



2015-2016

# ANNUAL REPORT



## **Our mission**

Muddy Puddles is a not-for-profit organisation offering therapy and education programs for children and young people with a disability, their families and the community to promote development, awareness and inclusion.

## **Our values**

- Flexible
- Inclusive
- Respectful
- Sustainable
- Transparent

## **Our vision**

A community where all children are encouraged and enabled to reach their unique potential.

## **Our history**

Concerned by the lack of therapy and support services for children and teens with additional needs in the Eurobodalla, Muddy Puddles formed in 2014 as a small group of parents, service providers and community members determined to address service provision needs in Batemans Bay, Moruya and surrounding areas. Through community support and tireless work from its members, Muddy Puddles was successful in its application for a \$1.5 million state government grant to develop a cutting edge centre from which specialist therapists could operate, families could receive support and children and teens could undergo therapy to suit their needs within their local area.

Thanks to a kind local donation, Muddy Puddles currently operates from temporary premises in Sharon Road, Batemans Bay and commenced service provision and support services to children and teens in 2015. 2016 saw the progress of a purpose-built facility with the acquisition of a parcel of land via leasehold from the Eurobodalla Shire Council. Plans are currently being developed.

## **Our strategic plan**

### **BUILD**

The development of a centre for specialised education and therapy options in the Eurobodalla will have positive economic and social outcomes for families and the wider community. Construction will also allow for future integration of Eurobodalla services with the National Disability Insurance Scheme (NDIS).

The organisation will build a centre from which Muddy Puddles is able to achieve the desired objectives and outcomes of the Eurobodalla's children, young people and their families. The centre will be designed for integration with the NDIS.

Capital funding, assets and other resources, including the NDIS, will be used efficiently to best meet the needs of children and young people of the Eurobodalla and their families.

### **SUPPORT**

With an eye to the future integration of the NDIS, Muddy Puddles will remove barriers to accessibility and improve the quality and availability of services that support additional needs children, young people and their families.

Muddy Puddles will work with community to discover how the organisation can enhance the lives of children in the Eurobodalla and their families. By actively seeking to hear its voice, the organisation will work with community, and expand services to meet its needs.

The organisation will measure and evaluate outcomes, and develop appropriate information systems in response.

### **PARTNER**

Strategic partnerships and advocacy will increase the number of quality service providers in the Eurobodalla.

Muddy Puddles will act as a conduit between families and appropriate therapies to develop effective partnerships.

Cutting edge referral systems which support the future integration of the NDIS will be created.

## **THRIVE**

By building-up the organisation, Muddy Puddles will value and grow its personnel, including employees, volunteers and partners.

The organisation will embrace change, including the future introduction of the NDIS, and adapt to increase capacity and meet the needs of all families.

Professionalism is paramount and will be maintained at all times.

## **ADVOCATE**

Muddy Puddles will champion the rights of additional needs children and their families in the Eurobodalla.

Through an effective communication strategy, Muddy Puddles will build a local presence and actively lobby those in power to advance the cause of additional needs children and teens.



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### ABOUT US

Muddy Puddles is a not-for-profit non-government organisation established in the Eurobodalla to provide education, therapy and support services for additional needs children and teens, their families and carers.

Our goal is to create a local community within the Eurobodalla where these children and teens together with their families and carers belong, feel nurtured, respected, valued and enabled to make successful transitions throughout their lives and to achieve their unique potential.



Development of our purpose-built facility is shaping up with the acquisition of land at Melaleuca Crescent, Catalina by way of a leasehold agreement with the Eurobodalla Shire Council.

Roll out of the NDIS is a challenge faced by all service providers and Muddy Puddles, through its people, has worked tirelessly to prepare the organisation and its clients for this process.

The Board is particularly proud of its ability to reassess and adjust the scope and function of Muddy Puddles to stay abreast of the changing face of disability services and government funding.

We look to the future with optimism and enthusiasm!



