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your world.**

**Winanga-Li Aboriginal Child and
Family Centre Inc**

ABN: 67 715 294 721

Financial Statements

For the Year Ended 30 June 2018

Winanga-Li Aboriginal Child and Family Centre Inc

ABN: 67 715 294 721

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For the Year Ended 30 June 2018

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Winanga-Li Aboriginal Child and Family Centre Inc

ABN: 67 715 294 721

Committee's Report For the Year Ended 30 June 2018

The committee members submit the financial report of the Association for the financial year ended 30 June 2018.

Committee members

The names of committee members throughout the year and at the date of this report are:	
Sandra Aldridge	Chairperson
Michael Steadman	Public Officer & Deputy Chair
Gregory Griffiths	Committee Member
Cheryl Stahn	Secretary
Pam Silver	Committee Member
Wade Natty	Treasurer
Gary Griffiths	Committee Member

Principal activities

Winanga-Li Aboriginal Child & Family Centre is dedicated to providing culturally inclusive, accessible and safe early learning and care and family support services for Kamilaroi children and their families particularly, and for all disadvantaged vulnerable children and their families in the wider Gunnedah community.

Significant changes

No significant change in the nature of these activities occurred during the year.

Operating result

The loss of the Association for the financial year amounted to a deficit of \$ (464,573) (2017: Deficit \$ (205,069)).

Events after the reporting date

No 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.

Members of the Incorporation Benefits

No member has received or become entitled to receive, during and since the financial year, a benefit because of a contract made by the incorporation with a member, a firm of which a member is a member or a Corporation in which a member has a substantial financial interest.

Signed in accordance with a resolution of the Members of the Committee:

Chairperson: 
Sandra Aldridge

Public Officer: 
Michael Steadman

Dated 23 November 2018

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
Other income	2	2,525,472	2,772,121
Employee benefits expense		(1,972,397)	(1,924,764)
Depreciation expense		(137,348)	(120,471)
Client Support Costs		(98,004)	(79,406)
Motor Vehicle Costs		(88,823)	(74,341)
Finance costs		(20,761)	(5,545)
Other expenses		(672,712)	(772,663)
Operating Surplus/(deficit) for the year		(464,573)	(205,069)
Other comprehensive income		-	-
Total comprehensive income for the year		(464,573)	(205,069)

The accompanying notes form part of these financial statements.

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

Statement of Financial Position**As At 30 June 2018**

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	2,346,978	693,080
Trade and other receivables	4	90,731	27,830
Inventories		3,067	3,012
Other assets		43,984	28,943
TOTAL CURRENT ASSETS		2,484,760	752,865
NON-CURRENT ASSETS			
Property, plant and equipment	5	856,319	813,147
TOTAL NON-CURRENT ASSETS		856,319	813,147
TOTAL ASSETS		3,341,079	1,566,012
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	1,992,568	328,617
Borrowings	7	63,228	46,050
Short-term provisions	8	24,335	23,700
Other liabilities	9	329,440	-
Employee benefits	10	302,359	204,621
TOTAL CURRENT LIABILITIES		2,711,930	602,988
NON-CURRENT LIABILITIES			
Borrowings	7	146,156	15,458
TOTAL NON-CURRENT LIABILITIES		146,156	15,458
TOTAL LIABILITIES		2,858,086	618,446
NET ASSETS		482,993	947,566
EQUITY			
Accumulated surpluses		482,993	947,566
TOTAL EQUITY		482,993	947,566

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2018

2018

	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2017	947,566	947,566
Net surplus/(deficit)	(464,573)	(464,573)
Balance at 30 June 2018	<u>482,993</u>	<u>482,993</u>

2017

	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2016	1,206,430	1,206,430
Net surplus/(deficit)	(205,069)	(205,069)
Prior Year Adjustment for GST Payables	(53,795)	(53,795)
Balance at 30 June 2017	<u>947,566</u>	<u>947,566</u>

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

Statement of Cash Flows For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipt from grants and contributions		2,307,950	2,233,889
Receipts from customers		736,609	841,717
Payments to suppliers and employees		(1,312,912)	(3,030,978)
Interest paid		(20,761)	(5,545)
Net cash provided by/(used in) operating activities	14(b)	1,710,886	39,083
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		53,091	20,000
Purchase of property, plant and equipment		(257,955)	(81,295)
Net cash used by investing activities		(204,864)	(61,295)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds/(repayment) of borrowings		(3,211)	9,592
Payment of finance lease liabilities		-	(33,614)
Increase in finance lease commitments		151,087	-
Net cash used by financing activities		147,876	(24,022)
Net increase/(decrease) in cash and cash equivalents held		1,653,898	(46,234)
Cash and cash equivalents at beginning of year		693,080	739,314
Cash and cash equivalents at end of financial year	14(a)	2,346,978	693,080

The accompanying notes form part of these financial statements.

