

**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Financial Statements**  
**For the Year ended 30 June 2016**

# Healthy Cities Illawarra Incorporated

## Annual Report for the Year Ended 30 June 2016

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**Healthy Cities Illawarra Incorporated**  
**Statement of Comprehensive Income**  
**For the Year ended 30 June 2016**

	Note	2016 \$	2015 \$
Revenue	2	564,901	775,086
Employee Benefits Expense		212,368	260,368
Depreciation and Amortisation		7,879	7,610
Other Expenses		320,414	432,588
<b>Profit before Income Tax</b>	3	<u>24,240</u>	<u>74,520</u>
<b>Total Comprehensive Income</b>		<u>24,240</u>	<u>74,520</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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Consultancy Fee	2,160	9,985
Grants	442,569	565,747
Grants Unexpended Carried Forward	73,402	136,202
Interest Received	5,975	10,205
Gain/Loss on Sale of Fixed Assets	(9,918)	-
Membership Income	1,230	(807)
Other Income	13,715	249
Program Management Fees	13,041	30,778
Sponsorship	22,727	22,727
	564,901	775,086
<b>EXPENDITURE</b>		
Accountancy Fees	4,730	13,959
Administration Costs	11,420	12,609
Advertising	858	2,026
Borrowing Costs	377	-
Annual Leave	(5,617)	7,044
Audit Fee	11,000	10,000
Bank Fees	92	101
Catering	178	929
Cleaning & Rubbish Removal	1,613	2,295
Consultancy HPI	140,547	152,000
Computer Expenses	1,645	2,045
Depreciation Expenses	7,502	7,610
Electricity	4,291	4,599
Evaluation	8,700	-
Donations	-	35
Fines	-	340
Chattel Mortgage Charges	564	-
Insurance	7,398	8,100
Long Service Leave	2,338	(2,850)
Meetings	124	217
Motor Vehicle Expenses	5,381	8,976
Program Costs	13,071	33,689
Office Supplies	1,097	1,010
Materials	119	1,110
Postage	246	257
Rent	32,306	33,961
Repairs & Maintenance	1,619	1,047
Other Occupancy Costs	660	-
Salary & Wages	211,647	260,368
Staff Training	9	871
Sick Leave	3,760	-
Staff Professional Development	2,659	5,799
Staff Amenities	253	740
Subscriptions	2,999	3,207
Sundry Expenses	308	678

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Consolidated Profit & Loss Statement**  
**For the Year ended 30 June 2016**

	2016	2015
	\$	\$
Superannuation Contributions	19,644	20,993
Telephone	7,141	7,615
Program Management Fee	8,001	18,122
Travelling	3,107	4,722
Utilities	-	903
Other Employment Expenses	721	-
Workers Compensation Insurance	3,370	2,036
	<u>515,878</u>	<u>627,163</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>49,023</u>	<u>147,923</u>
Unexpended Grants Carried Forward	<u>(24,783)</u>	<u>(73,403)</u>
	<u>(24,783)</u>	<u>(73,403)</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u><u>24,240</u></u>	<u><u>74,520</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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants	341,350	428,100
Membership Income	-	(337)
Grants Unexpended Carried Forward	-	7,075
Sundry	8,425	(3,242)
	<u>349,775</u>	<u>431,596</u>
<b>EXPENDITURE</b>		
Accounting Fees	4,730	13,885
Accounting - Admin	11,420	12,609
Bank Fees	92	100
Audit & review of financial reports	11,000	10,000
Advertising	858	774
Computer Expenses	1,645	2,045
Annual Leave	(5,362)	7,044
Project Costs	45	68
Catering	70	118
Cleaning & Rubbish Removal	1,613	2,295
Consultancy HPI	140,547	152,000
Electricity	4,291	4,599
Fines	-	340
Insurance	5,715	5,705
Provision for Long Service Leave	600	(2,850)
Meetings	83	217
MV Expenses	1,510	8,739
MV - Registration & Insurance	3,122	-
MV - Repairs & Maintenance	602	-
MV - Running Expenses	134	-
Office Supplies	1,007	909
Postage	234	257
Other Occupancy Costs	660	-
Rent	31,818	31,751
Repair & Maintenance - Equipment	1,619	1,047
Salary & Wages	106,679	163,089
Staff Training	-	374
Sick Leave	3,760	-
Conference & Seminars	494	2,309
Staff Amenities	253	592
Subscriptions	2,738	3,025
Sundry Expenses	308	412
Superannuation Contributions	9,902	12,409
Telephone	6,327	6,768
Travel	302	341
Utilities	-	903
Other Employment Expenses	499	-
Workers Compensation Insurance	1,866	2,036

