

Financial Statements

St Kilda Police & Citizens Youth Club Inc

ABN 68 206 026 983

For the year ended 30 June 2024

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Statement of Profit or Loss and Other Comprehensive Income

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2024

	NOTES	2024	2023
Income			
Fundraising income		381,444	681,515
Provision of services	7	404,135	362,780
Net sales - Olive's Lane Cafe		54,775	68,660
Grants	5	219,810	220,167
Donations		154,833	127,491
Rental revenue		19,779	30,884
Other income	6	2,265	3,411
Total Income		1,237,041	1,494,908
Cost of Sales			
Olive's Lane Cafe		30,122	34,597
Gross Surplus		1,206,919	1,460,311
Expenditure			
Auditors remuneration		8,700	9,200
Bank charges		7,051	4,747
Finance costs		21,575	7,884
Software subscriptions		11,656	8,471
Program supplies and activities	8	63,937	81,975
Depreciation	9	37,906	43,430
Employment costs	10	839,526	813,647
Fundraising expenses		316,371	418,925
Other expenses		152,071	133,100
Total Expenditure		1,458,792	1,521,380
Current Year (Deficit) Before Other Comprehensive Income (Loss)		(251,873)	(61,069)
Comprehensive (Loss) Income			
Items that will not be classified subsequently to profit and loss			
Non-cash Donations towards building construction		595,258	-
Building construction costs written-off		(821,204)	-
Loss on disposal of Property		(67,254)	-
Total Comprehensive (Loss) Income		(293,200)	-
Net Current Year (Deficit) Surplus		(545,073)	(61,069)

The accompanying notes form part of these financial statements.

Statement of Financial Position

St Kilda Police & Citizens Youth Club Inc

As at 30 June 2024

	NOTES	30 JUNE 2024	30 JUNE 2023
Assets			
Current Assets			
Cash & Cash Equivalents	11	966,708	280,530
Trade and Other Receivables	12	120,661	131,300
Inventories	13	3,520	2,796
GST Receivable		3,566	3,526
Total Current Assets		1,094,455	418,153
Non-Current Assets			
Plant and Equipment, Vehicles	14	115,173	134,729
Land & Buildings	15	2,900,000	5,302,658
Intangibles		-	355
Total Non-Current Assets		3,015,173	5,437,742
Total Assets		4,109,628	5,855,895
Liabilities			
Current Liabilities			
Trade and Other Payables	16	139,987	180,139
Income in Advance	17	130,566	224,666
Employee Entitlements	18	73,743	58,299
Financial liabilities	19	-	37,908
Total Current Liabilities		344,296	501,012
Non-Current Liabilities			
Employee Entitlements	18	13,727	21,103
Financial liabilities	19	-	391,844
Other Payables	16	-	595,258
Total Non-Current Liabilities		13,727	1,008,205
Total Liabilities		358,023	1,509,217
Net Assets		3,751,605	4,346,678
Member's Funds			
Retained earnings		1,984,589	2,529,662
Asset revaluation surplus		1,767,016	1,817,016
Total Member's Funds		3,751,605	4,346,678

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2024

	NOTES	2024	2023
Equity			
Opening Balance		4,346,678	4,057,747
Increases			
(Deficit) / Surplus for the Period		(545,073)	(61,069)
Reserves	15	(50,000)	350,000
Total Increases		(595,073)	288,931
Total Equity		3,751,605	4,346,678

The accompanying notes form part of these financial statements.

Statement of Cash Flows

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2024

	2024	2023
Cash flows from Operating Activities		
Receipts from customers	1,204,046	1,490,718
Payments to suppliers and employees	(1,487,711)	(1,553,431)
Net interest paid	(21,147)	(7,884)
Cash receipts from other operating activities	(780)	855
Total Cash flows from Operating Activities	(305,592)	(69,742)
Cash flows from Investing Activities		
Net Proceeds from sales of property, plant and equipment	1,467,007	-
Payment for property, plant and equipment	(45,487)	(88,822)
Total Cash flows from Investing Activities	1,421,520	(88,822)
Cash flows from Financing Activities		
Repayment of borrowings	(429,750)	(25,155)
Total Cash flows from Financing Activities	(429,750)	(25,155)
Net increase/(decrease) in cash held	686,178	(183,720)
Cash Balances		
Opening cash balance	280,530	464,250
Closing cash balance	966,708	280,530
Movement in cash	686,178	(183,720)

Notes of the Financial Statements

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2024

The financial statements cover St Kilda Police & Citizens Youth Club Inc as an individual entity, being a not-for-profit Association incorporated in Victoria under requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, and *Associations Incorporation Reform Act 2012* ('the Act').

