

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**

**ABN 44 373 080 790**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2013**

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

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AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
ABN 44 373 080 790  
DIRECTORS' REPORT  
31 DECEMBER 2013

The Board of Directors of the Australian Health Promotion Association present this report for the financial year ended 31 December 2013.

**Directors**

The names of each person who has been a director during the year and to the date of this report are:

Names	Elected/Resigned/Did Not Renominate
Gemma CRAWFORD	
David DUNCAN	
Suzanne GLEESON	
Michele HERRIOT	Elected June
Andrew JONES-ROBERTS	
Jenni JUDD	
Paul KLARENAAR	Elected June
Justine LEAVY	Elected June
Laetitia M'KUMBUZI	
Jenny PHILLIP-HARBUTT	
Janine PHILLIPS	
Emily RASO	Did not renominate
James SMITH	
David TOWL	

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

**Principal Activities**

Recognised as the peak professional body for health promotion in Australia, for over 20 years: the Australian Health Promotion Association Ltd (AHPA) has encouraged and supported best practice in health promotion, so that everyone may enjoy good health.

The Association endorses the World Health Organization's definition of health promotion:

*"the process of enabling people to increase control over the determinants of health and thereby improve their health."*<sup>1</sup>

AHPA advocates for the development of environments that are conducive to healthy living, working and recreational environments and equitable social and public policy for the whole community. A professional association with more than 1,100 members across the country in all states and territories, AHPA's work promulgates good health for everyone by building leadership in health promotion, working in partnership and alliances and increasing advocacy capacity and action within the sector.

AHPA runs a successful annual conference, provides authoritative and peer-reviewed professional publications, including a peer-reviewed national journal, and strengthens health promotion practice, policy and research through networking, partnership opportunities and professional development events.

No significant changes in the nature of the Association's activity occurred during the financial year.

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<sup>1</sup> Participants at the 6th Global Conference on Health Promotion. The Bangkok Charter for health promotion in a globalized world. Geneva, Switzerland: World Health Organization, 2005 Aug 11

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**Short and Long Term Priorities and Objectives**

AHPA's overall goal is to encourage and support best practice in health promotion so that everyone can enjoy good health. AHPA does this by working towards the following priorities.

1. Leadership
2. Strategic partnerships and alliances
3. Professional excellence
4. Advocacy
5. Communication
6. Good governance

Examples of how AHPA has met these priorities are provided below:

**Leadership**

AHPA remains the only national association for professionals engaged in the practice, research, policy and study of health promotion. Its records demonstrate stability in membership numbers in 2013.

AHPA provides its members with quarterly electronic newsletters, in addition to other publications including a jobs and events list. AHPA also provides regular email contact on emerging issues in the field of health promotion and preventative health.

AHPA demonstrates leadership by providing professional expertise and input through a range of forums, partnerships and alliances at state and national levels.

**Strategic partnerships and alliances**

AHPA remains a member of a number of organisations with national profile to ensure the position of members and the industry is well considered. These include:

- Climate and Health Alliance
- Croakey (an online blog and forum with a health and medical bent – editorially independent from AHPA and its
- National Healthcare Reform Alliance
- PHM-OZ (Peoples' Health Movement Australia)
- Social Determinants of Health Alliance (SDOHA) (founding member)

AHPA continues its close relationship with the Public Health Association of Australia, Australasian Epidemiological Association and Australasian Faculty of Public Health Medicine to deliver the Australasian Population Health Congress planned to be held in Tasmania in 2015.

**Professional excellence**

Throughout 2013 the *Health Promotion Journal of Australia* Committee transitioned into a broader Research, Evaluation and Evidence Translation Committee. After transitioning the administrative functions of publishing the *Health Promotion Journal of Australia* to CSIRO in late 2012, the CSIRO commenced publishing all three issues of the *Health Promotion Journal of Australia* in 2013, with a significantly improved online presence, including early online publication of articles. The journal's impact factor rose from 0.592 to 0.800. The Editorial Advisory Board has been expanded and there are plans to appoint an Editorial Assistant in 2014.

