

ANNUAL REPORT

2008 - 2009

Celebrating 95 years
of service to the community



THE PLAYGROUNDS & RECREATION ASSOCIATION OF VICTORIA

95th Annual General Meeting Report

July 1st 2008 – 30th June 2009

Office Bearers:	President	Cathy Kiss
	Vice Presidents	Felix Hemingway Joey Boothby
	Treasurer	Paul Grover
	Committee	Sue Elliott Pattie Morgan Barbara Chancellor Cormac McCarthy Danny Wain Neil Bailey Carolynne MacNaughton
	Hon. Solicitor	Roland Hassall
	Book-keeper	Mike Hines, Abacus Book Keeping
	Hon. Auditor	Pitcher Partners
	Executive Director	Barbara Champion

PRESIDENT'S REPORT - CATHY KISS

Another year has passed with such positive reflections on our achievements and successes.

This year we have worked on a number of priorities identified in our Strategic Plan. Among these priorities, I would like to acknowledge the significant work achieved by the Resources and Governance Committee. This committee replaced the previous "Executive Committee", with the defined purpose of ensuring the optimum financial, governance and management performance of the organization. I want to thank the members of this Committee - Felix Hemingway, Danny Wain, Paul Grover and Cormac McCarthy for their work. The results of their work to strengthen the organization are already evident. I am particularly grateful to Felix for stepping into the President's role, and to Cormac for joining this committee, while I was taking my long service leave.

Equally importantly, I want to recognize the work of the PRAV Committee of Management. This group of remarkable people all contribute so much to play and to the organization. We would not be able to achieve what we can without such input. Thank you all.

We extend our thanks to Sport and Recreation Victoria and the Department for Planning and Community Development for ongoing funding and support. In particular, we would like to thank Philip Saikaly for his genuine interest and support of PRAV. We are also pleased to continue the Service and Funding agreement with the Department of Human Services for our services to Early Childhood services.

We thank Pitcher Partners for their continuing support as our honorary auditors. Their service is carried out with skill and professionalism, and it is hugely appreciated. We also thank our legal advisor, Roly Hassell, of Hassell and Byrne, and our Access consultant, Dale Sheppard, of Access Solutions National. Thank you both for your advice and assistance this year.

On behalf of all the Committee and PRAV members, I extend our thanks to Barbara Champion, Executive Director of PRAV. Barbara is the key to many of PRAV's successes and achievements. In particular, her work in the development of networks around Australia is outstanding. Thank you Barbara, for your dedication and commitment to PRAV and for your work in promoting so enthusiastically the value of play.

For some time now, we have been considering the need and requests for there to be a national organization to better promote play around Australia. The Committee has decided that the time is now here to pursue this goal. In the year ahead, I am excited to be part of the Committee's initiative to establish Play Australia.

Thank you for your continued interest in and support of PRAV.



Cathy Kiss
President

EXECUTIVE DIRECTOR'S REPORT

BARBARA CHAMPION

1. Membership

Membership continues to increase, particularly from outside Victoria. There are now approx. 420 members from across Australia with the addition of some members from New Zealand.

2. Presentations

The Executive Director, President and members of the Committee made a number of presentations during the year to Local Government, Schools and Early Childhood forums, private sector seminars, and PRAV programs often in partnership with other organizations.

3. Advisory Service

The number of inquiries to PRAV for advice and assistance from members and members of the public from interstate and rural Victoria, from Local Government and the Early Childhood sector continues to increase. It is clear that the profile of PRAV is regularly on the up, and our relationship with key stakeholders continues to be significant in the further development of the organization.

4. Design advice and response to playground designs and tender briefs

A commitment to the development of playspace strategies, continues to grow across the country, and there has been a significant increase in the number of landscape architects in private practice involved in the development of plans for playspaces, particular; for the development community. Some of these companies have become members of PRAV, and the ED has spent considerable time with private sector designers.

