

PORT PHILLIP COMMUNITY GROUP LTD

ABN 34 844 707 349

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

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PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
DIRECTORS' REPORT

The Directors present their report on the Company for the financial year ended 30 June 2019.

Directors

The names of Directors in office at any time during or since the end of the year are:

Michael McGann (Chair)

Bernard Joffe (Treasurer)

Karen Sait (Company Secretary)

Tullia Gilarry

Gina Fiske

Peter Giles

Claire Edmanson (*Appointed 01/11/2018*)

Susanne Birks (*Appointed 01/11/2018*)

David Weinberger (*Appointed 01/11/2018*)

Reverend David Pargeter (*Resigned 28/05/2019*)

The Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Company Secretary

The following person held the position of the Company Secretary at the end of the financial year.

Karen Sait

Principal Activities

The principal activities of the company during the financial year were:

- Emergency relief, material aid and financial counselling
- Community development and personal advocacy
- Creative, recreational and social groups and activities
- Information, referral and support
- Skills development and pathways to further education and employment

There were no significant changes in the principal activities of the Company during the year.

The Company's Objectives

The Company's short-term and long-term objectives are to work in partnership with funders, local, state and federal governments, key stakeholders and residents, including families, to positively impact lives through facilitating and improving equity, participation and inclusion.

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DIRECTORS' REPORT

The Company's short to medium term objectives are:

- Consulting with relevant stakeholders including consumer representatives, to develop effective services and initiatives that demonstrate positive social value and social capital.
- Increasing access and participation for clients and communities through community engagement, development and capacity building initiatives.
- Leading and/or participating in advocacy campaigns and activities, regarding inequity, exclusion and poverty to reduce disadvantage and to foster health, wellbeing and inclusion.
- Providing engaging groups and activities that are creative, recreational and social.
- Reducing the impacts of disadvantage and poverty by providing immediate information, referral, practical supports and tangible assistance.

The Company's long-term objectives are:

- Positive outcomes for residents of the City of Port Phillip who are socially isolated, marginalised and/or vulnerable through programs and services that lead to community belonging, engagement, resilience, social responsibility and happier lives.
- Through diverse partnerships, maintaining and developing the City of Port Phillip as a diverse, healthy, and socially responsible place to live in, belong to and to also visit.
- A fair and just society that values all people in the City of Port Phillip as reflected in a diverse, happier, safer, tolerant and educated community.

Strategy for achieving short and long-term objectives

To achieve its stated objectives, the Company has adopted the following strategies:

- Delivering a range of centre-based and outreach programs and services including:
 - > Linking people into generalist and specialist agencies to better address their specific housing, health and other needs.
 - > Providing on a daily basis, food vouchers, free meals, fresh food, free telephone calls and telephone cards, travel passes, pharmacy vouchers, and basic hygiene products.
 - > Facilitating education and employment skills and opportunities under the ACFE/Learn Local network, through courses such as literacy and numeracy; social and interpersonal skills; digital communication and computer skills; and art and performance.
 - > Providing meals, social connections and education to residents in rooming houses.
 - > Providing financial counselling, back-to-school supports, access to no interest loans, and lodging tax returns.
 - > Facilitating recreation and fitness groups (bush walking, tennis, gym, swimming), art, music and performance activities.
 - > Organising street parties to give people opportunities to meet and mix together in their neighbourhoods that will lead to lasting connections and friendships.
- Engaging with people and communities on low income, who are living in insecure housing and/or are socially isolated, to develop their networks, skills and resilience; this may be through social meals, education, performance and/or creative activities.
- Using social media to provide information and education, to connect people, and to promote positive outcomes and pride in achievements, for all residents of the City of Port Phillip.
- Providing staff and volunteers with a range of opportunities and experiences, to enhance their skills and knowledge.
- Working in partnership with community, governments and businesses, to promote a fair and just society that values all people and is reflected in a diverse, happier, safer, tolerant and well educated and resourced community.

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DIRECTORS' REPORT

Information on Directors

Michael McGann, Chair

Michael has been a board member since 2016.

Michael's experience and expertise includes financial services, consulting and social enterprise development and management. Since 2013, Michael has been leading Skysdesign, a graphic design social enterprise as part of the parent housing organisation, St Kilda Community Housing.