The Professionalising Health Promotion Project is near the end of its current iteration. The Board has received a discussion paper on models of professionalisation, a report from the national consultations and operational analysis of the feasibility of the models identified. The Board is currently reviewing these recommendations and documents to determine options for further implementation across the profession.

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**Advocacy**

The National Advocacy Committee was suspended in 2013 with the Board focusing on shared advocacy priorities with partner agencies such as the Social Determinants of Health Alliance. The Board, with representation of members from branches prepared online advocacy materials about the importance of promoting good health and preventing illness for the 2013 Federal Election.

**Communication**

AHPA communicates regularly with members through email and newsletters in addition to our Journal and website facilities. Some branches have moved to using social media resources to communicate with members including Facebook, LinkedIn and Twitter.

**Good governance**

AHPA Directors participated in a two day face-to-face Board meeting in May and November 2013. The November face-to-face workshop, held in Adelaide included governance training for the Board including revising the structure of the organisation's strategic plan. Face-to-face meetings remain a very successful means of planning for the Directors and will be moved closer to the commencement of the Board term. The Finance, Audit and Risk Management (FARM) Committee remains critical to the ongoing responsible governance of the organisation. The partnership between FARM and Not For Profit Accounting Specialists (NFPAS) in 2013 has improved the quality of information to directors on financial risk matters and ensured AHPA complies with statutory reporting timeframes.

**Information on Directors**

<b>Gemma CRAWFORD</b>	<b>President (Jul-Dec); Member – Board of Directors</b>
Qualifications	PhD candidate; MHlthProm; PGradDipPublHlth; BA(Psych)
Experience	Health Promotion in non-government organisations, public, university and private sectors. Training, education, policy, project management, evaluation and research. National President (Jul-Dec), President - WA Branch (2010 - 2014), Treasurer - WA Branch (2005 - 2008), Co-Chair Program Committee - 18th National Conference (2009).
Special Responsibilities	Member - Finance Audit and Risk Management Committee, Member - National Board Executive, WA Branch initiatives
<b>Suzanne GLEESON</b>	<b>President (Jan-Jun); National Secretary (Jul-Dec); Member - Board of Directors</b>
Qualifications	MPH; BSc(Psych)(Hons); GNC; Cert IV Workplace Training
Experience	Health promotion management, practice and administration in government organisations and a non-government association. National President (May 2009 - Jun 2013), National Secretary (Jul-Dec), NSW Branch President (2006-2009), NSW Branch Committee (2005 - 2014), Co-Convenor - 21st National Conference (2013).
Special Responsibilities	Chair - Strategic Planning Committee, Member - Finance Audit and Risk Management Committee, Member - National Board Executive Committee, Chair -Governance Review Implementation Committee (until 2013), Editor - Update Newsletter, NSW Branch initiatives.
<b>Michele HERRIOT</b>	<b>Vice-President (Jul-Dec); Member - Board of Directors</b>
Qualifications	GDipHlthEd; GCHlthEcon; BA(Hons)
Experience	Health promotion in state government, national organisations, NGOs. Management, planning, policy, programs, evaluation, research. National Vice President (Jul-Dec) Member – SA Branch Committee.
Special Responsibilities	Chair - Communications Working Group, Member - National Board Executive, Member - Strategic Planning Committee.

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**DIRECTORS' REPORT**  
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**Information on Directors continued**