5. Early Childhood

PRAV members have provided training for the Early Years sector during the last year, in a diversity and variety of settings across Australia, and we thank Sue Elliott, Pattie Morgan and Deb Moore for their work in delivering training for the Community Child Care program.

In 2010 we plan to conduct a series of programs for both Early Childhood services and Schools, under the banner of the Early Years.

6. Schools

Not much activity has engaged PRAV over the last 12 months, and given the needs of schools, in both government and non government we hope to give this sector greater attention in 2010.

7. **Playground Standards**

There is little of any significance to report on the Standards development process this year. In Australia we now have a very comprehensive set of Standards applicable for playgrounds and thus any future activity is likely to be in the form of minor amendment. The most pleasing outcome has been the preparedness of most people with expertise in the industry to freely offer their advice given that there will always be a need for collaboration given that there is no correct position on a number of key design questions.

We enjoyed a stimulating forum during the year with Robin Sutcliffe, play equipment manufacturer from the UK who provided a presentation on the document, **Managing Risk in Play Provision: Implementation Guide** by David Ball, Tim Gill and Bernard Spiegel.

This document is of enormous significance to PRAV and at a subsequent meeting of the Committee of Management it was decided to formally adopt the policy outlined in the document and to work towards its implementation throughout Australia.

PRAV welcomes this document as a practical guide for those who are responsible for play provision in Australia. Whilst written specifically for playspace designers, it also acknowledges the many settings where children play such as school playgrounds, natural outdoor environments and sports and leisure services. The document not only gives practical advice but, importantly, contextualises the information in a theoretical base. The importance of free play involving risk is explained. The point is clearly made that children are innate risk takers and when opportunity is removed for this in play situations, they may seek it elsewhere in inappropriate and dangerous situations.

The focus of this document is that the challenge for play providers is to allow children to take risks when they play, without putting them in undue danger of serious harm. In Australia, as in many other parts of the world, the majority of children live over protected lives. Their opportunities for free, unsupervised play are minimal and risk taking during play is largely "squashed" by adults. The reasons for this situation are the same here as in many other places, a fear that children will be injured, a fear that they are vulnerable and an adult population who doesn't remember that risk taking was an important element of their own childhood play.

Today many adults have forgotten that children are capable problem solvers who need chances to try. In this document consideration is given to the impact of government policy on play provision. Australian play providers will need to adapt this section of the document to meet Australian government policy and local standards, however the general definitions of terms such as "safe", "hazard", "harm" and "risk" will be useful to Australian readers. By understanding the importance of risk taking during play, this guide will assist play providers to ensure that children are not exposed to unacceptable levels of danger.

The risk-benefit assessment process outlined in this document should provide "a sound and reasonable defence against liability claims and prosecutions." The importance of play providers having a clear play policy that states the values, understandings, principles and criteria is emphasized as this should form the foundation of the risk-benefit assessment process.

A series of diagrams and tables guide the reader through the process of assessing risk management and in addition, a guide for technical inspection of playspaces is included. It is particularly pleasing to see the acknowledgement of common sense, experience and expertise in this process. By including a number of hypothetical examples of how this process can work, readers questions are clarified. In addition, specific case studies provide focused use of the process, making it a real and valuable resource.

In conclusion, the writers make a call for policy and cultural change that ensures children move from childhood equipped with the life skills they need to face the challenges of the adult world. Play environments where risk is eliminated are not beneficial but could in fact be damaging. PRAV is devoted to promoting the child's right to play and as the Australian branch of the IPA, applauds this document as a valuable resource to strengthen the case for risk-balance assessment by Australian play provision providers.

8. Industry

Our industry members have enjoyed considerable successful over recent years, which may see some strains in the immediate future, given the changes in the economic environment.

Suppliers play an important role in the provision of play, and we thank them for their work, and support of the industry at large.