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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 2016**

	2016	2015
	\$	\$
Program Management Fee	(1,405)	-
	349,775	443,910
<b>Excess/(Deficiency) of Income Over Expenditure</b>	-	(12,314)

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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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants	6,038	-
Grants Unexpended Carried Forward	10,181	10,484
	16,219	10,484
<b>EXPENDITURE</b>		
Superannuation Contribution	1,432	-
Evaluation	880	-
Provision for Long Service Leave	264	-
Program Costs	1,997	273
Salary & Wages	15,637	-
Travel	550	30
Other Employment Expenses	184	-
Conference	85	-
Telephone	137	-
Subscriptions	79	-
Workers Compensation Insurance	435	-
Program Management Fee	(4,144)	-
	17,536	303
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<b>(1,317)</b>	<b>10,181</b>
Less Amounts Transferred to Unexpended Grants	-	(10,181)
Add Amounts Transferred from Human Resources	1,317	-
	1,317	(10,181)
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<b>-</b>	<b>-</b>

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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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants Unexpended Carried Forward	3,241	5,602
<b>EXPENDITURE</b>		
Parking	-	4
Superannuation Contributions	-	272
Salary & Wages	-	1,935
Rent	-	46
Program Costs	-	104
	-	2,361
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<b>3,241</b>	<b>3,241</b>
Less Amounts Transferred to Unexpended Grants	-	(3,241)
Less Amounts Transferred to Nikkie 2014/15	(3,241)	-
	<b>(3,241)</b>	<b>3,241</b>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<b>-</b>	<b>-</b>

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Income & Expenditure Statement**  
**Centre Funds**  
**For the Year ended 30 June 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Other Income	-	3,331
Membership Income	1,230	(470)
Interest Received	5,975	10,205
Grants Unexpended Carried Forward	-	29,979
Program Management Fees	13,041	30,778
Sponsorship	22,727	22,727
Gain/Loss on Sale of Fixed Assets	(9,918)	-
	<u>33,055</u>	<u>96,550</u>
<b>EXPENDITURE</b>		
Insurance	-	111
Office Supplies	90	-
Other Employment Expenses	-	9
Bank Fees	-	1
Conference	282	1,982
Depreciation Expenses	7,502	7,610
Borrowing Costs	377	-
Chattel Mortgage Charges	564	-
	<u>8,815</u>	<u>9,713</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>24,240</u>	<u>86,837</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>24,240</u>	<u>86,837</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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Miscellaneous Income	5,290	160
Grants Unexpended Carried Forward	53,550	53,550
Grants	-	47,929
	<u>58,840</u>	<u>101,639</u>
<b>EXPENDITURE</b>		
Insurance	1,058	2,284
Donations	-	35
Superannuation Contribution	3,457	2,976
Salary & Wages	37,242	33,480
Travel	85	273
Motor Vehicles	-	62
Catering	108	510
Materials	119	1,096
Sundry Expenses	-	133
Program Management Fee	-	6,985
Accounting Fees	-	74
Subscriptions	182	182
Program Costs	2,299	-
Conference & Seminars	286	-
Provision for Long Service Leave	441	-
	<u>45,277</u>	<u>48,090</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>13,563</u>	<u>53,550</u>
Less Amounts Transferred to Unexpended Grants	(13,563)	(53,550)
	<u>(13,563)</u>	<u>(53,550)</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>-</u>	<u>-</u>

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Income & Expenditure Statement**  
**Men's Shed - Vision Impair**  
**For the Year ended 30 June 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants Unexpended Carried Forward	-	250
<b>EXPENDITURE</b>		
Project Costs	-	250
	<u>-</u>	<u>250</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants	5,000	-
<b>Excess/(Deficiency) of Income Over Expenditure</b>	5,000	-
Less Amounts Transferred to Unexpended Grants	(5,000)	-
	(5,000)	-
<b>Excess/(Deficiency) of Income Over Expenditure</b>	-	-

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Income & Expenditure Statement**  
**Crew Park Improvement**  
**For the Year ended 30 June 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants Unexpended Carried Forward	-	29,262
<b>EXPENDITURE</b>		
Project Costs	-	29,262
	-	29,262
<b>Excess/(Deficiency) of Income Over Expenditure</b>	-	-

