

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**ABN 44 373 080 790**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED**  
**31 DECEMBER 2017**

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**DIRECTORS' DECLARATION**

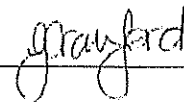
In the directors' opinion:

- a) the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial report has been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 requirements to prepare and distribute financial statements to the members of Australian Health Promotion Association Ltd;
- b) the attached financial statements and notes thereto comply with the Australian Charities and Not-for-profits Commission Act 2012, the Accounting Standards as described in note 1 to the financial statements, the Australian Charities and Not-for-profits Commission Regulation 2013 and other mandatory professional reporting requirements;
- c) the attached financial statements and notes thereto give a true and fair view of the company's financial position as at 31 December 2017 and of its performance for the financial year ended on that date; and
- d) 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 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013.

GEMMA CRAWFORD

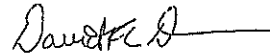
\_\_\_\_\_  
Name



\_\_\_\_\_  
Director

DAVID DUNCAN

\_\_\_\_\_  
Name



\_\_\_\_\_  
Director

28.05.2018

\_\_\_\_\_  
Date

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	2017 \$	2016 \$
<b>INCOME</b>			
Interest Received		5,311	6,407
Conference Fees		11,544	6,036
Membership Fees		142,216	134,971
Scholarships / Grants		206,213	185,151
Donations		400	-
Copyright Fees		25	297
PD Events & Workshops		1,331	2,182
Other Revenue		7,872	1,188
<b>TOTAL INCOME</b>		<b>374,911</b>	<b>336,230</b>
<b>EXPENDITURE</b>			
Auditor/Reviewer Remuneration		2,015	2,062
Accounting / Administration		47,628	69,463
Conference & Meeting Costs		15,272	43,921
Contractor/Consultant		16,773	-
Insurance		3,201	3,085
Journal, Newsletter & Website		36,294	46,961
Honorariums		2,100	11,171
Other Expenses		34,134	28,382
Printing, Postage & Stationery		227	92
PD Events & Workshops		14,994	7,903
Project		-	6,925
Scholarships / Grants		201,646	206,320
<b>TOTAL EXPENSES</b>		<b>374,283</b>	<b>426,286</b>
<b>NET SUPRLUS/(DEFICIT)</b>		<b>628</b>	<b>( 90,056)</b>

The accompanying notes form part of these financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	2017 \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	2	776,203	632,010
Trade & Other Receivables	3	2,507	180,230
<b>TOTAL CURRENT ASSETS</b>		778,710	812,240
<b>TOTAL ASSETS</b>		778,710	812,240
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	4	38,699	17,813
Other Liabilities	5	141,995	197,038
<b>TOTAL LIABILITIES</b>		180,694	214,851
<b>NET ASSETS</b>		598,016	597,389
<b>EQUITY</b>			
Retained Earnings		598,016	597,389
<b>TOTAL EQUITY</b>		598,016	597,389

The accompanying notes form part of these financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	Retained \$	Total \$
<b>Balance at 1 January 2016</b>		687,444	687,444
Total Surplus / (Deficit) for the Year		(90,056)	(90,056)
<b>Balance at 31 December 2016</b>		597,389	597,389
<b>Balance at 1 January 2017</b>		597,389	597,389
Total Surplus / (Deficit) for the Year		628	628
<b>Balance at 31 December 2017</b>		598,016	598,016

The accompanying notes form part of these financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	2017 \$	2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers		540,487	311,619
Interest Received		5,311	6,407
Payments to Suppliers & Employees		<u>(401,605)</u>	<u>( 434,294)</u>
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	6	<u>144,193</u>	<u>( 116,266)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<u>144,193</u>	<u>( 116,266)</u>
<b>CASH AT BEGINNING OF THE FINANCIAL YEAR</b>		632,010	748,277
<b>CASH AT END OF THE FINANCIAL YEAR</b>	2	<u><u>776,203</u></u>	<u><u>632,010</u></u>

The accompanying notes form part of these financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**NOTES AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. STATEMENT OF 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.

**a) Basis of Preparation**

The directors have prepared the financial report on the basis that the company is not a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this "Special Purpose Financial Report" has been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 requirements to prepare and distribute financial statements to the members of Australian Health Promotion Association Ltd.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1031 Materiality
- AASB 1048 Interpretations and Application of Standards
- AASB 1054 Australian Additional Disclosures

These Financial Statements do not conform with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

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

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

**b) Significant Accounting Judgements & Estimates**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates or judgements which have risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

**c) Income Tax**

The company is exempt from income tax pursuant to the Income Tax Assessment Act 1997. Accordingly, Australian Accounting Standard AASB 112 has not been applied and no provision for income tax has been included in the financial statements.



