

Blue Light (SA) Inc.

Financial Statements

Year Ended

30th June, 2016

Blue Light (SA) Inc.

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Year Ended

30th June 2016

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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 2016.

Blue Light Board

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

Ms. Colleen Hilditch (Chairperson)	Ms. Joanne Mareolas (Deputy Chairperson)
Mr. Phil Vincent (Treasurer)	Mr. Andy Gosling (Secretary)
Mr. Neil Hodgson (Commissioner's Representative)	Mr. Rick O'Dea (Blue Light Sergeant)
Mr. Daniel Baldacchino	Ms. Amanda Dawson
Mr. Kevin Lawton	Ms. Vicky Lewis
Ms. Suzanne McGettrick	

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: \$(14,025.74)

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 Angas Street, Adelaide, South Australia.

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

Dated this day of 2016

Signature:

Colleen Hilditch (Chairperson)

Signature:

Phil Vincent (Treasurer)

Blue Light (SA) Inc.

Income Statement for the Year Ended 30 June 2016 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2016 \$	2015 \$
Revenue	2	466,742.22	457,936.72
Employee benefits expense		(91,472.72)	(72,583.00)
Depreciation and amortisation expenses		-	-
Other expenses		(389,295.24)	(394,719.84)
Surplus/Deficit before income tax expense		<u>(14,025.74)</u>	<u>(9,366.12)</u>
Income tax expense	1a	-	-
Surplus/Deficit after income tax expense		<u><u>(14,025.74)</u></u>	<u><u>(9,366.12)</u></u>

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Statement of Financial Position for the Year Ended 30 June 2016 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2016 \$	2015 \$
Current Assets			
Cash Assets		355,465.70	392,627.23
Inventory		-	-
Receivables		40,917.64	20,361.90
Total Current Assets		396,383.34	412,989.13
Non-Current Assets			
Fixed Assets		98,484.66	11,134.66
Investments		246,640.68	240,896.00
Total Non-Current Assets		345,125.34	252,030.66
Total Assets		741,508.68	665,019.79
Current Liabilities			
GST Liabilities		6,077.52	4,529.68
PAYG Liabilities		6,077.90	4,617.00
Superannuation Payables		334.00	687.05
Other Payables		991.00	-
Total Current Liabilities		13,480.42	9,833.73
Non-Current Liabilities			
Other		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		13,480.42	9,833.73
Net Assets		728,028.26	655,186.06
Members' Funds			
Accumulated Members' Funds		498,054.20	352,311.23
Adjustments & Write-Downs		-	-
Branch Equity		243,999.80	312,240.95
Surplus/Deficit for Current Year		(14,025.74)	(9,366.12)
Retained Surplus		728,028.26	655,186.06

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Statement of Changes in Equity for the Year Ended 30 June 2016 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	TOTAL EQUITY
	\$
Balance at 1 July 2014	664,552.18
Surplus attributable to members	(9,366.12)
Adjustments & Write-Downs	-
Balance at 30 June 2015	<u>655,186.06</u>
Surplus attributable to members	(14,025.74)
Adjustments & Write-Downs	<u>86,867.94</u>
Balance at 30 June 2016	<u><u>728,028.26</u></u>

Blue Light (SA) Inc.

Statement of Cash Flows for the Year Ended 31 December 2016 For Blue Light (SA) Inc., Errappa Blue Light Camp & Noorla Yo-Long Outdoor Adventures