He has contemporary and relevant insight into the challenges that social organisations face in developing, running and growing social enterprises. His understanding and knowledge transfer skills promote the role that creativity and community connections play to make a sustainable difference in social enterprises.

Bernard Joffe, Treasurer

Bernard has been a board member since June 2012.

Bernard has a Bachelor of Commerce and is a Fellow of the Institute of Chartered Accountants of Australia and New Zealand.

Bernard has 35 years of experience in the financial services industry and generously shares this expertise with PPCG through his role as Treasurer.

Prior to joining the Board and in addition to his current board role, Bernard has for the past 14 years, volunteered his time to assist people on low incomes to complete their tax returns as part of the annual PPCG Tax Help Program.

Karen Sait, Company Secretary

Karen joined PPCG as the Executive Officer and Company Secretary in January 2016.

Karen has a Masters in Primary Health, Bachelor of Social Work, and Bachelor of Arts (Anthropology).

Karen's professional career spans business, community, and human services. She has held senior management and leadership positions with the Transport Accident Commission Victoria, Western Region Health Centre (now cohealth), and Inner South Community Health Service (now Star Health). Karen brings to PPCG experience and expertise in management, strategy, partnerships and development, with a focus on innovation and social inclusion for people and communities on low income, disadvantaged, isolated and/ or marginalised.

Karen was previously an elected Councillor of the City of Port Phillip. Her personal interests include politics, art, literature and philosophy.

Claire Edmanson, Board Member

Claire has been a board member since 2018.

Claire has a Bachelor of Social Work.

Claire is the Program Manager Youth Services, Salvation Army Youth Services supporting the delivery of a range of client services and case management in both St Kilda and Fitzroy.

Claire has worked at the Salvation Army since 2010 in a variety of roles including after-hours refugee support, and intensive outreach case management. Claire has expertise and experience working in a crisis setting with a focus on high and complex needs of young people and families.

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DIRECTORS' REPORT

Information on Directors (continued)

Reverend David Pargeter, Board Member

David has been a board member since 2017.

David currently sits as the Minister at the St Kilda Uniting Church, a Progressive Christian Community. Previously, David was the Executive Director of the Uniting Church's Synod of Victoria and Tasmania, responsible for overseeing many departments including Community Services. He also serves on the board of the St Kilda Legal Services.

David is particularly interested in service innovation, funding and marketing. His personal interests include good governance, politics, portrait painting and writing.

David Weinberger, Board Member

David has been a board member since 2018.

David is a Principal Lawyer and the Co-Head of the commercial dispute resolution department at KCL Law (formerly Kliger Partners Lawyers). He has handled matters in all of the lower and appellate courts in Victoria.

David is also a Governor of the American Chamber of Commerce in Australia (AmCham), a member of the New York State Bar Association and the State Bar of Georgia, and a member of the Law Institute of Victoria's Taskforce on Social Media.

His ever growing involvement in the local community of Port Phillip led him to his decision to volunteer as a board member at PPCG.

Gina Fiske, Board Member

Gina has been a board member since 2017.

Gina has a Masters of Organisational Change, and a Bachelor in International Politics and Anthropology.

In a professional career spanning over 40 years, Gina has worked in the community and human services sector in program management and direct service delivery leading improvements in the lives of children, youth and families and promoting health and wellbeing initiatives in the community.

Her involvement with PPCG has been long term dating back to her role as a past elected Councillor of the City of St Kilda (prior to the formation of the City of Port Phillip), and as a member of the Community Consultative Group.

Peter Giles, Board Member

Peter has been a board member since 2018.

Peter has a Masters in Communication (Advertising) from RMIT.

Peter is a specialist in marketing and brand development with 20+ years' achievement in the industry. Peter currently works as Marketing and Communications Manager for Connect Health & Community. Throughout his career, he has built strong brand images, winning awards for his marketing campaigns and curating new initiatives to provide solutions for business.

Susanne Birks, Board Member

Susanne has been a board member since 2018.

Susanne is the Manager of Community Psychiatry (Mental and Addiction Health) at Alfred Health. She has been in the field of mental health for over 30 years in direct care, leadership and management positions.

