

Yaandina Family Centre Limited
ABN 40 284 552 805

Annual Report - 30 June 2016

**Yaandina Family Centre Limited
Directors' Report
30 June 2016**

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2016.

Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Garry Bailey
Ruth Ellis
Fiona White-Hartig

Objectives

Yaandina is a community services organization founded 42 years ago to provide support services to under privileged and impoverished families in the Pilbara. Yaandina's short term objectives for 2015/16 was to stabilize its current services and further develop them into 'Best Practice'. In addition, steps were taken to improve its management framework through a review of management practices, policies, procedures and systems.

The long-term objective is to ensure Yaandina is ready and available to deliver the needs of the community when and where required. Yaandina's ultimate objective is to be known and recognized by the service it delivers and the positive impact those services have on the community.

Strategy for achieving the objectives

During this period, Yaandina has engaged a new CEO, who has the remit to oversee and manage the strategy of sustainability and delivery of service.

Yaandina will continue to update and renew its systems, policies and procedures to ensure compliance to all necessary acts and legislation that impacts upon its services.

Yaandina, through its HR management practices will ensure that at all times it employs competent, skilled and culturally sensitive personnel and ensure they are upskilled to meet the demands of their position.

Yaandina will continue to network and maintain close relationships with its various Federal, State and local government funders and will continue to seek support from other sources such as major business. In addition, Yaandina will seek to be represented on any relevant community and or government committees dealing with the delivery of community services.

Principal activities

Yaandina's principle activities are in 'Aged Care', HACC services, Drug and Alcohol services and Youth and Family services.

Funding is critical to the ongoing provision of these services, consequently, The CEO and respective Service Managers maintain very close relationships with the relevant funders and ensure that Yaandina is recognized by its performance and compliance to regulatory requirements as a provider of choice

Performance Measures

Yaandina's performance is measured in a number of ways, but principally its main indicator is its service delivery. This is measured by outcomes and community feedback,

Internally, financial management, human resources, safety and legislative compliance are measured and reported upon at each board meeting

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Information on directors

Name: Garry Bailey
Title: Chairman
Experience and expertise: Garry is a City of Karratha Councillor, Post Master and Justice of the Peace. He has extensive experience in local government, local business and corporate relations. Garry has lived in Roebourne for over 30 years and has vast local knowledge and understands the unique issues and challenges the community are faced with. He and his wife Jenny have raised their 3 sons here while managing and operating the Roebourne Post Office.

Name: Ruth Ellis
Title: Deputy Chair
Qualifications:
Experience and expertise: Ruth has lived in Roebourne for over 50 years, married and raised her family here. She has worked in many roles in the community including the Sobering-up Shelter and is now the manager of the Roebourne Visitor Tourist Centre. Ruth is also actively involved in the Pilbara Aboriginal Church, St Johns Ambulance Committee, the Wickham Community Association and the Roebourne Advisory Committee.

Name: Fiona White-Hartig
Title: Non-Executive Director
Qualifications: AICD
Experience and expertise: Fiona is a Wickham, Point Samson and the Cossack Ward Councillor. She worked in the political arena in Canberra before working in the community sector for many years, and recently, as the local member's electoral officer. Fiona and her husband live in Wickham with their two children. Fiona has a boundless interest in community service and works hard to support her local community through the Wickham Community Association, Wickham Youth Group and the Roebourne Advisory Committee.

Company secretary

Emma Dumbrell has held the role of Company Secretary since January 2016. Emma is an experienced practice manager with years of experience in bookkeeping, staff supervision and business development who brings a broad cross-section of skills to Yaandina.

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 30 June 2016, and the number of meetings attended by each director were:

	Full Board	
	Attended	Held
Garry Bailey	5	5
Ruth Ellis	5	5
Fiona White-Hartig	5	5
Ross Humphries	5	5

Held: represents the number of meetings held during the time the committee member was a member of the relevant committee.

