

Rotary Club of Canberra

Review Report for the year ended 30 June 2025

I have reviewed the accounts for the year ended 30 June 2025.

The reviewer can be any person who is not an officer of the organisation or have prepared or assisted with the preparation of the accounts. They do not need to hold accounting or auditing qualifications.

I can confirm that, on the basis of the review

- nothing has come to my attention that causes me to believe the accounting records are misleading, and
- that the accounting records give a true and fair account of:
 - the income and expenditure of the organisation during the financial year under review; and
 - the assets and liabilities of the organisation at the end of that financial year; and
 - any mortgages, charges or other securities of any description affecting any property of the organisation at 30 June 2025.

Signed: Russell Hearne

Date: 5 November 2025

Statement of Activity Comparison

Rotary Club of Canberra Inc

July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JUL. 1 2024 - JUN. 30 2025	JUL. 1 2023 - JUN. 30 2024 (PY)
Income		
4-0000 INCOME		
4-1110 Subscriptions	19,052.50	18,574.00
4-1200 Weekly meetings		A\$111.00
4-1202 Rotary Meeting	24,083.00	24,597.00
Total for 4-1200 Weekly meetings	A\$24,083.00	A\$24,708.00
4-1410 Changeover event		
4-1418 Change Over July 2025	1,190.00	
4-1416 Change Over July 2023		2,885.00
4-1417 Change Over June 2024		3,515.00
Total for 4-1410 Changeover event	A\$1,190.00	A\$6,400.00
4-2200 Club Donations	50.00	116.30
4-2220 Revenue - General	61.50	1,525.00
4-2221 Bank Interest	1.30	1.53
4-3100 Circus Quirkus	45,000.00	35,000.00
4-3110 Buycycle	30,654.80	25,923.90
4-3116 Trash n Treasure - RC Belconnen	4,597.96	
4-3300 Gnome Project	1,200.00	2,100.00
4-3310 Christmas Party	8,441.00	3,430.00
Total for 4-0000 INCOME	A\$134,332.06	A\$117,778.73
Uncategorised Income	0.00	
Total for Income	A\$134,332.06	A\$117,778.73
Cost of Sales		
Gross Profit	A\$134,332.06	A\$117,778.73
Other Income		
Expenses		
6-1001 ADMINISTRATION EXPENSES		
6-1100 Meeting Costs	24,931.00	26,445.00
6-1130 Christmas function	9,165.00	2,600.00
6-1520 Changeover event	81.61	8,100.95
6-1601 Bank charges	845.25	833.69
6-1602 Accounting/bookkeeping fees	699.92	640.00
6-1604 Gifts	640.47	
6-1615 Office, general and administrative expenses	A\$870.85	
6-1616 Club Runner	919.07	878.72
Zoom	246.29	
Total for 6-1615 Office, general and administrative expenses	A\$2,036.21	A\$878.72
6-2100 International Dues	6,718.86	5,960.45
6-2200 District Dues	6,258.87	5,744.64
6-2300 RDU subscriptions	1,839.30	1,758.93
6-1400 Board Meeting Costs		385.00
6-1603 Printing & Stationery		135.56

Statement of Activity Comparison

Rotary Club of Canberra Inc

July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JUL. 1 2024 - JUN. 30 2025	JUL. 1 2023 - JUN. 30 2024 (PY)
6-1605 Web Page		243.35
6-1606 Badges		102.00
Total for 6-1001 ADMINISTRATION EXPENSES	A\$53,216.49	A\$53,828.29
6-3000 COMMUNITY SERVICES		
6-3018 Ruby's Place	9,000.00	7,028.14
6-3020 NSW Floods Emergency Fund	10,000.00	
6-3016 St Johns Care		1,000.00
Total for 6-3000 COMMUNITY SERVICES	A\$19,000.00	A\$8,028.14
6-4000 FOUNDATION		
6-4015 Foundation donation	8,000.00	8,000.00
Total for 6-4000 FOUNDATION	A\$8,000.00	A\$8,000.00
6-5000 INTERNATIONAL		
6-5004 Nusa Tenggara Soc	5,000.00	
6-5010 St Jude's School	720.00	720.00
6-5026 Honiara Hospital RAWCS	6,110.00	
6-5008 RAWCS		6,000.00
6-5016 RC Boronia Traveuni		5,000.00
Total for 6-5000 INTERNATIONAL	A\$11,830.00	A\$11,720.00
6-7000 YOUTH		
6-7060 NYSF	4,475.00	1,425.00
6-7080 Youth Exchange	4,484.00	3,972.91
6-7100 STEMIES	3,000.00	
6-7062 RYPEN		475.00
6-7070 Kingsford Smith School		1,000.00
6-7090 RYLA		2,500.00
Total for 6-7000 YOUTH	A\$11,959.00	A\$9,372.91
6-9000 FUNDRAISING		
6-9010 Buycycle Event	27,156.52	21,077.97
6-9011 Buycycle Admin		2,778.06
Total for 6-9000 FUNDRAISING	A\$27,156.52	A\$23,856.03
Postage & freight		274.00
Total for Expenses	A\$131,162.01	A\$115,079.37
Other Expenses		
Net earnings	A\$3,170.05	A\$2,699.36