**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**d) Revenue Recognition**

Grant revenue is recognised in the statement of comprehensive income when the Company obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

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

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Australian Health Promotion Association Ltd. receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from members is recognised upon the delivery of the membership to the members which is over a twelve month period.

All revenue is stated net of the amount of goods and services tax (GST).

**e) Goods & 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 Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**f) Cash & 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 borrowing in current liabilities on the statement of financial position.

**g) Property, Plant & Equipment**

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

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

Plant and Equipment	25%
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The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**h) Trade & Other Payables**

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

	<b>2017</b>	<b>2016</b>
	\$	\$
<b>2. CASH &amp; CASH EQUIVALENTS</b>		
Cash on hand	110	110
Bank (WBC) - NAT Dr Card 47-8660	511	391
Bank (WBC) - NAT 13-4404	109,433	160,142
Bank (WBC) - NAT 18-5471	51,633	51,633
Bank (WBC) - NAT 44-4285	88,684	86,813
Bank (WBC) - ACT 14-1580	2,336	2,119
Bank (WBC) - ACT 15-7638	-	(5)
Bank (WBC) - ACT High Interest	32,106	31,919
Bank (WBC) - NSW 18-1480	10,726	8,887
Bank (WBC) - NSW 297041	49,957	48,502
Bank (WBC) - NT 20-1630	6,362	1,266
Bank (WBC) - NT 32-9298	15,687	22,579
Bank (WBC) - QLD 15-9125	559	697
Bank (WBC) - QLD High Interest	50,543	48,131
Bank (WBC) - SA 19-9498	7,996	9,962
Bank (WBC) - TAS 40-5551	6,970	6,708
Bank (WBC) - VIC 20-6438	3,628	5,696
Bank (WBC) - VIC 32-8507	-	(5)
Bank (WBC) - VIC High Interest	20,857	20,736
Bank (WBC) - WA 25-6006	29,778	8,841
Bank (WBC) - WA 42-4989	184,058	6,559
Bank (WBC) - WA 46-2541	98,652	97,625
Bank (WBC) - WA 46-7369	5,616	12,703
	<u>776,203</u>	<u>632,010</u>
<b>3. TRADE &amp; OTHER RECEIVABLES</b>		
Trade Receivables	2,094	172,457
Accrued Income	413	937
GST Refundable	-	6,836
	<u>2,507</u>	<u>180,230</u>

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017	2016
	\$	\$
<b>4. TRADE &amp; OTHER PAYABLES</b>		
Trade Payables	4,320	14,873
Other Payables	21,384	2,940
GST Payable	12,995	-
	38,699	17,813
<b>5. OTHER LIABILITIES</b>		
Income in advance	54,316	66,616
Membership Fees in Advance	87,678	57,063
	141,995	123,679
<b>6. CASH FLOW INFORMATION</b>		
Reconciliation of profit/(loss) from ordinary activities after income tax to net cash inflow from operating		
Operating profit	628	(90,056)
(Increase)/decrease in receivables		
	170,887	(91,562)
Increase/(decrease) in payables	(27,322)	65,351
<b>Net cash flows from operating activities</b>	144,193	(116,266)
<b>7. EVENTS AFTER THE REPORTING DATE</b>		
The directors are not aware of any significant events since the end of the reporting period.		
<b>8. RELATED PARTY TRANSACTIONS</b>		
Transactions between related parties are on normal commercial terms and conditions no more favourable		
<b>9. MEMBER'S GUARANTEE</b>		
The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum \$1 each towards meeting any outstanding obligations of the entity.		

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**(a company limited by guarantee)**

**REVIEWER'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN  
CHARITIES & NOT-FOR-PROFIT COMMISSION ACT 2012 TO THE DIRECTORS OF AUSTRALIAN  
HEALTH PROMOTION ASSOCIATION LTD**

I declare that to the best of my knowledge and belief, during the period ended 31 December 2017 there have been:

- i) no contraventions of the reviewer independence requirements as set out in the Australian Charities and Not-for-profit Commission Act 2012 in relation to the review; and
- ii) no contraventions of any applicable code of professional conduct in relation to the review.