	Note	2016 \$	2015 \$
Cash Flows From Operating Activities			
Receipts from Affiliation Fees - Blue Light		4,600.00	4,750.00
Receipts from Attendance Fees - Blue Light		7,648.14	14,112.25
Receipts from Branches - Blue Light		27,041.04	25,030.44
Receipts from Door Sales - Blue Light		45,696.36	52,406.43
Receipts from Other Sales - Blue Light		38,714.67	37,190.01
Receipts from Camp Fees			
Errappa Blue Light Camp		141,650.00	148,391.81
Noorla Yo-Long Blue Light Outdoor Adv		80,799.07	47,093.37
Donations, Grants & Sponsorships Received			
Blue Light (SA)		73,036.21	83,658.99
Errappa Blue Light Camp		3,500.00	-
Noorla Yo-Long Blue Light Outdoor Adv		6,445.23	22,519.22
Other Receipts - Blue Light (SA)		5,613.82	10,713.27
Other Receipts - Errappa		-	-
Other Receipts - Noorla Yo-Longa		22,137.85	1,399.87
Interest Received			
Blue Light (SA)		5,173.15	5,911.09
Errappa Blue Light Camp		1,601.00	107.67
Noorla Yo-Long Blue Light Outdoor Adv		3,085.68	4,652.30
Payments to suppliers and employees			
Blue Light (SA)		(245,457.05)	(242,454.26)
Errappa Blue Light Camp		(149,157.00)	(145,980.40)
Noorla Yo-Long Blue Light Outdoor Adv		(86,127.80)	(69,721.10)
Net cash provided by operating activities	10a	<u>(13,999.63)</u>	<u>(219.04)</u>
Cash Flows From Investing Activities			
Fixed Asset Purchases			
Blue Light (SA)		-	-
Errappa Blue Light Camp - Revaluation		(87,350.00)	-
Noorla Yo-Long Blue Light Outdoor Adv		-	(11,134.66)
Proceeds on Sale of fixed assets		-	-
Net cash provided (used) by investing activities		<u>(87,350.00)</u>	<u>(11,134.66)</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)		(38,455.28)	(5,064.46)
Errappa Blue Light Camp		1,685.59	8,448.94
Noorla Yo-Long Blue Light Outdoor Adv		4,943.79	(14,738.18)
Cash & Investments at the beginning of the financial year			
Blue Light (SA)		398,476.38	403,540.84
Errappa Blue Light Camp		102,819.41	94,370.47
Noorla Yo-Long Blue Light Outdoor Adv		132,636.49	147,374.67
Cash & Investments at the end of the financial year	10b	<u><u>602,106.38</u></u>	<u><u>633,932.28</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 2016

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 2016

		2016	2015
Note 2:	Apparel & Merchandise Sales	\$	\$
	Clothing	277.40	660.78
	Glowsticks/LED Wrist Bands	10,837.11	7,178.45
	Promotional Items	3,211.00	3,422.73
		<u>14,325.51</u>	<u>11,261.96</u>
Note 3:	Donations, Grants, etc.	\$	\$
	Branch Donations & Grants	69,707.21	80,698.99
	Other Donations & Grants	3,329.00	2,960.00
		<u>73,036.21</u>	<u>83,658.99</u>
Note 4:	Sundry Income	\$	\$
	Miscellaneous Income	-	732.68
	Movie Ticket Sales	782.00	1,257.54
	Venue Hire Reimbursement	631.82	4,323.05
		<u>1,413.82</u>	<u>6,313.27</u>
Note 5:	Apparel & Merchandise Purchases	\$	\$
	Clothing	2,316.99	3,257.45
	Glowsticks/LED Wrist Bands	9,363.91	9,740.78
	Promotional Items	5,705.26	6,214.45
		<u>17,386.16</u>	<u>19,212.68</u>
Note 6:	Donations, Grants, etc.	\$	\$
	Branch Grants & Donations	41,792.15	28,408.20
	Sponsorships	-	1,000.00
		<u>41,792.15</u>	<u>29,408.20</u>
Note 7:	Printing and Stationery Expenses	\$	\$
	Printing	-	340.00
	Stationery	546.26	545.05
		<u>546.26</u>	<u>885.05</u>

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2016

		2016	2015
Note 8:	Sundry Expenses	\$	\$
	Movie Expenses	607.00	2,648.35
	Other Event Expenses	10,659.06	14,154.43
	Petty Cash	1,822.73	1,080.91
		13,088.79	17,883.69

		2016	2015
Note 9:	Cash Assets	\$	\$
	Cheque Account	37,229.30	23,682.06
	Floats	-	16,935.16
	Branch Bank Accounts	241,656.80	277,089.16
	(2016)		
	Adelaide	5,166.85	
	Adelaide Hills	2,947.31	
	APY Lands	1,545.37	
	Barossa	3,331.45	
	Ceduna	633.55	
	Christies Beach	16,022.53	
	Copper Triangle	4,147.11	
	Elizabeth	21,290.27	
	Flinders Link	1,628.41	
	Gawler	10,735.34	
	Holden Hill Rangers	1,553.39	
	Kangaroo Island	7,759.29	
	Mid North - Pt Pirie	6,522.48	
	Mount Gambier	2,686.42	
	Murraylands - Murray Brdg	4,436.78	
	Northside - Holden Hill	48,129.39	
	Police Link	16,228.84	
	Port Augusta	12,597.88	
	Port Lincoln	3,608.94	
	Salisbury Rangers	1,437.26	
	Riverland	16,445.16	
	Roxby Downs	2,337.19	
	South Fleurieu - Vic Hrbr	5,283.91	
	Sturt	8,793.17	
	Taillem Bend	2,639.13	
	Two Wells	7,195.27	
	Westside - Pt Adelaide	21,335.11	
	Whyalla	5,219.00	
	Branch Petty Cash Accounts	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	
		280,021.10	317,706.38

Blue Light (SA) Inc.

