Not-For-Profit - Association Report

Andamooka Progress and Opal Miners Inc (APOMA)
For the year ended 30 June 2025

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Income and Expenditure Statement

Andamooka Progress and Opal Miners Inc (APOMA)
For the year ended 30 June 2025

	2025	2024
Income		
Association		
Annual Colour Run Income	2,945.00	-
Annual Events Income	3,536.00	2,271.10
BBQ's	3,104.20	949.50
Bingo income	128.18	-
Bus Donations	1,269.20	1,332.10
Bus Hire	-	350.00
Cafe Depreciation Contribution	1,530.00	1,380.00
Cafe Lease Fees	5,355.00	5,025.00
Cafe Power Contribution	6,635.00	5,970.00
Campground Fees	14,297.30	10,606.25
Caravan & Camp Ground	100.00	-
Catering - events - community kitchen	1,600.00	500.00
C&CG Showers	3,361.40	2,430.00
Community Donations and Other Event Income	275.00	-
Community Gardens / Cemetery	-	38.25
Community Prog Insurance contributions income	415.00	245.00
Cottages donations	-	146.90
Events - Other	-	1,500.00
Hall Equipment Hire	-	120.00
Hall Space Hire	750.00	3,450.00
Hire Income RP	-	50.00
Hall Upgrade income	-	(500.00)
LAP visitor Donations Income	1,263.70	2,397.50
LAP Members donations	1,085.00	235.00
Membership APOMA	55.00	-
Pways Personnel Subsidies	-	4,633.35
Rec Centre hire	200.00	-
Regular Events Income	1,505.70	1,488.50
SALA registration income	300.00	595.00
Subscriptions APOMA membership	485.00	655.00
Sundry C&C Ground Income	3,224.49	-
Sundry Facility Income	-	80.00
Volunteers Program	-	2,400.00
Water Contribution	276.00	260.00
Youth & Childrens Event Income	90.00	106.15
Youth & Children's Other Income	3,680.00	-
Total Association	**57,466.17**	**48,714.60**
Projects		
BHP Community Donation 2025 Income	15,000.00	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2025	2024
FRRR Grants 2025-26	4,997.00	-
Lapidary Program Grants Income	3,000.00	-
LRCI Ph4 OCA funding Grader Shed Complex extensions	(675.00)	98,610.00
OCA Other Small Grants Income	-	15,110.85
Pump Track Stage 1 Income	43,506.66	-
Total Projects	**65,828.66**	**113,720.85**
Operations		
CDP Supervisor wages reimbursement	24,727.23	-
Municipal Cleaning & Maintenance (MCM)	15,000.00	-
Other CDP income including vehicle provisions	8,879.40	-
Community Programs Contribution CARM	4,500.00	-
CDP vehicles & fuel expenses	2,252.38	(5,961.62)
Total Operations	**55,359.01**	**(5,961.62)**
Town Management		
Asset Maintenance CARM funding	30,000.00	30,000.00
CARM Funding Marketing	-	2,372.75
CARM Funding newsletter/website/media	-	2,450.00
CARM Office Support	-	10,250.00
Committee / Association CARM	1,500.00	1,950.00
Community Bus CARM Funding	5,000.00	6,000.00
Community Wellbeing Funding	-	725.00
MCM CARM Funding	45,750.00	47,000.00
MCM OCA Goods & Services Income CARM	14,560.00	12,480.00
OCA Goods & Services	-	28,000.00
Office Administration Income CARM	24,225.00	7,775.00
Personnel	68,717.50	40,950.00
Youth Children & Families CARM Income	4,750.00	7,000.00
Total Town Management	**194,502.50**	**196,952.75**
Total Income	**373,156.34**	**353,426.58**
Gross Surplus	**373,156.34**	**353,426.58**
Other Income		
ATO GST Correction	3,896.90	(4,441.58)
Reserve Funds Account Interest	238.08	277.61
Corrections to data file	(429.21)	-
Total Other Income	**3,705.77**	**(4,163.97)**
Expenditure		
Accounting Expenses	350.00	921.58
Reimbursement Fuel / Vehicle / Travel Expenses	233.78	352.88
ACHWAG Community Program Expense	117.49	-
Administration & Accounting CARM	6,430.00	7,720.00
Annual Events Expense	2,150.75	632.42
ANZAC Day / Remembrance Day	180.50	52.77