  
\_\_\_\_\_  
Simon Fry  
Registered Company Auditor

Dated this 15<sup>TH</sup> day of JUNE 2018



## Independent review report

To the members of Australian Health Promotion Association Ltd

### Report on the financial report

I have reviewed the accompanying financial report, being a special purpose financial report of Australian Health Promotion Association Ltd, which comprises the statement of financial position as at 31 December 2017, 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 directors' and responsible persons declarations.

### 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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### Assurance practitioner's responsibility

My responsibility is to express a conclusion on the financial report based on my review. I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report – Company Limited by Guarantee*, in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the Company's financial position as at 31 December 2017 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation). ASRE 2415 requires that I comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

### Conclusion

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the financial report of Australian Health Promotion Association Ltd does not satisfy the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 including:

- a) giving a true and fair view of the company's financial position as at 31 December 2017 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

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Liability limited by a scheme approved under Professional Standards Legislation

S.D. Fry CA - Principal

PO Box 3396, Norwood SA 5067

Ph (08) 7200 5380 Mob 0409 673 397 Email [simon@fryaccounting.com](mailto:simon@fryaccounting.com) Web [www.fryaccounting.com](http://www.fryaccounting.com)

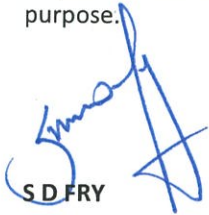
Fry Accounting Pty Ltd (ACN 164 181 784) ATF Fry Accounting Trust (ABN 53 153 541 799)

### Independent review report

To the members of Australian Health Promotion Association Ltd (continued)

#### **Basis of Accounting**

Without modifying my conclusion, I draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Directors' financial reporting responsibilities under section 60-50(3) of the ACNC Act. As a result, the financial report may not be suitable for another purpose.



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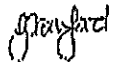

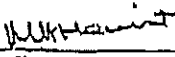
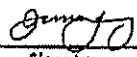
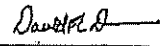

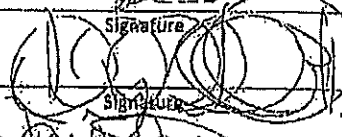


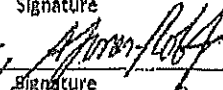
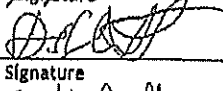

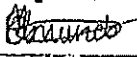
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15 JUNE 2018

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**ABN 44 373 080 790**  
**RESPONSIBLE PERSONS DECLARATION**



The Board declares that the following directors of the association:

- (a) are not disqualified from managing a corporation, within the meaning of the Corporations Act 2001 (Cth) and;
- (b) have not been disqualified by the Australian Charities and Not-for-profit Commissioners at any time during the previous year from being a responsible person (what the ACNC Act calls a 'responsible entity') or a registered charity.

Gemma Crawford	28 Eureka Road, Wilson, WA, 6107	PRESIDENT	
Name	Address	Position	Signature
Dimitri Batras	169 Centre Dandenong Road, Cheltenham VIC 3192	Director	
Name	Address	Position	Signature
Michele Herriot	41 Devonshire St Hawthorn SA 5082	Director	
Name	Address	Position	Signature
Justine Leavy	70 STEVENS ST FREMANTLE 6160	Director	
Name	Address	Position	Signature
David Duncan	5 Waterline Close, Mt Coolum, QLD, 4573	Treasurer	
Name	Address	Position	Signature
Paul Klarenaar	11 Glen Street Freshwater NSW 2086	Director	
Name	Address	Position	Signature
Marguerite Sendall	32 DENOMIE CRISTENT KTHALCNE QLD 4600	Director	
Name	Address	Position	Signature
Janice Lane	75 Grandview Rd, Gungahlin	Director	
Name	Address	Position	Signature
Suzanne Gleeson	59 Kingston Rd Camperdown NSW 2050	Director	
Name	Address	Position	Signature
Andrew Jones-Roberts	7 Lees St Northcote VIC 3070	Director	
Name	Address	Position	Signature
Dagmar Schmitt	32 Waguan Ice Wagon BNT 0810	Director	
Name	Address	Position	Signature
Jenny Phillip-Harbutt	2 Austral Tce Malvern SA 506	Director	
Name	Address	Position	Signature
Melinda Edmunds	86 Ravenslea Drive, Parkwood WA 6147	Director	
Name	Address	Position	Signature



AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
ABN 44 373 080 780  
RESPONSIBLE PERSONS DECLARATION (cont.)

Joanne Walker	251 Hector McWilliam Dr Tweed Heads NSW	Director	
Name	Address	Position	Signature
Jason Davis	5/10 Jamieson St NT	Director	
Name	Address	Position	Signature