

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Financial Statements
For the Year ended 30 June 2017

Healthy Cities Illawarra Incorporated

Annual Report for the Year Ended 30 June 2017

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Healthy Cities Illawarra Incorporated
Statement of Comprehensive Income
For the Year ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue	2	608,336	564,901
Employee Benefits Expense		227,606	212,368
Depreciation and Amortisation		6,835	7,879
Other Expenses		359,891	320,414
Profit before Income Tax	3	<u>14,004</u>	<u>24,240</u>
Total Comprehensive Income		<u>14,004</u>	<u>24,240</u>

The accompanying notes form part of these financial statements.

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Consolidated Profit & Loss Statement
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Consultancy Fee	73,225	2,160
Grants	451,473	442,569
Grants Unexpended Carried Forward	24,783	73,402
Interest Received	4,630	5,975
Gain/Loss on Sale of Fixed Assets	-	(9,918)
Membership Income	2,070	1,230
Other Income	133	13,715
Program Management Fees	52,022	13,041
Sponsorship	-	22,727
	608,336	564,901
EXPENDITURE		
Accountancy Fees	4,835	4,730
Administration Costs	11,558	11,420
Advertising	587	858
Borrowing Costs	-	377
Annual Leave	(3,473)	(5,617)
Audit Fee	9,780	11,000
Bank Fees	92	92
Catering	-	178
Cleaning & Rubbish Removal	1,339	1,613
Consultancy HPI	109,475	140,547
Computer Expenses	31	1,645
Depreciation Expenses	6,835	7,502
Electricity	4,210	4,291
Evaluation	300	8,700
Filling Fees	556	-
Fines	50	-
Chattel Mortgage Charges	1,233	564
Insurance	6,867	7,398
Long Service Leave	1,101	2,338
Meetings	126	124
Motor Vehicle Expenses	6,061	5,381
Program Costs	55,221	13,071
Office Supplies	3,236	1,097
Materials	-	119
Postage	209	246
Rent	33,932	32,306
Repairs & Maintenance	11,719	1,619
Other Occupancy Costs	654	660
Salary & Wages	222,343	211,647
Staff Training	-	9
Sick Leave	(12,674)	3,760
Staff Professional Development	8,522	2,659
Staff Amenities	194	253
Subscriptions	2,877	2,999
Sundry Expenses	169	308

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attached Compilation Report.*

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Consolidated Profit & Loss Statement
For the Year ended 30 June 2017

	2017	2016
	\$	\$
Superannuation Contributions	20,709	19,644
Telephone	7,520	7,141
Program Management Fee	51,510	8,001
Travelling	4,154	3,107
Other Employment Expenses	5,263	721
Workers Compensation Insurance	4,008	3,370
	<u>581,129</u>	<u>515,878</u>
Excess/(Deficiency) of Income Over Expenditure	<u>27,207</u>	<u>49,023</u>
Unexpended Grants Carried Forward	<u>(13,203)</u>	<u>(24,783)</u>
	13,203	24,783
Excess/(Deficiency) of Income Over Expenditure	<u><u>14,004</u></u>	<u><u>24,240</u></u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Healthy Cities Illawarra
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Consultancy Income	73,225	-
Grants	254,700	341,350
Sundry	40	8,425
	<u>327,965</u>	<u>349,775</u>
EXPENDITURE		
Accounting Fees	3,240	4,730
Accounting - Admin	11,558	11,420
Bank Fees	90	92
Audit & review of financial reports	1,080	11,000
Advertising	587	858
Computer Expenses	31	1,645
Annual Leave	8,099	(5,362)
Project Costs	-	45
Catering	-	70
Filling Fees	556	-
Cleaning & Rubbish Removal	1,339	1,613
Consultancy HPI	107,475	140,547
Evaluation	300	-
Electricity	4,210	4,291
Fines	50	-
Insurance	5,738	5,715
Provision for Long Service Leave	1,507	600
Meetings	126	83
MV Expenses	833	1,510
MV - Registration & Insurance	3,687	3,122
MV - Repairs & Maintenance	1,477	602
MV - Running Expenses	-	134
Office Supplies	3,236	1,007
Postage	209	234
Other Occupancy Costs	654	660
Rent	31,818	31,818
Repair & Maintenance - Equipment	9,024	1,619
Salary & Wages	103,743	106,679
Sick Leave	3,482	3,760
Conference & Seminars	2,671	494
Staff Amenities	194	253
Subscriptions	2,877	2,738
Sundry Expenses	76	308
Superannuation Contributions	9,808	9,902
Telephone	6,323	6,327
Travel	983	302
Other Employment Expenses	1,030	499
Workers Compensation Insurance	1,811	1,866
Program Management Fee	(1,956)	(1,405)

