

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

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HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014

	Notes	2014 \$	2013 \$
CURRENT ASSETS			
Cash and Cash Equivalents	2	272,345	267,878
Receivables		52,366	65,917
Provision for SESIAHS		<u>-</u>	<u>4,275</u>
TOTAL CURRENT ASSETS		<u>324,711</u>	<u>338,070</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	3	<u>31,854</u>	<u>32,127</u>
TOTAL NON-CURRENT ASSETS		<u>31,854</u>	<u>32,127</u>
TOTAL ASSETS		<u>356,565</u>	<u>370,197</u>
CURRENT LIABILITIES			
Payables	4	104,780	48,395
Unexpended Grants	5	135,952	177,875
Provisions	6	<u>23,938</u>	<u>40,699</u>
TOTAL CURRENT LIABILITIES		<u>264,670</u>	<u>266,969</u>
NON-CURRENT LIABILITIES			
Monies held towards Projects	7	<u>25,784</u>	<u>38,265</u>
TOTAL NON-CURRENT LIABILITIES		<u>25,784</u>	<u>38,265</u>
TOTAL LIABILITIES		<u>290,454</u>	<u>305,234</u>
NET ASSETS		<u>\$ 66,111</u>	<u>\$ 64,963</u>
TOTAL EQUITY	8	<u>\$ 66,111</u>	<u>\$ 64,963</u>

The accompanying notes form part of these financial statements.

HEALTHY CITIES ILLAWARRA INCORPORATED
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HEALTHY CITIES ILLAWARRA

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014

	Notes	2014 \$	2013 \$
INCOME			
Sundry		20	-
Grants		417,700	367,921
Administration Income		3,000	-
Interest Received		<u>954</u>	<u>6,795</u>
TOTAL INCOME		<u>421,674</u>	<u>374,716</u>
EXPENDITURE			
Administration			
Accounting		4,680	2,700
Accounting – Admin		18,480	1,546
Advertising		1,108	1,308
Insurance		8,653	7,378
Meetings		444	1,223
Office Supplies		2,012	2,555
Postage		887	1,075
Subscriptions		2,818	3,145
Telephone/Fax/Email		7,237	1,898
Legal Fees		-	900
Printing		603	1,442
Other Administration		909	2,374
Employment Expenses			
Amenities		407	208
Superannuation		12,314	8,617
Wages and Salaries		175,358	144,009
Consultancy HPI		127,254	137,461
Staff Training		551	885
Provision for Annual Leave		(656)	(3,495)
Provision for Long Service Leave		922	371
Provision for Sick Leave		1,514	(1,228)
Other Employment Expenses		129	-
Occupancy Costs			
Cleaning/Mowing		1,777	1,987
Rent		21,664	34,391
Moving Expenses		2,880	-
Other Occupancy Costs		2,133	1,367
Electricity		2,380	2,797
Utilities		1,507	-

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HEALTHY CITIES ILLAWARRA

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014 (Continued)**

	Notes	2014 \$	2013 \$
Equipment/Resources			
Equipment/Resources		4,963	3,961
Maintenance – Equipment		9,312	7,518
Motor Vehicles			
Ford Motor Vehicle Expenses			
Ford – Registration/Insurance		3,343	1,368
Ford – Fuel and Oil		1,895	1,527
Ford – Repairs and Maintenance		557	2,027
Ford – Depreciation		-	-
Ford – Other MV		46	224
Conference and Seminars			
Accommodation and Meals		1,526	802
Fees		782	1,025
Travel		<u>1,331</u>	<u>1,485</u>
TOTAL EXPENDITURE		<u>421,720</u>	<u>374,851</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ (46)</u>	<u>\$ (135)</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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HEALTHY CITIES SHOALHAVEN

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants		-	39,579
Donations		<u>-</u>	<u>300</u>
TOTAL INCOME		<u>-</u>	<u>39,879</u>
EXPENDITURE			
Meetings		-	9
Office Supplies		-	86
Advertising		-	308
Staff Training		-	10
Travel		-	8
Provision for Annual Leave		-	(4,401)
Rent		-	200
Other Occupancy Costs		-	227
Postage		-	-
Telephone/Fax/Email		-	450
Other Administration		-	36
Superannuation		-	2,710
Wages		-	42,523
Provision for Long Service Leave		-	(3,946)
Other Motor Vehicle Expenses		<u>-</u>	<u>1,659</u>
TOTAL EXPENDITURE		<u>-</u>	<u>39,879</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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COMMUNITY BUILDING