Notes to the Financial Statements for the Year Ended 30 June 2016

Note 10: Cash Flow Information	2016 \$	2015 \$
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)	(37,959.77)	(8,681.78)
Errappa Blue Light Camp	(2,406.00)	2,516.50
Noorla Yo-Long Blue Light Outdoor Adv	26,340.03	(3,200.84)
Non-cash flows in profit from ordinary activities:		
Loss on disposal of investment	-	-
Provision for Doubtful Debts	-	-
Write-off Branch Cash Floats	16,935.16	-
(Profit)/Loss on sale of assets	-	-
Amortisation and Depreciation		
Blue Light (SA)	-	-
Errappa Blue Light Camp	-	-
Noorla Yo-Long Blue Light Outdoor Adv	-	-
Provisions	-	-
Changes in assets and liabilities:		
Decrease/(Increase) in prepayments	-	-
Decrease/(Increase) in inventories	-	-
(Increase)/Decrease in receivables	(20,555.74)	3,282.70
Increase/(Decrease) in trade creditors & accruals	3,646.69	5,864.38
Net cash provided by operating activities	(13,999.63)	(219.04)
b. Reconciliation of Cash		
Cash on Hand		
Blue Light (SA)	1,135.00	16,935.16
Errappa Blue Light Camp	-	-
Noorla Yo-Long Blue Light Outdoor Adv	-	-
Cash at Bank		
Blue Light (SA)	278,886.10	300,771.22
Errappa Blue Light Camp	51,076.00	52,819.41
Noorla Yo-Long Blue Light Outdoor Adv	24,368.60	22,510.49
Cash Investments		
Blue Light (SA)	80,000.00	80,770.00
Errappa Blue Light Camp	53,429.00	50,000.00
Noorla Yo-Long Blue Light Outdoor Adv	113,211.68	110,126.00
	602,106.38	633,932.28

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 2016 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that 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 day of 2016

Signature:

Colleen Hilditch (Chairperson)

Signature:

Phil Vincent (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 2016, 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 members. The Board's responsibility also includes such internal control as the Board determines Incorporation Act (SA) (1985) and the needs of the 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 2016 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.

Not all branches have provided Audit Reports for the year ended 30 June 2016 and a few that were provided contained errors. Some of the documents provided to support branch bank account balances were inadequate. I therefore am unable to express an opinion on whether the branch cash assets are complete and accurately reflect a true and fair value for the year ended 30 June 2016.

It is noted that the final operating deficit at 30 June 2016 has been impacted by a significant amount, in the sum of \$28,312.89, being an accumulation of deficiencies in branch cash floats and/or transfers to/from the Blue Light SA Executive due to either insufficient cash on hand and/or inadequate documentation by the branches, that was written-off.

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 28th day of October 2016.



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, Philip Vincent 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: _____ / _____ / 2016.
- 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 _____ 2016

Signature:

Colleen Hilditch (Chairperson)

Signature:

Phil Vincent (Treasurer)

Blue Light (SA) Inc.

Income & Expenditure Statement for the Year Ended 30 June 2016 Blue Light (SA) Inc.