## OUR PEOPLE

### Board members

Name	Position	Dates acted
John Wakelin Retired businessman/Property developer	Chairperson	17/03/2015 - present
Anne Minato Bookkeeper/Primary Teacher	Treasurer	17/09/2014 - present
Vanessa Heffernan Legal Secretary	Secretary	21/04/2015 – present
Nick Minato Commercial Builder	Deputy-Chairperson	17/09/2014 – present
Sally Minato Journalist/Carer of disabled children	Director	17/09/2014 – 24/11/2015
Jane Matthews Early childhood educator	Director	17/09/2014 – present
Vicki Lloyd Primary teacher	Director	17/09/2014 – 13/10/2015
Eric Lloyd Retired primary school deputy principal	Director	24/11/2015 – present
Oscar Gentner Retired businessman, disability support director	Director	24/11/2015 – present
Tina Philip Counsellor and retired psychiatric nurse	Director	15/03/2016 - present

### Employees

Name	Position	Dates acted
Barbara Pike	Business Manager	2015-30/06/2016
Catherine McMath	Project Manager	2015- present

## STRUCTURE & MANAGEMENT

Eurobodalla Education and Therapy Services Pty Ltd (trading as Muddy Puddles) is registered with the Australian Charities and Not-for-profits Commission (ACNC).

Our Board of Directors consists of 8 members all with local business, disability, communication or educational knowledge and experience. The implementation of a management team saw the day to day operations of Muddy Puddles progress and brought Muddy Puddles to the attention of the wider community. Our Project Manager has worked tirelessly to progress our purpose-built facility and ensure compliance with necessary government and statutory regulations and legislation. Both Business Manager and Project Manager reported to the Board of Directors.



## CHAIRPERSON'S REPORT

This is the second Annual General Meeting of Muddy Puddles and my first Chairperson's Report. It has been a busy year with many challenges. However, I'm happy to report that as the year drew to a close the positives began to shape what is fast becoming a viable and sought after provider.

Last year's report stated that we had moved into our temporary premises at 8-10 Sharon Rd. This has been made possible by the generosity of local business owners and to them we owe a great deal. Not only have they allowed us to carry out significant changes to their building, they are also aware that what was to be temporary will in fact be our home for the next couple of years whilst we build and fit out our new Education and Therapy Centre at Melaleuca Crescent Batehaven.

Having these premises has allowed us to develop and grow our service provision and listed below are the details of how that has progressed throughout the year.

- PALS - a social skills group for Kindergarten and Year 1 students
- Two groups targeting social skills and resilience training for children 7 to 15
- Martial Arts - an innovative program involving martial arts training and life coaching for teen boys
- The Girl Campaign - run in conjunction with local teacher Kimberli Eke, coaches teen girls in self-esteem and confidence.



Below is a brief overview of how we raised funds incorporating grant applications, donations and the work of our tireless and wonderful Fund-raising Committee.

- Grant from the Batemans Bay Soldiers Club \$8,000
- Grant from the Snow Foundation \$15,000
- Donations totalling some \$7,000
- Various fund raising activities including Golf Day, Games Night, Bay Liners Stampede, Morning Tea, Bunnings BBQ; totalling some \$14,000.



We have been generously and ably assisted by our wonderful Fundraising Committee who have run several very successful events including the following:

- Batemans Bay Stampede, an annual line dancing and social get together, this year supporting Muddy Puddles and raising \$1,957
- Games Night, a privately held function with games and social activities raising \$2,511
- Morning Tea, another privately held and hugely successful function raising \$3,150

- Builders Charity Golf Day held at the Catalina Country Club raising \$5,025
- Bunnings Sausage Sizzle, hard work but raised a much appreciated \$1,277

### **Staffing Appointments**

The need for us to increase our reach is critical as is our need for governance and other related criteria. This led to an advertising and selection process for a suitable person and following interviews it was agreed that the most appropriate outcome was to offer two, part time positions.

