

WYONG NEIGHBORHOOD CENTRE INC
ABN 47 206 509 746

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

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WYONG NEIGHBORHOOD CENTRE INC

ABN 12 002 725 895


**AUDIT REPORT TO THE BOARD
INDEPENDENCE DECLARATION
UNDER ACNC ACT SECTION 60 – 40 TO THE BOARD OF MANAGEMENT OF WYONG
NEIGHBORHOOD CENTRE INC**

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Board of Management of Wyong Neighborhood Centre Inc. As the lead auditor for the audit of the financial report of Wyong Neighborhood Centre Inc for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been 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
-
- any applicable code of professional conduct in relation to the audit.

Signed at: Unit 3 1 Sailfind Close Somersby NSW 2250

Dated: 30th July 2025



Richard Collins
Registered Company Auditor 2792
Cooper & Collins (Central Coast) Pty Ltd, Chartered Accountants

Address.

Unit 3a
1 Sailfind Place
SOMERSBY NSW 2250

Liability limited by a scheme approved
under Professional Standards Legislation

Postal Address.

PO Box 21
BUDGEWOI NSW 2262

**WYONG NEIGHBORHOOD CENTRE INC
ABN 47 206 509 746
INDEPENDANT AUDITOR'S REPORT
FOR THE YEAR ENDED 30TH JUNE 2025**

To: The Members

Opinion

I have audited the financial report of Wyong Neighborhood Centre Inc, which comprises the statement of financial position as at 30 June 2025, the statement of profit and loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the committee's declaration.

In my opinion, the accompanying financial report of Wyong Neighborhood Centre Inc is in accordance with Div. 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2025 and its financial for the year ended on that date; and
- ii. complying with Australian Accounting Standards, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

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

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

Information other than the Financial Report and Auditor's Report Thereon

The Board of Management are responsible for the other information. The other information comprises the information included in the Wyong Neighborhood Inc's annual report for the year ended 30 June 2025, but does include the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information report or our knowledge obtained in the audit or otherwise appears to be materially misstated.



If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report the fact. I have nothing to report in this respect.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board of Management' financial reporting responsibilities under ACNC ACT. As a result, the financial report may not be suitable for another purpose.

My opinion is not modified in respect of this matter.

Responsibilities of the Board of Management' for the Financial Report

The Board of Management of the Wyong Neighborhood Centre Inc are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and such internal control as the Board of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management are responsible for assessing the Wyong Neighborhood Centre Inc's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board of Management either intend to liquidate the Wyong Neighborhood Centre Inc, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

I have communicated with the Board of Management regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that I identified during my audit.

Cooper & Collins (Central Coast) Pty Ltd
Chartered Accountants
Richard K Collins
Registered Company Auditor 2792

Signed at: Unit 3 1 Sailfind Close Somersby, NSW, 2250
Dated: 25th September 2025

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Unit 3a
1 Sailfind Place
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WYONG NEIGHBORHOOD CENTRE INC
ABN 47 206 509 746
FINANCIAL DECLARATION FOR RESPONSIBLE PERSONS'
FOR THE YEAR ENDED 30TH JUNE 2025

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Your committee members submit the financial report of Wyong Neighborhood Centre Inc (the association) for the financial year ended 30 June 2025.

Committee Members

Monique Cardon, Greg Colby - Resigned August 2025, Leanne Edwards, Jayden Delbridge, Rachael Glasson, Adrienne Kadwell, Alex Kakalanos, Rachael Glasson - Resigned March 2025, Heidi Richards

Principal Activities

Wyong Neighbourhood Centre provides practical and material assistance in the for of youth services, information & referral, financial counselling and drop-in services to disadvantaged and vulnerable community members.

Significant Activities

The programs and services provided have been meaningful and have impacted the disadvantaged and vulnerable community members.

Operating Result

The deficit for the 2025 financial year amounted to \$2,018

Comply with subsection DIV 60 of the Australian Charities and Not-for-profits Act 2021 (Cth).