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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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants	61,515	-
<b>EXPENDITURE</b>		
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>62,648</u>	<u>-</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u><u>(1,133)</u></u>	<u><u>-</u></u>
Add Amounts Transferred from CFBD Nikkie 2014/15	<u>1,133</u>	<u>-</u>
	<u>1,133</u>	<u>-</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u><u>-</u></u>	<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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants	28,666	-
<b>EXPENDITURE</b>		
Provision for Long Service Leave	218	-
Superannuation Contributions	941	-
Salary & Wages	9,253	-
Project Costs	5,083	-
Conference Costs	48	-
Travel	665	-
Program Management Fee	6,103	-
Telephone	135	-
	22,446	-
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<b>6,220</b>	<b>-</b>
Less Amounts Transferred to Unexpended Grants	(6,220)	-
	(6,220)	-
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<b>-</b>	<b>-</b>

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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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants	-	80,000
Grants Unexpended Carried Forward	3,481	-
	<u>3,481</u>	<u>80,000</u>
<b>EXPENDITURE</b>		
Advertising	-	1,252
Catering	-	301
Annual Leave	(255)	-
Motor Vehicles	-	6
Superannuation Contributions	338	4,425
Salary & Wages	5,124	51,334
Office Supplies	-	101
Materials	-	14
Venue Hire	166	2,164
Telephone	-	847
Other Employment Expenses	38	-
Travel	65	3,823
Project Costs	113	3,152
Staff Training	-	497
Program Management Fee	-	8,472
Sundry Expenses	-	133
	<u>5,589</u>	<u>76,521</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>(2,108)</u>	<u>3,481</u>
Less Amounts Transferred to Unexpended Grants	-	(3,481)
Add Amounts Transferred from CFBD 2013/14	3,241	-
Less Amounts Transferred to Bernado	(1,133)	-
	<u>2,108</u>	<u>3,481</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<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 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Consultancy Fee	2,160	9,985
Grants Unexpended Carried Forward	501	-
	<u>2,661</u>	<u>9,985</u>
<b>EXPENDITURE</b>		
Computers	353	2,015
Salary & Wages	2,093	4,795
Superannuation Contributions	194	456
Travel	-	255
Project Costs	12	502
Conference	-	1,157
Staff Amenities	-	139
Motor Vehicles	8	165
	<u>2,660</u>	<u>9,484</u>
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>-</u>	<u>501</u>
Less Amounts Transferred to Unexpended Grants	-	(501)
	-	(501)
<b>Excess/(Deficiency) of Income Over Expenditure</b>	<u>-</u>	<u>-</u>

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Income & Expenditure Statement**  
**Human Resources**  
**For the Year ended 30 June 2016**

	2016	2015
	\$	\$
<b>INCOME</b>		
Grants Unexpended Carried Forward	2,448	-
Grants	-	9,718
	2,448	9,718
<b>EXPENDITURE</b>		
Evaluation	107	-
Superannuation Contributions	6	455
Salary & Wages	396	5,735
Conference	132	351
Project Costs	358	78
Workers Compensation Insurance	132	-
Program Management Fee	-	650
	1,131	7,269
<b>Excess/(Deficiency) of Income Over Expenditure</b>	1,317	2,448
Less Amounts Transferred to Unexpended Grants	-	2,448
Less Amounts transferred to CFBD	(1,317)	-
	(1,317)	(2,448)
<b>Excess/(Deficiency) of Income Over Expenditure</b>	-	-

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Balance Sheet**  
**As at 30 June 2016**

	Note	2016 \$	2015 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	5	284,365	444,445
Trade and Other Receivables	6	5,040	28,834
Other Current Assets		2,206	-
<b>Total Current Assets</b>		<u>291,611</u>	<u>473,279</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	7	28,390	25,303
<b>Total Non-Current Assets</b>		<u>28,390</u>	<u>25,303</u>
<b>Total Assets</b>		<u>320,001</u>	<u>498,582</u>
<b>Current Liabilities</b>			
Trade and Other Payables	8	85,589	245,268
Financial Liabilities	9	41,995	84,798
Short Term Provisions	10	27,797	28,132
<b>Total Current Liabilities</b>		<u>155,381</u>	<u>358,198</u>
<b>Total Liabilities</b>		<u>155,381</u>	<u>358,198</u>
<b>Net Assets</b>		<u>164,621</u>	<u>140,384</u>
<b>Equity</b>			
Retained Profits		164,621	140,384
<b>Total Equity</b>		<u>164,621</u>	<u>140,384</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 2016**