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Healthy Cities Illawarra
For the Year ended 30 June 2017

	2017	2016
	\$	\$
	<u>327,965</u>	<u>349,775</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Child Friendly By Design Workshops
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants	-	6,038
Grants Unexpended Carried Forward	-	10,181
	<u>-</u>	<u>16,219</u>
EXPENDITURE		
Superannuation Contribution	-	1,432
Evaluation	-	880
Provision for Long Service Leave	-	264
Program Costs	-	1,997
Salary & Wages	-	15,637
Travel	-	550
Other Employment Expenses	-	184
Conference	-	85
Telephone	-	137
Subscriptions	-	79
Workers Compensation Insurance	-	435
Program Management Fee	-	(4,144)
	<u>-</u>	<u>17,536</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>(1,317)</u>
Add Amounts Transferred from Human Resources	-	1,317
	<u>-</u>	<u>1,317</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Child Friendly By Design - 2013/14
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants Unexpended Carried Forward	-	3,241
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>3,241</u>
Less Amounts Transferred to Nikkie 2014/15	-	(3,241)
	-	3,241
Excess/(Deficiency) of Income Over Expenditure	<u><u>-</u></u>	<u><u>-</u></u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Centre Funds
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Other Income	27	-
Membership Income	2,070	1,230
Interest Received	4,630	5,975
Program Management Fees	27,072	13,041
Sponsorship	-	22,727
Gain/Loss on Sale of Fixed Assets	-	(9,918)
	<u>33,799</u>	<u>33,055</u>
EXPENDITURE		
Accounting Fees	1,595	-
Borrowing Costs	-	377
Audit & review of financial reports	8,700	-
Office Supplies	-	90
Long Service Leave	(1,776)	-
Bank Fees	2	-
Consultancy	2,000	-
Conference	5,133	282
Depreciation Expenses	6,835	7,502
Program Costs	15	-
Chattel Mortgage Charges	1,233	564
Annual Leave	(18,997)	-
Program Management Fee	29,221	-
Sick Leave	(19,294)	-
Telephone	191	-
Other Employment Expenses	33	-
Venue Hire	2,114	-
Repair & Maintenance - Equipment	2,695	-
Sundry Expenses	93	-
	<u>19,793</u>	<u>8,815</u>
Excess/(Deficiency) of Income Over Expenditure	<u>14,006</u>	<u>24,240</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Building Healthy Men ISLHD
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Miscellaneous Income	-	5,290
Grants Unexpended Carried Forward	13,563	53,550
Grants	10,000	-
Program Management Fees	24,950	-
	<u>48,513</u>	<u>58,840</u>
EXPENDITURE		
Insurance	1,129	1,058
Superannuation Contribution	3,845	3,457
Salary & Wages	41,337	37,242
Travel	-	85
Motor Vehicles	64	-
Catering	-	108
Materials	-	119
Subscriptions	-	182
Program Costs	1,043	2,299
Conference & Seminars	-	286
Provision for Long Service Leave	-	441
	<u>47,418</u>	<u>45,277</u>
Excess/(Deficiency) of Income Over Expenditure	<u>1,095</u>	<u>13,563</u>
Less Amounts Transferred to Unexpended Grants	(1,095)	(13,563)
	<u>(1,095)</u>	<u>(13,563)</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Aust Men's Shed Assoc 2016
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants	-	5,000
Grants Unexpended Carried Forward	5,000	-
	5,000	5,000
Excess/(Deficiency) of Income Over Expenditure	5,000	5,000
Less Amounts Transferred to Unexpended Grants	(5,000)	(5,000)
	(5,000)	(5,000)
Excess/(Deficiency) of Income Over Expenditure	-	-