<b>James SMITH</b>	<b>Vice-President (Jan-Jun); Member - Board of Directors</b>
<b>Qualifications</b>	PhD; Dip Bus Mgt; GCPH; BEd; BAppSc Hons
<b>Experience</b>	Senior management in public sector and non-government health administration and change management. Health promotion education and training, strategy and policy development, evaluation, research, project management. Expertise in public health policy, gender and health. National Vice President (2009-2013), President - SA Branch (2006-2007), National Board Member (2005-current), Editorial Advisory Board Member - Health Promotion Journal of Australia (2011-current).
<b>Special Responsibilities</b>	Chair – Research, Evaluation and Evidence Translation Committee, Co-Convenor 22nd National AHPA Conference, Member- Finance Audit and Risk Management Committee, Member - Governance Review Implementation Committee (until 2013).
<b>David TOWL</b>	<b>National Treasurer; Member – Board of Directors</b>
<b>Qualifications</b>	MPH; BSc; NDipAmb(ICO)
<b>Experience</b>	Youth and Adolescent Health Promotion, Alcohol Tobacco and Other Drug Health Promotion and Compliance, Evaluation, Participatory Approaches and Quality in Health Promotion. National Treasurer (November 2011 - current), National Board Member (2011-current), VIC Branch Committee (2009-current), Chair – Program Committee – 19th National Conference (2010).
<b>Special Responsibilities</b>	Chair - Finance Audit and Risk Management Committee, Member - Strategic Planning Working Group, Member - National Board Executive.
<b>Jenny PHILLIP-HARBUTT</b>	<b>Company Secretary; Member - Board of Directors</b>
<b>Qualifications</b>	GCounselling; BA Comms
<b>Experience</b>	Managed government, non-government primary health care, public health, prevention and health promotion units. Training, community and professional education. AHPA Company Secretary (2011-current). National Board Member (2011-current).
<b>Special Responsibilities</b>	Member - Finance Audit and Risk Management Committee, Member - Strategic Planning Working Group, Member - National Board Executive, Member - Governance Review Implementation Committee (until 2013).
<b>Janine PHILLIPS</b>	<b>Member - Board of Directors</b>
<b>Qualifications</b>	MNut&Diet; BAppSc(Exec & Sport Sc)
<b>Experience</b>	Health Promotion practitioner and manager in state government. Community engagement, strategic partnerships, youth health, evaluation and quality systems. Executive Member - Australian Health Promoting Schools Association. National Board Member (2009-current), President - SA Branch (2010- Nov 2012), SA Branch Committee (2007-current), Chair - Advocacy Committee (to Oct 2013).
<b>Special Responsibilities</b>	Member - Career Structure and Development Committee, Steering Committee Member - Professionalising Health Promotion Project
<b>David DUNCAN</b>	<b>Member - Board of Directors</b>
<b>Qualifications</b>	MSc; BHLth(Hlth Prom)
<b>Experience</b>	Health Promotion Research and Education, National Board Member (2012-current).
<b>Special Responsibilities</b>	Member - Finance Audit and Risk Management Committee, Member - Governance Review Implementation Committee (until 2013).