The position of Business Manager was awarded to Barbara Pike and the position of Project Manager awarded to Cate McMath. These positions became effective in November 2015.

Whilst good work was done and some goals achieved the decision was taken in June 2016 that the organisation would be better served having one full time employee serving as a CEO with the idea being to employ an Administrative Assistant once funding became available.

This led to Barbara Pike offering her resignation and Cate McMath being offered the full time role with the appointment to CEO to be decided and ratified by the Board in the 2016/17 financial year.

### **Disappointments**

The funding arrangement with Eurobodalla Shire Council managing ADHC funding on our behalf was always going to be difficult and in fact proved to be impossible and came to an amicable but unsatisfactory end.

We have also applied for additional operational funding through our Local Member of the NSW Parliament Andrew Constance. This is ongoing with Minister Constance making our case direct to Minister Ajaka, we are hopeful but not overly so.

### **Education and Therapy Centre Project**

As stated in last year's report we were granted \$1,500,000 to build and fit out a new centre and this was to be in conjunction with Council and or Crown Lands coming up with a suitable site for the Development. Easy you would think, not so.

Anyway we are finally getting somewhere and with the help of our local member Andrew Constance, the Eurobodalla Shire Council have put forward an acceptable portion of land at Melaleuca Crescent that we will be able to Lease from Council for the project. The area is bounded by George Bass

Drive and Calga Crescent and is currently part open space (park) and partly occupied by the SDN pre-school.

Council need to re-categorise this area to allow for General Community Use (currently gazetted as park) and this is now under way along with community consultation which has proved difficult. However, we now have an acceptable outcome and are waiting for the July 12 2016 Council meeting to have the Lease area ratified.

Following that, Council will put forward a Draft Lease for the agreed 30 year period and on the strength of that we have appointed architects Edmiston Jones to start work on concept sketches.

Finally, I would like to thank every one of our Board Members, volunteers and the wonderful members of our Fundraising Committee for a great effort throughout the year.

Anne Minato must come in for special mention. Without Anne's tireless effort I seriously doubt that we would be making the headway that we are.

Thank you and I look forward to a hugely successful year ahead. It would be good if we could have a looking glass to see just how much we will achieve during the year ahead. My thoughts are that now with our CEO Cate in place it will be a year of great achievement.

John Wakelin

## Directors' Report

30 June 2016

**Directors continued**

**Company Secretary**

Anne Minato

**Director's Meetings**

During the financial year, 12 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Jane Matthews	12	9
Vanessa Heffernan	12	11
Sally Minato	4	3
Vicki Lloyd	4	3
Anne Minato	12	12
Nick Minato	12	12
John Wakelin	12	10
Oscar Gentner	8	7
Eric Llyod	8	8
Beccy Curby	5	3
Tina Philip	4	4

**Principal activities**

The entity's first full financial year was a busy one. Some of the activities undertaken included:

Staffing appointments:

Two part-time staff were employed to develop the entity as a service provider of choice in the area

Programs offered:

- After school programs for primary aged children with additional needs focussing on appropriate social skills and helping to build resilience.
- Martial arts for older children and teenagers combining psychological assessment and support with self-defence training to build confidence, self-esteem and emotional awareness.
- The Girl Campaign. Muddy Puddles partnered with Kimberli Eke to run this program for teenage girls focussing on self-confidence and self-esteem.