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Barnardos DSS 2528
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants	-	61,515
EXPENDITURE		
Evaluation	-	7,713
Provision for Long Service Leave	-	815
Superannuation Contributions	-	3,374
Salary & Wages	-	35,223
Staff Training	-	9
Project Costs	-	3,164
Workers Compensation Insurance	-	937
Conference Costs	-	1,332
Program Management Fee	-	7,094
Insurance	-	625
Meetings	-	41
Postage	-	12
Venue Hire	-	322
Telephone	-	542
Travel	-	1,440
Motor Vehicle Expenses	-	5
	<u>-</u>	<u>62,648</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>(1,133)</u>
Add Amounts Transferred from CFBD Nikkie 2014/15	<u>-</u>	<u>1,133</u>
	<u>-</u>	<u>1,133</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
C4C Talk Program
For the Year ended 30 June 2017

	2017 \$	2016 \$
INCOME		
Grants Unexpended Carried Forward	6,220	-
Grants	177,409	28,666
	<u>183,629</u>	<u>28,666</u>
EXPENDITURE		
Provision for Annual Leave	7,425	-
Provision for Long Service Leave	1,370	218
Superannuation Contributions	7,056	941
Salary & Wages	77,263	9,253
Project Costs	51,841	5,083
Provision for Sick Leave	3,138	-
Conference Costs	718	48
Travel	3,171	665
Program Management Fee	24,245	6,103
Telephone	1,006	135
Other Employment Expenses	4,200	-
Workers Compensation Insurance	2,197	-
	<u>183,629</u>	<u>22,446</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>6,220</u>
Less Amounts Transferred to Unexpended Grants	-	6,220
	-	(6,220)
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
CFBD Nikkie 2014 -15
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants Unexpended Carried Forward	-	3,481
EXPENDITURE		
Annual Leave	-	(255)
Superannuation Contributions	-	338
Salary & Wages	-	5,124
Venue Hire	-	166
Other Employment Expenses	-	38
Travel	-	65
Project Costs	-	113
	<u>-</u>	<u>5,589</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>(2,108)</u>
Add Amounts Transferred from CFBD 2013/14	-	3,241
Less Amounts Transferred to Bernado	-	(1,133)
	<u>-</u>	<u>(2,108)</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
CFBD Tasmania Council
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Consultancy Fee	-	2,160
Grants Unexpended Carried Forward	-	501
	-	2,661
EXPENDITURE		
Computers	-	353
Salary & Wages	-	2,093
Superannuation Contributions	-	194
Project Costs	-	12
Motor Vehicles	-	8
	-	2,661
Excess/(Deficiency) of Income Over Expenditure	-	-

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Human Resources
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants Unexpended Carried Forward	-	2,448
EXPENDITURE		
Evaluation	-	107
Superannuation Contributions	-	6
Salary & Wages	-	396
Conference	-	132
Project Costs	-	358
Workers Compensation Insurance	-	132
	<u>-</u>	<u>1,131</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>1,317</u>
Less Amounts transferred to CFBD	<u>-</u>	<u>(1,317)</u>
	<u>-</u>	<u>(1,317)</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
School Talk Program
For the Year ended 30 June 2017