The principal activities of the Association for the year ended 30 June 2024 were delivering Youth Programs in Melbourne that mentor and engage youth of all ages and backgrounds with recreational activities. Our ultimate goal is to provide support and training to develop future leaders with programs that empower youth for life.

The functional and presentation currency of St Kilda Police & Citizens Youth Club Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1. Basis of Preparation

In the opinion of the Board of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

Comparative Figures

Where necessary comparative figures have been reclassified to facilitate comparisons.

2. Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2024, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

3. Summary of Significant Accounting Policies

(a) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue from contracts with customers

For current year

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

(c) Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Fundraising revenue

Fundraising revenue is recognised when the Association obtains control of the contributions, it is probable that the economic benefits comprising the contribution will flow to the Association and the amount of the contribution can be measured reliably.

The Association is one of the beneficiaries of the ongoing national PCYC Lottery (Art Union Raffle) which has provided it with recurring monetary resources. The national PCYC Lottery is promoted by PCYC NSW, holder of NSW Charitable Fundraiser License No. 11892 and managed by a third-party fundraising and lottery management service provider.

The Association is also a registered fundraiser in its own right, holding Fundraiser Registration No. FR0014689 issued by Consumer Affairs Victoria.

Revenue is recognised by the Association when the funds are raised by or on behalf of the Association.

Corresponding fundraising expenses are recognised when incurred during the period include all direct fundraising fees payable to the third-party service providers and contributions to lottery prizes.

Grant revenue

Grant revenue is recognised in the statement of profit or loss when the entity obtains control over the funds, which is generally at the time of receipt, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

Where grant monies are raised for specific purpose such as designated programs, projects and activities for the youth run by the Association, the recognition of the grant as revenue will be deferred until such funds have been expended in accordance with the specified purposes.

Donations

Donations and bequests are recognised as revenue when received where they were provided to the Association without being directed to specific purpose or projects.

Where donations are made to the Association directed to specific purpose such as designated programs, projects and activities for the youth run by the Association, the recognition of the donations as revenue will be deferred until such funds have been expended in accordance with the specified purposes.

Interest revenue

Interest revenue is recognised using the nominal interest method.

Provision of services

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

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

Deferred income

The liability for deferred income is the unutilised amounts of grants, fundraising and donations received, dedicated for specific purposes (such as specifically sponsored and featured Youth programs), or on the conditions that specified services are delivered or conditions are fulfilled. When such conditions are subsequently fulfilled in future periods, revenue will be recognised during the relevant future periods.

The services are usually provided or the conditions usually fulfilled within twelve months of receipts of the grants. Where the amount received is in respect of services to be provided over a period that exceeds twelve months after reporting date then the liability is disclosed as non-current.

(d) 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). 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 statement of financial position.

(e) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the standard costs basis and is net of any rebates and discounts received.

(f) Property, Plant and Equipment (PPE)

Each class of property, plant and equipment is carried at Board's valuation less, where applicable, any accumulated depreciation.

Items of property, plant and equipment are carried at the Board's valuation. Refer to Note 14 for Plant, equipment and vehicles and Note 15 for Land and Buildings for further details.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, deposits held at call with banks, and other short-term highly liquid investments which are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

(h) Employee benefits

Provision is made for the association'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 wholly settled within one year have been measured at the nominal amounts expected to be paid when the liability is settled.

4. Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgment during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgments are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgments made have been described below.

Key estimates – property held at Board's valuation

The Board had valued the property (land and building) on 30 June 2024 having regard to professional real estate valuation.

Note 14 and Note 15 provide information on respective inputs and techniques to determine valuation.

	2024	2023
5. Grants		
Grants towards Youth programs	219,810	220,167
Total Grants	219,810	220,167

Grants revenue has been recognised in accordance with accounting policies stated in Note 3. Grants awarded to the Association during the year in advance of the designated programs or projects are deferred until such future periods when such programs or projects are fulfilled. See Note 17 for details of such deferred income.

