

Blue Light (SA) Inc.

Financial Statements

Year Ended

30th June, 2018

Blue Light (SA) Inc.

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Year Ended

30th June 2018

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Blue Light (SA) Inc.

Income Statement for the Year Ended 30 June 2018 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2018 \$	2017 \$
Revenue	2	406,122.26	381,602.11
Employee benefits expense		(100,722.42)	(97,520.90)
Depreciation and amortisation expenses		-	-
Other expenses		(288,509.79)	(284,345.31)
Surplus/Deficit before income tax expense		<u>16,890.05</u>	<u>(264.10)</u>
Income tax expense	1a	-	-
Surplus/Deficit after income tax expense		<u><u>16,890.05</u></u>	<u><u>(264.10)</u></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 2018 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2018 \$	2017 \$
Current Assets			
Cash Assets		409,947.30	366,508.76
Inventory		-	-
Receivables		17,730.00	4,808.00
Total Current Assets		427,677.30	371,316.76
Non-Current Assets			
Fixed Assets		100,942.09	110,629.07
Investments		255,588.97	250,467.74
Total Non-Current Assets		356,531.06	361,096.81
Total Assets		784,208.36	732,413.57
Current Liabilities			
GST Liabilities		(2,223.73)	(1,542.27)
PAYG Liabilities		-	2,936.00
Superannuation Payables		1,080.75	706.95
Other Payables		4,043.48	1,210.73
Total Current Liabilities		2,900.50	3,311.41
Non-Current Liabilities			
Provision for Long Service Leave (Errappa)		34,062.25	-
Total Non-Current Liabilities		34,062.25	-
Total Liabilities		36,962.75	3,311.41
Net Assets		747,245.61	729,102.16
Members' Funds			
Accumulated Members' Funds			
Branches		190,323.77	307,567.29
Blue Light (SA) Inc.		61,831.34	53,841.81
Errappa Blue Light Camp		21,904.85	111,104.35
Noorla Yo-Long Outdoor Adventures		140,146.59	169,974.16
Adjustments & Write-Downs			
Blue Light (SA) Inc.		117,243.52	-
Noorla Yo-Long Outdoor Adventures		(145.44)	-
Asset Valuation Reserve (Errappa)		199,050.93	86,878.65
Surplus/(Deficit) for Current Year			
Blue Light (SA) Inc. (Including Branches)		29,910.77	7,989.53
Errappa Blue Light Camp		(85.43)	21,573.94
Noorla Yo-Long Outdoor Adventures		(12,935.29)	(29,827.57)
Retained Surplus		747,245.61	729,102.16

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 2018 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	TOTAL EQUITY
	\$
Balance at 1 July 2016	728,028.26
Surplus attributable to members	(264.10)
Adjustments & Write-Downs	1,338.00
Balance at 30 June 2017	<u>729,102.16</u>
Surplus attributable to members	16,890.05
Adjustments & Write-Downs	1,253.40
Balance at 30 June 2018	<u><u>747,245.61</u></u>

Blue Light (SA) Inc.