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022

Chairperson - Leanne Edwards
Responsible Person Declaration


[Leanne Edwards \(Sep 25, 2025 14:38:29 GMT+10\)](#)

Treasurer - Heidi Richards
Responsible Person Declaration



Signed at: Building 2, 8 Rankens Court Wyong NSW 2259
Dated this day: 25th September 2025

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE
FOR THE YEAR ENDED 30TH JUNE 2024

	Note	2025 \$	2024 \$
Revenue	2	887,427	861,386
Other Income	2	41,544	39,767
Employee benefits expense		(732,475)	(649,621)
Program Expenses		(60,813)	(99,173)
Audit Fees		(4,100)	(3,780)
Assets under \$5,000		(10,830)	(12,238)
Rent		(48,397)	(44,879)
Other Expenses		(74,374)	(74,688)
Current year surplus before income tax		<u>(2,018)</u>	<u>16,773</u>
Other comprehensive income		-	-
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>(2,018)</u>	<u>16,773</u>
Net current year surplus attributable to members of the association		<u>(2,018)</u>	<u>16,773</u>
Total comprehensive income attributable to members of the association		<u>(2,018)</u>	<u>16,773</u>

WYONG NEIGHBORHOOD CENTRE INC
ABN 47 206 509 746
BALANCE SHEET
AS AT 30TH JUNE 2025

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	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash	3	206,308	186,000
Accounts Receivable	4	54	45
Other Current Assets	5	2,500	2,500
TOTAL CURRENT ASSETS		<u>208,862</u>	<u>188,545</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	6	-	-
Right to Use Assets	7	-	30,000
Financial Assets	8	470	470
TOTAL NON-CURRENT ASSETS		<u>470</u>	<u>30,470</u>
TOTAL ASSETS		<u>209,332</u>	<u>219,015</u>
CURRENT LIABILITIES			
Trade and Other Payables	9	39,224	62,671
Short-term Provisions	10	38,822	44,797
TOTAL CURRENT LIABILITIES		<u>78,046</u>	<u>107,468</u>
NON-CURRENT LIABILITIES			
Long-term Provisions	10	58,690	36,933
TOTAL NON-CURRENT LIABILITIES		<u>58,690</u>	<u>36,933</u>
TOTAL LIABILITIES		<u>136,736</u>	<u>144,401</u>
NET ASSETS		<u>72,596</u>	<u>74,614</u>
ACCUMULATED FUNDS & RESERVES			
Accumulated Funds		72,596	74,614
TOTAL ACCUMULATED FUNDS & RESERVES		<u>72,596</u>	<u>74,614</u>

The accompanying notes form part of these Financial Statements.

WYONG NEIGHBORHOOD CENTRE INC
ABN 47 206 509 746
STATEMENT IN CHANGES TO EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
<hr/>		
Retained Earnings		
Balance at 1 July	74,614	57,841
Operating Surplus	(2,018)	16,773
Balance at 30 June	<u>72,596</u>	<u>74,614</u>

The accompanying notes form part of these Financial Statements.

WYONG NEIGHBORHOOD CENTRE INC
ABN 47 206 509 746
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

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	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers		41,459	41,527
Receipts from Grants		887,427	861,386
Interest Received		-	-
Dividends Received		75	49
Payments to Suppliers & Employees		(908,652)	(878,588)
Cash Provided by Operating Activities	11	<u>20,309</u>	<u>24,374</u>
 Net Increase in cash held		 20,309	 24,374
 Cash at beginning of financial year		 <u>186,000</u>	 <u>161,626</u>
 Cash at end of the financial year	3	 <u>206,309</u>	 <u>186,000</u>

The accompanying notes form part of these Financial Statements

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

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 (Cth)*. The association is a not-for-profit entity.

The Board of Management has determined that the Association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

Statement of Compliance

The financial report has been prepared in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012 (Cth)*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101:

Presentation of Financial Statements, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality*, and AASB 1054: *Australian Additional Disclosures*.