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		-	<u>7,923</u>
TOTAL INCOME		<u>-</u>	<u>7,923</u>
EXPENDITURE			
Venue Set-Up		-	6,020
Wages		-	308
Materials		-	<u>1,595</u>
TOTAL EXPENDITURE		<u>-</u>	<u>7,923</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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CHILD FRIENDLY BY DESIGN WORKSHOPS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Participant Income		-	2,523
Grants Unexpended Carried Forward		<u>11,384</u>	<u>20,116</u>
TOTAL INCOME		<u>11,384</u>	<u>22,639</u>
EXPENDITURE			
Administration Fees		900	550
Freight		-	170
Meetings		-	23
Equipment		-	25
Project Costs		-	15
Venue Hire		-	211
Office Supplies		-	51
Superannuation		-	426
Wages		-	4,718
Conferences		-	680
Urban Planner		-	2,386
Consultation Fees		<u>-</u>	<u>2,000</u>
TOTAL EXPENDITURE		<u>900</u>	<u>11,255</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		10,484	11,384
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>10,484</u>	<u>11,384</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

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HEALTHY CITIES – CENTRE FUNDS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Amounts Unexpended Carried Forward		23,783	32,423
Admin Income		30,730	28,281
Business Unit Income		10,743	-
Interest Income		9,056	5,706
Membership		<u>250</u>	<u>2,026</u>
TOTAL INCOME		<u>74,562</u>	<u>68,436</u>
EXPENDITURE			
Accounting Admin		880	16,200
Marketing		213	130
Bank Fees		140	124
Consultancy – HPI		43,350	-
Insurance		-	1,728
Telephone		-	2,363
Printing		-	500
General Administration		-	2,000
NAIDOC Expenses		-	500
Equipment Resources		-	1,000
Marketing		<u>-</u>	<u>20,108</u>
TOTAL EXPENDITURE		<u>44,583</u>	<u>44,653</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		29,979	23,783
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>29,979</u>	<u>23,783</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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CHILD FRIENDLY BY DESIGN

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Amounts Unexpended Carried Forward		6,848	-
Grant		-	80,000
Sundry Income		<u>-</u>	<u>236</u>
TOTAL INCOME		<u>6,848</u>	<u>80,236</u>
EXPENDITURE			
Accounting		-	1,000
Admin Support		-	1,200
Advertising		-	812
Insurance		-	2,000
Telephone		116	842
Wages		4,095	46,599
Staff Training		60	250
Travel		559	(135)
Provision for Annual Leave		-	4,116
Provision for Sick Leave		-	1,231
Provision for Long Service Leave		-	1,637
Occupancy Costs		-	3,300
Motor Vehicle Costs		-	1,500
Office Supplies		-	1,000
Superannuation		428	4,611
Program Costs		706	2,223
Urban Planner/Designer		-	300
Venue Hire		<u>884</u>	<u>902</u>
TOTAL EXPENDITURE		<u>6,848</u>	<u>73,388</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		-	6,848
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>-</u>	<u>6,848</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

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MEN'S SHED 2014-2015

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant		<u>53,550</u>	<u>-</u>
TOTAL INCOME		<u>53,550</u>	<u>-</u>
EXPENDITURE		<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		<u>-</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		53,550	-
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>53,550</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

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CREW PARK IMPROVEMENT

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		<u>40,000</u>	<u>-</u>
TOTAL INCOME		<u>40,000</u>	<u>-</u>
EXPENDITURE			
Sundry		<u>10,738</u>	<u>-</u>
TOTAL EXPENDITURE		<u>10,738</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		29,262	-
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>29,262</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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ARABIC MEN'S SHED 2

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		-	<u>4,152</u>
TOTAL INCOME		<u>-</u>	<u>4,152</u>
EXPENDITURE			
Accountancy		-	400
Insurance		-	236
Superannuation		-	283
Wages		<u>-</u>	<u>3,233</u>
TOTAL EXPENDITURE		<u>-</u>	<u>4,152</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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BUILDING HEALTHY MEN PROJECT (ISLHD)