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Contributions on winding up

The company is a public company limited by guarantee. The liability of each member is limited. Each member guarantees to contribute up to a maximum of one dollar to the assets of the company if it is wound up while the member is a member, or within one year afterwards, and at the time of winding up the debts and liabilities of the company exceed its assets. The liability of each member is limited to making such contributions and no more.

The total amount that members of the company are liable to contribute if the company is wound up is \$5, based on 5 current ordinary members.

Auditor's Independence declaration

The auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is included on page 4 in the annual report and forms part of this report for the year ended 30 June 2016.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the *Corporations Act 2001*.

On behalf of the directors



Garry Bailey
Non-executive Chairman

17 October 2016
PERTH

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To The Board of Directors

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

As lead audit director for the audit of the financial statements of Yaandina Family Centre Limited for the financial year ended 30 June 2016, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Yours faithfully



BENTLEYS
Chartered Accountants



CHRIS NICOLOFF CA
Director

Dated at Perth this 17th day of October 2016

Yaandina Family Centre Limited

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30 June 2016

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General information

The financial statements cover Yaandina Family Centre Limited as an individual entity. The financial statements are presented in Australian dollars, which is Yaandina Family Centre Limited's functional and presentation currency.

Yaandina Family Centre Limited is a not-for-profit unlisted public company limited by guarantee.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 17 October 2016. The directors have the power to amend and reissue the financial statements.

Yaandina Family Centre Limited
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2016

	Note	2016 \$	2015 \$
Revenue	3	8,331,646	11,074,239
Expenses			
Other operating expenses	4	(5,024,161)	(4,069,629)
Employee benefits expense	4	<u>(4,545,584)</u>	<u>(4,785,975)</u>
		<u>(9,569,745)</u>	<u>(8,855,604)</u>
(Deficit) / Surplus for the year		<u><u>(1,238,099)</u></u>	<u><u>2,218,635</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Yaandina Family Centre Limited
Statement of financial position
As at 30 June 2016

	Note	2016 \$	2015 \$
Assets			
Current assets			
Cash and cash equivalents	5	2,410,984	2,880,812
Trade and other receivables	6	26,961	136,889
Total current assets		<u>2,437,945</u>	<u>3,017,701</u>
Non-current assets			
Property, plant and equipment	7	28,396,484	29,472,400
Total non-current assets		<u>28,396,484</u>	<u>29,472,400</u>
Total assets		<u>30,834,429</u>	<u>32,490,101</u>
Liabilities			
Current liabilities			
Trade and other payables	8	162,387	236,932
Provision for employee benefits		243,159	247,097
Unexpended grants	16	1,352,127	1,540,248
Total current liabilities		<u>1,757,673</u>	<u>2,024,277</u>
Non-current liabilities			
Provision for long service leave		33,302	183,616
Provision for capital expenditure		10,390	11,045
Total non-current liabilities		<u>43,692</u>	<u>194,661</u>
Total liabilities		<u>1,801,365</u>	<u>2,218,938</u>
Net assets		<u>29,033,064</u>	<u>30,271,163</u>
Equity			
Reserves	9	84,320	84,320
Retained surpluses		28,948,744	30,186,843
Total equity		<u>29,033,064</u>	<u>30,271,163</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Yaandina Family Centre Limited
Statement of changes in equity
For the year ended 30 June 2016

	Capital Replacement Reserve \$	Retained Earnings \$	Total equity \$
Balance at 1 July 2014	89,203	27,963,326	28,052,529
Net surplus for the year	-	2,218,635	2,218,635
Transfer to reserve	(4,883)	4,883	-
Balance at 30 June 2015	84,320	30,186,843	30,271,163
	Capital Replacement Reserve \$	Retained Earnings \$	Total Equity \$
Balance at 1 July 2015	84,320	30,186,843	30,271,163
Net (Deficit) for the year	-	(1,238,099)	(1,238,099)
Balance at 30 June 2016	84,320	28,948,744	29,033,064