Statement of Cash Flows for the Year Ended 30 June 2018 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2018 \$	2017 \$
Cash Flows From Operating Activities			
Receipts from Affiliation Fees - Blue Light		7,340.00	4,700.00
Receipts from Attendance Fees - Blue Light		10,092.73	15,327.52
Receipts from Branches - Blue Light		68,357.60	26,087.18
Receipts from Door Sales - Blue Light		31,129.02	33,809.19
Receipts from Other Sales - Blue Light		22,522.76	33,921.47
Receipts from Camp Fees			
Errappa Blue Light Camp		149,985.89	153,622.40
Noorla Yo-Long Blue Light Outdoor Adv		37,167.58	38,413.83
Donations, Grants & Sponsorships Received			
Blue Light (SA)		32,611.60	50,973.82
Errappa Blue Light Camp		115.00	-
Noorla Yo-Long Blue Light Outdoor Adv		6,127.28	1,500.00
Other Receipts - Blue Light (SA)		4,713.49	6,020.18
Other Receipts - Errappa		-	-
Other Receipts - Noorla Yo-Longa		27,148.44	9,368.84
Interest Received			
Blue Light (SA)		4,325.55	3,968.99
Errappa Blue Light Camp		136.00	811.06
Noorla Yo-Long Blue Light Outdoor Adv		3,043.17	3,077.63
Payments to suppliers and employees			
Blue Light (SA)		(169,674.74)	(167,875.72)
Errappa Blue Light Camp		(146,610.15)	(119,077.39)
Noorla Yo-Long Blue Light Outdoor Adv		(86,421.76)	(82,187.87)
Net cash provided by operating activities	9a	<u>2,109.46</u>	<u>12,461.13</u>
Cash Flows From Investing Activities			
Fixed Asset Purchases			
Blue Light (SA)		-	-
Errappa Blue Light Camp		(1,447.68)	(14,593.19)
Noorla Yo-Long Blue Light Outdoor Adv: Write-Off		-	(3,077.63)
Proceeds on Sale of fixed assets		-	-
Net cash provided (used) by investing activities		<u>(1,447.68)</u>	<u>(17,670.82)</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)		23,741.81	7,452.76
Errappa Blue Light Camp		24,061.52	17,370.74
Noorla Yo-Long Blue Light Outdoor Adv		756.44	(9,953.38)
Cash & Investments at the beginning of the financial year			
Blue Light (SA)		367,473.86	360,021.10
Errappa Blue Light Camp		121,875.74	104,505.00
Noorla Yo-Long Blue Light Outdoor Adv		127,626.90	137,580.28
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>665,536.27</u></u>	<u><u>616,976.50</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 2018

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 2018

		2018	2017
Note 2:	Apparel & Merchandise Sales	\$	\$
	Clothing	-	785.51
	Glowsticks/LED Wrist Bands	1,934.52	8,140.02
	Promotional Items	1,260.00	2,327.55
		<u>3,194.52</u>	<u>11,253.08</u>
Note 3:	Donations, Grants, etc.	\$	\$
	Branch Donations & Grants	32,611.60	50,973.82
	Other Donations & Grants	-	-
		<u>32,611.60</u>	<u>50,973.82</u>
Note 4:	Sundry Income	\$	\$
	Movie Ticket Sales	1,855.12	3,465.63
	Venue Hire Reimbursement	758.37	454.55
		<u>2,613.49</u>	<u>3,920.18</u>
Note 5:	Apparel & Merchandise Purchases	\$	\$
	Clothing	1,681.15	1,951.13
	Glowsticks/LED Wrist Bands	5,434.20	6,754.92
	Promotional Items	3,505.40	2,702.11
		<u>10,620.75</u>	<u>11,408.16</u>
Note 6:	Donations, Grants, etc.	\$	\$
	Branch Grants & Donations	6,757.20	6,940.28
	Sponsorships	-	-
		<u>6,757.20</u>	<u>6,940.28</u>
Note 7:	Sundry Expenses	\$	\$
	Movie Expenses	2,131.36	3,580.68
	Other Event Expenses	3,677.79	6,626.08
	Petty Cash & Other Sundries	-	2,162.22
		<u>5,809.15</u>	<u>12,368.98</u>

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2018

Note 8:	Cash Assets	2018	2017
		\$	\$
	Cheque Account	72,966.40	33,547.37
	Floats	9,785.00	5,280.00
	Branch Bank Accounts	178,051.23	247,581.80
	Adelaide	(2,018)	
	Adelaide Hills	5,286.19	
	APY Lands	3,678.93	
	Barossa	105.99	
	Ceduna	5,989.85	
	Christies Beach	91.87	
	Copper Triangle	12,032.95	
	Elizabeth	2,814.37	
	Flinders Link	17,390.44	
	Gawler	6,156.08	
	Holden Hill Rangers	13,767.67	
	Kangaroo Island	-	
	Mid North - Pt Pirie	8,984.74	
	Mount Gambier	4,699.55	
	Murraylands - Murray Brdg	(556.95)	
	Northside - Holden Hill	3,549.58	
	Police Link	-	
	Port Augusta	15,783.50	
	Port Lincoln	8,702.25	
	Salisbury Rangers	2,949.77	
	Riverland	1,437.26	
	Roxby Downs	12,884.51	
	South Fleurieu - Vic Hrbr	2,618.48	
	Sturt	4,998.57	
	Taillem Bend	8,443.81	
	Two Wells	1,290.29	
	Westside - Pt Adelaide	9,467.38	
	Whyalla	17,069.73	
	Branch Petty Cash Accounts	8,414.42	
	Adelaide Hills	1,135.00	1,135.00
	Christies Beach	100.00	
	Copper Triangle	90.00	
	Port Augusta	200.00	
	Port Lincoln	60.00	
	Riverland	185.00	
	Westside - Pt Adelaide	300.00	
	Branch Transfers	200.00	
		49,278.04	(70.31)
		311,215.67	287,473.86