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

Notes to the Financial Statements

For the Year Ended 30 June 2018

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-Profits Commission (ACNC) Act 2012* and the various grant funding government entities. The Committee has determined that the Association is not a reporting entity.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets.

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

1 Summary of Significant Accounting Policies

(a) 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 Association 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).

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Winanga-Li Aboriginal Child and Family Centre Inc receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Other income

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

(b) Income Tax

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

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with use of the resources.

Notes to the Financial Statements

For the Year Ended 30 June 2018

1 Summary of Significant Accounting Policies

(d) Cash and cash equivalent

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.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Depreciation

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

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	10% - 25%
Furniture, Fixtures and Fittings	10% - 20%
Motor Vehicles	15%
Office Equipment	10% - 20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Impairment of non-financial assets

At the end of each reporting period the Association reviews the carrying values of its non-current assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and the value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

(f) 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 entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and personal leave, which will be settled after one year.

Annual Leave has been measured at their nominal amount plus 17.5% of leave loading, 3% on-costs as well as 9.5% Superannuation. Personal Leave liability is measured at nominal amount.

Winanga-Li Aboriginal Child and Family Centre

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Notes to the Financial Statements

For the Year Ended 30 June 2018

1 Summary of Significant Accounting Policies

(f) Employee benefits

The Association records a potential liability for personal leave for all permanent part time and full time employees. The amount is measured at its nominal value and current wages rates at balance date. Personal leave is only paid where an employee is sick and is not paid out on termination.

The Management committee and management believe that despite the personal leave provision not meeting generally accepted accounting concepts for liabilities that, it is prudent to provide for all the personal leave entitlements as at year end. Given the Association operates within the education and childcare industry, management consider that it experiences higher levels of personal leave and that a suitable liability is required to cover unforeseen personal leave usage.

(g) Provisions

The Committee has established a provision for expenditure for the year-end accountancy work and third party audit verifications for grant acquittals, which has not been billed as at the end of the financial year.

These Provisions are in contravention of generally accepted accounting principles. There is no present obligation arising from a past event and no legal obligation arising from contract or otherwise incurring a liability for these provisions as at reporting date. Under normal accounting standards these amounts would be classified as reserves, and not provisions. However, the Management Committee and management believe that Government funding agreements allow the Association to set aside funds for payments of future expenditure and therefore, funds are set aside in provisions to cover the eventual expenditure arising.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(h) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Association are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(i) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

(j) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

Notes to the Financial Statements

For the Year Ended 30 June 2018

1 Summary of Significant Accounting Policies

(j) Goods and services tax (GST)

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(k) Economic dependence

Winanga-Li Aboriginal Child and Family Centre Inc is dependent on the Federal and State Government for a significant portion of its revenue used to operate the business. At the date of this report the committee members have no reason to believe the Federal and State Government will not continue to support Winanga-Li Aboriginal Child and Family Centre Inc.

(l) Going concern

Notwithstanding the Association's deficiency in net current assets and operating deficits, the financial report has been prepared on a going concern basis. This basis has been adopted as the Association has received additional government funding support for new projects that commenced in the new financial year and continued to manage operating costs including reducing expenditure when project support ceases.

2 Revenue and Other Income

	2018	2017
	\$	\$
Grant funding		
- ADHC Grants	1,313,499	980,243
- FACS Grants	212,126	333,125
- Other Grants and Wage Subsidies	273,020	720,167
Total Grant funding	1,798,645	2,033,535
Other Income		
- Fees and Charges	693,311	720,644
- Sponsorship and Raffles	13,069	12,918
- Rental income	-	727
- Donations	200	470
- Other income	20,247	3,827
Total Other Income	726,827	738,586
Total Revenue	2,525,472	2,772,121

Winanga-Li Aboriginal Child and Family Centre

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Notes to the Financial Statements

For the Year Ended 30 June 2018

3 Cash and Cash Equivalents

	2018	2017
	\$	\$
Cash on hand	977	678
Bank balances	2,342,332	690,891
Other cash and cash equivalents	3,669	1,511
	<u>2,346,978</u>	<u>693,080</u>

4 Trade and Other Receivables

	2018	2017
	\$	\$
CURRENT		
Trade receivables	74,227	8,474
Customer Account Balances	16,504	19,356
	<u>90,731</u>	<u>27,830</u>
Total current trade and other receivables		