The above statement of changes in equity should be read in conjunction with the accompanying notes

Yaandina Family Centre Limited
Statement of cash flows
For the year ended 30 June 2016

	Note	2016 \$	2015 \$
Cash flows from operating activities			
Receipts from customers		8,153,152	7,729,315
Payments to suppliers and employees		(8,609,534)	(6,458,107)
Interest received		31,819	47,137
		<u> </u>	<u> </u>
Net cash from operating activities		(424,563)	1,318,345
Cash flows from investing activities			
Payments for property, plant and equipment		(45,265)	(3,824,683)
Proceeds from the sale of property, plant and equipment		-	204,668
		<u> </u>	<u> </u>
Net cash used in investing activities		(45,265)	(3,620,015)
 Net increase / (decrease) in cash and cash equivalents		 (469,828)	 (2,301,670)
Cash and cash equivalents at the beginning of the financial year		2,880,812	5,182,482
		<u> </u>	<u> </u>
Cash and cash equivalents at the end of the financial year	5	<u><u>2,410,984</u></u>	<u><u>2,880,812</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

The company has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations and the *Corporations Act 2001*, as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the *Income Tax Assessment Act 1997*, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

Note 1. Significant accounting policies (continued)

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) using expected depreciation rates as follows:

Buildings	2% - 2.5%
Property improvements	5% - 10%
Plant and equipment	15% - 100%
Motor vehicles	18% - 25%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Note 1. Significant accounting policies (continued)

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial period.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Revenue

	2016	2015
	\$	\$
Revenue		
Grants received	6,401,674	10,795,841
Interest received	34,903	47,137
Other revenue	<u>1,895,069</u>	<u>231,261</u>
Revenue	<u><u>8,331,646</u></u>	<u><u>11,074,239</u></u>

Note 4. Expenses

	2016	2015
	\$	\$
(Deficit)/Surplus before income tax includes the following specific expenses:		
Other operating expenses		
Accounting fees	69,685	59,061
Bad debts	3,217	-
Client consumables	277,145	155,940
Depreciation	1,134,864	1,013,765
Occupancy costs	566,998	222,332
Program expenses	436,815	661,610
Repairs and maintenance	248,729	111,728
Other operating expenses	2,286,708	1,845,193
Other operating expenses	<u><u>5,024,161</u></u>	<u><u>4,069,629</u></u>
Employee benefits expense		
Wages	4,106,844	4,282,758
Superannuation	396,640	382,369
Staff training and welfare	<u>42,100</u>	<u>120,848</u>
Employee benefits expense	<u><u>4,545,584</u></u>	<u><u>4,785,975</u></u>

Note 5. Current assets – cash and cash equivalents

	2016 \$	2015 \$
Cash at bank and in hand	2,410,984	2,880,812
Cash balance per statement of cash flows	<u>2,410,984</u>	<u>2,880,812</u>

Note 6. Current assets – trade and other receivables

	2016 \$	2015 \$
Trade receivables	24,141	110,896
Less: Provision for impairment	(3,217)	-
Other receivables	6,037	25,993
	<u>26,961</u>	<u>136,889</u>

Movements in the provision for impairment of trade receivables are set out below.

	2016 \$	2015 \$
At 1 July	-	-
Provision for impairment recognised during the year	3,217	-
At 30 June	<u>3,217</u>	<u>-</u>

During the year, the following losses were recognised in the profit or loss in relation to impaired receivables.