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	2016	2015
	\$	\$
<b>Retained Earnings</b>		
Balance at 1 July 2015	140,381	65,861
Profit Attributable to Members	24,240	74,520
Balance at 30 June 2016	<u>164,621</u>	<u>140,381</u>

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Statement of Cash Flows**  
**For the Year ended 30 June 2016**

	2016 \$	2015 \$
<b>Cash Flows from Operating Activities:</b>		
Receipts from Customers	592,635	796,959
Payments to Suppliers & Employees	(755,132)	(634,005)
Interest Received	5,975	10,205
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>(156,522)</u>	<u>173,159</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sale of Plant & Equipment	4,545	-
Payments for Property, Plant & Equipment	(25,053)	(1,059)
<b>Net Cash Provided by (Used In) Investing Activities</b>	<u>(20,508)</u>	<u>(1,059)</u>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from Borrowings	16,950	-
<b>Net Cash Provided by (Used in) Financing Activities</b>	<u>16,950</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash Held</b>	<u>(160,080)</u>	<u>172,100</u>
<b>Cash at Beginning of Year</b>	444,445	272,345
<b>Cash at the End of the Year</b>	<u>284,365</u>	<u>444,445</u>

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**Healthy Cities Illawarra Incorporated**  
**ABN 83 964 176 052**  
**Statement of Cash Flows**  
**For the Year ended 30 June 2016**

	2016	2015
	\$	\$
<b>NOTES TO THE STATEMENT OF CASH FLOWS</b>		
<b>Reconciliation of Cash</b>		
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	203,524	362,971
IMB Operating Account	106	148
IMB Healthy Active Aust Account	218	801
IMB Fundraising Account	25	25
Term Deposits	80,000	80,000
Cash on Hand	492	500
	284,365	444,445
 <b>Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax</b>		
Operating Profit (Loss) after Income Tax	24,240	74,523
Non Cash Flows in Operating Profit		
Depreciation	7,502	7,610
Decrease (Increase) in Other Assets	(2,206)	-
Loss on Sale of Non-Current Assets	9,918	-
Changes in Assets & Liabilities		
Decrease (Increase) in Current Receivables	23,794	32,078
Increase (Decrease) in Current Payables	(219,435)	54,754
Increase (Decrease) in Provisions	(335)	4,194
<b>Net Cash Provided by/(Used In) Operating Activities</b>	(156,522)	173,159

*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 2016**

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**1. Summary of Significant Accounting Policies**

**(a) Basis of Preparation**

The committee members have prepared the financial statements on the basis that the organisation is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of committee members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the committee members have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless otherwise stated.

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**

Provision is made for the organisation's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

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.

Employee benefits are presented as current liabilities in the balance sheet if the organisation does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

**(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.

*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 2016**

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(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.

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.

Other Revenue

Other revenue is recognised when the entity is entitled to the funds.

(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 2016**

	2016	2015
	\$	\$
<b>2. Revenue</b>		
<b>Sales Revenue</b>		
Rendering Services	540,858	734,661
	540,858	734,661
<b>Other Income</b>		
Interest Received	5,975	10,205
Gain/Loss on Sale of Fixed Assets	(9,918)	-
Membership Income	1,230	(807)
Other Income	13,715	249
Program Management Fees	13,041	30,778
	24,043	40,425
	564,901	775,086
<b>3. Expenses</b>		
Employee Benefits Expense	211,869	260,368
Depreciation and Amortisation Expenses	7,879	7,610
Advertising	858	2,026
Bank Fees	92	101
Insurance	1,683	2,395
Postage	12	-
Rent	32,306	33,961
Motor Vehicle Expenses	6,478	9,986
Repairs & Maintenance	1,619	1,047
Telephone	7,141	7,615
Other Expenses	263,616	369,495
	533,553	694,604
<b>4. Profit for the Year</b>		
Profit before income tax expense from continuing operations includes the following specific expenses:		
<b>Charging as Expense</b>		
Movements in Provisions		
Depreciation		
- Depreciation of Property, Plant and Equipment	7,502	7,610
Other Provisions:-		
- Employee Benefits	3,760	-
Net Expenses Resulting from Movement in Provisions	11,262	7,610
Remuneration of the Auditor:-		
Audit & review of financial reports	11,000	10,000
	11,000	10,000

