Success Tax Professionals

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Registered Tax Agents

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ABN: 40 122 831 574

May 27, 2026

Ms Deb Stone
The Treasurer
Kalamunda Community Learning Centre Inc.
PO Box 116
Kalamunda WA 6076

Dear Deb,

I have audited the books and accounts of the Kalamunda Community Leaning Centre Inc. in respect of the period 1st January 2025 to 31st December 2025.

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. As a partial cash operating centre, it is impossible to establish any certain control over takings from the collection of receipts from the activities prior to the banking of funds. Therefore the audit carried out relates to the amounts recorded in the supplied accounting records.

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 31st December 2025.

Yours faithfully

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

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Kalamunda Community Learning Centre
P O Box 116
Kalamunda
W A 6926
ABN: 63 721 990 244
Email: kclc@kclc.org.au

# Profit & Loss Statement

January 2025 To December 2025

| | | | |
|---|---|---|---|
| Income | | | |
| Book Hire | | | |
| Book Hire Fees | $6,084.00 | | |
| Total Book Hire | | $6,084.00 | |
| Enrolment Fees | | | |
| General Course Fees | $116,873.54 | | |
| Casual Course Fees | $2,290.00 | | |
| Membership Fees | $15,440.00 | | |
| Course Refunds | -$1,007.00 | | |
| Total Enrolment Fees | | $133,596.54 | |
| Containers for Change Donations | | $431.40 | |
| Open Day Sales | | $2,668.01 | |
| Summer & Winter in Centre | | $665.00 | |
| Interest | | $7,965.88 | |
| Levies Botanical Dyeing | | $52.00 | |
| Silversmiths Levy | | $150.00 | |
| Photocopying | | $604.80 | |
| Total Income | | | $152,217.63 |
| Cost of Sales | | | |
| Book Club Books | | $2,768.30 | |
| Course Costs | | | |
| Auspost Online Costs | $2,332.56 | | |
| Square Costs | $252.74 | | |
| Silversmithing Levy | | $180.19 | |
| Open Day Expenses | | $2,248.10 | |
| Over & Unders | | -$19.80 | |
| Pottery Costs | | -$1,732.11 | |
| Levies Learn to Sew | | $40.00 | |
| Travel Expenses | | $700.00 | |
| Levy costs Life Drawing | | $160.00 | |
| Total Cost of Sales | | | $6,929.98 |
| Gross Profit | | | $145,287.65 |
| Audit & Accounting | | $176.00 | |
| Advertising Promotions | | $274.38 | |
| Bank Charges | | $29.64 | |
| Book Hire Postage | | $2,476.36 | |
| Centre Care | | $2,489.59 | |
| Depreciation Expense | | $3,130.50 | |
| Enrolment & Open Day Lunches | | $306.76 | |
| Gifts & Flowers | | $537.75 | |
| Internet | | $437.80 | |
| Insurance | | | |
| General Insurance | $8,913.00 | | |
| Workers Compensations | $286.00 | | |
| Total Insurance | | $9,199.00 | |
| Lunches & Dinners | | | |
| Centre Lunches | $36.58 | | |
| Tutor's Dinner | $8,538.23 | | |
| Total Lunches & Dinners | | $8,574.81 | |

This report includes Year-End Adjustments.

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# Profit & Loss Statement

January 2025 To December 2025

| | | |
|---|---|---|
| Maintenance | | |
| Maintenance Equipment | $766.00 | |
| Total Maintenance | | $766.00 |
| Other Costs | | |
| MYOB | $1,782.00 | |
| Photocopying Charges | $1,231.16 | |
| Postage | $240.00 | |
| Printing & Stationery | $238.06 | |
| Rent | $25,500.00 | |
| Subscriptions | $100.00 | |
| Superannuation | $2,833.31 | |
| Telephone | $1,229.88 | |
| Gas | $729.51 | |
| Office Administration | $24,961.34 | |
| Work Health & Safety | $956.09 | |
| Total Other Costs | | $59,801.35 |
| Computer Maintenance | | $12,126.18 |
| Operating Profit | | $44,961.53 |
| Total Creche | | $0.00 |
| Total Creche | | $0.00 |
| Net Profit/(Loss) | | $44,961.53 |

This report includes Year-End Adjustments.

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# Balance Sheet

As of December 2025

| | | | |
|---|---|---|---|
| Assets | | | |
| Current Assets | | | |
| Cash On Hand | | | |
| CBA Society Account | $71,159.52 | | |
| CBA Debit Card Account | $490.53 | | |
| CBA Term Deposit | $218,175.56 | | |
| Petty Cash | $222.79 | | |
| Total Cash On Hand | | $290,048.40 | |
| Floats | | | |
| Desk Float | $150.00 | | |
| Total Floats | | $150.00 | |
| Total Current Assets | | | $290,198.40 |
| Craft Equipment | | | |
| Craft Equipment at Cost | | $20,613.56 | |
| Craft Equipment Accum Dep'n | | -$20,613.56 | |
| Total Craft Equipment | | | $0.00 |
| Furniture & Fittings | | | |
| Furniture & Fittings at Cost | | $11,269.15 | |
| Furniture & Fittings Accum Dep | | -$11,269.15 | |
| 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 |
| Ofice Equipment | | | |
| Office Equipment at Cost | | $28,813.24 | |
| Office Equipment Accum Dep'n | | -$28,813.24 | |
| Total Ofice Equipment | | | $0.00 |
| Sundry Equipment | | | |
| Sundry Equipment at Cost | | $6,881.61 | |
| Sundry Equipment Accum Dep'n | | -$6,881.61 | |
| Total Sundry Equipment | | | $0.00 |
| Total Assets | | | $290,198.40 |
| Liabilities | | | |
| Current Liabilities | | | |
| A/P Accrual | | $12,750.00 | |
| Payroll Liabilities | | | |
| Provision for Long Service Leave | $2,073.00 | | |
| Total Payroll Liabilities | | $2,073.00 | |
| Superannuation | | $512.28 | |
| Gift Certificate Sales | | $400.00 | |
| Total Current Liabilities | | | $15,735.28 |
| Total Liabilities | | | $15,735.28 |
| Net Assets | | | $274,463.12 |
| Equity | | | |
| Retained Earnings | | | $229,501.59 |
| Current Year Earnings | | | $44,961.53 |
| Total Equity | | | $274,463.12 |

This report includes Year-End Adjustments.

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# Balance Sheet

As of December 2025

This report includes Year-End Adjustments.