Susanne's professional interests include social justice, mental health, housing and homelessness, complex needs and risk assessment and management; all of which reflect PPCG's primary focus in delivering its range of innovative services to people and communities in the City of Port Phillip.

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DIRECTORS' REPORT

Information on Directors (continued)

Tullia Gilarry, Board Member

Tullia has been a board member since 2016.

Tullia has a Masters in International Development and Environmental Analysis.

She has worked in the community sector for the past 12+ years to empower communities through civic engagement, neighbourhood building, arts based projects and direct service delivery. Tullia previously worked for PPCG for 7 years in a range of community development and community engagement roles before commencing work at the City of Wyndham as Team Leader Neighbourhood Hubs. Tullia has recently commenced work with the City of Melbourne in a similar role.

Tullia has a commitment to social justice and also sits on the board of Greyfriars, a local residential management company.

Meetings of Directors

During the financial year, 10 (ten) board meetings of Directors were held. Attendances by each director during the year were as follows:

Meetings	
Number eligible to attend	Number attended
Bernard Joffe	10
Claire Edmanson	7
Rev David Pargeter	10
David Weinberger	7
Gina Fiske	10
Karen Sait	10
Michael McGann	10
Peter Giles	10
Susanne Birks	7
Tullia Gilarry	10

After balance day events

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

Contribution in Winding Up

Port Phillip Community Group Ltd is a company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10.00 towards meeting any outstanding obligations of the Company.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2019 has been received and is included in this report on Page 6.

Signed in accordance with a resolution of the Board of Directors.

Director



Michael McGann


Bernard Joffe

Dated: 16 October 2019

TOWARDS A VISION SHARED

127 Paisley Street
Footscray VIC 3011
Australia

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Fax (03) 9689 6605

www.collinsco.com.au

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF
PORT PHILLIP COMMUNITY GROUP LIMITED
A.B.N. 34 844 707 349**

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2019 there have been:

- i. no contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- ii. No contravention of any applicable code of professional conduct in relation to the audit.



Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 17th day of October 2019

PORT PHILLIP COMMUNITY GROUP LTD
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INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
Community services income		19,759	23,404
Grants and subsidies		1,226,684	1,180,249
Rental related income		48,328	66,756
Other income		33,690	64,951
Profit on disposal of fixed assets		-	-
Administration expenses		(58,024)	(44,852)
Amortisation and depreciation expenses		(55,700)	(55,441)
Emergency relief expenses		(44,889)	(85,159)
Employment expenses		(10,138)	(7,252)
External Labour Services		(153,175)	(123,719)
Occupancy expenses		(54,212)	(84,904)
Organisational expenses		(12,219)	(21,759)
Program and project expenses		(27,605)	(25,506)
Staff salaries and wages expenses		<u>(1,044,101)</u>	<u>(871,484)</u>
Net surplus/(deficit) before income tax		(131,601)	15,284
Income tax expense	1 (k)	-	-
Net surplus/(deficit) attributable to the Company		<u>(131,601)</u>	<u>15,284</u>

PORT PHILLIP COMMUNITY GROUP LTD
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STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Surplus/(deficit) for the year	(131,601)	15,284
Other comprehensive income after income tax	-	-
Total comprehensive income for the year	<u>(131,601)</u>	<u>15,284</u>
Total comprehensive income attributable to the Company	<u>(131,601)</u>	<u>15,284</u>

PORT PHILLIP COMMUNITY GROUP LTD
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	327,056	251,408
Investments	3	510,405	503,152
Trade and other receivables	4	3,167	215,104
Other current assets	5	14,748	2,842
TOTAL CURRENT ASSETS		855,377	972,506
NON CURRENT ASSETS			
Property, plant and equipment	6	285,236	314,608
TOTAL NON-CURRENT ASSETS		285,236	314,608
TOTAL ASSETS		1,140,613	1,287,114
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other liabilities	7	133,907	150,460
Provisions	8	80,928	78,670
TOTAL CURRENT LIABILITIES		214,835	229,130
NON-CURRENT LIABILITIES			
Provisions	8	216,282	216,887
TOTAL NON-CURRENT LIABILITIES		216,282	216,887
TOTAL LIABILITIES		431,117	446,017
NET ASSETS		709,496	841,097
EQUITY			
Accumulated members funds		709,496	841,097
TOTAL EQUITY		709,496	841,097