Other major activities:

- A community needs survey aimed at parents/carers of children with a disability was undertaken. This assisted us in devising our program and services timetable.
- Website development
- Newsletter
- NDIS readiness. Workshops and forums for NDIS readiness attended, and registration complete in time for the rollout of the NDIS in the area on July 1, 2016.
- Organisational strategy revision
- Business systems employed
- New centre. Progress on the search for a suitable site for the centre was made with the help of our local member Andrew Constance and the Eurobodalla Shire Council. By the end of the financial year an agreement to re-categorise a parcel of land in Melaleuca Crescent Batehaven and to lease it to Muddy Puddles was

**Principal activities continued**  
reached.

#### **Operating Results**


During the year the company achieved a net surplus of \$34,505 (2015: \$5,455). It was noted that of the \$1.65m in capital grant funding received in the 2015 year \$150,000 related to GST and was paid to the Australian Taxation Office during the current period. The Board chose to invest the majority of this remaining amount in a term deposit until work could commence on permanent premises.

It was also noted that building works were completed on temporary premises during the year and that components of these works were carried out by entities related to the Directors being South Building Copmany Pty Ltd and F&A Minato Pty Ltd. These entites are related to Nick Minato, Sally Minato and Anne Minato. All works were completed on arms length commercial terms and were approved at Board Meetings prior to any work commencing.

#### **Auditor's independence declaration**

The auditor's independence declaration in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* for the year ended 30 June 2016 has been received and can be found on page 4 of the financial report.

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

Director:   
John Wakelin

Director:   
Anne Minato

Dated this 30th day of September 2016

## **Auditor's Independence Declaration under section 60-40 of the Australia Charities and Not-for-profits Commission Act 2012 to the Directors of Eurobodalla Education and Therapy Services Ltd**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2016, there have been:

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

Hales Douglass Pty Ltd

David Howells  
Partner

15 November 2016

Batemans Bay NSW 2536

## Statement of Comprehensive Income

### For the Year Ended 30 June 2016

		2016	2015
	Note	\$	\$
Revenue	3	104,727	12,144
Other income	3	30,834	56
Advertising		(2,620)	(460)
Sundry expenses		(15)	(79)
Depreciation		(14,761)	(2,960)
Administrative expenses		(83,660)	(3,246)
<b>Surplus/(Deficit) before income tax</b>		<b>34,505</b>	<b>5,455</b>
Income tax expense		-	-
<b>Surplus/(Deficit) for the year</b>		<b>34,505</b>	<b>5,455</b>
<b>Other comprehensive income, net of income tax</b>		<b>-</b>	<b>-</b>
Other comprehensive income, net of income tax		-	-
<b>Total comprehensive income/(loss) for the year</b>		<b>34,505</b>	<b>5,455</b>

## Statement of Financial Position

### 30 June 2016

		2016	2015
	Note	\$	\$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,470,314	1,650,655
Prepayments		1,317	-
<b>TOTAL CURRENT ASSETS</b>		<b>1,471,631</b>	<b>1,650,655</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	22,839	4,440
<b>TOTAL NON-CURRENT ASSETS</b>		<b>22,839</b>	<b>4,440</b>
<b>TOTAL ASSETS</b>		<b>1,494,470</b>	<b>1,655,095</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	6	1,452,600	1,649,640
Current provisions	7	1,910	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,454,510</b>	<b>1,649,640</b>
<b>NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>1,454,510</b>	<b>1,649,640</b>
<b>NET ASSETS</b>		<b>39,960</b>	<b>5,455</b>
<b>EQUITY</b>			
Accumulated Surplus		39,960	5,455
<b>TOTAL EQUITY</b>		<b>39,960</b>	<b>5,455</b>

## Statement of Changes in Equity

For the Year Ended 30 June 2016

	2016	2015
	\$	\$
Opening Balance	5,455	-
Total comprehensive income/(loss) for the period	34,505	5,455
<b>Closing Balance</b>	<b>39,960</b>	<b>5,455</b>

### Equity Comprises

Accumulated surplus	39,960	5,455
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## Statement of Cash Flows

For the Year Ended 30 June 2016

	Note	2016	2015
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from Government Grants, Donations and Other Fundraising		53,181	1,862,144
Payments to suppliers		(231,196)	(4,145)
Interest received		30,834	56
Net cash provided by/(used in) operating activities	8	(147,181)	1,858,055
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Payments for property, plant and equipment		(33,160)	(7,400)
Net cash provided by/(used in) investing activities		(33,160)	(7,400)
Net increase/(decrease) in cash and cash equivalents held		(180,341)	1,850,655
Cash and cash equivalents at beginning of year		1,650,655	-
Cash and cash equivalents at end of year	4	1,470,314	1,850,655

# Notes to the Financial Statements

For the Year Ended 30 June 2016

## 1 Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*. The Directors have determined that the Company is not a reporting entity. The financial report is presented in Australian dollars which is both the presentation and functional currency of the Company.