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	2025	2024
Asset Management Freight	433.88	90.90
Asset Maintenance fuel	152.16	2,140.69
Asset Maintenance other	350.00	113.50
Asset Management other Expenses	100.00	-
ASSOC - Promotional and tourism Subscriptions	665.77	-
Bank Fees	154.94	146.56
BBQ's Expenses	101.20	12.98
BHP VR2 Funding Stage 2 Expenses	-	761.82
Bingo expenses	943.62	-
Bus Fuel	820.54	525.33
Bus Insurance and registration	1,496.15	2,426.77
Bus Maintenance & repair	3,883.64	4,339.61
C & C Ground CFM	9,479.28	749.18
C&CG maintenanance other	25.00	-
C&CG ablution block exp	757.78	-
C&CG Development	1,565.00	820.00
C&C Ground Upgrade Expense	18,072.98	27,574.82
C&CG / power / gas	1,650.01	1,063.63
Cafe Premises CFM	1,097.73	25.00
Caravan & Camp Ground General Expenses	400.00	406.35
CARM OH&S maintenance	6,430.55	2,170.93
Catering other - expense	-	41.36
CDP Complete Personnel CDP Mgt	16,327.21	-
CDP expenses other	250.00	-
CDP materials	-	180.48
CFM - Other	774.54	-
CFM Town Works Facility	-	74.13
Citizen of yr Awards / Australia Day	-	141.09
Com programs Training and Development exp	-	419.51
Communications & Internet- Reimbursements	200.00	-
Communications - Office Admin	2,085.45	2,050.00
Community Events - not annual or fundraisers	-	200.00
Community Events - Sundry Expenses	-	200.00
Community Garden Expenses	25.00	263.59
Community gardens/cemetery Expenses	55.68	25.00
Community Hall CFM	527.25	4,869.58
Community Kitchen Catering Expense	749.87	173.60
Community Kitchen CFM	1,925.45	1,155.96
Community Programs	-	50.00
Community Program insurance expense	921.84	824.64
Corporate Expenses APOMA	1,954.45	971.95
Cottages Development Expenses	1,508.88	193.18
Events Fundraising donations to community facilities	1,000.00	-
Events & fundraising donations to community	1,700.00	-
Events Kit Expenses	2,564.80	939.06

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	2025	2024
Events Volunteer Expenses - Assoc	-	329.99
Food Purchases Events	-	1,001.88
Government Rates & Levies	23.70	25.05
Grader Shed Community Workshop CFM	-	174.32
Grant SA Grant expenses	6,304.00	-
Greening projects expenses other	403.10	-
Hall Equipment / Fitout Purchases	-	538.39
Historic Grants and Projects	567.84	-
Internet / Backup / Data Storage and Communications	2,237.67	2,840.88
Lap Program consumables	105.45	-
Lap Workshop Expenses	55.00	-
Lapidary club equipment expense	124.91	502.80
Lapidary Program Expense	-	2,809.14
Lapidary Shed CFM	1,148.27	2,215.79
LRCI ph4 Grader Shed Complex expenses	81,005.85	22,243.62
Maintenance Vehicle Expense	1,330.76	-
MB Fundraising Expenses	-	3,249.80
MCM Consumables	833.14	641.22
MCM Equipment - purchases & repairs	2,690.48	1,543.11
MCM Personnel	42,771.76	37,448.22
MCM Precinct 1Hub Caretaking Expenses	1,300.00	2,712.50
MCM Precint 2Rec Caretaking & Expenses	575.00	800.00
MCM OCA Toilet Cleaning Expense	50.00	375.00
MCM Vehicle Expense	8,067.25	7,237.02
Members Notices & Meeting Expenses	157.60	79.64
Merchant Fees	216.30	256.70
OCA Other Small Grants Expenses	4,602.40	4,370.00
OCA Pipeline and Reparations Expenses	-	(904.96)
OCA Vehicle Expenses for Reimbursement	130.00	(245.13)
Office Equipment / IT Programs	2,383.06	3,184.74
Office Stationary	1,158.48	2,103.07
Office Sundry Expenses	51.44	240.81
Other Event Expenses	410.95	2,180.65
Other Volunteers Expenses	431.53	738.20
Outdoor hub space CFM	7,462.22	2,327.12
Parks / Gardens / Cemetery / Cottages	2,006.42	1,591.97
Playground & Toilet Block CFM	853.00	323.70
Postage & Freight	245.06	57.81
projects fuel exp	930.00	447.23
Promotions - Advertising /Media	-	1,280.01
Pump Track Stage 2 Expenses	-	7,016.36
Pump Track Stage 3 Expenses	50.00	44,835.90
Recreation Centre & Toilet CFM	417.81	50.00
Recreation Precinct Upgrades Expense	-	3,235.37
Regular Events Expense	232.60	141.38