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2018

Note 9:	Cash Flow Information	2018 \$	2017 \$
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)	29,910.77	7,989.53
	Errappa Blue Light Camp	(85.43)	21,573.94
	Noorla Yo-Long Blue Light Outdoor Adv	(12,935.29)	(29,827.57)
	Adjustment	-	1,338.00
	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	(5,018.32)	(2,448.78)
	Noorla Yo-Long Blue Light Outdoor Adv	-	-
	Provisions	-	-
	Changes in assets and liabilities:		
	Decrease/(Increase) in prepayments	-	-
	Decrease/(Increase) in Errappa Non-Current Assets	3,570.64	(12,144.41)
	(Increase)/Decrease in receivables	(12,922.00)	36,109.64
	Increase/(Decrease) in trade creditors & accruals	(410.91)	(10,129.22)
	Net cash provided by operating activities	2,109.46	12,461.13
b. Reconciliation of Cash			
	Cash on Hand		
	Blue Light (SA)	60,198.04	6,344.69
	Errappa Blue Light Camp	-	-
	Noorla Yo-Long Blue Light Outdoor Adv	-	-
	Cash at Bank		
	Blue Light (SA)	251,017.63	281,129.17
	Errappa Blue Light Camp	89,680.77	67,697.31
	Noorla Yo-Long Blue Light Outdoor Adv	9,050.86	11,337.59
	Cash Investments		
	Blue Light (SA)	80,000.00	80,000.00
	Errappa Blue Light Camp	56,256.49	54,178.43
	Noorla Yo-Long Blue Light Outdoor Adv	119,332.48	116,289.31
		665,536.27	616,976.50

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 2018, 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 2018 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 sub entity of Noorla Yo-Long Blue Light Outdoor Adventure.

The accounting records of Blue Light (SA) Inc. have not been accurately updated or adjusted to be in agreement with the accounting records of the two sub entities, mentioned above. The attached financial reports have been prepared on the basis of the two sub entities' audited financial reports, resulting in several values differing from the Blue Light (SA) Inc accounting records in relation to the two sub entities and an overall increase in Consolidated Equity of \$117,098.08.

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 22nd day of October 2018.



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



Blue Light (SA) Inc.

Certificate by Members of the Board

I, Colleen Hilditch of _____

Address

and I, Daniel Baldacchino of _____

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: _____ / _____ / 2018.
- 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 _____ day of _____ 2018

Signature:
Colleen Hilditch (Chairperson)

Signature:
Daniel Baldacchino (Treasurer)

Blue Light (SA) Inc.

Income & Expenditure Statement for the Year Ended 30 June 2018 Blue Light (SA) Inc.

	Note	2018 \$	2017 \$
Income			
Affiliation Fees		7,340.00	4,700.00
Apparel & Merchandise Sales	2	3,194.52	11,253.08
Attendance Fees		10,092.73	15,327.52
Bank Interest		4,325.55	3,968.99
Branch Receipts		68,357.60	26,087.18
Canteen Income		19,328.24	22,668.39
Donations, Grants, etc.	3	32,611.60	50,973.82
Door Sales		31,129.02	33,809.19
Event Levies		2,100.00	2,100.00
Sundry Income	4	2,613.49	3,920.18
Total Income		181,092.75	174,808.35
 Expenditure			
Advertising & Promotion		1,822.41	875.17
Affiliation Expenses		3,230.00	3,050.00
AGM Expenses		128.85	1,138.82
Apparel & Merchandise Purchases	5	10,620.75	11,408.16
Audit Fees		2,100.00	2,000.00
Bank Fees		349.17	229.62
Branch Expenses		15,394.17	11,207.31
Camp Expenses		13,945.13	17,528.35
Canteen Expenses		15,053.33	17,994.51
Conference Expenses		7,747.85	5,378.94
Disco Expenses		34,189.62	33,355.86
Donations, Grants, etc.	6	6,757.20	6,940.28
Event Levies		200.00	1,150.00
Hire of Facilities		10,077.25	13,399.53
Insurance		-	1,182.67
Licence Fees		2,270.32	5,319.77
Motor Vehicle & Trailer Expenses		3,555.80	3,658.44
Printing, Stationery & Administration Expenses		89.38	267.92
Trophies, Badges & Prizes		9,508.92	14,671.73
Sundry Expenses	7	5,809.15	12,368.98
Travel & Accommodation		6,916.45	3,242.03
Website Expenses		1,416.23	450.73
Total Expenses		151,181.98	166,818.82
 Surplus/(Deficit) at the End of Financial Year		 29,910.77	 7,989.53

