>367,313</b>





## Notes to the Financial Statements

### For the Year Ended 30 June 2022

	2022 \$	2021 \$
<b>11. Provisions</b>		
<b>CURRENT</b>		
Provision for annual leave	101,663	103,120
Provision for personal leave	10,758	2,611
Provision for LSL	80,023	82,110
	<u>192,444</u>	<u>187,841</u>
<b>NON - CURRENT</b>		
Provision for LSL	16,468	10,887
	<u>16,468</u>	<u>10,887</u>
<b>12. Other Liabilities</b>		
<b>CURRENT</b>		
Contract liabilities unearned revenue	157,321	74,339
Contract liabilities unearned grants received	1,153,751	790,707
Donation liability (Public Environment Fund)	3,838	2,431
	<u>1,314,910</u>	<u>867,477</u>
<b>13. Cash Flow Information</b>		
<b>(a) Reconciliation of result for the year to cashflows from operating activities</b>		
Surplus / (deficit) for the year		
Cash flows/ (deficit) excluded from surplus attributable to operating activities	83,591	(74,446)
Non-cash flows in surplus:		
- depreciation	67,376	82,067
- (profit) / loss on sale of fixed assets	0	0
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	206,343	(344,224)
- (increase)/decrease in other assets	(38,840)	75,361
- increase/(decrease) in trade and other payables	(55,657)	122,240
- increase/(decrease) in provision for employee benefits	10,184	33,032
- increase/(decrease) in other liabilities	447,433	(107,176)
Cashflows from operations	<u>720,428</u>	<u>(213,145)</u>
<b>(b) Non-cash financing and investing activities</b>		
Donations in-kind	-	-
	<u>-</u>	<u>-</u>

#### 14. Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

#### 15. Association Details

The principal place of business is 1 Horley Road, Beckenham, WA 6107.

#### 16. Economic Dependence

The Association is dependent on various government agencies for most of its revenue used to operate the business. At the date of this report the Executive Committee has no reason to believe the agencies will not continue to support the Association.



South East Regional Centre for Urban Landcare

1 Horley Road, Beckenham WA 6107

Ph: (08) 9458 5664

[www.sercul.org.au](http://www.sercul.org.au)