	2024	2023
6. Other Income		
Costs recovery - Rooming House	1,837	3,412
Interest income	428	-
Total Other Income	2,265	3,412

	2024	2023
7. Provision of services		
Membership and gym entry (net of discounts)	242,601	235,961
Hire of venue	122,310	92,985
Hire of Equipment	-	150
Fitness classes and programs	39,680	32,325
Merchandise net sales and commission	(456)	1,359
Total Provision of services	404,135	362,780

	2024	2023
8. Program supplies and activities		
Youth Program supplies and activities	63,937	81,975
Total Program supplies and activities	63,937	81,975

	2024	2023
Youth Program costs		
Program supplies and activities	63,937	81,975
Allocated remuneration costs (refer to note 10)	179,446	161,336
Total Youth Program costs	243,383	243,311

	2024	2023
9. Depreciation		
Gym equipment and building improvements	17,927	19,420
Office administration	7,531	11,823
Rooming house fittings	-	2,451
Youth Program Assets	4,708	5,231
Olive's Lane Cafe assets	7,740	4,505
Total Depreciation	37,906	43,430

	2024	2023
10. Employment Costs		
Olive's Lane Cafe	60,974	60,617
Gym operation	333,957	301,204
Youth programs (refer to Note 8)	179,446	161,336
Administration	251,016	265,436
Rooming house	14,133	25,054
Total Employment Costs	839,526	813,647

Employment costs increased during the year ended 30 June 2024 due to overall increase in wage rates and on-costs ie. legislated superannuation guarantee and work cover premiums. The average number of staff was decreased to 9.5 Full-Time Equivalent (FTE) during the year. (2023: FTE 10.1).

	2024	2023
11. Cash and Cash Equivalents		
Cash at bank and in hand	966,708	280,530
Total Cash and Cash Equivalents	966,708	280,530

Reconciliation of cash

Cash and cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

	2024	2023
Cash and Cash Equivalents		
Cash at bank	964,282	294,244
Cash and electronic funds transfer floats	8,758	(6,713)
Corporate credit cards	(6,332)	(7,001)
Balance as per statement of cash flows	966,708	280,530
	2024	2023

12. Trade and Other Receivables

Trade receivables		
Accounts Receivable	9,275	38,640
Less: Provision for doubtful debts	(200)	-
Total Trade receivables	9,075	38,640
Other receivables and prepayments	9,545	10,020
Accrued revenue	102,041	82,640
Total Trade and Other Receivables	120,661	131,300
	2024	2023

13. Inventories

Finished goods - at cost	3,520	2,796
Total Inventories	3,520	2,796

	2024	2023
14. Plant and Equipment, Vehicles		
Plant and equipment		
Plant and equipment	315,366	318,551
Less accumulated depreciation on plant and equipment	(243,047)	(229,832)
Total Plant and equipment	72,319	88,719
Vehicles		
Motor vehicles and trailers	61,316	59,703
Less accumulated depreciation on vehicles	(18,462)	(13,693)
Total Vehicles	42,854	46,010
Total Plant and Equipment, Vehicles	115,173	134,729

(a) Asset revaluations

The Association's plant and equipment were revalued at 30 June 2015 by the Board. Certain plant and equipment that have been donated to the club have been recorded at the Board's valuation, otherwise, measured at cost.

	2024	2023
15. Land and Buildings		
Land		
Land at revaluation	2,550,000	4,100,000
Total Land	2,550,000	4,100,000
Buildings		
Buildings at revaluation	350,000	350,000
Building improvements and capital works	-	189,091
Capital Works in Progress	-	663,567
Total Buildings	350,000	1,202,658
Total Land and Buildings	2,900,000	5,302,658

Significant renovations and upgrades to the properties were completed during the year with the remainder of construction costs totalling \$595,258 recognised as in-kind donation by the Builders. Such costs were written down having regard to current market value.

(a) Land and Building valuation

The Association's remaining land and building were revalued at 30 June 2024. The 2024 valuation was performed by the Board with reference to real estate valuation performed following the Association's sale of its other property during the year.

(b) Land and Building as security for loans

The Association's land and buildings at 175 Inkerman Street, St Kilda VIC were sold during the year ended 30 June 2024, and accordingly there were no interest-bearing debt facilities remaining and collateralised properties as at 30 June 2024. Refer to Note 19 for Financial Liabilities.