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		<u>8,352</u>	<u>8,352</u>
TOTAL INCOME		<u>8,352</u>	<u>8,352</u>
EXPENDITURE			
Administration		<u>8,352</u>	<u>-</u>
TOTAL EXPENDITURE		<u>8,352</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		-	8,352
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>-</u>	<u>8,352</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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PLAYFORD STAGE 1

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		2,656	-
Grants		<u>-</u>	<u>5,425</u>
TOTAL INCOME		<u>2,656</u>	<u>5,425</u>
EXPENDITURE			
Office Supplies		2	15
Superannuation		98	162
Wages		1,104	1,864
Equipment		81	-
Project Costs		65	-
Business Unit Transfer		1,258	-
Travel		-	350
Parking		-	120
Conference Costs		<u>48</u>	<u>258</u>
TOTAL EXPENDITURE		<u>2,656</u>	<u>2,769</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		-	2,656
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>-</u>	<u>2,656</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

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CHILD FRIENDLY BY DESIGN 4 – BARNADOS

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		-	<u>5,098</u>
TOTAL INCOME		<u>-</u>	<u>5,098</u>
EXPENDITURE			
Wages and Salaries		-	5,575
Venue Hire		-	(500)
Sundry		-	<u>23</u>
TOTAL EXPENDITURE		<u>-</u>	<u>5,098</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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PLAYFORD STAGE 2

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants Unexpended Carried Forward		8,479	-
Grants		<u>-</u>	<u>9,425</u>
TOTAL INCOME		<u>8,479</u>	<u>9,425</u>
EXPENDITURE			
Travel		255	166
Office Supplies		38	-
Superannuation		356	-
Wages		3,662	-
Consultants		320	-
Equipment		37	-
Project Costs		108	-
Business Unit Costs		3,647	-
Conference Cost		<u>56</u>	<u>780</u>
TOTAL EXPENDITURE		<u>8,479</u>	<u>946</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		-	8,479
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>-</u>	<u>8,479</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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SHOALHAVEN SAFE COMMUNITIES – ADDITIONAL

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant Unexpended Carried Forward		<u>6,825</u>	<u>7,003</u>
TOTAL INCOME		<u>6,825</u>	<u>7,003</u>
EXPENDITURE			
Telephone		-	25
Maintenance		<u>-</u>	<u>153</u>
TOTAL EXPENDITURE		<u>-</u>	<u>178</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		6,825	6,825
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>6,825</u>	<u>6,825</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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AIDS EDUCATION

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant		<u>24,602</u>	<u>-</u>
TOTAL INCOME		<u>24,602</u>	<u>-</u>
EXPENDITURE		<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		<u>-</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		24,602	-
Less AMOUNTS TRANSFERRED TO HPI AIDS PREVENTION PROGRAM		<u>24,602</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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PLAYFORD – STAGE 3

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant		<u>3,900</u>	<u>-</u>
TOTAL INCOME		<u>3,900</u>	<u>-</u>
EXPENDITURE			
Superannuation		62	-
Wages		668	-
Consultants		680	-
Project Cost		50	-
Business Unit Transfers		<u>2,440</u>	<u>-</u>
TOTAL EXPENDITURE		<u>3,900</u>	<u>-</u>
EXCESS/(DEFICIENCY OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
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CHILD FRIENDLY BY DESIGN – 2013/2014

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants		80,000	-
Sundry		<u>125</u>	<u>-</u>
TOTAL INCOME		<u>80,125</u>	<u>-</u>
EXPENDITURE			
Accounting – Admin		1,000	-
Administration		1,000	-
Advertising		612	-
Insurance		2,000	-
Superannuation		4,915	-
Wages		50,063	-
Staff Training		1,503	-
Travel		3,478	-
Rent		2,000	-
Program Cost		2,316	-
Workshops		500	-
Utilities		800	-
Printing and Stationery		940	-
Telephone		595	-
Provision for Annual Leave		(127)	-
Provision for Sick Leave		564	-
Provision for Long Service Leave		763	-
Other Employment Expenses		80	-
Venue Costs		1,206	-
Urban Planner		<u>315</u>	<u>-</u>
TOTAL EXPENDITURE		<u>74,523</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		5,602	-
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>5,602</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		\$ <u>-</u>	\$ <u>-</u>

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MEN'S SHED – VISION IMPAIR

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Amounts Unexpended Carried Forward		<u>250</u>	<u>250</u>
TOTAL INCOME		<u>250</u>	<u>250</u>
EXPENDITURE		<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		<u>-</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		250	250
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>250</u>	<u>250</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