	Note	2016 \$	2015 \$
Income			
Affiliation Fees		4,600.00	4,750.00
Apparel & Merchandise Sales	2	14,325.51	11,261.96
Attendance Fees		7,648.14	14,112.25
Bank Interest		5,173.15	5,911.09
Branch Receipts		27,041.04	25,030.44
Canteen Income		24,389.16	25,928.05
Donations, Grants, etc.	3	73,036.21	83,658.99
Door Sales		45,696.36	52,406.43
Event Levies		4,200.00	4,400.00
Sundry Income	4	1,413.82	6,313.27
Total Income		207,523.39	233,772.48
Expenditure			
Advertising & Promotion		90.91	-
Affiliation Expenses		3,950.00	3,800.00
AGM Expenses		2,124.30	2,748.81
Apparel & Merchandise Purchases	5	17,386.16	19,212.68
Audit Fees		1,900.00	1,650.00
Bank Fees		283.37	309.56
Branch Expenses		20,609.68	27,617.61
Camp Expenses		26,386.23	29,040.02
Canteen Expenses		17,348.11	27,582.25
Conference Expenses		1,832.50	5,929.13
Depreciation Expense		-	-
Disco Expenses		36,066.61	35,664.27
Donations, Grants, etc.	6	41,792.15	29,408.20
Equipment (Minor) & Materials		-	-
Event Levies		3,750.00	4,000.00
Hire of Facilities		10,814.81	16,208.26
Insurance		1,193.21	1,363.14
Interest Expense		-	4.75
Motor Vehicle & Trailer Expenses		6,897.13	4,303.05
Other Event Expenses		-	-
Printing, Stationery & Administration Expenses	7	546.26	885.05
Special Write-Off Branch Petty Cash/Transfers Deficiencies		28,312.89	-
Training & Development		118.18	-
Trophies, Badges & Prizes		8,017.41	9,919.16
Sundry Expenses	8	13,088.79	17,883.69
Travel & Accommodation		2,703.73	4,828.63
Website Expenses		270.73	96.00
Total Expenses		245,483.16	242,454.26
Surplus/(Deficit) at the End of Financial Year		(37,959.77)	(8,681.78)

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Income and Expenditure Statement for the Year Ended 30 June 2016 Errappa Blue Light Camp

	Note	2016 \$	2015 \$
Income			
Camp Fees		141,650.00	148,391.81
Donations		3,500.00	-
Interest Received		1,601.00	107.67
Total Ordinary Income		146,751.00	148,499.48
Expenditure			
	(2016)		
Accommodation & Travel		1,118.00	1,549.93
Advertising		4,952.00	627.27
Affiliation Fees		1,205.00	1,204.55
Auditor & Accounting Fees		2,800.00	2,000.00
Bad Debts		1,176.00	-
Bank Charges		-	19.58
Camp Activities		179.00	5,139.50
Camp Consumables		38,743.00	34,226.34
Cleaning		509.00	511.30
Clothing		249.00	-
Computer Expenses		1,881.00	626.67
Electricity & Gas		4,003.00	5,673.40
Freight/Transport		136.00	-
Fuels & Oils		36.00	-
Furniture & Equipment (Minor)		8,973.00	1,546.91
Equipment	704.00		
Furnishings	379.00		
Furniture	7,890.00		
Printing, Stationery & Postage		118.00	416.48
Rates		-	240.00
Repairs & Maintenance		18,670.00	29,049.50
Equipment	1,941.00		
Plumbing	8,200.00		
Pest Control	347.00		
Property	8,182.00		
Safety Equipment & Inspections (Incl. Ropes Course)		2,614.00	3,351.43
Staff Training, Welfare & Amenities		246.00	1,035.00
Sundry Expenses		576.00	487.28
Superannuation		3,152.00	2,840.85
Telephone		3,460.00	4,012.64
Wages & Salaries		52,017.00	49,349.22
Waste		218.00	-
Water		374.00	388.43
Workcover		1,752.00	1,686.70
Total Expenses		149,157.00	145,982.98
Surplus/(Deficit) at the End of Financial Year		(2,406.00)	2,516.50

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Income and Expenditure Statement for the Year Ended 30 June 2016 Noorla Yo-Long Blue Light Outdoor Adventure

	Note	2016 \$	2015 \$
Income	(2016)		
Camps		80,799.07	47,093.37
At Risk/Schools Groups	6,167.54		
Camp Booking Fees	1,136.36		
Community Groups	39,740.91		
Corporate	536.37		
Food Payment	1,053.83		
Hall Hire	1,300.00		
Schools	30,763.66		
Other	100.40		
Donations & Grants		6,445.23	22,519.22
Interest Received		3,085.68	4,652.30
Work for Dole Program		21,410.58	-
Sundry Income		727.27	1,399.87
Total Ordinary Income		112,467.83	75,664.76
Expenditure	(2016)		
Administration		14,067.36	8,083.04
Accreditation	409.09		
Advertising & Marketing	70.00		
Bank Fees	227.40		
Bus & Travel Expenses	4,272.72		
Catering	2,569.27		
Cleaning	1,813.36		
Consultants	250.00		
First Aid Supplies	228.47		
Insurance	2,126.40		
Interest Expense - ACCU Overdraft	61.16		
Telephone & Internet	544.47		
Membership Expenses	418.18		
Printing, Stationery & Postage	1,025.04		
Other	51.80		
Energy		482.61	647.28
Equipment Purchases		4,271.00	37,772.71
High Ropes Equipment	1,063.60		
Obstacles Equipment	1,363.64		
Safety Equipment	238.39		
Site Fixtures & Development	1,535.37		
Vehicles, Trailers & Plant	70.00		
Licences & Subscriptions		454.55	-
Repairs & Maintenance		27,621.73	11,363.90
Computer Software/Repairs/Updating	1,564.09		
Fuel	582.35		
Motor Vehicles & Plant	470.45		
Office	15.70		
Site & Environment	24,765.14		
Trailers - Blue Light	224.00		
Staff Training & Amenities		2,926.83	605.74
Amenities	172.61		
Sponsorship	1,850.00		
Training	564.00		
Uniform	340.22		
Wages & Salaries		36,303.72	20,392.93
Superannuation	2,664.24		
Wages & Salaries	33,192.75		
Workcover	446.73		
Total Expenses		86,127.80	78,865.60
Surplus/(Deficit) at the End of Financial Year		26,340.03	(3,200.84)