	2017 \$	2016 \$
INCOME		
Grants	3,000	-
Miscellaneous Income	66	-
	<u>3,066</u>	<u>-</u>
EXPENDITURE		
Program Costs	113	-
	<u>113</u>	<u>-</u>
Excess/(Deficiency) of Income Over Expenditure	<u>2,953</u>	<u>-</u>
Less Amounts Transferred to Unexpended Grants	2,953	-
	<u>(2,953)</u>	<u>-</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Income & Expenditure Statement
Tweens Talk Program
For the Year ended 30 June 2017

	2017	2016
	\$	\$
INCOME		
Grants	6,364	-
EXPENDITURE		
Program Costs	2,209	-
	<u>2,209</u>	<u>-</u>
Excess/(Deficiency) of Income Over Expenditure	<u>4,155</u>	<u>-</u>
Less Amounts Transferred to Unexpended Grants	4,155	-
	<u>(4,155)</u>	<u>-</u>
Excess/(Deficiency) of Income Over Expenditure	<u>-</u>	<u>-</u>

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Healthy Cities Illawarra Incorporated

ABN 83 964 176 052

Balance Sheet

As at 30 June 2017

	Note	2017 \$	2016 \$
Current Assets			
Cash and Cash Equivalents	5	308,553	284,366
Trade and Other Receivables	6	82,198	5,040
Other Current Assets		-	2,206
Total Current Assets		<u>390,751</u>	<u>291,612</u>
Non-Current Assets			
Property, Plant and Equipment	7	<u>21,555</u>	<u>28,390</u>
Total Non-Current Assets		<u>21,555</u>	<u>28,390</u>
Total Assets		<u>412,306</u>	<u>320,002</u>
Current Liabilities			
Trade and Other Payables	8	154,362	85,589
Financial Liabilities	9	66,565	41,995
Short Term Provisions	10	12,751	27,797
Total Current Liabilities		<u>233,678</u>	<u>155,381</u>
Total Liabilities		<u>233,678</u>	<u>155,381</u>
Net Assets		<u>178,628</u>	<u>164,624</u>
Equity			
Retained Profits		178,628	164,624
Total Equity		<u>178,628</u>	<u>164,624</u>

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Statement of Changes in Equity
For the Year ended 30 June 2017

	2017	2016
	\$	\$
Retained Earnings		
Balance at 1 July 2016	164,624.	140,384
Profit Attributable to Members	14,004	24,240
Balance at 30 June 2017	<u>178,628</u>	<u>164,624</u>

The accompanying notes form part of these financial statements.

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Statement of Cash Flows
For the Year ended 30 June 2017

	2017	2016
	\$	\$
Cash Flows from Operating Activities:		
Receipts from Customers	524,753	592,635
Payments to Suppliers & Employees	(499,939)	(755,132)
Interest Received	6,427	5,975
Net Cash Provided by (Used in) Operating Activities	31,241	(156,522)
Cash Flows from Investing Activities		
Proceeds from Sale of Plant & Equipment	-	4,545
Payments for Property, Plant & Equipment	-	(25,053)
Net Cash Provided by (Used In) Investing Activities	-	(20,508)
Cash Flows from Financing Activities:		
Proceeds from Borrowings	-	16,950
Repayment for Borrowings	(7,055)	-
Net Cash Provided by (Used in) Financing Activities	(7,055)	16,950
Net Increase (Decrease) in Cash Held	24,187	(160,080)
Cash at Beginning of Year	284,367	444,446
Cash at the End of the Year	308,553	284,366

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Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Statement of Cash Flows
For the Year ended 30 June 2017