STIR IT UP – WCC

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant		-	5,000
Amounts Unexpended Carried Forward		<u>32,025</u>	<u>33,787</u>
TOTAL INCOME		<u>32,025</u>	<u>38,787</u>
EXPENDITURE			
Amount transferred to HPI		29,667	-
Meetings		-	3
Office Supplies		-	92
Parking		-	24
Information Sessions		165	197
Replacements		-	462
Graduation		-	938
Sundry		80	159
Peer Educator Training		2,063	3,909
Mentor Training		<u>50</u>	<u>978</u>
TOTAL EXPENDITURE		<u>32,025</u>	<u>6,762</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		-	32,025
Less AMOUNTS TRANSFERRED TO UNEXPENDED GRANTS		<u>-</u>	<u>32,025</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

The accompanying notes form part of these financial statements.

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

BARNADOS

**INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD JANUARY TO 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Amounts Unexpended Carried Forward		-	<u>9,506</u>
TOTAL INCOME		-	<u>9,506</u>
EXPENDITURE			
Insurance		-	152
Superannuation		-	833
Wages		-	<u>8,521</u>
TOTAL EXPENDITURE		-	<u>9,506</u>
EXCESS/(DEFICIENCY OF INCOME OVER EXPENDITURE		\$ -	\$ -

The accompanying notes form part of these financial statements.

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

SSCAP – ADMINISTRATION OFFICER

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Amounts Unexpended Carried Forward		<u>14,521</u>	<u>14,521</u>
TOTAL INCOME		<u>14,521</u>	<u>14,521</u>
EXPENDITURE		<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		<u>-</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		14,521	14,521
Less FUNDS RETURNED		<u>14,521</u>	<u>14,521</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

The accompanying notes form part of these financial statements.

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

MEN'S SHED

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grants		23,688	22,640
Amounts Unexpended Carried Forward		22,754	22,395
Miscellaneous Income		<u>136</u>	<u>250</u>
TOTAL INCOME		<u>46,578</u>	<u>45,285</u>
EXPENDITURE			
Accounting/Payroll		1,800	1,755
Insurance		1,119	2,307
Workers Compensation Insurance		800	438
Telephone/Fax/Email		260	260
Superannuation		3,073	2,737
Wages and Salaries		33,042	31,598
Staff Training		-	240
Other Employment Expenses		-	36
Rent		2,070	2,070
Motor Vehicle Registration/Insurance		60	59
Travel		395	-
Catering		492	-
Utilities		1,000	-
Workshops/Training		-	70
Venue Hire/Workshop Costs		167	1,000
Venue Set Up/Equipment		-	315
Materials		2,300	1,771
Excursions		<u>-</u>	<u>629</u>
TOTAL EXPENDITURE		<u>46,578</u>	<u>45,285</u>
EXCESS/(DEFICIENCY) OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

The accompanying notes form part of these financial statements.

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
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PLAYFORD – STAGE 4

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant		<u>5,425</u>	<u>-</u>
TOTAL INCOME		<u>5,425</u>	<u>-</u>
EXPENDITURE			
Office Supplies		131	-
Superannuation		155	-
Wages		1,525	-
Consultants		90	-
Travel		154	-
Conference Accommodation and Meals		207	-
Conference Travel		631	-
Project Costs		50	-
Business Unit Transfers		<u>2,482</u>	<u>-</u>
TOTAL EXPENDITURE		<u>5,425</u>	<u>-</u>
EXCESS/(DEFICIENCY OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

PLAYFORD – STAGE 5

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 \$	2013 \$
INCOME			
Grant		<u>5,625</u>	<u>-</u>
TOTAL INCOME		<u>5,625</u>	<u>-</u>
EXPENDITURE			
Postage		12	-
Superannuation		299	-
Wages		3,205	-
Travel		522	-
Provision for Annual Leave		127	-
Provision for Sick Leave		132	-
Fuel		9	-
Conference Accommodation and Meals		227	-
Conference Travel		117	-
Project Costs		59	-
Business Unit Transfers		<u>916</u>	<u>-</u>
TOTAL EXPENDITURE		<u>5,625</u>	<u>-</u>
EXCESS/(DEFICIENCY OF INCOME OVER EXPENDITURE		<u>\$ -</u>	<u>\$ -</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act New South Wales. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

(a) INCOME TAX

The committee members believe the Association is exempt from income tax by the benevolent nature of its activities.

