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BARRIS ACCOUNTING
CERTIFIED PRACTISING ACCOUNTANTS

INDEPENDENT AUDIT REPORT 2025

To: The Members of the Isolated Children's Parents' Association WA (Inc.)

Scope

We have reviewed and audited the financial statements of the Isolated Children's Parents' Association WA (Inc.) for the year ended **31st December 2025**.

The Treasurer is responsible for these reports and has determined that they meet the needs of the Members. We have conducted an independent audit of these reports in order to express an opinion on it to the members of the Isolated Children's Parents' Association WA (Inc.) only.

Our audit has been conducted in accordance with relevant accounting and auditing standards to provide reasonable assurance on whether the reports are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the reports provided. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly, so as to present a view which is consistent with our understanding of the Isolated Children's Parents' Association WA (Inc.)'s financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

None.

Audit Opinion

In our opinion, except for the limitations described above, the financial statements represent a True and Fair View of the financial position of the Isolated Children's Parents' Association WA (Inc.) as at the 31 December 2025.

23 March 2026



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Director
Barris Accounting




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ICPA

 TAXATION FOR INDIVIDUALS & SMALL BUSINESS
 SELF-MANAGED SUPERANNUATION COMPLIANCE
 BUSINESS ADVISORY



STATEMENT BY TREASURER

In the opinion of the treasurer:

- a. The financial statements provide a true and fair view of the financial position of the ICPA branch as at 31 December 2025 and of its performance as represented by the results of its operations for the years ended on that date.

- b. There are reasonable grounds to believe that the ICPA branch will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the committee and is signed for and on behalf of the committee.

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Treasurer

Dated:

**THE ISOLATED CHILDREN'S PARENT'S
ASSOCIATION OF WA (INC.)
FINANCIAL STATEMENTS FOR YEAR ENDED
31/12/2025**

PROFIT & LOSS STATEMENT:

INCOME	31-Dec-25	31-Dec-24
Donations, Subscriptions & Sponsorship		
Donations (Branch)	240	570
Donations (State)	9,876	2,387
Donation (Member)	45	580
Subscriptions (Various Branches)	21,847	22,349
Subscriptions (Corporate)	339	542
Grants		
Grant (Department of Education)	2,273	9,091
Investment Income		
Interest Received	1,908	2,128
Sales & Fundraising		
Sales (Merchandise)	85	64
State Conference		
Grants & Sponsorship	38,253	23,932
Ticket Sales	5,846	3,976
Other		
Joint Council - Shared Costs (Reimbursement)	6,097	-
Sundry Income (Other)	45	46
TOTAL INCOME	86,854	65,666
EXPENSES		
Administration		
Audit Fees	595	495
Advertising	2,053	1,400
Bank Charges	58	91
IT - Domain Fees and Website Costs	779	862
Subscriptions	661	-
Depreciation		
Depreciation Expense (Accounting)	1,775	-
Federal Conference		
Federal Conference Costs	548	6,998
Federal Joint Council Costs	5,528	-
State Conference		
State Conference - Accomodation	2,695	3,341
State Conference - Catering	10,887	1,720
State Conference - Equipment Hire	3,647	3,351
State Conference - Gifts	106	224
State Conference - Other Costs	133	2,746
State Conference - Printing & Stationery	1,360	933
State Conference - Venue Hire	5,887	10,309
Subscriptions & Donations		

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Subscriptions & Donations (Branch)	4,214	5,152
Subscriptions & Donations (Federal)	5,092	5,678
General		
Insurance	5,236	4,568
Meeting Expenses (Other)	2,845	8,142
Meeting Expenses (Teleconference)	380	224
Meeting Expenses (Training & Development)	743	-
Membership		727
Printing, Postage & Stationery	2,846	3,222
Travel & Accomodation (State)	9,881	6,976
Travel & Accomodation (Federal)	6,514	-
Purchases		
Purchases (Merchandise including Promotional Items)	909	466
Sundry Expenses		
Storage Costs & Braintree Fees	1,790	2,105
Travel Expenses		
TOTAL EXPENSES	77,160	74,786
NET PROFIT (LOSS)	9,694	(9,120)