9. Training

PRAV continues to provide programs both in Victoria and throughout Australia, particularly in partnership with Parks and Leisure Australia, and other organizations with similar interests. Partnership with AILA has delivered a number of forums for landscape architects who are members of AILA who work in the design of playspaces in Melbourne.

10. Partnerships

Given PRAV's limited resources, we continue to be committed to work with other organizations in both the delivery of quality training, and the provision of design advice, and

We wish to thank our key partners for their collaboration and support over the last year in their commitment to play.

11. Local Government

The Local Government PLAY Network continues to be an exemplary model for industry support and innovation. At the end of 2009 there will have been 18 meetings of the Network. Thanks to Cormac McCarthy and Neil Bailey for their continued support for the development of the network, in consultation with PRAV members in Local Government and other peak bodies. Thanks to our members in councils who have hosted meetings and provided really inspiring programs.

12. Strategic Plan 2007 – 2110

PRAV continues to follow the objectives of our second Strategic Plan, and significant attention has focused on governance related issues. We have established a Resources and Governance Committee recently, and we thank the members of this Committee.

The development of PLAY AUSTRALIA has been a priority over recent months, and we are hopeful that this will happen in early 2010.

13. PRAV All Member Forums

A program of forums for all PRAV members and PLA members have been conducted during the last financial year with very large participation from across both organizations. Program as detailed below.

Date/Time	Venue	Host	Topics	Presenters
Thursday 23 rd April 1.00pm – 3.30pm	Knox City Council 511 Burwood Highway Wantirna South	Ray Crossley Knox City Council	Project management: <i>A PRAV only event.</i>	Ray Crossley Mary Jeavons John Arena
Wednesday 3 rd June	Whitehorse City Council Springvale Road, Nunawading	Recreation Coordinator Whitehorse City Council	Dogs in public open space <i>A PRAV/PLA event.</i>	Facilitated by Vicki Davidson. Quest Consulting Presenters from across the spectrum of interests
Tuesday 14 th July 11.00am – 3.30pm	Geelong foreshore and City of Greater Geelong	Steve Bentley City of Greater Geelong and	Planning for Young People in public open space: <i>A PRAV/PLA event.</i>	Aaron Wallis, Convic Design Sally Jeavons, @leisure and others Steve Bentley, COGG
Tuesday 6 th October	Manningham City Council 699 Doncaster Road Doncaster	Open Space Planning Team Manningham City Council	Use of art in public open space: <i>A PRAV/PLA event.</i>	10 artists with diverse backgrounds and experience
Thursday 12 th November	City of Greater Bendigo	Barry Secombe City of Greater Bendigo	Child Friendly Cities, streetscapes, play strategy, interesting Bendigo activity <i>A PRAV/PLA event.</i>	To be deferred to 2010

14. IPA

As the Australian member of the International Association for the Child's Right to Play (IPA) PRAV collects individual memberships from across the country and forwards to the IPA on behalf of members.

PRAV is strongly committed to the future of the IPA inspite of the difficulties in participating in activities in person, given our place in the globe.

We believe it is important for workers in play in particular, to be able to access good practice and to learn from each other's knowledge and experience.

The next world conference will be held in Cardiff in 2011 and will hopefully be attended by many Australian PRAV/IPA members who will play a significant role in the conference, by way of presentations, workshops and plenary sessions.

15. PRAV Awards

In conjunction with Parks & Leisure Australia the PRAV Annual Awards continue to receive significant interest and support. This has been an excellent development for play in Australia and we thank Garry Henshall and PLA for their commitment to this initiative.

The winners for 2008 were:

*Macalister Park Maffra, Wellington Shire Council and Ric McConaghy, and
Laurence Park, Townsville City Council*

SPECIAL AWARD

*Caroline Springs Community Youth Activity Node, Melton Shire Council and
CONVIC*

PRAV PRESIDENTS AWARD

Wombat Bend, Manningham City Council and Ric McConaghy

HIGHLY COMMENDED

*Harmony Park, Coburg, Moreland City Council and Mary Jeavons LA
Tusmore Park, Burnside City Council and Ric McConaghy*

Congratulations to the winners and thanks to our members who spent time and energy submitting excellent applications. All playspaces entered into the Awards can be viewed on the PRAV website.