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Income and Expenditure Statement for the Year Ended 30 June 2018 Errappa Blue Light Camp

	Note	2018 \$	2017 \$
Income			
Camp Fees		149,985.89	153,622.40
Donations		115.00	-
Interest Received		1,306.15	811.06
Sundry Inome		136.00	-
Total Ordinary Income		151,543.04	154,433.46
 Expenditure			
Accommodation & Travel		3,453.26	2,322.40
Advertising		1,077.27	-
Affiliation Fees		790.91	454.55
Auditor & Accounting Fees		2,200.00	2,181.82
Bank Charges		-	1.47
Camp Activities		424.91	189.00
Camp Consumables		23,310.94	29,852.07
Cleaning		1,096.82	759.91
Clothing		-	111.49
Computer Expenses		1,172.20	1,368.05
Depreciation		5,018.32	2,448.78
Electricity & Gas		5,253.01	5,854.30
Freight/Transport		-	-
Fuels & Oils		76.52	26.55
Furniture & Equipment (Minor)		363.39	373.52
Motor Vehicle Expenses		72.73	84.55
Printing, Stationery & Postage		116.09	159.51
Provision for Accrued Long Service Leave		34,062.25	-
Repairs & Maintenance	(2,018)	7,611.57	18,654.55
Equipment	1,119.76		
Plumbing	3,532.00		
Pest Control	376.36		
Property	2,583.45		
Return to Work SA (/Workcover)		1,359.10	1,657.60
Safety Equipment & Inspections (Incl. Ropes Course)		1,383.93	2,302.71
Staff Training, Welfare & Amenities		1,844.18	4,548.41
Sundry Expenses		337.27	(788.02)
Superannuation		3,799.93	3,858.71
Telephone		2,536.78	3,778.71
Wages & Salaries		53,747.87	51,891.52
Waste		218.18	437.45
Water		301.04	329.91
Total Expenses		151,628.47	132,859.52
Surplus/(Deficit) at the End of Financial Year		(85.43)	21,573.94

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Income and Expenditure Statement for the Year Ended 30 June 2018 Noorla Yo-Long Blue Light Outdoor Adventure

	Note	2018 \$	2017 \$
Income	(2,018)		
Camps		37,167.58	38,413.83
Camp Booking Fees	1,868.19		
Community Groups	1,000.00		
Corporate	472.73		
Food Payment	935.76		
Schools	32,890.90		
Donations & Grants		6,127.28	1,500.00
Interest Received		3,043.17	3,077.63
Work for Dole Program		26,939.35	7,919.74
Sundry Income		209.09	1,449.10
Total Ordinary Income		73,486.47	52,360.30
Expenditure	(2,018)		
Administration		8,161.98	6,472.81
Advertising & Marketing	355.91		
Bank Fees	231.67		
Catering	2,209.68		
Cleaning	1,585.17		
First Aid Supplies	111.34		
Insurance	1,650.50		
Interest Expense - ACCU Overdraft	270.19		
Telephone & Internet	381.24		
Printing, Stationery & Postage	1,290.23		
Other	76.05		
Energy		523.69	562.66
Equipment and Development		2,839.00	4,552.00
Bell Tents	998.00		
High Ropes	1,551.00		
Obstacles/Activities Equipment	290.00		
Licences & Subscriptions		-	1,227.27
Repairs & Maintenance		3,244.84	6,931.27
Computer Software/Repairs/Updating	1,877.22		
Fuel	362.03		
Motor Vehicles & Plant	40.00		
Pest Control	18.99		
Site & Environment	553.87		
Trailers - Blue Light	392.73		
Staff Training & Amenities		1,134.54	1,084.22
Amenities	36.36		
Sponsorship	1,000.00		
Uniform	98.18		
Special Write-Off of Previous Build Costs		11,134.66	-
Sundry Expenses		108.00	1,045.87
Work for Dole		17,459.53	20,198.70
Amenities / Catering	139.57		
Site & Environment	11,562.15		
Tools	1,212.36		
Transport	4,545.45		
Wages & Salaries		41,815.52	40,113.07
Superannuation	1,930.02		
Wages & Salaries	39,224.90		
Workcover	660.60		
Total Expenses		86,421.76	82,187.87
Surplus/(Deficit) at the End of Financial Year		(12,935.29)	(29,827.57)