*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 2016**

	2016	2015
	\$	\$
<b>5. Cash and Cash Equivalents</b>		
Cash at Bank		
IMB Passbook Account	203,524	362,971
IMB Operating Account	106	148
IMB Healthy Active Aust Account	218	801
IMB Fundraising Account	25	25
Term Deposits	80,000	80,000
Cash on Hand	492	500
	284,365	444,445
<b>6. Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	4,248	7,771
Provision for GST	792	21,063
	5,040	28,834
<b>Total Trade and Other Receivables</b>	<b>5,040</b>	<b>28,834</b>
<b>7. Property, Plant and Equipment</b>		
<b>Plant and Equipment</b>		
Motor Vehicles & Trailers	25,052	44,439
Less Accumulated Depreciation & Impairment	4,021	28,555
	21,031	15,884
Office Furniture & Equipment	52,343	52,343
Less Accumulated Depreciation & Impairment	44,984	42,924
	7,359	9,419
<b>Total Plant and Equipment</b>	<b>28,390</b>	<b>25,303</b>
<b>8. Trade and Other Payables</b>		
<b>Current</b>		
Accruals	9,069	12,600
Trade Creditors	72,818	225,354
PAYGW Payable	3,702	7,314
<b>Total Trade and Other Payables</b>	<b>85,589</b>	<b>245,268</b>

*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 2016**

	2016	2015
	\$	\$
<b>9. Financial Liabilities</b>		
<b>Current</b>		
Unexpended Grants		
- Child Friendly By Design	-	10,181
- Men's Shed 2014-15	13,563	53,550
- CFBD Tasmania CC Council	-	501
- Human Resource - Addition	-	2,448
- CFBD Nikke 2014 - 15	-	3,481
- CFBD 2013 -14	-	3,241
- Aust Men Shed 2016	5,000	-
- C4C Talk Program	6,220	-
Non Interest Bearing Liabilities		
- Aboriginal Injury Prevention Project	-	500
- CFBD Printing	-	3,562
- CFBD Resources	262	5,261
- CFBD Club Funding	-	166
- Food Fairness	-	882
- Volunteer Training	-	288
- Crew Park	-	737
Hire Purchase		
Chattel Mortgage	17,853	-
Less Unexpired Charges	903	-
	16,950	-
	41,995	84,798
<b>Total Financial Liabilities</b>	<b>41,995</b>	<b>84,798</b>
<b>10. Provisions</b>		
<b>Current</b>		
Provision for Sick Leave	12,675	8,915
Provision for Long Service Leave	5,123	3,601
Provision for Annual Leave	9,999	15,616
	27,797	28,132
<b>Total Provisions</b>	<b>27,797</b>	<b>28,132</b>

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

## Healthy Cities Illawarra Incorporated Statement by Members of the Committee


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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 2016 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 14/09/2016

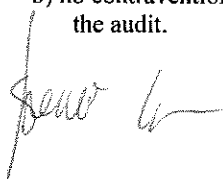
**Auditors Independence Declaration  
Under Section 307C of the Corporations Act 2001**

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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 2016, 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

7 Atchison Street, Wollongong

Dated this 27<sup>th</sup> day of SEPTEMBER 2016

## **Healthy Cities Illawarra Incorporated**

### **Compilation Report To Healthy Cities Illawarra Incorporated**

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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 2016, 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.

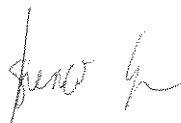
#### Our Responsibility

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  
7 Atchison Street, Wollongong



Spencer Green  
27 September 2016

**Healthy Cities Illawarra Incorporated  
Independent Auditor's Report  
to the Members of  
Healthy Cities Illawarra Incorporated**

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**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report of Healthy Cities Illawarra Incorporated, which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities' declaration.

*Responsible Entities' Responsibility for the Financial Report*

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and 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 judgement, 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 responsible entities' preparation of the financial report that gives a true and fair view 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 registered entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the responsible entities, as well as evaluating the overall presentation of the financial report.

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



**Healthy Cities Illawarra Incorporated  
Independent Auditor's Report  
to the Members of  
Healthy Cities Illawarra Incorporated**

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*Independence*

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

*Opinion*

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 2016 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 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

*Basis of Accounting*

Without the modification of our audit opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

Name of Firm: O'Donnell Hennessy & Co



Name of Partner: Spencer Green

Address: Wollongong

Date: 28/9/16