16. Thanks

Thanks to the following people for their significant contribution to the operation of PRAV this year.

Stephanie Sarpa of Pitcher Partners under the guidance of Kate Maloney, undertook the annual audit with considerable patience and care, Roland Hassall, PRAV’s Hon. Solicitor, and to Mike Hines, our extraordinarily patient and delightful book-keeper.

My thanks as always to Claudia Cepin of Freesoul Design. Claudia assists me with design, website and communication matters and plays an extremely important role in my work at PRAV. She is always willing to support me for which I am extraordinarily grateful. Recently we commenced using a new Newsletter system which is working brilliantly, from all reports, and our new website will be up and running by March 2010. Thanks Claudia.

Finally, I wish to thank the members of the Committee for their continued commitment to PRAV and for their personal support provided to me over the last 12 months. Thanks in particular to Cathy Kiss, the President for her professional commitment to the organization and her personal support to me.

Committee members make a remarkable commitment not just in the giving of their time and expertise to PRAV and its activities, but to the promotion of play, and therefore to the growth and development of children in the community at large, and we thank them for their contribution.

Barbara Champion

Barbara Champion
Executive Director

LIFE MEMBERS

<i>Dame Phyllis Frost (deceased)</i>	<i>Nan Lukey</i>	<i>Herman Blenk</i>
<i>D. Bell</i>	<i>Jane Tindale</i>	<i>Lily Schmidt (deceased)</i>
<i>Geoff Howell (deceased)</i>	<i>Joan Matheson (deceased)</i>	<i>Kathy Boyle</i>
<i>Ian Scott</i>	<i>Sally Jeavons</i>	<i>Jeff Speake</i>
<i>Mary Jeavons</i>	<i>Ric Bouvier</i>	<i>Mrs. Dobson</i>



PITCHER PARTNERS

**Playgrounds and
Recreations Association
of Victoria
Incorporated
A0000697C**

Financial Report
(Unaudited)
For the year ended 30 June 2009

Pitcher Partners
Level 19
15 William Street
Melbourne VIC 3000
Telephone (03) 8610 5000

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**PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C**

COMMITTEE'S REPORT

Your committee members submit the financial report of the Playgrounds and Recreations Association of Victoria Incorporated A0000697C for the year ended 30 June 2009.

COMMITTEE MEMBERS

The names of committee members throughout the year and at the date of this report are:

Cathy Kiss (President)	Cormac McCarthy
Barbara Champion (Executive Director)	Neil Bailey
Felix Hemingway (Vice President)	Carolynne MacNaughtan
Joey Boothby (Secretary)	Danny Wain
Paul Grover (Treasurer)	Barbara Chancellor
Sue Elliot	Jeff Speake
Pattie Morgan	

PRINCIPAL ACTIVITIES

The principal activity of the association during the year was the promotion of the value of play and increasing play opportunities for children, young people and families.

SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

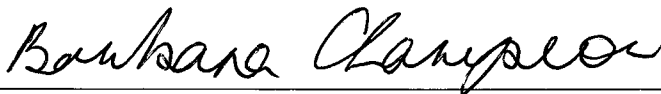
OPERATING RESULT

The surplus for this financial year amounted to \$24,720.