The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the following accounting standards as required under the *Australian Charities and Not-for-Profits Commission Act 2012*:

- 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 *Interpretation of Standards*
- AASB 1054 *Australian Additional Disclosures*

There were no new or amended standards adopted during the period which had any impact on the current period or any prior period and are not likely to affect future periods.

The presentation and classification of items in the financial report has been retained from one period to the next unless it is apparent, following a review of the financial report, that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies in AASB 108. Where a change in classification of a balance has been deemed appropriate the comparative balance has also been reclassified to ensure consistency in the financial report between periods.

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 specifically stated, current valuations of non-current assets.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

## 2 Summary of Significant Accounting Policies

### (a) Revenue

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

Government Grants are not recognised until there is reasonable assurance that all conditions have been complied with and that the grants will be received. Grants are recognised in the income statement over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Grants related to assets are presented in the balance sheet by recognising the grant as deferred income.

## Notes to the Financial Statements

For the Year Ended 30 June 2016

### 2 Summary of Significant Accounting Policies continued

#### (a) Revenue continued

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

#### (b) Cash

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### (c) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the relevant expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

#### (d) Property, Plant and Equipment

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

##### *Plant & Equipment*

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by management to ensure it is not in excess of the recoverable amount from those 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 present values in determining recoverable amounts.

#### (e) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The estimated useful life of the specific assets is as follows:

Plant and equipment: 3-10 yrs

Leasehold Improvements: 2-3 yrs

#### (f) Contingent Liabilities

A contingent liability is recorded as an expense and a liability if it is probable that future events will confirm that, after taking into account any related probable recovery, an asset has been impaired or a liability incurred and a reasonable estimate of the amount resulting from the loss can be made.

## Notes to the Financial Statements

For the Year Ended 30 June 2016

### 2 Summary of Significant Accounting Policies continued

#### (g) Events after Balance Date

Assets and liabilities are adjusted for events occurring after balance date that provide evidence of conditions existing at the balance date.

#### (h) Significant Accounting Judgements, Estimates, and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements and estimates on historical experience and on other various factors it believes to be reasonable under the circumstances, the result of which form the basis of the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions and conditions. Further details of the nature of these assumptions and conditions may be found in the relevant notes to the financial statements

### 3 Revenue and Other Income

#### Revenue from continuing operations

	2016	2015
	\$	\$
- Grants	78,610	1,000
- Donations	6,832	10,165
- Member subscriptions	450	100
- Fundraising Revenue	18,835	879
<b>Total Revenue</b>	<b>104,727</b>	<b>12,144</b>
- Interest Income	30,834	56
<b>Finance income</b>	<b>30,834</b>	<b>56</b>
<b>Total other income</b>	<b>30,834</b>	<b>56</b>
<b>Total Revenue and Other Income</b>	<b>135,561</b>	<b>12,200</b>

### 4 Cash and Cash Equivalents

Cash in hand	769	20
Cash at bank	140,574	250,635
Term Deposit	1,328,971	1,400,000
<b>Total Cash and Cash Equivalents</b>	<b>1,470,314</b>	<b>1,650,655</b>