	2016 \$	2015 \$
Impairment losses		
- Individually impaired receivables	-	-
- Movement in provision for impairment	3,217	-
	<u>3,217</u>	<u>-</u>

As at 30 June 2016, trade receivables of \$13,784 were past due but not impaired. The ageing of these trade receivables is as follows:

	2016 \$
Up to 3 months	5,089
Greater than 3 months	8,695
	<u>13,784</u>

Yaandina Family Centre Limited
Notes to the financial statements
30 June 2016

Note 7. Non-current assets – property, plant and equipment

	2016 \$	2015 \$
Land and buildings – at cost	30,231,148	30,198,386
Less: Accumulated depreciation	<u>(2,484,643)</u>	<u>(1,552,385)</u>
	<u>27,746,505</u>	<u>28,646,001</u>
Property improvements – at cost	6,361	6,361
Less: Accumulated depreciation	<u>(789)</u>	<u>(534)</u>
	<u>5,572</u>	<u>5,827</u>
Plant and equipment – at cost	1,186,694	1,174,837
Less: Accumulated depreciation	<u>(780,212)</u>	<u>(646,487)</u>
	<u>406,482</u>	<u>528,350</u>
Motor vehicles – at cost	573,639	524,560
Less: Accumulated depreciation	<u>(335,714)</u>	<u>(232,338)</u>
	<u>237,925</u>	<u>292,222</u>
	<u>28,396,484</u>	<u>29,472,400</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings \$	Property improvements \$	Plant and equipment \$	Motor vehicles \$	Total \$
Balance at 1 July 2015	28,646,001	5,827	528,350	292,221	29,472,400
Additions	32,757	-	11,851	14,339	58,947
Depreciation expense	<u>(932,253)</u>	<u>(255)</u>	<u>(133,721)</u>	<u>(68,635)</u>	<u>(1,134,864)</u>
Balance at 30 June 2016	<u>27,746,505</u>	<u>5,572</u>	<u>406,482</u>	<u>237,925</u>	<u>28,396,484</u>

Note 8. Current liabilities – trade and other payables

	2016 \$	2015 \$
Client fees accrued	41,751	21,867
Sundry creditors	3,102	3,013
Other creditors	16,205	27,579
PAYG Payable	95,473	102,331
Tax clearing account	5,856	77,142
Grants in advance	<u>-</u>	<u>5,000</u>
	<u>162,387</u>	<u>236,932</u>

Note 9. Equity – Reserves

	2016 \$	2015 \$
Capital replacement reserve	<u>84,320</u>	<u>84,320</u>

The capital replacement reserve records funds set aside for the future replacement of the company's plant, property and equipment.

Note 10. Key management personnel disclosures

Compensation

The aggregate compensation made to Directors and other members of key management personnel of the company is set out below:

	2016 \$	2015 \$
Aggregate compensation	<u>606,621</u>	<u>543,040</u>

Note 11. Contingent liabilities

The company had contingent liabilities at 30 June 2016 in respect of:

i. Claims

A claim was lodged against Yaandina Family Centre Limited during the 2016 financial year in respect of an alleged unfair dismissal of a former employee. The company considers it probable that the judgement will be in its favour and has therefore not recognised a provision in relation to this claim. The potential undiscounted payment that the company could be required to make if there was an adverse decision related to the lawsuit it estimated to be approximately \$20,000.

Note 12. Commitments

The company had no commitments for expenditure as at 30 June 2016 and 30 June 2015.

Note 13. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 10.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2016 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Note 15. Change in status to Company Limited by Guarantee

The company was registered as a company limited by guarantee on 21 January 2016. On 8 December 2015 the West Australian Commissioner for Consumer Protection approved the transfer of the incorporation of Yaandina Family Centre Inc from an association registered under the *Associations Incorporation Act 1987 (WA)* to a company limited by guarantee. These financial statements have been prepared on the basis that the company has operated as a continuing entity throughout the year ended 30 June 2016.