Signed in accordance with a resolution of the Members of the Committee:



Cathy Kiss (President)



Barbara Champion (Executive Director)

Dated this *21st* day of *October* 2009

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2009	2008
		\$	\$
Revenue			
Revenue	2	<u>133,570</u>	<u>106,857</u>
Total Revenue		<u>133,570</u>	<u>106,857</u>
Expenses			
Employee benefits expense		(67,264)	(69,857)
Depreciation		(5,023)	(5,469)
Rent		(4,865)	(4,192)
Motor vehicle expenses		(3,602)	(3,604)
Computer expenses		(3,372)	(2,570)
Consultancy fees		(7,573)	(3,816)
Office expenses		(1,948)	(5,265)
Training expenses		(2,318)	(1,659)
Conference expenses		(1,375)	(4,231)
Travel expenses		(577)	(3,271)
Other expenses		<u>(10,933)</u>	<u>(7,879)</u>
Total Expenses		<u>(108,850)</u>	<u>(114,384)</u>
Operating surplus/(deficit) at the end of the year		<u>24,720</u>	<u>(7,527)</u>

The accompanying notes form part of these financial statements.

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

BALANCE SHEET
AS AT 30 JUNE 2009

	Notes	2009	2008
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	69,492	27,114
Other	4	<u>1,183</u>	<u>1,160</u>
TOTAL CURRENT ASSETS		<u>70,675</u>	<u>28,274</u>
NON-CURRENT ASSETS			
Investments	5	5,347	5,347
Plant and equipment	6	<u>17,158</u>	<u>22,211</u>
TOTAL NON-CURRENT ASSETS		<u>22,505</u>	<u>27,558</u>
TOTAL ASSETS		<u>93,180</u>	<u>55,832</u>
CURRENT LIABILITIES			
Trade and other payables	7	17,957	7,934
Provisions	8	<u>14,408</u>	<u>25,512</u>
TOTAL CURRENT LIABILITIES		<u>32,365</u>	<u>33,446</u>
NON-CURRENT LIABILITIES			
Provisions	8	<u>15,374</u>	<u>1,665</u>
TOTAL NON-CURRENT LIABILITIES		<u>15,374</u>	<u>1,665</u>
TOTAL LIABILITIES		<u>47,739</u>	<u>35,111</u>
NET ASSETS		<u>45,441</u>	<u>20,721</u>
MEMBERS' FUNDS			
Capital account		3,180	3,180
Accumulated surplus	9	<u>42,261</u>	<u>17,541</u>
TOTAL MEMBERS' FUNDS		<u>45,441</u>	<u>20,721</u>

The accompanying notes form part of these financial statements.

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
Total members' funds at the beginning of the financial year	<u>20,721</u>	<u>27,498</u>
Prior period adjustment to accumulated surplus	<u>-</u>	<u>750</u>
Net income recognised directly in members' funds	<u>-</u>	<u>750</u>
Surplus/(deficit) for the year	<u>24,720</u>	<u>(7,527)</u>
Total recognised income and expense for the year	<u>24,720</u>	<u>(6,777)</u>
Total members' funds at the end of the financial year	<u><u>45,441</u></u>	<u><u>20,721</u></u>

The accompanying notes form part of these financial statements.

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act of Victoria. The committee has determined that the Association is not a reporting entity.

The financial report is for the entity Playgrounds and Recreations Association of Victoria Incorporated A0000697C as an individual entity and is domiciled in Australia.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act of Victoria and all Australian Accounting Standards, with the exception of:

AASB 107:	Cash Flow Statements
AASB 112:	Income Taxes
AASB 116:	Property, Plant and Equipment
AASB 119:	Employee Benefits
AASB 124:	Related Party Disclosures
AASB 7:	Financial Instruments: Disclosures

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

(a) Basis of preparation of the financial report

Compliance with IFRS

Australian Accounting Standards include Australian Equivalents to International Financial Reporting Standards (AIFRSs). Compliance with AIFRS ensures compliance with International Financial Reporting Standards (IFRSs).

(b) Revenue

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

Government grants received that relate to specific assets or expenses are deferred and recognised as income in the same period as the asset is consumed or when the associated expenses are incurred.

Interest revenue is recognised when it becomes receivable on a proportional basis taking in to account the interest rates applicable to the financial assets.

Other revenue is recognised when the right to receive the revenue has been established.

