

Blue Light (SA) Inc.

Financial Statements

Year Ended

30th June, 2019

Blue Light (SA) Inc.

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Year Ended

30th June 2019

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Blue Light (SA) Inc.

Board's Report

Your Board members submit the financial report of Blue Light (SA) Inc. for the year ended 30 June 2019.

Blue Light Board

The names of the Blue Light Board members throughout the year and at the date of this report are:

Mr. Andrew Gosling (Chairperson)	Mr. Michael McNally (Deputy Chairperson)
Ms. Tiffany Murdoch (Treasurer)	
Mr. Rick O'Dea (Commissioner's Representative)	
Ms. Natalie Ayling	Ms. Jo Curyer
Ms. Colleen Hilditch	Ms. Patina Pearson
Ms. Mary Skeldon	Mr. David Taylor

Principal Activities

The principal activities of Blue Light (SA) Inc. during the year were the delivery of youth programs.

Significant Changes

There were no significant changes to the organisation's principle activities during the financial year.

Operating Result

The surplus/(deficit) from ordinary activities amounted to: \$(29,853.30)

This result includes the consolidation of all activities from:

- Blue Light (SA) Inc.
- Errappa Blue Light Camp
- Noorla Yo-Long Blue Light Outdoor Adventure

Association Details

The principal place of operation for Blue Light (SA) Inc. is 100 Angus Street, Adelaide, South Australia.

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

Dated this 15th day of November 2019

Signature: _____


Andrew Gosling (Chairperson)

Signature: _____


Tiffany Murdoch (Treasurer)

Blue Light (SA) Inc.

Income Statement for the Year Ended 30 June 2019 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2019 \$	2018 \$
Revenue	2	551,937.88	406,122.26
Employee benefits expense		(104,111.12)	(100,722.42)
Depreciation and amortisation expenses		-	-
Other expenses		<u>(477,680.06)</u>	<u>(288,509.79)</u>
Surplus/Deficit before income tax expense		(29,853.30)	16,890.05
Income tax expense	1a	-	-
Surplus/Deficit after income tax expense		<u>(29,853.30)</u>	<u>16,890.05</u>

The values shown in the Income Statement, above, are consolidated from the three entities of Blue Light (SA) Inc., Errappa Blue Light Camp and Noorla Yo-Long Outdoor Adventures. It should be noted that the Employee benefits expense only relates to the latter two entities, as Blue Light (SA) Inc. does not currently employ any personnel.

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Statement of Financial Position for the Year Ended 30 June 2019 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2019 \$	2018 \$
Current Assets			
Cash Assets		470,043.02	409,947.30
Receivables		37,907.77	17,730.00
Total Current Assets		507,950.79	427,677.30
Non-Current Assets			
Fixed Assets		119,104.80	100,942.09
Investments		152,518.48	255,588.97
Loan (From Blue Light SA to Noorla Yo-Long)		17,004.97	-
Total Non-Current Assets		288,628.25	356,531.06
Total Assets		796,579.04	784,208.36
Current Liabilities			
GST Liabilities		(3,676.47)	(2,223.73)
PAYG & Superannuation Payables		6,142.66	1,080.75
Other Payables		7,377.28	4,043.48
Total Current Liabilities		9,843.47	2,900.50
Non-Current Liabilities			
Loan (Noorla Yo-Long from Blue Light SA)		17,004.97	-
Provision for Long Service Leave (Errappa)		21,420.19	34,062.25
Total Non-Current Liabilities		38,425.16	34,062.25
Total Liabilities		48,268.63	36,962.75
Net Assets		748,310.41	747,245.61
Members' Funds			
Accumulated Members' Funds			
Branches		190,323.77	190,323.77
Blue Light (SA) Inc.		208,985.63	61,831.34
Errappa Blue Light Camp		21,819.42	21,904.85
Noorla Yo-Long Outdoor Adventures		127,065.86	140,146.59
Adjustments & Write-Downs			
Blue Light (SA) Inc.		28,445.72	117,243.52
Noorla Yo-Long Outdoor Adventures		2,472.38	(145.44)
Asset Valuation Reserve (Errappa)		199,050.93	199,050.93
Surplus/(Deficit) for Current Year			
Blue Light (SA) Inc. (Including Branches)		(37,131.18)	29,910.77
Errappa Blue Light Camp		31,607.84	(85.43)
Noorla Yo-Long Outdoor Adventures		(24,329.96)	(12,935.29)
Retained Surplus		748,310.41	747,245.61