### 5 Property, Plant and Equipment

#### PROPERTY, PLANT AND EQUIPMENT

Capital works in progress		
At cost	3,980	-

## Notes to the Financial Statements

### For the Year Ended 30 June 2016

#### 5 Property, Plant and Equipment continued

Plant and Equipment		
At cost	7,400	7,400
Accumulated depreciation	(5,920)	(2,960)
<b>Total Plant and Equipment</b>	<b>1,480</b>	<b>4,440</b>
Furniture, fixtures and fittings		
At cost	3,758	-
Accumulated depreciation	(1,065)	-
<b>Total furniture, fixtures and fittings</b>	<b>2,693</b>	<b>-</b>
Leasehold Improvements		
At cost	25,422	-
Accumulated depreciation	(10,736)	-
<b>Total Leasehold Improvements</b>	<b>14,686</b>	<b>-</b>
<b>Total Plant and Equipment</b>	<b>22,839</b>	<b>4,440</b>
<b>Total Property, Plant and Equipment</b>	<b>22,839</b>	<b>4,440</b>

#### (a) Movements in carrying amounts of Property, Plant and Equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Capital Works in Progress	Plant and Equipment	Office Equipment	Leasehold Improvements	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2016</b>					
Balance at beginning of year	-	7,400	-	-	7,400
Additions	3,980	-	3,758	25,422	33,160
Depreciation & Amortisation	-	(5,920)	(1,065)	(10,736)	(17,721)
<b>Balance at the end of the year</b>	<b>3,980</b>	<b>1,480</b>	<b>2,693</b>	<b>14,686</b>	<b>22,839</b>
				<b>Plant and Equipment</b>	<b>Total</b>
				<b>\$</b>	<b>\$</b>
<b>Year ended 30 June 2015</b>					
Additions				7,400	7,400
Depreciation & Amortisation				(2,960)	(2,960)
<b>Balance at the end of the year</b>				<b>4,440</b>	<b>4,440</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2016

### 6 Trade & Other Payables

	2016	2015
	\$	\$
CURRENT		
Trade creditors	383	-
Grants in advance	1,449,770	1,500,000
GST payable	(924)	149,640
PAYG Withholding	962	-
Superannuation	2,429	-
<b>Total Payables</b>	<b>1,452,600</b>	<b>1,649,640</b>

### 7 Provisions

	2016	2015
	\$	\$
CURRENT		
Annual leave	1,910	-
<b>Movement in Provision for Annual Leave</b>		
Leave Accrued	1,910	-
<b>Closing Balance</b>	<b>1,910</b>	<b>-</b>

### 8 Cash Flow Information

#### (a) Reconciliation of result for the year to cash flows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2016	2015
	\$	\$
Profit from continuing activities after income tax	34,505	5,455
Non-cash flows in profit:		
Depreciation expense	14,761	2,960
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in prepayments	(1,317)	-
- increase/(decrease) in payables	(197,040)	1,649,640
- increase/(decrease) in provisions	1,910	-
<b>Cash flow from operations</b>	<b>(147,181)</b>	<b>1,658,055</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2016

### 8 Cash Flow Information continued

#### (b) Reconciliation of cash

	2016	2015
	\$	\$
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	1,470,314	1,650,655
<b>Total cash and cash equivalents</b>	<b>1,470,314</b>	<b>1,650,655</b>

### 9 Remuneration of Auditor

Amounts received or due and receivable by the auditor

	1,500	500
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### 10 Capital and Leasing Commitments

In the opinion of the Directors, the Company did not have any contingencies or commitments at 30 June 2016

### 11 Members' 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 of \$ 10 each towards meeting any outstandings and obligations of the Company.

### 12 Events Occurring After the Reporting Date

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.

### 13 Corporate Information

The financial report of the Company for the year ended 30 June 2016 was authorised for issue in accordance with a resolution of the directors on 15 November 2016.

Eurobodalla Education and Therapy Services Limited is a Company limited by guarantee incorporated and domiciled in Australia.