	2017	2016
	\$	\$
NOTES TO THE STATEMENT OF CASH FLOWS		
Reconciliation of Cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
IMB Passbook Account	225,340	203,525
IMB Operating Account	34	106
IMB Healthy Active Aust Account	2,778	218
IMB Fundraising Account	25	25
Term Deposits	80,000	80,000
Cash on Hand	376	492
	<u>308,553</u>	<u>284,366</u>
 Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax		
Operating Profit (Loss) after Income Tax	14,004	24,240
Non Cash Flows in Operating Profit		
Depreciation	6,835	7,502
Loss on Sale of Non-Current Assets	-	9,918
Changes in Assets & Liabilities		
Decrease (Increase) in Current Receivables	(77,158)	23,794
Decrease (Increase) in Other Assets	2,206	(2,206)
Increase (Decrease) in Current Payables	100,400	(219,435)
Increase (Decrease) in Provisions	(15,046)	(335)
Net Cash Provided by/(Used In) Operating Activities	<u>31,241</u>	<u>(156,522)</u>

The accompanying notes form part of these financial statements.

Healthy Cities Illawarra Incorporated

ABN 83 964 176 052

Notes to the Financial Statements

For the Year ended 30 June 2017

1. Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes.

(b) Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents and presented within current liabilities on the balance sheet.

(c) Provisions

Provisions are recognised when the organisation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(d) Employee Benefits

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

(e) Property, Plant and Equipment

Property, plant and equipment are carried at cost. All assets excluding freehold land, are depreciated over their useful lives to the organisation.

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

(f) Income Tax

The organization is income exempt as endorsed by Australian Charities and Not-for-profits Commission (ACNC). expenses recognised that are recoverable.

(g) Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

Sale of Goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

These notes should be read in conjunction with the attached Compilation Report.

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Notes to the Financial Statements
For the Year ended 30 June 2017

Interest Revenue

Interest is recognised using the effective interest method.

Rendering of Services

Revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

(h) **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Notes to the Financial Statements
For the Year ended 30 June 2017

	2017	2016
	\$	\$
2. Revenue		
Sales Revenue		
Rendering Services	549,481	540,858
	<u>549,481</u>	<u>540,858</u>
Other Income		
Interest Received	4,630	5,975
Gain/Loss on Sale of Fixed Assets	-	(9,918)
Membership Income	2,070	1,230
Other Income	133	13,715
Program Management Fees	52,022	13,041
	<u>58,855</u>	<u>24,043</u>
	<u>608,336</u>	<u>564,901</u>
3. Expenses		
Employee Benefits Expense	226,576	211,869
Depreciation and Amortisation Expenses	6,835	7,879
Other Expenses	359,891	320,414
	<u>593,302</u>	<u>540,612</u>
4. Profit for the Year		
Profit before income tax expense from continuing operations includes the following specific expenses:		
Charging as Expense		
Movements in Provisions		
Depreciation		
- Depreciation of Property, Plant and Equipment	6,835	7,502
Remuneration of the Auditor:-		
Audit & review of financial reports	9,780	11,000

These notes should be read in conjunction with the attached Compilation Report.

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Notes to the Financial Statements
For the Year ended 30 June 2017

	2017	2016
	\$	\$
5. Cash and Cash Equivalents		
Cash at Bank		
IMB Passbook Account	225,340	203,525
IMB Operating Account	34	106
IMB Healthy Active Aust Account	2,778	218
IMB Fundraising Account	25	25
Term Deposits	80,000	80,000
Cash on Hand	376	492
	308,553	284,366
6. Trade and Other Receivables		
Current		
Trade Debtors	82,198	4,248
Provision for GST	-	792
	82,198	5,040
Total Trade and Other Receivables	82,198	5,040
7. Property, Plant and Equipment		
Plant and Equipment		
Motor Vehicles & Trailers	25,052	25,052
Less Accumulated Depreciation & Impairment	9,279	4,021
	15,773	21,031
Office Furniture & Equipment	52,343	52,343
Less Accumulated Depreciation & Impairment	46,561	44,984
	5,782	7,359
Total Plant and Equipment	21,555	28,390
8. Trade and Other Payables		
Current		
Accruals	13,686	9,069
Trade Creditors	131,799	72,818
PAYGW Payable	3,666	3,702
Provision for GST	5,211	-
	154,362	85,589
Total Trade and Other Payables	154,362	85,589

These notes should be read in conjunction with the attached Compilation Report.