PORT PHILLIP COMMUNITY GROUP LTD
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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Accumulated members funds \$	Total \$
Balance as at 1 July 2017	825,813	825,813
Surplus/(deficit) attributable to the Company	15,284	15,284
Balance as at 30 June 2018	<u>841,097</u>	<u>841,097</u>
Surplus/(deficit) attributable to the Company	(131,601)	(131,601)
Balance as at 30 June 2019	<u><u>709,496</u></u>	<u><u>709,496</u></u>

PORT PHILLIP COMMUNITY GROUP LTD
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grants etc.		1,498,004	1,224,413
Payments to suppliers and employees		(1,402,812)	(1,302,825)
Interest received		14,037	15,870
Net cash generated from/(used in) operating activities	10	<u>109,229</u>	<u>(62,542)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(26,328)	(51,240)
Proceeds from disposal of motor vehicles		-	-
Proceeds from redemption of/(payments for) investments		(7,253)	(68)
Net cash (used in)/provided by investing activities		<u>(33,581)</u>	<u>(51,308)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from/(payments for) NILS loans		-	(5,900)
Net cash used in financing activities		<u>-</u>	<u>(5,900)</u>
Net increase/(decrease) in cash held		75,648	(119,750)
Cash and cash equivalents at beginning of financial year		251,408	371,158
Cash and cash equivalents at end of financial year	2	<u><u>327,056</u></u>	<u><u>251,408</u></u>

PORT PHILLIP COMMUNITY GROUP LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 1. Statement of Significant Accounting Policies

The financial statements and notes represent those of Port Phillip Community Group Ltd (the Company).

Basis of preparation

The Company has elected to adopt the Australian Accounting Standards – Reduced Disclosure Requirements (established by AASB 1053 *Application of Tiers of Australian Accounting Standards* and AASB 2010-2 *Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements*).

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB), the *Australian Charities and Not for Profits Commission Act 2012*, and the *Corporations Act 2001*. The Company is a not-for-profit Company for financial reporting purposes under Australian Accounting Standards.

The financial statements for the year ended 30 June 2019 were approved and authorised for issue by the Board of Directors on 24 October 2019.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

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

Accounting Policies

a. Property, Plant and Equipment

Freehold land and buildings, plant & equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the Company includes the cost of materials, labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the asset can be measured reliably. All other repairs & maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

PORT PHILLIP COMMUNITY GROUP LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 1. Statement of Significant Accounting Policies (continued)

a. Property, Plant and Equipment (continued)

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Company commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to depreciation.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings and building improvements	20% - 50%
Equipment	20% - 35%
Motor vehicles	20%

b. Impairment of Assets

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

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash generating unit to which the asset belongs.

c. Leases

All leases are classified as operating leases. Where the Company is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred.

d. Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Note 1. Statement of Significant Accounting Policies (continued)

d. Financial Instruments (continued)

Classification and Subsequent Measurement

Finance instruments are subsequently measured at either of fair value, amortised cost using the effective interest rate method, or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as (i) the amount at which the financial asset or financial liability is measured at initial recognition (ii) less principal repayments (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At the end of each reporting period, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Company no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

PORT PHILLIP COMMUNITY GROUP LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 1. Statement of Significant Accounting Policies (continued)

e. Employee Benefits

Short term benefits

The provisions for employee entitlements to wages, salaries, annual and paid maternity leave represent obligations resulting from employees' services provided up to reporting date, calculated at undiscounted amounts based on wage and salary rates, including related on-costs, which the Company expects to pay at the end of each reporting period.

Long term benefits

The provision for employee entitlements to long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to reporting date.

Superannuation

Superannuation contributions are made by the Company to approved superannuation funds for all employees. The costs are charged as employee expenses as they are incurred. The Company has no legal obligation to cover any shortfall in the superannuation funds' obligations to provide benefits to employees on retirement.

f. Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

g. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities in the statement of financial position.

h. Revenue

Revenue comprises revenue from the rent related activities, government grants, fundraising activities and client contributions.