The values shown in the Statement of Financial Position, above, are consolidated from the three entities of Blue Light (SA) Inc., Errappa Blue Light Camp and Noorla Yo-Long Outdoor Adventures.

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Statement of Changes in Equity for the Year Ended 30 June 2019 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	TOTAL EQUITY
	\$
Balance at 1 July 2017	729,102.16
Surplus/(Deficit) attributable to members	16,890.05
Adjustments & Write-Downs	<u>1,253.40</u>
Balance at 30 June 2018	<u>747,245.61</u>
Surplus/(Deficit) attributable to members	(29,853.30)
Adjustments & Write-Downs	<u>30,918.10</u>
Balance at 30 June 2019	<u><u>748,310.41</u></u>

Blue Light (SA) Inc.

Statement of Cash Flows for the Year Ended 30 June 2019 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2019 \$	2018 \$
Cash Flows From Operating Activities			
Receipts from Affiliation Fees - Blue Light		-	7,340.00
Receipts from Attendance Fees - Blue Light		65,648.12	10,092.73
Receipts from Branches - Blue Light		-	68,357.60
Receipts from Door Sales - Blue Light		20,973.16	31,129.02
Receipts from Other Sales - Blue Light		19,548.14	22,522.76
Receipts from Camp Fees			
Errappa Blue Light Camp		164,674.82	149,985.89
Noorla Yo-Long Blue Light Outdoor Adv		45,785.44	37,167.58
Donations, Grants & Sponsorships Received			
Blue Light (SA)		208,365.22	32,611.60
Errappa Blue Light Camp		-	115.00
Noorla Yo-Long Blue Light Outdoor Adv		-	6,127.28
Other Receipts - Blue Light (SA)		17,326.91	4,713.49
Other Receipts - Errappa		-	-
Other Receipts - Noorla Yo-Longa		445.89	27,148.44
Interest Received			
Blue Light (SA)		2,064.53	4,325.55
Errappa Blue Light Camp		-	136.00
Noorla Yo-Long Blue Light Outdoor Adv		-	3,043.17
Payments to suppliers and employees			
Blue Light (SA)		(379,918.87)	(169,674.74)
Errappa Blue Light Camp		(146,610.15)	(146,610.15)
Noorla Yo-Long Blue Light Outdoor Adv		(76,361.29)	(86,421.76)
Net cash provided by operating activities	9a	<u>(58,058.08)</u>	<u>2,109.46</u>
Cash Flows From Investing Activities			
Fixed Asset Purchases			
Blue Light (SA)		-	-
Errappa Blue Light Camp		(1,447.68)	(1,447.68)
Noorla Yo-Long Blue Light Outdoor Adv: Write-Off		-	-
Proceeds on Sale of fixed assets		-	-
Net cash provided (used) by investing activities		<u>(1,447.68)</u>	<u>(1,447.68)</u>
Cash Flows From Financing Activities			
Repayment of borrowings		-	-
Net cash used in financing activities		-	-
Net increase/(decrease) in cash & investments held			
Blue Light (SA)		(33,856.47)	23,741.81
Errappa Blue Light Camp		884.58	24,061.52
Noorla Yo-Long Blue Light Outdoor Adv		(23,002.88)	756.44
Cash & Investments at the beginning of the financial year			
Blue Light (SA)		391,215.67	367,473.86
Errappa Blue Light Camp		145,937.26	121,875.74
Noorla Yo-Long Blue Light Outdoor Adv		128,383.34	127,626.90
Adjust to Blue Light Totals to agree with Errappa & N Y-L Accounts		-	-
Cash & Investments at the end of the financial year	9b	<u><u>609,561.50</u></u>	<u><u>665,536.27</u></u>

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 1: Statement Of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (SA) (1985). The Board has determined that the association is not a reporting entity.