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**DIRECTORS' REPORT**  
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<b>Andrew JONES-ROBERTS</b>	<b>Member - Board of Directors</b>
<b>Qualifications</b>	PGDHlthProm; GDipLeisure Studies; RN
<b>Experience</b>	Project management, service planning, business development and senior management roles in non-government organisations, aged care and community health sector. President - VIC Branch (2009 – 2013), Convener - VIC Branch Executive (2009 – 2013), Convener - VIC Branch Professional Development Working Group (2013), Convener - 19th National Conference (2010), Convener/member - VIC Mentoring Program Working Group (2002 – 2009).
<b>Special Responsibilities</b>	Convener - Professionalising Health Promotion Project Steering Committee.
<b>Jenni JUDD</b>	<b>Member - Board of Directors</b>
<b>Qualifications</b>	DHSc; MPH; Med; DipHPE
<b>Experience</b>	Health Promotion practitioner and manager in education and health and health promotion policy. Training, workforce development, postgraduate training and curriculum development. National Vice President (2006-2009) NT Branch President (2005-2006); NT Branch executive and founding member (1995-2004); Co-Convenor 9th National Conference (1997) and 16th National Conference (2006), Program Director - National Conference (1997 and 2006), Member - Program Committee 20th National Conference (2011); Co-Chair - Indigenous stream National Conference (2011), Member - Core Competencies National Working Group (2007-2010).
<b>Special Responsibilities</b>	Member - Strategic Planning Working Group, Chair - Aboriginal and Torres Strait Islander Committee (2008-2013).
<b>Laetitia M'KUMBUZI</b>	<b>Member - Board of Directors</b>
<b>Qualifications</b>	MBA; MHServMgt; BBehSc
<b>Experience</b>	Non-government organisations; public, university and private sectors. Training, education, policy, project management, evaluation and research. National Board Member (2011-current), Member- Qld Branch Committee (2010 - 2013).
<b>Special Responsibilities</b>	Member - Finance Audit and Risk Management Committee.
<b>Paul KLARENAAR</b>	<b>Member - Board of Directors (Jun-Dec)</b>
<b>Qualifications</b>	MAppSc (Sports Physio); BAppSc(Physio); GDPubSectorMgt; GCert Hlthy Planning
<b>Experience</b>	Service Director, project management, interagency/strategic planning, healthy built environments, active transport, alcohol, injury prevention; National Board Member (Jul-Dec).
<b>Special Responsibilities</b>	Development of 2013 Election Advocacy Materials.
<b>Justine LEAVY</b>	<b>Member - Board of Directors (Jun-Dec)</b>
<b>Qualifications</b>	PhD; MPH; BSc(Hlth Prom); Assoc Dip of Dent Therapy
<b>Experience</b>	Evaluation of interventions, oral health promotion research. Tertiary teaching and continuing education. National Board Member (Jul- Dec)
<b>Special Responsibilities</b>	Member - Research, Evaluation and Evidence Translation Committee.
<b>Emily RASO</b>	<b>Member - Board of Directors (Jan-Jun)</b>
<b>Qualifications</b>	MPH; B Occ Th
<b>Experience</b>	Public sector health administration. President NT Branch (to May 2013). Member NT Branch Committee, National Director (Jan-Jul), Member - AGM Working Group.
<b>Special Responsibilities</b>	NT Branch initiatives, Member - Governance Review Implementation Committee (until

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**Meetings of Directors**

During the calendar year, 11 teleconferences and 2 two-day face-to-face meetings of Directors were held. In addition the Annual General Meeting was held and reconvened.

Attendances by each Director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Gemma CRAWFORD	15	12
David DUNCAN	15	8
Suzanne GLEESON	15	15
Michele HERRIOT	9	6
Andrew JONES-ROBERTS	15	13
Jenni JUDD	15	11
Paul KLARENAAR	9	8
Justine LEAVY	9	7
Laetitia M'KUMBUZI	15	7
Jenny PHILLIP-HARBUTT	15	14
Janine PHILLIPS	15	14
Emily RASO	7	3
James SMITH	15	13
David TOWL	15	14

The Association is limited by guarantee to the extent of \$1.00 per member and has no share capital.

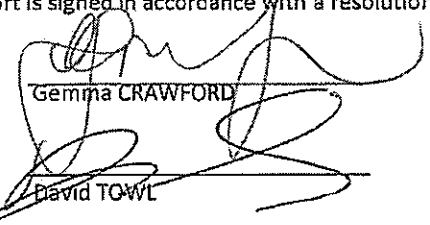
Furthermore, the Association's Constitution prohibits any distribution of surplus by way of dividend to members of the Association.

**Auditor's Independence Declaration**

The Auditor's independence declaration for the year ended 31 December 2013 has been received and can be found on page 9 of the Directors' Report.

The Directors' Report is signed in accordance with a resolution of the Board of Directors:

Director:  
Name:

  
Gemma CRAWFORD

Director:  
Name:

  
David TOWL

Dated this 27<sup>th</sup> day of May 2014





**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
ABN 44 373 080 790**

**Auditor's Independence Declaration under s307C of the Corporations Act 2001  
to the Directors of Australian Health Promotion Association Ltd**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2013, there have been:

- i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Australian Health Promotion Association Ltd during the period.

A handwritten signature in black ink, appearing to read 'S D Fry', with a stylized flourish at the end.