Winanga-Li Aboriginal Child and Family Centre

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Notes to the Financial Statements

For the Year Ended 30 June 2018

5 Property, plant and equipment

Buildings		
At cost	303,314	298,034
Accumulated depreciation	(18,532)	(11,023)
Total buildings	284,782	287,011
Plant and equipment		
At cost	237,901	237,901
Accumulated depreciation	(123,713)	(89,861)
Total plant and equipment	114,188	148,040
Furniture, fixtures and fittings		
At cost	167,250	167,250
Accumulated depreciation	(73,757)	(52,539)
Total furniture, fixtures and fittings	93,493	114,711
Motor vehicles		
At cost	401,003	301,659
Accumulated depreciation	(93,359)	(92,142)
Total motor vehicles	307,644	209,517
Office equipment		
At cost	108,935	90,666
Accumulated depreciation	(52,723)	(36,798)
Total office equipment	56,212	53,868
Total property, plant and equipment	856,319	813,147

6 Trade and Other Payables

	2018	2017
	\$	\$
Current		
Trade payables	1,749,167	58,505
Bond (Early Learning and Care)	4,200	5,600
GST payable	106,991	137,253
Accrued expense	79,600	69,920
Superannuation payable	35,668	35,277
PAYG Withholding Payable	16,910	19,462
Other payables	32	2,600
	1,992,568	328,617

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying amounts are considered to be a reasonable approximation of fair value.

Winanga-Li Aboriginal Child and Family Centre

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Notes to the Financial Statements

For the Year Ended 30 June 2018

7 Borrowings

	2018	2017
	\$	\$
CURRENT		
Secured liabilities:		
Lease liability secured	59,708	42,839
Bank loans	3,520	3,211
Total current borrowings	63,228	46,050
	2018	2017
	\$	\$
NON-CURRENT		
Secured liabilities:		
Lease liability secured	143,295	9,077
Bank loans	2,861	6,381
Total non-current borrowings	146,156	15,458

8 Provisions

	2018	2017
	\$	\$
CURRENT		
Provision for expenditure	24,335	23,700

9 Other Liabilities

	2018	2017
	\$	\$
CURRENT		
Government grants other entities	329,440	-

Government grants have been received by the Association on behalf of other Aboriginal entities to be spent by the Association on their behalf for specific needs and activities. The money is held on behalf of: Brewarrina Integrated Child and Family Centre, Lightning Ridge Integrated Child and Family Centre and the NAIDOC Committee.

10 Employee Benefits

	2018	2017
	\$	\$
Current liabilities		
Provision for annual leave	194,376	132,494
Provision for personal leave	107,983	72,127
Total	302,359	204,621

Winanga-Li Aboriginal Child and Family Centre

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Notes to the Financial Statements

For the Year Ended 30 June 2018

11 Leasing Commitments

Finance leases

Minimum lease payments:

- not later than one year

- between one year and five years

Minimum lease payments

59,708	42,839
143,295	9,077
<u>203,003</u>	<u>51,916</u>

Finance leases are in place for Motor Vehicles and normally have a term of 3 years.

12 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2018 (30 June 2017: None).

13 Related Parties

There were no known related party dealings (2017: \$Nil).

14 Cash Flow Information

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents

2018	2017
\$	\$
<u>2,346,978</u>	<u>693,080</u>

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

Notes to the Financial Statements

For the Year Ended 30 June 2018

14 Cash Flow Information

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2018	2017
	\$	\$
Deficit for the year	(464,573)	(205,069)
Cash flows excluded from profit attributable to operating activities		
Correction of prior year error	-	(53,794)
Non-cash flows in profit:		
- depreciation	137,348	120,471
- net loss on disposal of property, plant and equipment	24,344	2,465
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(62,901)	29,272
- (increase)/decrease in prepayments	(15,041)	(7,164)
- (increase)/decrease in inventories	(55)	(3,012)
- increase/(decrease) in income in advance	-	(3,000)
- increase/(decrease) in trade and other payables	1,663,951	102,206
- increase/(decrease) in other liabilities	329,440	-
- increase/(decrease) in provisions	635	(1,317)
- increase/(decrease) in employee benefits	97,738	58,025
Cashflows from operations	<u>1,710,886</u>	<u>39,083</u>

15 Events after the end of the Reporting Period

The financial report was authorised for issue on 23 November 2018 by the Committee of Management.