	2024	2023
16. Trade and Other Payables		
CURRENT		
Trade payables and accruals	79,398	139,627
Superannuation payable	21,626	18,771
PAYG withholding payable	8,375	6,825
Wages payable	30,588	14,916
Total CURRENT	139,987	180,139
NON-CURRENT		
Accrued Costs of Construction Work in Progress	-	595,258
Total NON-CURRENT	-	595,258
Total Trade and Other Payables	139,987	775,397
	2024	2023

17. Income in Advance

CURRENT		
Youth program fundings received in advance	36,812	95,824
Membership fees received in advance	45,834	56,430
Deferred funding for building construction costs	-	13,400
Deferred funding for equipment upgrade	3,061	15,000
Other income received in advance	44,859	44,011
Total CURRENT	130,566	224,666
Total Income in Advance	130,566	224,666
	2024	2023

18. Employee Entitlements

CURRENT		
Provision for annual leave	39,022	42,836
Provision for long service leave	34,721	15,463
Total CURRENT	73,743	58,299
NON-CURRENT		
Provision for long service leave	13,727	21,103
Total NON-CURRENT	13,727	21,103
Total Employee Entitlements	87,470	79,402

	2024	2023
19. Financial Liabilities		
CURRENT		
Secured bank loans	-	37,908
Total CURRENT	-	37,908
NON CURRENT		
Secured bank loans	-	391,844
Total NON CURRENT	-	391,844
Total borrowings	-	429,752

The bank loans were repaid during the year ended 30 June 2024 following the sale of the freehold land and buildings of St Kilda Police & Citizens Youth Club Inc, which were encumbered against the loans.

20. Commitments

No other commitments other than what is disclosed in the statement of financial position at 30 June 2024 is expected to be incurred or contracted for.

21. Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2024 (30 June 2023: none).

22. Events after the end of the Reporting Period

The financial report was authorised for issue on _____ 2024 by the Board.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

23. Association Details

The registered office and principal place of the association is:

St Kilda Police & Citizens Youth Club Inc.

179 Inkerman Street

ST KILDA VIC 3182

Tel: 03 9534 7584

Responsible Persons Declaration

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2024

The Board has determined that the Association is not a reporting entity and that this special financial report should be prepared in accordance with the accounting policies outlined in Note 3 of the financial statements.

In the opinion of the Board the financial report as set out on pages 1 - 15:

1. Presents fairly the financial position of St Kilda Police & Citizens Youth Club Inc as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that St Kilda Police & Citizens Youth Club Inc will be able to pay its debts as and when they fall due.
3. The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2022.

President C. Parker

Treasurer [Signature]

Dated this 20th day of November 2024

Postan Miller and Associates Pty Ltd
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St Kilda Police & Citizens Youth Club Inc

**Auditor's Independence Declaration under Section 60-40 of the
Charities and Not-for-profits Commission Act 2012 to the
Responsible Persons of St Kilda Police & Citizens Youth Club Inc**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Postan Miller and Associates Pty Ltd

Postan Miller and Associates Pty Ltd
Suite 32, 25 Claremont Street
SOUTH YARRA VIC 3141

A handwritten signature in black ink, appearing to read "Nicole Postan", followed by a period.

Nicole Postan
Director

Dated: 21 November 2024

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St Kilda Police & Citizens Youth Club Inc

Independent Audit Report to the members of St Kilda Police & Citizens Youth Club Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of St Kilda Police & Citizens Youth Club Inc, which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income or loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of St Kilda Police & Citizens Youth Club Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2024 and of its financial performance for the year ended; and
- (ii) 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 2022*.

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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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 for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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Responsibilities of Responsible Entities for the Financial Report

The responsible persons 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 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.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

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 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 the financial report.

Postan Miller and Associates Pty Ltd

Postan Miller and Associates Pty Ltd
Suite 32, 25 Claremont Street
SOUTH YARRA VIC 3141

A handwritten signature in black ink, appearing to read "Nicole Postan", followed by a period.

Nicole Postan
Director

Dated: 21 November 2024

Certificate by Members of Board

St Kilda Police & Citizens Youth Club Inc

For the year ended 30 June 2024

Annual statements give true and fair view of financial performance and position of incorporated association

We, JOY HAWKINS and ANDREA GREEN, being members of the Board of the St Kilda Police & Citizens Youth Club Inc, certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of St Kilda Police & Citizens Youth Club Inc during and at the end of the financial year of the Association ending on 30 June 2024.

Dated 20/11/24

Joy Hawkins
(Board Member)

[Signature]
(Board Member)