**S D Fry**  
Chartered Accountant  
Registered Company Auditor

Adelaide

Dated this 27<sup>th</sup> day of May 2014

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**ABN 44 373 080 790**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	2013 \$	2012 \$
Revenue	2	416,856	649,091
Auditor' Remuneration		(14,750)	(9,500)
Accounting / Administration		(51,380)	(47,367)
Conference and meeting costs		(20,374)	(3,576)
Depreciation		-	(13)
Insurance		-	(4,492)
Journal, Newsletter & Website		(79,811)	(64,607)
Honorariums		(3,000)	-
Other Expenses		(32,010)	(50,313)
Printing, Postage & Stationery		(2,210)	(8,226)
PD Events and Workshops		(10,230)	(18,264)
Scholarships / Grants		(103,842)	(141,368)
Who decides forum		(31,194)	-
Surplus / (Deficit) for the year		<u>68,055</u>	<u>301,366</u>
Other Comprehensive Income:		-	-
Total Comprehensive Income for the year		<u><u>68,055</u></u>	<u><u>301,366</u></u>

This statement should be read in conjunction with the notes to the financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2013**

	Note	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	3	864,451	630,064
Trade & Other Receivables	4	9,168	215,092
Other Assets		<u>4,081</u>	<u>25,000</u>
<b>TOTAL CURRENT ASSETS</b>		<u>877,700</u>	<u>870,156</u>
<b>NON-CURRENT ASSETS</b>			
Property Plant & Equipment	5	<u>-</u>	<u>-</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>877,700</u>	<u>870,156</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	6	81,980	44,720
Other Liabilities	6	<u>155,784</u>	<u>229,506</u>
<b>TOTAL LIABILITIES</b>		<u>237,764</u>	<u>274,226</u>
<b>NET ASSETS</b>		<u>639,935</u>	<u>595,930</u>
<b>EQUITY</b>			
Retained Earnings		<u>639,935</u>	<u>595,930</u>
<b>TOTAL EQUITY</b>		<u>639,935</u>	<u>595,930</u>

This statement should be read in conjunction with the notes to the financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	Retained Earnings \$	Total \$
Balance at 1 January 2012		294,564	294,564
Total Surplus / (Deficit) for the year		301,366	301,366
Other Comprehensive Income		-	-
Balance at 31 December 2012		<u>595,930</u>	<u>595,930</u>
Balance at 1 January 2013		595,930	595,930
Prior year adjustment	13	(24,050)	(24,050)
Total Surplus / (Deficit) for the year		68,055	68,055
Other Comprehensive Income		-	-
Balance at 31 December 2013		<u>639,935</u>	<u>639,935</u>

This statement should be read in conjunction with the notes to the financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	2013	2012
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		609,364	766,882
Interest received		13,416	11,636
Payments to suppliers and employees		<u>(388,393)</u>	<u>(703,093)</u>
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		<u>234,387</u>	<u>75,425</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		234,387	75,425
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR</b>			
		<u>630,064</u>	<u>554,639</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>			
	3	<u>864,451</u>	<u>630,064</u>

This statement should be read in conjunction with the notes to the financial statements

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

Australian Health Promotion Association Ltd has elected to adopt the Australian Accounting Standards – Reduced Disclosure Requirements as set out in 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 and the Corporations Act 2001. The Association is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

The significant accounting policies that have been used in the preparation of these consolidated financial statements are summarised below. The consolidated financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Accounting Policies**

**a. Property, Plant and 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.

**Plant and equipment**

Plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(d) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Accounting Policies Continued

a. Property, Plant and Equipment continued

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight-line basis over their useful lives to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	
Plant and Equipment	25%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

b. 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 borrowing in current liabilities on the statement of financial position.

c. Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Association are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Association will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Accounting Policies Continued

d. Impairment of Assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

e. Financial Instruments

*Initial Recognition and Initial Measurement*

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset (ie 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.

*Classification and Subsequent Measurement*

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method or cost. 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 the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

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.



AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Accounting Policies Continued

d. Financial Instruments Continued

*Classification and Subsequent Measurement Continued*

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.

(i) *Financial assets at fair value through profit and loss*

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. All other loans and receivables are classified as non-current assets.