Statement of Financial Position Comparison

Rotary Club of Canberra Inc

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF JUNE 30, 2025	AS OF JUNE 30, 2024 (PY)
Assets		
Current Assets		
Accounts Receivable		
Accounts receivable	-0.32	-0.32
Total for Accounts Receivable	-A\$0.32	-A\$0.32
1-1110 Rotary Club of Canberra General Acc	8,416.95	2,747.04
1-1120 Rotary Club of Canberra Project Acc	5,703.82	8,486.41
1-1125 Paypal cash account	291.91	
1-1130 IMB	0.00	0.00
1-1150 Rotary Club of Canberra Grants Acc	0.00	0.00
Total for Current Assets	A\$14,412.36	A\$11,233.13
Long-term assets		
Total for Assets	A\$14,412.36	A\$11,233.13
Liabilities and Shareholder's Equity		
Current Liabilities		
Accounts Payable		
62305 Club Donations	0.00	-2,100.00
Accounts payable	0.00	0.00
Total for Accounts Payable	A\$0.00	-A\$2,100.00
GST Liabilities Payable	0.00	0.00
Total for Current Liabilities	A\$0.00	-A\$2,100.00
Non-current Liabilities		
Shareholder's Equity		
Retained Earnings	-50,911.19	-53,610.55
Net Income	3,170.05	2,699.36
3-9999 Opening Balance Equity	62,153.50	64,244.32
Total for Shareholder's Equity	A\$14,412.36	A\$13,333.13
Total for Liabilities and Shareholder's Equity	A\$14,412.36	A\$11,233.13

Rotary Club of Canberra – Circus Quirkus Review Report for the year ended 30 June 2025
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I have reviewed the accounts for the year ended 30 June 2025.

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Signed: Russell Hearne MIPA

Date: 8 November 2025

Statement of Activity Comparison
Rotary Club of Canberra Circus Quirkus
July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JUL. 1 2024 - JUN. 30 2025	JUL. 1 2023 - JUN. 30 2024 (PY)
Income		
Fundraising Income	156,977.29	200,368.21
Interest earned		0.06
Total for Income	A\$156,977.29	A\$200,368.27
Cost of Sales		
Gross Profit	A\$156,977.29	A\$200,368.27
Other Income		
Expenses		
Accountancy Support	330.00	481.82
Bank charges and fees	A\$1,349.00	A\$1,663.90
Merchant Fees	27.23	81.69
Total for Bank charges and fees	A\$1,376.23	A\$1,745.59
Donation to RCC	45,000.00	35,000.00
International Entertainment	67,064.75	91,641.92
Subscriptions	461.84	396.40
Telemarketers	56,910.70	77,561.73
Postage & shipping		237.27
Total for Expenses	A\$171,143.52	A\$207,064.73
Other Expenses		
BAS Roundoff Gain or Loss	-0.51	0.24
Total for Other Expenses	-A\$0.51	A\$0.24
Net earnings	-A\$14,165.72	-A\$6,696.70

Statement of Financial Position Comparison

Rotary Club of Canberra Circus Quirkus

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF JUNE 30, 2025	AS OF JUNE 30, 2024 (PY)
Assets		
Current Assets		
Accounts Receivable		
Australia and New Zealand Banking Group - ANZ (AU)	80,740.21	95,514.93
Total for Current Assets	A\$80,740.21	A\$95,514.93
Long-term assets		
Total for Assets	A\$80,740.21	A\$95,514.93
Liabilities and Shareholder's Equity		
Current Liabilities		
Accounts Payable		
ATO Clearing Account	2,234.00	2,843.00
GST Liabilities Payable	0.00	0.00
Total for Current Liabilities	A\$2,234.00	A\$2,843.00
Non-current Liabilities		
Shareholder's Equity		
Retained Earnings	19,178.67	25,875.37
Net Income	-14,165.72	-6,696.70
Opening balance equity	73,493.26	73,493.26
Total for Shareholder's Equity	A\$78,506.21	A\$92,671.93
Total for Liabilities and Shareholder's Equity	A\$80,740.21	A\$95,514.93