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2016 Blue Light (SA) Inc.

	Note	2016 \$	2015 \$
Current Assets			
Cash Assets	9	280,021.10	317,706.38
Receivables		-	107.45
Total Current Assets		280,021.10	317,813.83
Non-Current Assets			
Fixed Assets		-	-
Investments		80,000.00	80,770.00
Total Non-Current Assets		80,000.00	80,770.00
Total Assets		360,021.10	398,583.83
Current Liabilities			
GST Liabilities		(1,388.00)	(785.04)
Total Current Liabilities		(1,388.00)	(785.04)
Non-Current Liabilities			
Other		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		(1,388.00)	(785.04)
Net Assets		361,409.10	399,368.87
Members' Funds			
Accumulated Members' Funds		91,801.58	100,483.36
Adjustments & Write-Downs		-	-
Branch Equity		307,567.29	307,567.29
Surplus/Deficit for Current Year		(37,959.77)	(8,681.78)
Retained Surplus		361,409.10	399,368.87

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2016 Errappa Blue Light Camp

	Note	2016 \$	2015 \$
Current Assets			
Cash Assets		51,076.00	52,819.41
Other Assets		-	(409.05)
Receivables		16,386.00	18,827.00
Total Current Assets		67,462.00	71,237.36
Non-Current Assets			
Fixed Assets	(2016)	87,350.00	-
Leasehold Improvement at cost	80,000.00		
Equipment post 30 June 2015	2,350.00		
Equipment Acquired pre 30 June 2016	5,000.00		
Investments		53,429.00	50,000.00
Total Non-Current Assets		140,779.00	50,000.00
Total Assets		208,241.00	121,237.36
Current Liabilities			
GST Liabilities		7,465.00	5,184.96
PAYG Liabilities		2,806.00	3,193.00
Payables - Other		991.00	-
Superannuation Payables		334.00	687.05
Total Current Liabilities		11,596.00	9,065.01
Non-Current Liabilities			
		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		11,596.00	9,065.01
Net Assets		196,645.00	112,172.35
Members' Funds			
Accumulated Members' Funds		112,172.35	109,655.85
Asset Valuation Reserve		86,878.65	-
Surplus/Deficit for Current Year		(2,406.00)	2,516.50
Total Members' Funds		196,645.00	112,172.35

The accompanying Notes form part of this Financial Report

Blue Light (SA) Inc.

Balance Sheet as at 30 June 2016 Noorla Yo-Long Blue Light Outdoor Adventure

	Note	2016 \$	2015 \$
Current Assets			
Cash Assets		24,368.60	22,510.49
Receivables		24,531.64	1,427.45
Total Current Assets		48,900.24	23,937.94
Non-Current Assets			
Fixed Assets - Building Accom Project		11,134.66	11,134.66
Investments		113,211.68	110,126.00
Total Non-Current Assets		124,346.34	121,260.66
Total Assets		173,246.58	145,198.60
Current Liabilities			
GST Liabilities		0.52	129.76
Other Liabilities		3,271.90	1,424.00
Total Current Liabilities		3,272.42	1,553.76
Non-Current Liabilities			
		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		3,272.42	1,553.76
Net Assets		169,974.16	143,644.84
Members' Funds			
Accumulated Members' Funds		143,644.84	146,845.68
Equity Adjustment to Prior Year		(10.71)	-
Surplus/Deficit for Current Year		26,340.03	(3,200.84)
Total Members' Funds		169,974.16	143,644.84

The accompanying Notes form part of this Financial Report