Note: Figures above exclusive of GST

**THE ISOLATED CHILDREN'S PARENT'S
ASSOCIATION OF WA (INC.)
FINANCIAL STATEMENTS FOR YEAR ENDED
31/12/2025**

BALANCE SHEET:

CURRENT ASSETS	31-Dec-25	31-Dec-24
Bank Accounts:		
Commonwealth Bank Account (018)	23,888	32,056
Commonwealth Bank Account (357)	55,519	53,761
Commonwealth Bank Account (759)	2,518	2,514
Commonwealth Bank Account (553)	23,218	4,145
Commonwealth Bank Account (402)	5,453	5,307
TOTAL BANK ACCOUNT BALANCES	110,596	97,783
Australian Taxation Office:		
GST Adjustment Account	-	122
GST Refundable (Activity Statement December Quarter 2024)	-	1,443
ATO Integrated Client Account (Balance 31 December 2025)	151	151
TOTAL AUSTRALIAN TAX OFFICE	151	1,716
Debtors:		
Accounts Receivable	8,090	8,575
TOTAL DEBTORS	8,090	8,575
TOTAL CURRENT ASSETS	118,837	108,074
NON CURRENT ASSETS		
Fixed Assets:		
* Plant & Equipment (Pre 2012)	17,127	17,127
* Less: Accumulated Depreciation (Pre 2012)	(11,652)	(11,652)
* Total Written Down Value as at 31 December 2025	5,475	5,475
Plant & Equipment (Current)	10,708	8,933
Less: Accumulated Depreciation	(10,708)	(8,933)
* Total Written Down Value as at 31 December 2025		
TOTAL NON CURRENT ASSETS	5,475	5,475
TOTAL ASSETS	124,312	113,549
LIABILITIES		
Creditors:		
Accounts Payable	-	-

**THE ISOLATED CHILDREN'S PARENT'S
ASSOCIATION OF WA (INC.)
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31/12/2025**

Australian Taxation Office:

GST Accruals Difference	735	1,030
GST Adjustment Account	129	-
GST Payable (Activity Statement December Quarter 2025)	1,235	-
TOTAL LIABILITIES	2,099	1,030
NET ASSETS	122,213	112,519
EQUITY		
Members Funds	112,519	121,639
Current Earnings	9,694	(9,120)
TOTAL EQUITY	122,213	112,519

* Note: Balance Sheet Contains Plant & Equipment (which represents old data prior to 2012). No historical asset register history recorded.

ICPA
Depreciation Register
For the Year Ended 31 December 2025

Equipment Description	Date	Amount	OWDV	Adjustments	Dep Rate	Business %	Dep Amt	WDV
<i>Note: Pre 2012 Asset Register (No Details Provided) OLD</i>								
Equipment Purchased	30/06/2012	17,127	5,499	-	0%	0%	-	5,499
Go To Meeting Licence	16/02/2016	624	-	-	100%	100%	-	-
Cannon MG5765 Printer	27/02/2017	624	-	-	100%	100%	-	-
Seagate Harddrive	26/06/2017	63	-	-	100%	100%	-	-
Harvey Norman Computer for Treasurer	19/07/2017	96	-	-	100%	100%	-	-
2TB Hard Drive	13/04/2018	1,206	-	-	100%	100%	-	-
Flag Pole	31/01/2018	84	-	-	100%	100%	-	-
Logo Embroidery Set Costs	28/02/2019	162	-	-	100%	100%	-	-
Flag Accessories	01/04/2019	104	-	-	100%	100%	-	-
Portable Display	02/07/2019	547	-	-	100%	100%	-	-
Table Clothes	02/07/2019	1,432	-	-	100%	100%	-	-
Display Stand	02/07/2019	676	-	-	100%	100%	-	-
Square Reader	22/07/2019	105	-	-	100%	100%	-	-
Laptop for Executive Committee	11/08/2022	54	-	-	100%	100%	-	-
Video Conference Equipment (VideoPro Pty Ltd)	05/07/2023	3,157	-	-	100%	100%	-	-
	22/08/2025	1,774	-	-	100%	100%	1,774	-
Total		27,834	5,499				1,774	5,499