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2018 Blue Light (SA) Inc.

	Note	2018 \$	2017 \$
Current Assets			
Cash Assets	8	311,215.67	287,473.86
Receivables		6,090.00	850.00
Total Current Assets		317,305.67	288,323.86
Non-Current Assets			
Fixed Assets		-	-
Investments		80,000.00	80,000.00
Total Non-Current Assets		80,000.00	80,000.00
Total Assets		397,305.67	368,323.86
Current Liabilities			
GST Liabilities		(2,003.73)	(1,074.77)
Total Current Liabilities		(2,003.73)	(1,074.77)
Non-Current Liabilities			
Other		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		(2,003.73)	(1,074.77)
Net Assets		399,309.40	369,398.63
Members' Funds			
Accumulated Members' Funds		61,831.34	53,841.81
Adjustments & Write-Downs		117,243.52	-
Branch Equity		190,323.77	307,567.29
Surplus/Deficit for Current Year		29,910.77	7,989.53
Retained Surplus		399,309.40	369,398.63

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2018 Errappa Blue Light Camp

	Note	2018 \$	2017 \$
Current Assets			
Cash Assets		89,680.77	67,697.31
Other Assets		-	-
Receivables		9,300.00	2,198.00
Total Current Assets		98,980.77	69,895.31
Non-Current Assets			
	(2,018)		
Fixed Assets		100,942.09	99,494.41
Leasehold Improvement at cost	80,000.00		
Equipment post 30 June 2015	23,409.10		
Equipment Acquired pre 30 June 2015	5,000.00		
Accumulated Depreciation	(7,467.01)		
Investments		56,256.49	54,178.43
Total Non-Current Assets		157,198.58	153,672.84
Total Assets		256,179.35	223,568.15
Current Liabilities			
GST Liabilities		(220.00)	(480.74)
PAYG Liabilities		-	2,794.00
Payables - Other		386.00	991.00
Superannuation Payables		1,080.75	706.95
Total Current Liabilities		1,246.75	4,011.21
Non-Current Liabilities			
Provision for Long Service Leave		34,062.25	-
Total Non-Current Liabilities		34,062.25	-
Total Liabilities		35,309.00	4,011.21
Net Assets		220,870.35	219,556.94
Members' Funds			
Accumulated Members' Funds		21,904.85	111,104.35
Asset Valuation Reserve		199,050.93	86,878.65
Surplus/Deficit for Current Year		(85.43)	21,573.94
Total Members' Funds		220,870.35	219,556.94

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2018 Noorla Yo-Long Blue Light Outdoor Adventure

	Note	2018 \$	2017 \$
Current Assets			
Cash Assets		9,050.86	11,337.59
Receivables		2,340.00	1,760.00
Total Current Assets		11,390.86	13,097.59
Non-Current Assets			
Fixed Assets - Building Accom Project		-	11,134.66
Investments		119,332.48	116,289.31
Total Non-Current Assets		119,332.48	127,423.97
Total Assets		130,723.34	140,521.56
Current Liabilities			
GST Liabilities		-	13.24
Payables		3,657.48	361.73
Total Current Liabilities		3,657.48	374.97
Non-Current Liabilities			
		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		3,657.48	374.97
Net Assets		127,065.86	140,146.59
Members' Funds			
Accumulated Members' Funds		140,146.59	169,974.16
Equity Adjustment to Prior Year		(145.44)	-
Surplus/Deficit for Current Year		(12,935.29)	(29,827.57)
Total Members' Funds		127,065.86	140,146.59

The accompanying Notes form part of this Financial Report