Yaandina Family Centre Limited					
Notes to the financial statements					
30 JUNE 2016					
Note 16. Schedule of unexpended grants					
			1 July 2015	1 July 2015 to 30 June 2016	30 June 2016
			Balance	Released	Expended
					Balance
Roebourne Youth Services					
	DCP Youth Bushcamp	2014	3,358	-	180
	RYC Funding	2016	-	214,442	214,442
	MHC Suicide Prevention	2016	-	16,800	-
	Chevron Grant	2016	-	3,754	3,754
			3,358	234,996	218,376
					19,978
Administration Fund					
	HACC & Admin Dev - YBP	2015	47,816	-	3,060
	YBP	2015	7,726	71,058	57,986
	Youth Diversion	2016	85,238	131,701	187,753
	Act Belong Commit	2016	-	1,500	-
			140,780	204,259	248,799
					96,240
Childrens Counsellor					
	CP Funding	2015	58,674	-	58,674
	DCP Healing Centre - Operating	2016	-	236,395	179,843
			58,674	236,395	238,517
					56,552
Family Support					
	PALS Program - Pilbara Iron Company	2015	16,772	-	16,772
	Child restraint grant	2011	1,552	-	1,552
	MHFA Training	2015	10,500	-	10,500
	DCD Grants - Operations	2016	-	207,631	207,631
	C4C Drumbeat Training	2016	-	32,050	32,050
			28,824	239,681	268,505
					-
Roebourne Sobering Up Shelter & Low Medical Detox					
	D&A Funding	2015	247,160	-	247,160
	RSUS Funding - D & A	2016	-	375,660	375,660
	RSUS Funding - D & A (Unexpended)	2016	-	136,222	45,407
	Mingga Patrol funding-DIA	2016	8,051	148,918	120,427
			255,211	660,800	788,654
					127,357
Turner River Centre					
	Dept PM - Head Agreement	2015	244,162	-	-
	Operational Funding	2016	-	2,326,562	2,326,562
			244,162	2,326,562	2,326,562
					244,162
Aged Care Hostel					
	DHA Funding - Capital - Non recurrent	2011	2,782	-	2,782
	DHA Funding - Capital - Extention Cons	2011	3,573	-	3,573
	Aged Care Hostel - DHA and DRL	2015	37,747	-	37,747
	DHA Jobs Creation	2016	-	106,193	88,492
			44,102	106,193	132,594
					17,701
Home and Community Care					
	HACC Funding - non recurrent	2011	2,950	-	-
	HACC Funding - non recurrent	2014	12,188	-	-
	HACC Funding - non recurrent Building	2015	750,000	-	-
	HACC Recurrent grant	2016	-	613,100	613,100
			765,138	613,100	613,100
					765,138
Karratha Youth Services					
	DCP Funding	2016	-	214,442	214,442
	Young Men's Group	2016	-	25,000	-
			-	239,442.23	214,442.23
					25,000
TOTAL			1,540,249	4,861,427	5,049,549
					1,352,127

Yaandina Family Centre Limited
Directors Declaration
30 June 2016

In the opinion of the directors:

- the attached financial statements and notes comply with the *Corporations Act 2001*, the Australian Accounting Standards - Reduced Disclosure Requirements, the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations, the *Corporations Regulations 2001* and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2016 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the *Corporations Act 2001*.

On behalf of the Directors



Garry Bailey
Non-executive chairman

17 October 2016
PERTH

Independent Auditor's Report

To the Members of Yaandina Family Centre Limited

We have audited the accompanying financial report of Yaandina Family Centre Limited ("the Company"), which comprises the statement of financial position as at 30 June 2016, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of accounting policies, other explanatory information and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we 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 from 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 judgment, 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 Company's preparation of the financial report that gives a true and fair view 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 Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Independent Auditor's Report

To the Members of Yaandina Family Centre Limited (*Continued*)



Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*.

Opinion

In our opinion:

- a. The financial report of Yaandina Family Centre Limited is in accordance with the *Corporations Act 2001*, including:
 - i. giving a true and fair view of the Company's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
 - ii. complying with Australian Accounting Standards and the *Corporations Regulations 2001*; and

A blue ink signature of a representative from Bentleys, written in a cursive style.

BENTLEYS
Chartered Accountants

A blue ink signature of Chris Nicoloff, written in a cursive style.

CHRIS NICOLOFF CA
Director

Dated at Perth this 17th day of October 2016