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

Winanga-Li Aboriginal Child and Family Centre Inc

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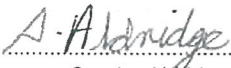
Statement by Members of the Committee

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 report as set out on pages 2 to 14:

1. Presents fairly the financial position of Winanga-Li Aboriginal Child and Family Centre Inc as at 30 June 2018 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Winanga-Li Aboriginal Child and Family Centre Inc 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 
Sandra Aldridge

Officer 
Michael Steadman

Dated 23 November 2018

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Winanga-Li Aboriginal Child and Family Centre Inc

Independent Audit Report to the members of Winanga-Li Aboriginal Child and Family Centre Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Winanga-Li Aboriginal Child and Family Centre Inc (the Association), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, 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 declaration by those charged with governance.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2018 and of its financial performance and its cash flows for the year ended; and
- (ii) complying with Australian Accounting Standards.

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 Association in accordance with the auditor independence requirements of 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 is prepared for the purpose of fulfilling the the committee's financial reporting responsibilities under the *Associations Incorporations Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect to this matter.

Emphasis of Matter - Going Concern

Without modifying our opinion, we draw attention to Note 1 (I) to the financial report which indicates the Association incurred a operating deficit for the year ended 30 June 2018 and 2017 and a deficiency in net current assets. These conditions indicate the existence of uncertainty they may cause doubt about the Association's ability to continue as a going concern and therefore, the Association may be unable to realise its assets and discharge its liabilities in the normal course of operations. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (NSW) 2009 and Australian Charities and Not-for-profits Commission Act 2012, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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.

Forsyths


Paul Cornall
Principal
Auditor Registration No. 227604
92 Rusden Street Armidale NSW 2350
23 November 2018

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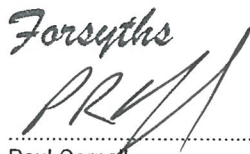
Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

For the Year Ended 30 June 2018

Disclaimer

The additional financial data presented on pages 19 - 20 is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2018. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Winanga-Li Aboriginal Child and Family Centre Inc) in respect of such data, including any errors of omissions therein however caused.



Paul Cornall
Principal
Auditor Registration No. 227604
92 Rusden Street Armidale NSW

23 November 2018

Winanga-Li Aboriginal Child and Family Centre

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For the Year Ended 30 June 2018

Profit and Loss Account

	2018	2017
	\$	\$
Income		
ADHC Grants	1,313,499	980,243
FACS Grants	212,126	333,125
Other Grants and Wage Subsidies	273,020	720,167
Fees and charges - Restricted	633,505	608,738
Fees and charges - Unrestricted	654	618
Wages subsidies	26,237	16,718
Other fees and charges	32,915	94,570
Rental income	-	727
Donations	200	470
Other income	33,316	16,745
Total income	2,525,472	2,772,121
Less: Expenses		
Accounting fees	42,829	27,207
Advertising	197,006	189,062
Auditors remuneration	13,050	16,430
Bank charges	4,537	1,350
Business planning, reporting and evaluation costs	9,378	(4,250)
Cleaning and pest control	53,373	54,550
Board/governance expenses	136	109
Computer expenses	20,791	20,283
Consulting and professional fees	50,850	111,270
Depreciation	137,348	120,471
Donations	6,862	6,249
Equipment < \$5,000	21,188	3,334
Assets purchased: play equipment	-	5,780
Fees and permits	(334)	1,510
Finance costs - external	20,761	5,545
Fire safety expenses	2,774	7,178
Fund raising expenses - general	375	10,818
Honorarium Payments	-	905
Hire	4,312	4,418
Health and safety	5,440	3,485
Insurance	13,471	13,818
Leave pay	97,737	58,025
Meeting expenses	3,497	1,849
Membership fees	2,180	2,592
Other employee costs	10,395	10,789
Postage	512	1,097
Printing and stationery	25,011	21,256
Publications and Information Resources	159	-
Rent	32,348	50,660
Repairs and maintenance	18,299	20,000
Salaries	1,647,749	1,661,365

Winanga-Li Aboriginal Child and Family Centre

ABN: 67 715 294 721

For the Year Ended 30 June 2018

Profit and Loss Account

	2018	2017
	\$	\$
Security costs	-	2,871
Staff training	28,238	11,945
Staff amenities	7,044	15,796
Sundry expenses	(5)	-
Superannuation contributions	154,311	153,765
Telephone and fax	27,963	30,048
Travel - domestic	33,496	79,891
Utilities	37,945	40,373
Waste disposal	86	259
Workers compensation insurance	33,967	28,875
Client Support Costs	98,004	79,406
Motor Vehicle Costs	88,823	74,341
Loss on disposal of assets	30,199	2,465
OOHC Costs	7,940	30,000
Total Expenses	2,990,045	2,977,190
Surplus/(Deficit)	(464,573)	(205,069)