(iii) *Held to maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Association's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) *Available for sale financial assets*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss. Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period. (All other financial assets are classified as current assets.)

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
ABN 44 373 080 790  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Accounting Policies Continued

d. Financial Instruments Continued

*Classification and Subsequent Measurement Continued*

(v) *Financial Liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

*Impairment*

At the end of each reporting date, the Association assesses whether there is objective evidence that a financial instrument has been impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence that impairment as a result of one or more events (a "loss event") as occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Association recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that

*Derecognition*

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Association 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 discharged, cancelled or expire. The difference between the carrying value of the financial liability 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 statement of comprehensive income.

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
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FOR THE YEAR ENDED 31 DECEMBER 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Accounting Policies Continued

f. Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

g. Provisions

Provisions are recognised when the Association 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 recognised represent the best estimate of the amounts required to settle the obligation at reporting period.

h. Revenue

Grant revenue is recognised in the statement of comprehensive income when the Association 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).

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**Accounting Policies Continued**

**i. 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 Taxation Office (ATO).

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 gross 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 included in receipts from customers or payments to suppliers.

**j. Income Tax**

No provision for income tax has been raised as the Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

**l. Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association 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.

**m. Critical Accounting Estimates and Judgements**

The directors evaluate estimates and judgments incorporated into the financial report 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 Association.

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
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 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	\$	\$
<b>2. REVENUE</b>		
<i>Revenue from (non-reciprocal) government grants and other</i>		
Operating Grants	-	<u>6,183</u>
	-	6,183
<i>Other Revenue</i>		
Interest Received	13,416	11,636
Conference Fees	87,429	52,582
Membership Fees	170,139	190,088
Scholarships / Grants	89,056	293,436
Copyright Fees	18,499	74,603
Who decides forum	33,881	-
Other Revenue	<u>4,437</u>	<u>20,563</u>
<b>Total Revenue</b>	<u><u>416,856</u></u>	<u><u>649,091</u></u>
<b>3. CASH AND CASH EQUIVALENTS</b>		
Cash on hand	110	203
Bank (WBC) - NAT Dr Card 47-8660	50	-
Bank (WBC) - NAT 13-4404	114,652	149,256
Bank (WBC) - NAT 18-5471	50,254	48,726
Bank (WBC) - NAT 44-4285	80,451	-
Bank (WBC) - ACT 14-1580	1,587	1,279
Bank (WBC) - ACT 15-7638	30,606	30,559
Bank (WBC) - NSW 18-1480	99,438	8,524
Bank (WBC) - NSW 20-1760	5,055	9,815
Bank (WBC) - NT 20-1630	841	1,323
Bank (WBC) - NT 32-9298	26,809	29,037
Bank (WBC) - QLD 15-9125	818	838
Bank (WBC) - QLD 22-1849	50,675	53,077
Bank (WBC) - SA 19-9498	6,402	7,888
Bank (WBC) - TAS 40-5551	38,776	1,901
Bank (WBC) - VIC 20-6438	4,479	4,863
Bank (WBC) - VIC 32-8507	26,460	27,403
Bank (WBC) - WA 25-6006	21,055	15,148
Bank (WBC) - WA 28-7056	19,191	13,953
Bank (WBC) - WA 42-4989	86,743	226,271
Bank (WBC) - WA	<u>200,000</u>	-
<b>Total Cash and Cash Equivalents</b>	<u><u>864,451</u></u>	<u><u>630,064</u></u>
<b>4. TRADE AND OTHER RECEIVABLES</b>		
Trade Receivables	2,807	54,400
Accrued interest	3,720	-
Sundry Debtors - Healthway	-	150,675
GST Refundable	<u>2,641</u>	<u>10,017</u>
<b>Total Trade and Other Receivables</b>	<u><u>9,168</u></u>	<u><u>215,092</u></u>

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
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 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2013