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

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have in the preparation of this financial report.

a. Income Tax

As the Association is a not-for-profit organisation established for community service purposes, it is an exempt entity and therefore not liable for payment of income tax in accordance with the Income Tax Assessment Act (1936 and 1997) and Regulations.

b. Non Current Assets

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

The depreciable amount of all non-current assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

c. Leases

No lease arrangements are currently operating for any non-current assets.

d. Revenue and Other Income

Revenue is measured at the fair value of the consideration received.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

e. 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 Tax Office. 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.

f. Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2019

		2019	2018
Note 2:	Apparel & Merchandise Sales	\$	\$
	Glowsticks/LED Wrist Bands	952.74	1,934.52
	Promotional Items	5,732.00	1,260.00
	Other Merchandise	55.45	-
		<u>6,740.19</u>	<u>3,194.52</u>
Note 3:	Donations, Grants, etc.	\$	\$
	Branch Donations & Grants	-	32,611.60
	Other Donations & Grants	208,365.22	-
		<u>208,365.22</u>	<u>32,611.60</u>
Note 4:	Sundry Income	\$	\$
	Movie Ticket Sales	2,139.18	1,855.12
	Venue Hire Reimbursement	1,275.00	758.37
	Other Blue Light Events	4,944.88	-
	Other Income	8,967.85	-
		<u>17,326.91</u>	<u>2,613.49</u>
Note 5:	Apparel & Merchandise Purchases	\$	\$
	Clothing	-	1,681.15
	Glowsticks/LED Wrist Bands	4,971.90	5,434.20
	Promotional Items	-	3,505.40
	Other Merchandise Purchases	1,288.97	-
		<u>6,260.87</u>	<u>10,620.75</u>
Note 6:	Donations, Grants, etc.	\$	\$
	Branch Grants & Donations	8,656.00	6,757.20
	Other Grant Expenses	192,366.36	-
		<u>201,022.36</u>	<u>6,757.20</u>
Note 7:	Sundry Expenses	\$	\$
	Movie Expenses	2,035.45	2,131.36
	Other Event Expenses	6,243.75	3,677.79
	Other Sundries	12,822.51	-
		<u>21,101.71</u>	<u>5,809.15</u>

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 8:	Cash Assets	2019	2018
		\$	\$
	Cheque Account	26,090.96	72,966.40
	Floats	7,374.00	9,785.00
	Branch Bank Accounts	176,057.20	178,051.23
	Adelaide	(2,019) 13,167.48	
	Adelaide Hills	12,854.71	
	APY Lands	-	
	Barossa	6,950.22	
	Ceduna	10.87	
	Christies Beach	-	
	Copper Triangle	1,992.00	
	Elizabeth	18,827.70	
	Flinders Link	9,497.78	
	Gawler	10,681.59	
	Holden Hill Rangers	-	
	Kangaroo Island	6,186.27	
	Mid North - Pt Pirie	4,473.12	
	Mount Gambier	1,982.44	
	Murraylands - Murray Brdg	5,910.92	
	Northside - Holden Hill	-	
	Police Link	9,497.78	
	Port Augusta	7,585.67	
	Port Lincoln	2,966.72	
	Salisbury Rangers	-	
	Riverland	12,560.04	
	Roxby Downs	475.80	
	South Fleurieu - Vic Hrbr	-	
	Sturt	19,072.28	
	Taillem Bend	4,039.45	
	Two Wells	8,795.06	
	Westside - Pt Adelaide	12,816.72	
	Whyalla	5,712.58	
	Branch Petty Cash Accounts	1,135.00	1,135.00
	Adelaide Hills	100.00	
	Christies Beach	90.00	
	Copper Triangle	200.00	
	Port Augusta	60.00	
	Port Lincoln	185.00	
	Riverland	300.00	
	Westside - Pt Adelaide	200.00	
	Branch Transfers	64,656.52	49,278.04
		275,313.68	311,215.67