Revenue is measured by reference to the fair value of consideration received or receivable by the Company for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the Company's different activities have been met. Details of the activity-specific recognition criteria are described below.

Rent Revenue

Rent revenue from the rendering of services is recognised upon the invoicing of the rent payable to the tenant.

Note 1. Statement of Significant Accounting Policies (*continued*)

h. Revenue (continued)

Grant Revenue

A number of the Company's programs are supported by grants received from the federal, state and local governments.

If conditions are attached to a grant which must be satisfied before the Company is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered, to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year-end until the service is delivered.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the Company obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

Where the Company receives a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

Client Contributions

Fees charged for services provided to clients are recognised when the service is provided.

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the Company gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Interest Revenue

Interest revenue is recognised on a time proportional basis taking into account the interest rates applicable to the financial assets.

i. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

PORT PHILLIP COMMUNITY GROUP LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 1. Statement of Significant Accounting Policies (*continued*)

j. 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.

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 ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a net basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows excluded from the receipts from customers or the payments to suppliers.

k. Taxes

Income Tax

By virtue of its aims as set out in the constitution, the Company qualifies as an organisation specifically exempt from income tax under the *Income Tax Assessment Act 1997*.

Land Tax

The Company is exempt from land tax because the property is used exclusively for a charitable purpose.

Payroll Tax

The Company is exempt from payroll tax because it is classified as a Public Benevolent Institution, as well as being a not-for-profit with a dominant charitable purpose.

Stamp Duty

The Company is exempt from stamp duty because the Company's purpose and activities are exclusively charitable.

l. Comparative Figures

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

When a Company applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

Note 1. Statement of Significant Accounting Policies (*continued*)

m. Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Impairment

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets.

Where an impairment trigger exists, the recoverable amount of the asset is determined.

Useful Lives of Depreciable Assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

o. 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 AASB that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of The Company.

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

New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to The Company. The Board of Committee Members has elected not to early adopt any of the new and amended pronouncements.

i) AASB 15: Revenue from Contracts with Customers

AASB 15 is applicable to annual reporting periods of not-for-profit entities beginning on or after 1 January 2019, as deferred by AASB 2016-7: Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-For-Profit Entities.

When effective, AASB 15 establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. Based on a preliminary assessment performed over each service and customer contract, the effects of AASB 15 are not expected to have a material effect on The Company.

Note 1. Statement of Significant Accounting Policies (*continued*)

ii) AASB 1058: Income of Not-For-Profit Entities

AASB 1058 is applicable to annual reporting periods beginning on or after 1 January 2019.

When effective, AASB 1058 requires that where a Not-for-Profit entity acquires an asset for a payment that is significantly less than its fair value (for example grants, bequests, donations, or other similar voluntary contributions), the timing of income recognition will depend on whether the transaction gives rise to a performance obligation. Where a performance obligation exists, the amount is recognised as revenue in accordance with the principles of AASB 15, which would mean recognising the proportion relating to the performance obligations as income only when they are satisfied. Where a performance obligation does not exist, the amount is immediately recognised as income.

Based on a preliminary assessment performed by The Company, the effects of AASB 1058 are not expected to have a material effect on The Company.

iii) AASB 16: Leases

AASB 16 is applicable to annual reporting periods beginning on or after 1 January 2019.

When effective, AASB 16 will replace the current accounting requirements applicable to leases in AASB 117: Leases and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

Based on a preliminary assessment performed over each line of business and product type, the effect of AASB 16 is expected to be:

- (a) An increase in Lease Liabilities, with a commensurate increase in Right-to-Use Assets. These changes are not expected to materially impact Net Assets.
- (b) An increase in Amortisation Expense (of the Right-to-Use Asset) and an increase in Interest Expense (on the Lease Liability), with a commensurate decrease in Lease Expense and/or increase in revenue recognition where lease arrangements are below market value. These changes are not expected to materially impact Total Comprehensive Income.