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

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2009

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets

The depreciation rates used for each class of assets are:

Class of fixed asset	Depreciation rates	Depreciation basis
Motor Vehicles	15 %	Straight Line
Furniture, Fixtures and Fittings	20-40 %	Straight Line

The carrying amount of fixed assets is reviewed annually by directors to ensure it is not in excess of the recoverable amount of those assets.

(d) Employee Benefits

Liabilities arising in respect of wages and salaries, annual leave, sick leave and any other employee benefits expected to be settled within twelve months of the reporting date are measured at their nominal amounts based on remuneration rates which are expected to be paid when the liability is settled. All other employee benefit liabilities are measured at the present value of the estimated future cash outflow to be made in respect of services provided by employees up to the reporting date.

Contributions made by the Association to an employee superannuation fund are recognised in the balance sheet as a liability, after deducting any contributions already paid and in the income statement as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payment is available.

(e) Impairment of assets

Assets with an indefinite useful life are not amortised but are tested annually for impairment in accordance with AASB 136. Assets subject to annual depreciation or amortisation are reviewed for impairment whenever events or circumstances arise that indicate that the carrying amount of the asset may be impaired. An impairment loss is recognised where the carrying amount of the asset exceeds its recoverable amount. The recoverable amount of an asset is defined as the higher of its fair value less costs to sell and value in use.

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
NOTE 2: REVENUE			
Operating activities			
- donations and membership fees		36,700	37,482
- training course fees		19,227	31,894
- interest	2(a)	1,672	1,652
- subsidies and grants		65,595	26,929
- other revenue		<u>10,376</u>	<u>8,900</u>
Total revenue		<u>133,570</u>	<u>106,857</u>
 (a) Interest from:			
- other persons		<u>1,672</u>	<u>1,652</u>
		<u>1,672</u>	<u>1,652</u>
 NOTE 3: CASH AND CASH EQUIVALENTS			
Cash at bank		42,354	1,647
Cash on deposit		<u>27,138</u>	<u>25,467</u>
		<u>69,492</u>	<u>27,114</u>
 NOTE 4: OTHER ASSETS			
Prepayments		<u>1,183</u>	<u>1,160</u>
 NOTE 5: INVESTMENTS			
Equity Trustees Funds - at cost		<u>5,347</u>	<u>5,347</u>
		<u>5,347</u>	<u>5,347</u>
 NOTE 6: FIXED ASSETS			
Plant and Equipment			
Motor vehicles			
At cost		28,094	28,094
Less accumulated depreciation		<u>(12,593)</u>	<u>(8,384)</u>
		<u>15,501</u>	<u>19,710</u>

PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
NOTE 6: FIXED ASSETS (Continued)			
Furniture, fixtures and fittings			
At cost		19,764	37,027
Less accumulated depreciation		<u>(18,107)</u>	<u>(34,526)</u>
		<u>1,657</u>	<u>2,501</u>
Total plant and equipment		<u>17,158</u>	<u>22,211</u>
 NOTE 7: PAYABLES			
<i>Unsecured liabilities</i>			
Sundry creditors and accruals		<u>17,957</u>	<u>7,934</u>
 NOTE 8: PROVISIONS			
CURRENT			
Employee benefits	(a)	<u>14,408</u>	<u>25,512</u>
		<u>14,408</u>	<u>25,512</u>
NON-CURRENT			
Employee benefits	(a)	<u>15,374</u>	<u>1,665</u>
		<u>15,374</u>	<u>1,665</u>
(a) Aggregate employee benefits liability		<u>29,782</u>	<u>27,177</u>
 NOTE 9: ACCUMULATED SURPLUS			
Accumulated surplus at the beginning of the financial year		17,541	24,318
Prior period adjustment to opening accumulated surplus		-	750
Net surplus/(deficit) attributable to members of the entity		<u>24,720</u>	<u>(7,527)</u>
Accumulated surplus at the end of the financial year		<u>42,261</u>	<u>17,541</u>

NOTE 10: ASSOCIATION DETAILS

The registered office of the company is:
 Playgrounds and Recreations Association of Victoria
 Incorporated A0000697C
 Recreation House, Westerfolds Park, Fitzsimmons Lane
 Templestowe VIC 3106

**PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C**

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee have determined that the association is not a reporting entity.