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2019

		2019	2018
Note 9:	Cash Flow Information	\$	\$
a. Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax			
	Surplus/Deficit from ordinary activities after income tax		
	Blue Light (SA)	(37,131.18)	29,910.77
	Errappa Blue Light Camp	31,607.84	(85.43)
	Noorla Yo-Long Blue Light Outdoor Adv	(24,329.96)	(12,935.29)
	Adjustment	-	-
	Non-cash flows in profit from ordinary activities:		
	Loss on disposal of investment	-	-
	Provision for Doubtful Debts	-	-
	Write-off Branch Cash Floats	-	-
	(Profit)/Loss on sale of assets	-	-
	Amortisation and Depreciation		
	Blue Light (SA)	-	-
	Errappa Blue Light Camp	(5,875.70)	(5,018.32)
	Noorla Yo-Long Blue Light Outdoor Adv	-	-
	Provisions	-	-
	Changes in assets and liabilities:		
	Decrease/(Increase) in prepayments	-	-
	Decrease/(Increase) in Errappa Non-Current Assets	(9,094.28)	3,570.64
	(Increase)/Decrease in receivables	(20,177.77)	(12,922.00)
	Increase/(Decrease) in trade creditors & accruals	6,942.97	(410.91)
	Net cash provided by operating activities	(58,058.08)	2,109.46
b. Reconciliation of Cash			
	Cash on Hand		
	Blue Light (SA)	73,165.52	60,198.04
	Errappa Blue Light Camp	-	-
	Noorla Yo-Long Blue Light Outdoor Adv	-	-
	Cash at Bank		
	Blue Light (SA)	202,148.16	251,017.63
	Errappa Blue Light Camp	89,348.88	89,680.77
	Noorla Yo-Long Blue Light Outdoor Adv	105,380.46	9,050.86
	Cash Investments		
	Blue Light (SA)	82,045.52	80,000.00
	Errappa Blue Light Camp	57,472.96	56,256.49
	Noorla Yo-Long Blue Light Outdoor Adv	-	-
		609,561.50	546,203.79

Blue Light (SA) Inc.

Statement by Members of the Board

The Board 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 Board the financial report as set out on pages 1 to 9:

- 1 Presents a true and fair view of the financial position of Blue Light (SA) Inc. as at 30 June 2019 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Blue Light (SA) Inc. will be able to pay its debts as and when they fall due.

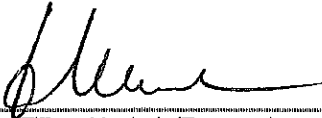
This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

Dated this 15th day of December 2019

Signature: _____


Andrew Gosling (Chairperson)

Signature: _____


Tiffany Murdoch (Treasurer)

Blue Light (SA) Inc.

Independent Audit Report To The Members Of Blue Light (SA) Inc.

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of Blue Light (SA) Inc. which comprises the Board's report, income statement, statement of financial position as at 30 June 2019, statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory information and the statement by members of the Board.

Board's Responsibility for the Financial Report

The Board is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act (SA) (1985) and the needs of the members. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 of 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 entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit I have complied with the independence requirements of Australian professional ethical pronouncements.

Qualified Auditor's Opinion

In my opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitations on my audit procedures referred to in the qualifications paragraph below not existed, the financial report of Blue Light (SA) Inc. is in accordance with the Associations Incorporation Act (SA) (1985) including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2019 and of their performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act (SA) (1985).

Qualifications:

Receipts from many activities, including branch transactions, are a significant source of revenue for Blue Light (SA) Inc. Blue Light (SA) Inc. has determined that it is impracticable to establish control over the collection of such revenue prior to entry in its financial records. Accordingly, as the evidence available to me regarding revenue from these sources was limited, my audit procedures with respect to all revenue had to be restricted to the amounts recorded in the financial records. I therefore am unable to express an opinion on whether revenue obtained by the Blue Light (SA) Inc. is complete and accurate.