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Note 2. Cash and Cash Equivalents		
Cash at bank - CBA Operating Account	209,557	90,480
Cash at bank - CBA APC NILS Account	2	2
Cash at bank - CBA CDA Account	16,006	16,006
Cash at bank - CBA Debit Card Account	1,353	1,258
Cash at bank - SPISS	1,688	(2,338)
Cash on hand	1,026	600
Suncorp Bank Account	97,425	145,400
	<u>327,056</u>	<u>251,408</u>
 Reconciliation of cash		
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	<u>327,056</u>	<u>251,408</u>
	<u><u>327,056</u></u>	<u><u>251,408</u></u>
 Note 3. Investments		
Investment - Suncorp Bank	482,399	475,146
Investment - Commonwealth Bank of Australia	16,006	16,006
Bank Guarantee - Commonwealth Bank of Australia	12,000	12,000
	<u>510,405</u>	<u>503,152</u>
	<u><u>510,405</u></u>	<u><u>503,152</u></u>
 Note 4. Trade and Other Receivables		
Trade debtors	3,167	215,104
	<u>3,167</u>	<u>215,104</u>
	<u><u>3,167</u></u>	<u><u>215,104</u></u>
 Note 5. Other Current Assets		
Prepayments	7,735	89
Accrued income	7,013	2,753
	<u>14,748</u>	<u>2,842</u>
	<u><u>14,748</u></u>	<u><u>2,842</u></u>
 Note 6. Property, Plant and Equipment		
Property leasehold improvements - 161 Chapel Street, St Kilda		
At cost	272,931	254,695
Accumulated depreciation	(109,747)	(84,075)
	<u>163,184</u>	<u>170,620</u>
	<u><u>163,184</u></u>	<u><u>170,620</u></u>
 Building equipment		
At cost	3,525	3,525
Accumulated depreciation	(1,830)	(1,478)
	<u>1,695</u>	<u>2,047</u>
	<u><u>1,695</u></u>	<u><u>2,047</u></u>

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Note 6. Property, Plant and Equipment (continued)		
Motor vehicles		
At cost	32,946	32,946
Accumulated depreciation	<u>(23,006)</u>	<u>(17,075)</u>
	<u>9,940</u>	<u>15,871</u>
Office equipment		
At cost	42,076	33,984
Accumulated depreciation	<u>(31,659)</u>	<u>(27,914)</u>
	<u>10,417</u>	<u>6,070</u>
Plant and equipment		
At cost	-	1,515
Accumulated depreciation	<u>-</u>	<u>(1,515)</u>
	<u>-</u>	<u>-</u>
Leasehold reinstatement		
At cost	200,000	200,000
Accumulated amortisation	<u>(100,000)</u>	<u>(80,000)</u>
	<u>100,000</u>	<u>120,000</u>
Total property, plant and equipment	<u>285,236</u>	<u>314,608</u>

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 6. Property, Plant and Equipment (continued)

Reconciliation of movement in carrying values

	Property leasehold improvements	Building equipment	Motor vehicles	Office equipment	Leasehold reinstatement	Capital works in progress	Total property, plant and equipment
Written down value at 1 July 2017	142,754	2,400	21,801	8,359	140,000	3,495	318,809
Additions	47,267	-	-	3,973	-	-	51,240
Disposals	-	-	-	-	-	-	-
Transfer of capital works to asset	3,495	-	-	-	-	(3,495)	-
Amortisation and depreciation expense	(22,896)	(353)	(5,930)	(6,262)	(20,000)	-	(55,441)
Written down value at 30 June 2018	170,620	2,047	15,871	6,070	120,000	-	314,608

	Property leasehold improvements	Building equipment	Motor vehicles	Office equipment	Leasehold reinstatement	Capital works in progress	Total property, plant and equipment
Written down value at 1 July 2018	170,620	2,047	15,871	6,070	120,000	-	314,608
Additions	18,236	-	-	8,092	-	-	26,328
Disposals	-	-	-	-	-	-	-
Amortisation and depreciation expense	(25,672)	(352)	(5,931)	(3,745)	(20,000)	-	(55,700)
Written down value at 30 June 2019	163,184	1,695	9,940	10,417	100,000	-	285,236