(b) PROPERTY, PLANT AND EQUIPMENT

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

(c) DEPRECIATION

The depreciable amount of all fixed assets including capitalised lease assets, but excluding freehold land and buildings, is not usually depreciated. Properties held for investment purposes are not subject to depreciation. Leasehold improvements are not amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

If fixed assets were depreciated they would be depreciated on a prime cost basis over their useful lives commencing from the time the asset is held ready for use.

The estimated useful lives used for each class of depreciable assets are:

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (Continued)**

CLASS OF FIXED ASSET	ESTIMATED USEFUL LIFE
Furniture & Fittings	5 – 10 Years
Motor Vehicles	5 – Years
Office Equipment	5 – 10 Years
Leasehold Improvements	Term of Lease

Some assets (plant, equipment and motor vehicles) are written off when purchased due to the fact that funds are received from Funding bodies including capital costs in replacing those assets – any sale or trade in of a motor vehicle is treated in the same way (ie reported as income or set against the capital replacement cost).

(d) EMPLOYEE ENTITLEMENTS

Provision has been made for all employees who have leave owing to them in respect of holiday pay, and long service leave where the period of the employee's service exceeds five years. Charges are made against the result for the year to provide for such entitlements. Annual leave and long service entitlements are measured at their nominal amount using current payroll information for each employee involved.

Contributions are made by the Association to employee superannuation expenses when incurred.

NOTE 2: CASH AND CASH EQUIVALENTS

	2014	2013
	\$	\$
IMB Passbook Account	190,826	178,310
IMB - Operating Account	336	7,482
IMB - Gift Fund Account	658	1,557
IMB – Healthy Active Aust Account	25	25
IMB – Fundraising Account	-	4
Term Deposits	80,000	80,000
Cash on Hand	<u>500</u>	<u>500</u>
	<u>\$272,345</u>	<u>\$267,878</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (Continued)**

NOTE 3: PROPERTY, PLANT AND EQUIPMENT

	2014	2013
	\$	\$
Office Equipment – at Cost	51,284	51,284
Less: Provision for Depreciation	<u>40,609</u>	<u>40,336</u>
	<u>10,675</u>	<u>10,948</u>
Motor Vehicles – at cost	44,439	44,439
Less: Provision for Depreciation	<u>23,260</u>	<u>23,260</u>
	<u>21,179</u>	<u>21,179</u>
Total	<u>\$31,854</u>	<u>\$32,127</u>

NOTE 4: PAYABLES

	2014	2013
	\$	\$
Tax liabilities (PAYGW and GST)	(880)	2,370
Trade Creditors and accruals	97,398	41,262
Accounts Payable – Healthy People	8,225	599
Other	-	2,083
Payroll Deductions (Superannuation etc)	<u>37</u>	<u>2,081</u>
Total Payables	<u>\$104,780</u>	<u>\$48,395</u>

NOTE 5: UNEXPENDED GRANTS

	2014	2013
	\$	\$
Child Friendly by Design	10,484	11,384
Building Healthy Men (ISLHD)	-	8,352
Building Healthy Men	-	22,753
Business Unit	-	11,134
Crew Park	-	40,000
Men's Shed 2014/2015	53,550	-
Crew Park Improvement	29,262	-
SSCAP	-	14,521
Child Friendly by Design	5,602	6,848
Stir It Up	-	32,025
Shoalhaven Safe Communities - Additional	6,825	6,825
Healthy Cities Centre	29,979	23,783
Vision Impaired	<u>250</u>	<u>250</u>
	<u>\$135,952</u>	<u>\$177,875</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (Continued)**

NOTE 6: PROVISIONS

	2014	2013
	\$	\$
Provision for Annual Leave	8,572	9,228
Provision for Long Service Leave	6,451	4,766
Provision for Sick Leave	8,915	6,705
Provision for Photocopier	-	10,000
Provision for Motor Vehicle	<u>-</u>	<u>10,000</u>
	<u>\$23,938</u>	<u>\$40,699</u>