The committee have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 2 to 8:

1. Presents fairly the financial position of Playgrounds and Recreations Association of Victoria Incorporated A0000697C as at 30 June 2009 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Playgrounds and Recreations Association of Victoria Incorporated A0000697C will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the Committee by:



Cathy Kiss (President)



Barbara Champion (Executive Director)

Dated this *21st* day of *October* 2009

**PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C**

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Cathy Kiss (President) of 3/24 Stodart Street, Camberwell, Victoria, and I, Barbara Champion (Executive Director) of 21 Curran Street, North Melbourne, Victoria, certify that:

- (a) We are members of the committee of Playgrounds and Recreations Association of Victoria Incorporated A0000697C.
- (b) We attended the annual general meeting of the association held on 29 October 2009.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This annual statement was submitted to the members of the association at its annual general meeting.

Dated this *21st* day of *October* 2009



Cathy Kiss (President)



Barbara Champion (Executive Director)

**PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C**

**COMPILATION REPORT AND DISCLAIMER
TO THE MEMBERS OF THE COMMITTEE OF
PLAYGROUNDS AND RECREATIONS ASSOCIATION OF VICTORIA INCORPORATED
A0000697C**

On the basis of information provided by the directors of Playgrounds and Recreations Association of Victoria Incorporated A0000697C, we have compiled in accordance with APS 9 "Statement of Compilation of Financial Reports" the special purpose financial report of Playgrounds and Recreations Association of Victoria Incorporated A0000697C for the year ended 30 June 2009 as set out on pages 2 - 9 and page 12.

The specific purpose for which the special purpose financial report has been prepared is to provide private information to the members. The extent to which Accounting Standards and UIG Consensus Views have not been adopted in the preparation of this special purpose financial report is set out in Note 1.

The directors are solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy requirements of the members.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than Playgrounds and Recreations Association of Victoria Incorporated A0000697C, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the association and its members and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.



PITCHER PARTNERS

Melbourne

2009

**PRIVATE INFORMATION FOR THE MEMBERS OF THE COMMITTEE
ON THE 2009 FINANCIAL STATEMENTS**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	2009 \$	2008 \$
INCOME		
Donations and membership income	36,700	37,482
Interest	1,672	1,652
Training fees	19,227	31,894
Subsidies and grants	65,595	26,929
Bingo investment receipts	9,600	8,900
Other income	<u>776</u>	<u>-</u>
TOTAL INCOME	133,570	106,857
LESS EXPENSES		
Advertising	283	-
AGM	1,397	471
Bank charges	235	351
Computer expenses	2,722	1,938
Conference	213	2,571
Consultancy fees	7,573	3,816
Depreciation	5,023	5,469
Executive meeting expenses	1,673	2,462
Fines and penalties	110	-
Holiday pay	(546)	(4,978)
Internet expenses	650	632
Long service leave	3,151	(2,606)
Motor vehicle expenses	3,602	3,604
Printing and stationery	1,424	4,559
Rent	4,865	4,192
Salaries and wages	60,287	71,782
Sponsorships	545	540
Sundry expenses	6,859	7,771
Superannuation	4,372	5,659
Telephone	1,517	1,221
Training expenses	2,318	1,659
Travelling expenses	<u>577</u>	<u>3,271</u>
TOTAL EXPENSES	<u>108,850</u>	<u>114,384</u>
OPERATING LOSS	<u>24,720</u>	<u>(7,527)</u>

These financial statements should be read in conjunction with the attached Compilation Report and Disclaimer.