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Note 7. Accounts Payable and Other Liabilities		
Current - unsecured		
Accounts payable	23,314	7,704
Accrued expenses	-	3,473
Accrued payroll expenses	10,973	15,969
Grants in advance	60,212	84,308
GST liability/(asset)	37,609	39,006
Key deposits	1,800	-
	<u>133,907</u>	<u>150,460</u>
Financial liabilities at amortised cost classified as trade and other payables		
Trade and other payables		
- Total current	133,907	150,460
- Total non-current	-	-
	<u>133,907</u>	<u>150,460</u>
Note 8. Provisions		
Current		
Provision for annual leave	54,946	51,722
Provision for long service leave	25,982	26,948
	<u>80,928</u>	<u>78,670</u>
Non-current		
Provision for long service leave	16,282	16,887
Provision for make-good	200,000	200,000
	<u>216,282</u>	<u>216,887</u>
Note 9. Capital and Leasing Commitments		
Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the financial statements.		
Payable - Minimum Lease Payments		
- no later than 12 months	58,763	55,965
- between 12 months and 5 years	340,939	324,704
- greater than 5 years	386,108	461,106
	<u>785,810</u>	<u>841,775</u>

The property lease commitments are non-cancellable operating leases with lease terms of between one (1) and five (5) years. Increases in lease commitments may occur in line with CPI or market rent reviews in accordance with the agreements.

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Note 9. Capital and Leasing Commitments (continued)		
Capital Commitments		
Future capital commitments include the following:		
There are no major capital works planned for the 2019/2020 year.	-	-
	-	-
	-	-
Note 10. Cash Flow Information		
Reconciliation of cash flow from operations with profit after income tax		
Operating surplus/(deficit)	(131,601)	15,284
Non-cash flows in profit		
Depreciation of non-current assets	55,700	55,441
(Profit)/loss on disposal of property, plant and equipment	-	-
Changes in assets and liabilities		
(Increase)/decrease in trade debtors	211,937	(35,591)
(Increase)/decrease in prepayments	(7,646)	5,261
(Increase)/decrease in accrued income	(4,260)	4,039
Increase/(decrease) in accounts payables & accruals	7,141	(26,475)
Increase/(decrease) in grants in advance	(24,097)	(63,525)
Increase/(decrease) in sundry provisions	403	20,470
Increase/(decrease) in employee entitlements	1,653	(37,446)
Cash flow/(outflow) from operations	109,229	(62,542)

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 11. Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable.

The Company does not have any derivative instruments at 30 June 2019.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2019 \$	2018 \$
Financial Assets			
Cash and cash equivalents	2	327,056	251,408
Investments	3	510,405	503,152
Trade and other receivables	4	3,167	215,104
Other current assets	5	14,748	2,842
		855,377	972,506
Financial Liabilities			
Trade and other payables	7	133,907	150,460
		133,907	150,460

(i) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the Statement of Financial Position and notes to the financial statements.

(ii) Liquidity Risk

The Company manages liquidity risk by monitoring forecast cash flows and ensuring that adequate borrowing facilities are maintained.

(iii) Interest Rate Risk

The finance committee meets on a regular basis to analyse the interest rate exposure in the context of the most recent economic conditions and forecasts.

Note 12. Related Party Transactions

The Directors act in an honorary capacity and are not paid for their services as Directors.

There were no transactions with related parties during the 2019 year.

Note 13. Company Details

The registered office of the company is:

161 Chapel Street
ST KILDA VIC 3182

The principal place of business of the company is:

161 Chapel Street
ST KILDA VIC 3182

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
DIRECTORS' DECLARATION

The responsible persons declare that in the responsible persons' opinion:

1. there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
2. the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act* 2012.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation* 2013.

Director



Michael McGann

Director



Bernard Joffe

Dated this

16 day of October 2019

**PORT PHILLIP COMMUNITY GROUP LIMITED
A.B.N. 34 844 707 349
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

Opinion

I have audited the accompanying financial report of Port Phillip Community Group Limited (the company), which comprises the statement of financial position as at 30 June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Port Phillip Community Group Limited is in accordance with Division 60 of the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2019 and of its performance and cash flows for the year ended on 30 June 2019; and
- ii. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.



Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 17th day of October 2019

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
INCOME		
Community Services Income	19,759	23,404
Community services	-	3,791
ARCH hire	19,395	18,255
Ngargee insurance income	364	318
Other revenue	-	1,040
Grant Income	1,226,684	1,180,249
ACFE/DET Adult learning	208,694	259,143
COPP N'Hood Ngargee	10,769	10,521
Social Meals	80,760	33,095
COPP (IRS/ER/Tax Help)	444,854	417,756
DSS ER funding via CISViC	38,877	38,941
GSANZ Financial counselling	144,680	143,440
COPP NDP	56,650	55,349
DHHS	126,844	120,783
GSANZ NILS Admin	5,000	-
Other Grants	51,491	44,488
COPP RAG	58,067	56,733
Rental Related Income	48,328	66,756
Rent received	17,495	1,909
Reimbursements	30,834	64,847
Other Income	33,690	64,951
Donations	19,652	49,063
Interest received	14,037	15,870
Membership fees	-	18
Profit on Disposal of Fixed Assets	-	-
TOTAL INCOME	<u>1,328,461</u>	<u>1,335,360</u>

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
EXPENDITURE		
Administration Expenses	58,024	44,852
Accounting fees	13,313	12,055
Administration Support	585	681
Appliances and minor equipment purchases	5,452	491
Bank fees	669	731
Computer expenses	13,209	4,278
Hire of equipment and venues	-	56
Hospitality	701	922
Internet	2,236	-
Photocopying	-	1,460
Postage and freight	-	3
Printing and stationery	5,709	1,037
Staff amenities	4,706	1,219
Staff farewells, meals etc.	-	2,258
Subscriptions and publications	1,941	1,585
Telephone - landlines	7,480	16,708
Telephone - mobiles	2,024	1,368
Emergency Relief Expenses	44,889	85,159
Amortisation and Depreciation Expenses	55,700	55,441
Depreciation expense	35,700	35,441
Leasehold reinstatement amortisation	20,000	20,000
Employment Expenses	10,138	7,252
Conferences	1,593	270
External payroll processing	1,999	2,789
Other employment expenses	3,055	545
Recruitment advertising	-	677
Staff training	3,491	2,721
Supervision	-	250
External Labour Services	153,175	123,719
Education and training services	124,646	76,164
Fitness and recreation services	28,528	4,285
Other external labour services	-	9,330
Project management	-	33,940

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
EXPENDITURE (continued)		
Occupancy Expenses	54,212	84,904
Cleaning and waste disposal	8,100	10,725
Electricity and gas	2,938	4,991
Freight	-	100
Insurance	1,754	1,153
Professional and consulting fees	1,920	3,429
Rent paid	36,214	56,982
Repairs and maintenance	2,021	6,659
Security and fire services	1,265	865
Organisational Expenses	12,219	21,759
Advertising	-	-
Annual report, AGM and Board expenses	5,453	5,473
Auditors remuneration	3,627	3,600
Motor vehicle expenses	3,139	3,864
Professional fees	-	8,822

PORT PHILLIP COMMUNITY GROUP LTD
ABN 34 844 707 349
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
EXPENDITURE (Continued)		
Program and Project Expenses	27,605	25,506
Appliances and minor equipment	-	548
Back to School expenses	8,320	-
Computer hardware and software expenses	144	570
Food supplies and catering	1,145	7,422
General expenses	-	3,489
Gifts	-	436
Hardware and horticulture	-	128
Hire of equipment and venues	-	1,000
Hospitality	-	1,422
Motor vehicle - allowance, hire	-	75
Motor vehicle - fuel cost	-	526
NDP program	652	-
Postage and freight	-	49
Printing and stationery	-	383
Production	-	-
Project expenses	-	644
Property expenses	125	5,125
Public Liability Insurance	-	776
RAG expenses	-	258
Social Meals program expenses	15,431	-
SPARC theatre expenses	-	273
Subscriptions	-	50
Telephone - mobiles	-	483
Volunteer stipends	1,789	1,311
Staff Salaries and Wages Expenses	1,044,101	871,484
Salaries and wages	907,677	824,668
Superannuation contributions	114,826	71,645
WorkCover insurance	19,945	12,618
Annual leave expenses	3,224	(19,662)
Long service leave expenses	(1,571)	(17,785)
Personal/carers leave expenses	-	-
TOTAL EXPENDITURE	1,460,062	1,320,076
NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO THE COMPANY	(131,601)	15,284