Basis of Preparation

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

The following significant accounting policies, which are consistent with the previous period unless otherwise stated have been adopted in the preparation of these financial statements.

(a) Cash

Cash includes cash on hand, in at call deposits, with banks or financial institutions investments in money market instruments maturing within 14 days, and net of bank overdraft.

Restricted cash is cash set aside for the payout of employee benefits.

(b) Revenue and Other Income

The association is first required to determine whether amounts are accounted for as Revenue per AASB-15 Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specified performance obligations are recognised as Revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the association is required to consider whether any other financial statement elements should be recognised (for example financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Operating grants and donations

When the association receives operating grant revenue and donations, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

- identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement;
- recognises revenue as it satisfies its performance obligations.

WYONG NEIGHBOURHOOD CENTRE INC
ABN 47 206 509 746
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Page 8

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Where the contract is not enforceable or does not have sufficiently specified obligations, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards.
- recognises related amounts (being financial instruments, provisions); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Other Income

Interest Income

Interest income is recognised using the effective interest method.

(c) Employee Provisions

Provision is made by the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(d) Plant and Equipment

Property, plant and equipment are measured on the cost basis less depreciation and impairment

Assets under \$5,000 are expensed. All repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

(e) Restricted/Unrestricted Funds

Restricted Funds are funds received or reserves held that must be spent on the purpose for which they were received or are held.

They are:

- Government Funding and related interest that must be spent in accordance with the terms of the funding agreement,
- Donations and bequests where the donor indicates a preference for the use to which the funds are to be used,
- Provisions for statutory entitlements due to employees.

(f) Taxes

Income Tax: Under the new Tax System, the Wyong Neighborhood Centre Inc was endorsed on 1 July 2000 by the Australian Taxation Office as exempt.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Goods and Services Tax (GST)

Revenue, 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 assets and liabilities statement.

(g) Leases

The Association as lessee

At inception of a contract the association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use assets and a correspond ending lease liability is recognised by the association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with a remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any business incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;

(h) Right of Use Asset

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-you-use assets is at cost less accumulated depreciation and impairment loss.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-to-use asset reflects that the association anticipates to exercise a purchase option, the specified asset is depreciated over the useful life of the underlying asset.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the association to further its objectives (commonly known as peppercorn/concessionary leases), the association measures the right of use assets at cost on initial recognition.

(j) Going Concern

These financial statements have been prepared on a going concern basis which contemplates the realisation of assets and the payment of liabilities in the ordinary course of business. Should the association be unable to continue as a going concern, it may be unreasonable to realise the carrying value of its assets and to meet its liabilities.

The Board of Management has noted that the ongoing liability of the association to remain a going concern is dependent upon implementing the following strategies:

- (a) Securing grant funding from Federal, State and local government agencies.
- guidelines.

(k) Economic Dependency

The Financial Reports have been prepared on the Going Concern Basis. The continued viability of the entity is dependent upon continued future government funding.

(m) Comparative Figures

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

(n) New and Amended Accounting Policies

The Australian Accounting Standard amendments AASB 2022-5 and AASB 2023-3 do not apply to this entity.

WYONG NEIGHBOURHOOD CENTRE INC
ABN 47 206 509 746
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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	2025	2024
	\$	\$
<u>2 Revenue and Other Income</u>		
Revenue		
Grants		
Federal Grants	294,483	289,874
Total Expended Grants Federal	294,483	289,874
State Grants	592,943	571,512
Total State Grants Expended	592,943	571,512
Other Grants	-	-
Total Other Grants Expended	-	-
Total Grant Income	887,426	861,386
Other Revenue		
Donations received	13,361	12,012
Dividends	75	49
Membership	90	40
Fee for Service	3,000	3,000
Rents	12,000	17,360
Other Income	13,018	7,306
Total Other Revenue	41,544	39,767
Total Revenue	928,970	901,153
<u>3 CASH</u>		
<u>Non- Restricted Funds</u>		
Mastercards	1,095	959
Bendigo Bank - Administration Account	104,399	83,985
Debit Card	814	1,056
Non- Restricted Funds	106,308	86,000
<u>Restricted Funds</u>		
Bendigo Bank - Provisions	100,000	100,000
Total Restricted Funds	100,000	100,000
Total Cash & Cash Equivalents	206,308	186,000