NOTE 7: NON INTEREST BEARING LIABILITIES

	2014	2013
	\$	\$
Monies held towards Projects		
CFBD – Safe to Roam	-	3,398
One Track for All	2,099	2,099
Bike Week	346	346
Coastal Cycleway Document	300	300
Seniors Safeway Project	131	131
Aboriginal Injury Prevention Project	500	-
CFBD – Printing	4,106	4,522
CFBD – Resources	5,857	4,656
CFBD – Club Funding	362	4,217
CFBD Indexation	691	437
Food Fairness	882	882
Men's Shed Additional	1,172	1,172
Men's Shed BBQ Fundraiser	1,316	1,316
Volunteer Training	568	2,000
Getting Sporty	1,069	7,159
Crew Park	3,527	2,727
Nowra Senior Community Project	307	307
SSCAP Admin	<u>2,551</u>	<u>2,596</u>
Total	<u>\$25,784</u>	<u>\$38,265</u>

NOTE 8: EQUITY

	2014	2013
	\$	\$
Retained Profits		
Balance at Start of Year	64,963	65,098
Add: Profit/(Loss) for Year	<u>1,148</u>	<u>(135)</u>
Balance at End of Year	<u>\$66,111</u>	<u>\$64,963</u>

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

TRUE AND FAIR CERTIFICATION BY MEMBERS OF THE COMMITTEE

In accordance with a resolution of the committee of Healthy Cities Illawarra Incorporated, the members of the committee declare that the financial statements as set out on pages 1 to 30:

- present a true and fair view of the financial position of Healthy Cities Illawarra Incorporated as at 30 June 2014 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act (New South Wales); and
- at the date of this statement, there are reasonable grounds to believe that Healthy Cities Illawarra Incorporated will be able to pay its debts as and when they fall due.

We are satisfied that:

- a) An amount equal to the total grant paid has been expended on the approved project/service according to conditions specified in the Funding and Performance Agreement with the Department/Area Health Service.
- b) Establishment of all reserves and provisions is justified/recorded in the minutes and represents funds set aside for: (detail)

.....

- c) A full and complete set of accounting and financial records has been maintained.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

.....

Dated this 17 day of November 2014

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

TRUE AND FAIR CERTIFICATION BY MEMBERS OF THE COMMITTEE

In accordance with a resolution of the committee of Healthy Cities Illawarra Incorporated, the members of the committee declare that the financial statements as set out on pages 1 to 30:

- present a true and fair view of the financial position of Healthy Cities Illawarra Incorporated as at 30 June 2014 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act (New South Wales); and
- at the date of this statement, there are reasonable grounds to believe that Healthy Cities Illawarra Incorporated will be able to pay its debts as and when they fall due.


We are satisfied that:

- a) An amount equal to the total grant paid has been expended on the approved project/service according to conditions specified in the Funding and Performance Agreement with the Department/Area Health Service.
- b) Establishment of all reserves and provisions is justified/recorded in the minutes and represents funds set aside for: (detail)

.....

- c) A full and complete set of accounting and financial records has been maintained.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Dated this 17 day of November 2014



Partners:

J. F. Akele- B.Com. CA

E. A. Kinnas - B.Com. CA

Reference #

**HEALTHY CITIES ILLAWARRA INCORPORATED
(ASSOCIATIONS INCORPORATIONS ACT 1984 NSW)
ABN: 83 964 176 052**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HEALTHY CITIES ILLAWARRA INCORPORATED**

We have audited the accompanying financial report, being a special purpose financial report, of Healthy Cities Illawarra Incorporated which comprises the committee's report, the assets and liabilities statement as at 30 June 2014, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of Healthy Cities Illawarra Incorporated is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act (New South Wales) and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

ABN: 19 985 169 409

WOLLONGONG Suite 6, Corrimal Mews, 104 Railway St, Corrimal NSW 2518

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Web: www.akelekinnas.com.au All Correspondence to: PO Box 225, Corrimal NSW, 2518

Liability limited by a scheme approved under Professional Standards Legislation



Chartered
Accountants

NUMBER ONE IN NUMBERS



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report presents fairly, in all material respects the financial position of Healthy Cities Illawarra Incorporated as at 30 June 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Act (New South Wales).

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Healthy Cities Illawarra Incorporated to meet the requirements of the Associations Incorporation Act (New South Wales). As a result, the financial report may not be suitable for another purpose.

Auditor's signature



AKELE KINNAS
Registered Auditor
Chartered Accountant

Auditor's address:

Suite 6, 104 Railway Street
CORRIMAL NSW 2518

Dated this 17 day of November 2014