The registered office of the Company is located at:

14 Denham Ave

Denhams Beach NSW 2536

## Notes to the Financial Statements

For the Year Ended 30 June 2016

### 14 Information to be furnished under the Charitable Fundraising Act 1991 (NSW)

(a) Details of aggregate gross income and total expenses of fundraising appeals.

	2016	2015
	\$	\$
Gross Proceeds from fundraising appeals		
General Donations	25,868	11,044
Less total direct costs of fundraising appeals		
General Expenses	(5,325)	-
<b>Net surplus from fundraising appeals</b>	<b>20,341</b>	<b>11,044</b>

(b) During the year members of the governing body did not receive any remuneration.

### Directors' Declaration

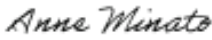
The directors have determined that the Company is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 2 of the financial statements.

The directors of the Company declare that:

- The financial statements and notes, as set out on pages 5 to 20, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Australian Charities and Not-for-profits Commission Regulation 2013* and:
  - comply with Australian Accounting Standards as stated in Note 2; and
  - give a true and fair view of the financial position as at 30 June 2016 and of the performance for the year ended on that date in accordance with the accounting policies described in Note 2 of the financial statements.
- In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director .....  .....  
John Wakelin

Director .....  .....  
Anne Minato

Dated this 30th day of September 2016

**Declaration under the Charitable Fundraising Act 1991 (NSW) for the year ended 30 June 2016**

The Directors of the Company declare that the company is the holder of an authority under the *Charitable Fundraising Act 1991 (NSW)*. The Directors further declare that in their opinion:

1. the statement of comprehensive income gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals;
2. the balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the organisation;
3. the provisions of the Act, the regulations under the Act and the conditions attached to the fundraising authority have been complied with by the organisation; and
4. the internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

Director .....   
John Wakelin

Director .....   
Anne Minato

Dated this 30th day of September 2016

# Independent Audit Report to the members of Eurobodalla Education and Therapy Services Ltd

## Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of Eurobodalla Education and Therapy Services Ltd, which comprises the statement of financial position as at 30 June 2016, 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 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*, the *Australian Charities and Not-for-profits Commission Regulation 2013*, the *Charitable Fundraising Act 1991 (NSW)* 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.

## *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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.

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

## *Independence*

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*. We confirm that the independence declaration required by the *Australian Charities and Not-for-Profits Commission Act 2012*, which has been given to the directors of Eurobodalla Education and Therapy Services Ltd, would be in the same terms if given to the directors as at the time of this auditor's report.

## **Independent Audit Report to the members of Eurobodalla Education and Therapy Services Ltd**

### *Opinion*

In our opinion the financial report of Eurobodalla Education and Therapy Services Ltd is in accordance with 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 30 June 2016 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 2, and the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

### *Reporting under Charitable Fundraising Act 1991 (NSW)*

In our opinion

- (a) the financial report gives a true and fair view of the Company's financial result of fundraising appeal activities for the financial year ended 30 June 2016;
- (b) the financial report has been properly drawn up, and the associated financial records have been properly kept for the period ended 30 June 2016, in accordance with the *Charitable Fundraising Act 1991 (NSW)* and Regulations;
- (c) money received as a result of fundraising appeal activities conducted during the period ended 30 June 2016 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act 1991 (NSW)* and Regulations; and
- (d) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

### *Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Charitable Fundraising Act 1991 (NSW)* and Regulations. As a result, the financial report may not be suitable for another purpose.

## **Independent Audit Report to the members of Eurobodalla Education and Therapy Services Ltd**

David Howells  
Partner

Batemans Bay NSW 2536

Dated this 30TH day of September 2016

# MUDDY PUDDLES



Supporting children and  
families impacted by disability



## HOW YOU CAN HELP

Become a member  
Volunteer your time  
Make a donation  
Leave a bequest  
Support an event or fundraising  
activity

## CONTACT US

Eurobodalla Education and  
Therapy Services Ltd  
t/as "Muddy Puddles"

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