WYONG NEIGHBOURHOOD CENTRE INC
ABN 47 206 509 746
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

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	2025 \$	2024 \$
<u>4 ACCOUNTS RECEIVABLE</u>		
Receivables	<u>54</u>	<u>45</u>
<u>5 OTHER CURRENT ASSETS</u>		
Prepayments	<u>2,500</u>	<u>2,500</u>
	<u>2,500</u>	<u>2,500</u>
<u>6 PROPERTY, PLANT and EQUIPMENT</u>		
Plant & Equipment at cost	88,600	88,600
Less: Accumulated Depreciation	<u>(88,600)</u>	<u>(88,600)</u>
Total Property, Plant and Equipment	<u>-</u>	<u>-</u>
<u>7 Right To Use Asset</u>		
Premises.	210,000	210,000
Less: Impairment	<u>(210,000)</u>	<u>(180,000)</u>
Total Right to Use Assets	<u>-</u>	<u>30,000</u>
<u>8 FINANCIAL ASSETS</u>		
Shares in listed entity		
IAG Limited - at deemed cost	<u>470</u>	<u>470</u>
<u>9 TRADE and OTHER PAYABLES</u>		
<u>Current</u>		
Payables	20,909	21,864
Contract Liability	-	30,000
Australian Taxation Office	<u>18,315</u>	<u>10,807</u>
	<u>39,224</u>	<u>62,671</u>
<u>10 EMPLOYEE ENTITLEMENTS</u>		
<u>CURRENT</u>		
Employee Entitlements		
Annual Leave	20,838	30,018
Long Service Leave	<u>17,984</u>	<u>14,779</u>
	<u>38,822</u>	<u>44,797</u>
<u>NON-CURRENT</u>		
Employee Entitlements		
Long Service Leave	<u>58,690</u>	<u>36,933</u>
Total Employment Entitlements	<u>97,512</u>	<u>81,730</u>

WYONG NEIGHBOURHOOD CENTRE INC
ABN 47 206 509 746
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Page 13

	2025 \$	2024 \$
<hr/>		
<u>11 CASH FLOW INFORMATION</u>		
Operating Surplus	(2,018)	16,773
Changes in Assets and Liabilities		
Receivables	(9)	1,809
Payables	6,554	6,027
Employee Entitlements	(15,782)	(235)
	<hr/>	<hr/>
Net Cash Provided by Operating Activities	20,309	24,374
	<hr/>	<hr/>

12 LEASE OF GOSFORD PREMISES

The lease option has been exercised for another 5 years however the lease has a clause that allows the entity to break the lease if fundings is not continued.

13 CONTINGENT LIABILITY

The Wyong Neighborhood Centre Inc has no contingent liabilities as at June 30 2025.











Financial Statements June 30 2025 ACNC-1

Final Audit Report

2025-09-25

Created:	2025-09-25
By:	Kylie Hopkins (admin@wnci.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAFF-AB06pLockOlkw8hYWXPvqPtICE0j

"Financial Statements June 30 2025 ACNC-1" History

-  Document created by Kylie Hopkins (admin@wnci.com.au)
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-  heidi.mw.richards@gmail.com authenticated with Email OTP by verifying one-time code sent via email
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-  Document e-signed by Leanne Edwards (lea.training@bigpond.com)
Signature Date: 2025-09-25 - 04:38:29 GMT - Time Source: server
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2025-09-25 - 04:38:29 GMT