

INDEPENDENT AUDITOR'S REPORT

TO: The Council of Town of Bassendean

Report on the audit of Statement of Comprehensive Income of " Wind in Willows" Child Care Centre for the financial year ended 30 June 2025.

Opinion

We have audited the accompanying Statement of Comprehensive Income of the Town of Bassendean – " Wind in Willows" Child Care Centre for the financial year ended 30 June 2025, which is stamped for identification purposes.

In our opinion:

- The Statement of Comprehensive Income of the Town of Bassendean – " Wind in Willows" Child Care Centre has been properly drawn up so as to present a true and fair view of the operation of the project for the financial year ended 30 June 2025.

Basis for Opinion

The Statement of Comprehensive Income has been prepared to assist the management of Town of Bassendean to meet its reporting requirements to the Council. The Statement of Comprehensive Income may not be suitable for another purpose.

Our responsibilities are described in the *Auditor's Responsibilities for the Audit of Comprehensive Income* section of our report. We are independent of the Town of Bassendean in accordance with the auditor independence and 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 Statement of Comprehensive Income 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.

Responsibilities of the Management for the Statement of Comprehensive Income

Management is responsible for the preparation and fair presentation of the Statement of Comprehensive Income and the information contained therein that gives a true and fair view and for such internal controls as management determines is necessary to enable the preparation of the Statement of Comprehensive Income.


INDEPENDENT AUDITOR'S REPORT (Cont'd)

Auditor's Responsibilities for the audit of the Statement of Comprehensive Income

Our objectives are to obtain reasonable assurance about whether the Statement of Comprehensive Income 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.

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 Statement of Comprehensive Income, 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 entity's internal control.
- Evaluate the appropriateness and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation of the Statement of Comprehensive Income, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



Macri Partners
Chartered Accountants
SUITE 2, 137 Burswood Road
Burswood WA 6100



A Macri
Partner

Perth
Dated this ¹⁴19 day of May 2026.



**TOWN OF BASSENDEAN
WIND IN THE WILLOWS - CHILDCARE CENTRE
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2025**


	2024/25 Actual	2023/24 Actual
Notes	<u>\$</u>	<u>\$</u>
1	2,653,059	2,499,266
Income		
Expenses		
Employee costs	(2,439,918)	(2,276,700)
Materials and contracts	(102,853)	(95,068)
Occupancy costs	(278,994)	(247,999)
Other expenditure	(195,036)	(213,941)
	<u>(3,016,801)</u>	<u>(2,833,708)</u>
Total Comprehensive Income/ (Loss) for the year	<u>(363,742)</u>	<u>(334,442)</u>

Statement by CEO

The accompanying Statement of Comprehensive Income for the Wind in the Willows Childcare Centre has been prepared from proper accounts and records to present fairly the financial transactions for the reporting year ended 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 18 th day of May 2026



 CEO
 Cameron Woods

 Name of CEO



TOWN OF BASSENDEAN
WIND IN THE WILLOWS - CHILDCARE CENTRE
NOTES TO THE STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2025

	2024/25 Actual	2023/24 Actual
	\$	\$
(1) Income		
Operating grants		
Grants	7,262	1,000
Fees And Charges		
Government Childcare Subsidy	1,703,563	1,633,918
Parent Contribution	929,675	863,690
Other Revenue		
Other Minor Income	12,559	658
Total Income	<u>2,653,059</u>	<u>2,499,266</u>
(2) Employee costs		
Salaries & Wages	2,206,445	2,033,876
Superannuation	225,266	205,653
Conferences & Training	5,123	2,302
Medical & Police Clearances	220	245
Recruitment & Wellbeing	-	298
Uniforms	2,864	1,091
Workers Compensation	-	33,003
Operating expenses	-	232
Total Employee Costs	<u>2,439,918</u>	<u>2,276,700</u>
(3) Materials and contracts		
Contract Services	970	3,083
Stationery	3,962	5,158
Subscriptions	12,028	4,911
Photocopying Charges	-	616
Equipment Maintenance	7,908	5,682
Consumables	4,338	4,070
Food Supplies	45,604	49,836
Laundry Expenses	7,121	7,845
Excursions & Incursions	15,614	12,397
ICT Software Licensing & Maintenance	-	53
Operating expenses	5,308	1,417
Total Material and Contract Costs	<u>102,853</u>	<u>95,068</u>
(4) Occupancy costs		
Building Maintenance	163,168	134,456
Utilities Charges	1,060	3,468
Depreciation	114,765	109,330
Insurance	-	745
Total Occupancy Costs	<u>278,994</u>	<u>247,999</u>
(5) Other expenditure		
Equipment Maintenance	-	1,657
Other Minor Expenses	2,337	5,108
Overheads	192,699	207,176
Total Other Expenditure	<u>195,036</u>	<u>213,941</u>