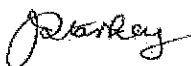
The financial report consolidates amounts of income, expenditure, assets and liabilities from Blue Light (SA) Inc., including several branches and two sub entities, namely Errappa Blue Light Camp and Noorla Yo-Long Blue Light Outdoor Adventure. My opinion is subject to the separately audited and unqualified financial reports of all branches and the unaudited financial statements of sub entity of Noorla Yo-Long Blue Light Outdoor Adventure. As Noorla Yo-Long has not been audited and insufficient documentation was provided to me, I am unable to express an opinion on whether their financial accounts are complete and accurate.

During the year ending 30 June 2019, the accounting records of Blue Light (SA) Inc. were transferred from the MYOB accounting system to the GnuCash accounting system. It has not been possible for me to verify several values due to incorrect recordings and/or inadequate supporting documentation/reconciliations. I therefore am unable to express an opinion on whether the assets, liabilities and equity as recorded by the Blue Light (SA) Inc. in the GnuCash accounting system is complete and accurate.

Basis of Accounting and Restriction on Distribution

Without modifying my opinion, I draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Blue Light (SA) Inc. to meet the requirements of the Associations Incorporation Act (SA) (1985). As a result, the financial report may not be suitable for another purpose.

Dated this 13th day of November 2019.



John Starkey FIPA ATIA
FELLOW OF THE INSTITUTE OF PUBLIC ACCOUNTANTS
ASSOCIATE TAXATION INSTITUTE OF AUSTRALIA
REGISTERED TAX AGENT

PO Box 1329, Golden Grove Village, SA, 5125



IPA INSTITUTE OF PUBLIC
ACCOUNTANTS

Blue Light (SA) Inc.

Certificate by Members of the Board

I, Andrew Gosling of 15 SHARPIE CRESCENT
GRANVILLE 5022
Address

and I, Tiffany Murdoch of C/- 100 Angas St
Adelaide
Address

Certify that:

- a. We are members of the Board of Blue Light (SA) Inc.
- b. We attended an annual general meeting of Blue Light (SA) Inc.
held on: 15 / 11 / 2019.
- c. We are authorised by the attached resolution of the Board to sign this certificate.
- d. This annual statement was submitted to the members of Blue Light (SA) Inc.
at the above annual general meeting.

Dated this 15th day of NOVEMBER, 2019

Signature: 
Andrew Gosling (Chairperson)

Signature: 
Tiffany Murdoch (Treasurer)

Blue Light (SA) Inc.

Income & Expenditure Statement for the Year Ended 30 June 2019 Blue Light (SA) Inc.

	Note	2019 \$	2018 \$
Income			
Affiliation Fees		-	7,340.00
Apparel & Merchandise Sales	2	6,740.19	3,194.52
Attendance Fees		65,648.12	10,092.73
Bank Interest		2,064.53	4,325.55
Branch Receipts		-	68,357.60
Canteen Income		12,807.95	19,328.24
Donations, Grants, etc.	3	208,365.22	32,611.60
Door Sales		20,973.16	31,129.02
Event Levies		-	2,100.00
Sundry Income	4	17,326.91	2,613.49
Total Income		333,926.08	181,092.75
Expenditure			
Advertising & Promotion		2,082.50	1,822.41
Affiliation Expenses		2,870.00	3,230.00
AGM Expenses		194.86	128.85
Apparel & Merchandise Purchases	5	6,260.87	10,620.75
Audit Fees		2,300.00	2,100.00
Bank Fees		596.85	349.17
Branch Expenses		-	15,394.17
Camp Expenses		5,872.87	13,945.13
Canteen Expenses		10,725.81	15,053.33
Conference Expenses		74,817.51	7,747.85
Disco Expenses		21,842.71	34,189.62
Donations, Grants, etc.	6	201,022.36	6,757.20
Event Levies		440.00	200.00
Hire of Facilities		11,419.28	10,077.25
Insurance		-	-
Licence Fees		1,145.30	2,270.32
Motor Vehicle & Trailer Expenses		3,939.10	3,555.80
Printing, Stationery & Administration Expenses		192.56	89.38
Trophies, Badges & Prizes		3,822.31	9,508.92
Sundry Expenses	7	21,101.71	5,809.15
Travel & Accommodation		249.66	6,916.45
Website Expenses		161.00	1,416.23
Total Expenses		371,057.26	151,181.98
Surplus/(Deficit) at the End of Financial Year		(37,131.18)	29,910.77