Healthy Cities Illawarra Incorporated
ABN 83 964 176 052
Notes to the Financial Statements
For the Year ended 30 June 2017

	2017	2016
	\$	\$
9. Financial Liabilities		
Current		
Unexpended Grants		
- Men's Shed 2014-15	1,095	13,563
- Aust Men Shed 2016	5,000	5,000
- C4C Talk Program	-	6,220
- Tweens TALK Program	4,155	-
- School TALK Program	2,953	-
Non Interest Bearing Liabilities		
- C4C Talk	42,467	262
- Food Fairness	1,000	-
Hire Purchase		
Chattel Mortgage	10,202	17,853
Less Unexpired Charges	307	903
	9,895	16,950
	66,565	41,995
Total Financial Liabilities	66,565	41,995
10. Provisions		
Current		
Provision for Sick Leave	-	12,675
Provision for Long Service Leave	6,225	5,123
Provision for Annual Leave	6,526	9,999
	12,751	27,797
Total Provisions	12,751	27,797

These notes should be read in conjunction with the attached Compilation Report.

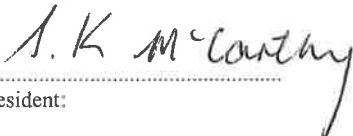
Healthy Cities Illawarra Incorporated Statement by Members of the Committee


The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial statements:

1. Presents fairly the financial position of Healthy Cities Illawarra Incorporated as at 30 June 2017 and its performance for the year ended on that date.
2. 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.

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


.....
President:


.....
Treasurer:

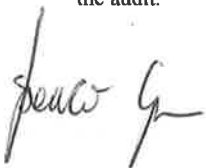
Dated 7th September 2017

**Auditors Independence Declaration
Under Section 307C of the Corporations Act 2001**

To the Directors of Healthy Cities Illawarra Incorporated

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017, there have been:

- a) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.



Spencer Green
O'Donnell Hennessy & Co
1/41 Market St, Wollongong

Dated this 07th day of September 2017

Healthy Cities Illawarra Incorporated Compilation Report To Healthy Cities Illawarra Incorporated

We have compiled the accompanying special purpose financial statements of Healthy Cities Illawarra Incorporated, which comprise the statement of financial position as at 30 June 2017, the statement of profit and loss, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee of Management

The Committee of Management is solely responsible for the information contained in the special purpose financial statements and has determined that the basis of accounting used is appropriate to meet the needs of the Committee of Management and for the purpose that the financial statements were prepared.

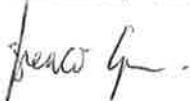
Our Responsibility

On the basis of information provided by the Committee of Management, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the Committee of Management. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

O'Donnell Hennessy & Co
Chartered Accountants
1/41, Market St, Wollongong



Spencer Green

Date 07th September 2017

HEALTHY CITIES ILLAWARRA INCORPORATED

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF HEALTHY CITIES
ILLAWARRA INCORPORATED**

Opinion

We have audited the accompanying financial report of Healthy Cities Illawarra Incorporated (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2017, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion the financial report of Healthy Cities Illawarra Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the 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 financial report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Healthy Cities Illawarra Incorporated to meet the requirements of the ACNC Act and the Regulations. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management 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.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 financial report,
- Obtain an understanding of internal control relevant to the audit in order to design
- Evaluate the appropriateness of accounting policies used and the reasonableness of
- Conclude on the appropriateness of the committee's use of the going concern basis
- Evaluate the overall presentation, structure and content of the financial report,

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



SPENCER GREEN
Registered Company Auditor Number: 428478
Chartered Accountants

O'DONNELL HENNESSY & CO.
1/41 Market Street
WOLLONGONG NSW 2500

Date: 07th September 2017