		2013	2012
	Note	\$	\$
<b>5. PROPERTY, PLANT AND EQUIPMENT</b>			
Office Equipment – at cost		1,679	1,679
Less: Accumulated Depreciation		<u>(1,679)</u>	<u>(1,679)</u>
<b>Total Property Plant and Equipment</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>6. TRADE AND OTHER PAYABLES</b>			
Trade payables		4,678	34,820
Other Payables		56,591	9,900
Our Health: Who decides forum		<u>20,712</u>	<u>-</u>
		<u><u>81,980</u></u>	<u><u>44,720</u></u>
<b>OTHER LIABILITIES</b>			
Income in advance		90,906	150,675
Membership Fees in Advance		<u>64,878</u>	<u>78,831</u>
		<u><u>155,784</u></u>	<u><u>229,506</u></u>

**7. Financial Risk Management**

The Association's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable. The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

**Financial Assets**

Cash and Cash Equivalents	3	864,451	630,064
Loans and Receivables	4	<u>9,168</u>	<u>215,092</u>
		<u><u>873,619</u></u>	<u><u>845,156</u></u>

**Financial Liabilities**

Trade and Other Payables	6	<u>81,980</u>	<u>44,720</u>
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**8. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

There are no contingent liabilities or assets to be disclosed in the financial report.

**9. EVENTS AFTER THE REPORTING PERIOD**

The directors are not aware of any significant events since the end of the reporting period.

**10. RELATED PARTY TRANSACTIONS**

Related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

**AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD**  
**ABN 44 373 080 790**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**11. MEMBER'S GUARANTEE**

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.

**12. KEY MANAGEMENT PERSONNEL COMPENSATION**

Key management of the Association are the executive members of APHA's Board of Directors and members of the Executive Council. Key Management Personnel remuneration includes the following expenses:

	2013	2012
Total Key Management Personnel remuneration	3,000	-

**13. PRIOR PERIOD ADJUSTMENT**

The balances for the year ended 31 December 2012 included an amount of \$150,675 as Income in Advance for the Healthways Grant. However, this amount was understated by \$24,050. The balance at 31 December 2012 should have been stated as \$174,725. The difference of \$24,050 has been recognised as a reduction in equity for the prior period as income was overstated for the year ended 31 December 2012 by \$24,050.

**14. ASSOCIATION DETAILS**

The Association's registered office:  
38 Surrey Road  
Keswick SA 5035

AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
ABN 44 373 080 790

DIRECTORS DECLARATION

In accordance with a resolution of directors of Australian Health Promotion Association Ltd, the directors declare that:

1. The financial statements and notes, as set out on pages 10 to 23, are in accordance with the Corporations Act 2001:
  - a. comply with Australian Accounting Standards – Reduced Disclosure Requirements; and
  - b. give a true and fair view of the financial position as at 31 December 2013 and of the performance for the year ended on that date of the Association.
2. In the directors' opinion there are reasonable grounds to believe that the Association 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) of the Corporations Act 2001.

Director  
Name Gemma Crawford

Director  
Name David Fowl

Dated this 27 day of May 2014





## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD FOR THE YEAR ENDED 31 DECEMBER 2013

### Report on the Financial Report

I have audited the accompanying financial report of Australian Health Promotion Association Ltd (the company), which comprises the statement of financial position as at 31 December 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

### Directors' Responsibility for the Financial Report

The directors of Australian Health Promotion Association Ltd are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations Act 2001* and is appropriate to meet 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.

### Auditors' Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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.

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

### Independence

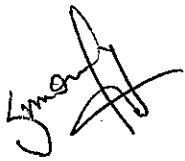
In conducting my audit, I have complied with the independence requirements of the *Corporations Act 2001*.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN HEALTH PROMOTION ASSOCIATION LTD  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**Auditor's Opinion**

In my opinion, the financial report of Australian Health Promotion Association Ltd is in accordance with the *Corporations Act 2001*, including:

- a. giving a true and fair view of the company's financial position as at 31 December 2013 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations Regulations 2001*.



**S D Fry  
Chartered Accountant  
Registered Company Auditor**

Dated at Adelaide this 29<sup>th</sup> day of May 2014