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Income and Expenditure Statement for the Year Ended 30 June 2019 Errappa Blue Light Camp

	Note	2019 \$	2018 \$
Income			
Camp Fees		164,674.82	149,985.89
Donations		-	115.00
Interest Received		1,305.65	1,306.15
Sundry Inome		-	136.00
Total Ordinary Income		165,980.47	151,543.04
Expenditure			
Accommodation & Travel		3,481.28	3,453.26
Advertising		3,620.00	1,077.27
Affiliation Fees		790.91	790.91
Auditor & Accounting Fees		1,800.00	2,200.00
Bank Charges		(0.41)	-
Camp Activities		2,365.40	424.91
Camp Consumables		34,369.13	23,310.94
Cleaning		1,283.37	1,096.82
Clothing		-	-
Computer Expenses		1,889.70	1,172.20
Depreciation		5,875.70	5,018.32
Electricity & Gas		5,858.68	5,253.01
Freight/Transport		-	-
Fuels & Oils		29.35	76.52
Furniture & Equipment (Minor)		194.54	363.39
Motor Vehicle Expenses		88.18	72.73
Printing, Stationery & Postage		86.14	116.09
Provision for Accrued Employee Leave Benefits		(12,642.06)	34,062.25
Repairs & Maintenance	(2,019)	15,202.05	7,611.57
Electrical	1,202.11		
Equipment	4,314.63		
Plumbing	1,768.00		
Property	7,917.31		
Return to Work SA (Workcover)		1,518.10	1,359.10
Safety Equipment & Inspections (Incl. Ropes Course)		563.05	1,383.93
Staff Training, Welfare & Amenities		1,552.11	1,844.18
Sundry Expenses		-	337.27
Superannuation		3,886.96	3,799.93
Telephone		2,556.97	2,536.78
Wages & Salaries		59,633.90	53,747.87
Waste		-	218.18
Water		369.58	301.04
Total Expenses		134,372.63	151,628.47
Surplus/(Deficit) at the End of Financial Year		31,607.84	(85.43)

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Income and Expenditure Statement for the Year Ended 30 June 2019 Noorla Yo-Long Blue Light Outdoor Adventure

	Note	2019 \$	2018 \$
Income			
Camps		45,785.44	37,167.58
Donations & Grants		-	6,127.28
Grant Received		3,500.00	-
Interest Received		-	3,043.17
Work for Dole Program		-	26,939.35
Sale of Second Hand Equipment		2,300.00	-
Sundry Income		445.89	209.09
Total Ordinary Income		52,031.33	73,486.47
Expenditure			
Administration	(2,019)	14,079.58	8,161.98
Advertising & Marketing	1,783.00		
Bank Fees	20.00		
Catering	1,819.12		
Cleaning	1,208.90		
Consulting & Accounting	1,123.33		
Insurance	4,054.07		
Telephone & Internet	281.13		
Printing, Stationery, Postage & Office Exp	2,888.08		
Medical / WH&S Exp	901.95		
Energy		57.50	523.69
Equipment and Development		9,195.69	2,839.00
Caves	116.80		
Accommodation Project	2,440.00		
Games (including upkeep)	5,820.76		
High Ropes	818.13		
Licences & Subscriptions		427.28	-
Repairs & Maintenance		11,730.26	3,244.84
Equipment / Obstacles	340.00		
Motor Vehicles - Fuel	155.86		
Motor Vehicles - Other Exp	856.55		
Site & Environment	10,377.85		
Staff Training & Amenities		-	1,134.54
Special Write-Off of Previous Build Costs		-	11,134.66
Sundry Expenses (External Provider)		1,230.82	108.00
Travel & Accommodation		568.00	-
Work for Dole		-	17,459.53
Wages & Salaries		39,072.16	41,815.52
Superannuation	2,702.81		
Wages & Salaries	36,369.35		
Total Expenses		76,361.29	86,421.76
Surplus/(Deficit) at the End of Financial Year		(24,329.96)	(12,935.29)

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2019 Blue Light (SA) Inc.

	Note	2019 \$	2018 \$
Current Assets			
Cash Assets	8	275,313.68	311,215.67
Receivables		16,259.77	6,090.00
Total Current Assets		291,573.45	317,305.67
Non-Current Assets			
Investments		82,045.52	80,000.00
Loan (to Noorla Yo-Long)		17,004.97	-
Total Non-Current Assets		99,050.49	80,000.00
Total Assets		390,623.94	397,305.67
Current Liabilities			
GST Liabilities		-	(2,003.73)
Total Current Liabilities		-	(2,003.73)
Non-Current Liabilities			
Other		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		-	(2,003.73)
Net Assets		390,623.94	399,309.40
Members' Funds			
Accumulated Members' Funds		208,985.63	61,831.34
Adjustments & Write-Downs		28,445.72	117,243.52
Branch Equity		190,323.77	190,323.77
Surplus/Deficit for Current Year		(37,131.18)	29,910.77
Retained Surplus		390,623.94	399,309.40

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2019 Errappa Blue Light Camp

	Note	2019 \$	2018 \$
Current Assets			
Cash Assets		89,348.88	89,680.77
Other Assets		-	-
Receivables		19,678.00	9,300.00
Total Current Assets		109,026.88	98,980.77
Non-Current Assets			
Fixed Assets	(2,019)	108,819.90	100,942.09
Leasehold Improvement at cost	80,000.00		
Equipment post 30 June 2015	37,162.70		
Equipment Acquired pre 30 June 2015	5,000.00		
Accumulated Depreciation	(13,342.80)		
Investments		57,472.96	56,256.49
Total Non-Current Assets		166,292.86	157,198.58
Total Assets		275,319.74	256,179.35
Current Liabilities			
GST Liabilities		-	(220.00)
PAYG Liabilities		-	-
Payables - Other		402.00	386.00
Superannuation Payables		1,019.36	1,080.75
Total Current Liabilities		1,421.36	1,246.75
Non-Current Liabilities			
Provision for Long Service Leave		21,420.19	34,062.25
Total Non-Current Liabilities		21,420.19	34,062.25
Total Liabilities		22,841.55	35,309.00
Net Assets		252,478.19	220,870.35
Members' Funds			
Accumulated Members' Funds		21,819.42	21,904.85
Asset Valuation Reserve		199,050.93	199,050.93
Surplus/Deficit for Current Year		31,607.84	(85.43)
Total Members' Funds		252,478.19	220,870.35

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2019 Noorla Yo-Long Blue Light Outdoor Adventure

	Note	2019 \$	2018 \$
Current Assets			
Cash Assets		105,380.46	9,050.86
Receivables		1,970.00	2,340.00
Total Current Assets		107,350.46	11,390.86
Non-Current Assets			
Grants Held		13,000.00	-
Investments		-	119,332.48
Plant & Equipment		10,284.90	-
Total Non-Current Assets		23,284.90	119,332.48
Total Assets		130,635.36	130,723.34
Current Liabilities			
GST Liabilities		(3,676.47)	-
Payables		6,975.28	3,657.48
PAYG & Superannuation Payables		5,123.30	-
Total Current Liabilities		8,422.11	3,657.48
Non-Current Liabilities			
Loan (from Blue Light (SA) Inc.)		17,004.97	-
Total Non-Current Liabilities		17,004.97	-
Total Liabilities		25,427.08	3,657.48
Net Assets		105,208.28	127,065.86
Members' Funds			
Accumulated Members' Funds		127,065.86	140,146.59
Equity Adjustment to Prior Year		2,472.38	(145.44)
Surplus/Deficit for Current Year		(24,329.96)	(12,935.29)
Total Members' Funds		105,208.28	127,065.86

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