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	2025	2024
ReturnToWork SA	1,990.80	2,212.00
SA Country Arts Grants Expenses	-	2,500.00
SALA registrations expense	330.00	425.00
Splash pad expense CFM	1,032.26	2,668.19
Superannuation Expense	10,072.94	7,865.88
Town Office CFM	959.80	-
Training & Registrations exp	354.91	-
Wages Expense	65,184.13	68,745.05
Website / Newsletter - Office Admin	102.70	307.19
Wreaths & sundries	500.00	-
Y&CF Colour Run	739.30	-
Youth - Equipment & Fitout Expenses	1,467.67	-
Youth & Children's Events & Fundraising Exp	1,398.85	210.45
Youth Personnel Expense	5,306.33	1,761.62
Youth & Children's Sundry expenses	210.99	107.80
Xero Subscriptions	995.65	-
Total Expenditure	**352,592.55**	**312,623.33**
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	**24,269.56**	**36,639.28**
Current Year Surplus/(Deficit) Before Income Tax	**24,269.56**	**36,639.28**
Net Current Year Surplus After Income Tax	**24,269.56**	**36,639.28**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

Andamooka Progress and Opal Miners Inc (APOMA)
As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash and Cash Equivalents		391,920.47	189,292.58
Trade and Other Receivables	3	2,154.00	204,725.80
GST Receivable		1,463.35	-
Total Current Assets		**395,537.82**	**394,018.38**
Non-Current Assets			
Plant and Equipment and Vehicles	5	17,610.85	17,610.85
Land and Buildings		2,342,588.26	2,342,588.26
Total Non-Current Assets		**2,360,199.11**	**2,360,199.11**
Total Assets		**2,755,736.93**	**2,754,217.49**
Liabilities			
Current Liabilities			
Trade and Other Payables	6	1,835.74	22,922.20
GST Payable		-	3,588.11
Total Current Liabilities		**1,835.74**	**26,510.31**
Other Current Liabilities			
PAYG Withholdings Payable		6,148.00	4,296.00
Superannuation Payable		3,677.98	2,927.22
Wages Payable - Payroll		-	(671.69)
Grant Pre-Payments		-	1,200.00
Deposits Held		-	150.00
Total Other Current Liabilities		**9,825.98**	**7,901.53**
Total Liabilities		**11,661.72**	**34,411.84**
Net Assets		**2,744,075.21**	**2,719,805.65**
Member's Funds			
Capital Reserve			
Current Year Earnings		24,269.56	36,639.28
Retained Earnings		2,448,374.65	2,411,735.37
Total Capital Reserve		**2,472,644.21**	**2,448,374.65**
Reserves		271,431.00	271,431.00
Total Member's Funds		**2,744,075.21**	**2,719,805.65**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Andamooka Progress and Opal Miners Inc (APOMA)
For the year ended 30 June 2025

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act South Australia. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

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

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivablesand payables are stated inclusive of the amount of GST receivable or payable. The net amount ofGST recoverable from, or payable to, the ATO is included with other receivables or payables in theassets and liabilities statement.

Accounts Payable and Other Payables

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

	2025	2024
2. Cash on Hand		
Andamooka Projects	101,099.20	880.58
Association Funds Account	63,509.10	19,671.20
Debit Card	4,088.92	1,465.01
Operations Account	200,452.72	144,743.34
Reserve Funds Account	22,770.53	22,532.45
Total Cash on Hand	**391,920.47**	**189,292.58**

	2025	2024
3. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	2,154.00	204,725.80
Total Trade Receivables	**2,154.00**	**204,725.80**
Total Trade and Other Receivables	**2,154.00**	**204,725.80**

	2025	2024
4. Land and Buildings		
Buildings		
Buildings at Cost	2,464,305.00	2,464,305.00
Accumulated Depreciation of Buildings	(121,716.74)	(121,716.74)
Total Buildings	**2,342,588.26**	**2,342,588.26**
Total Land and Buildings	**2,342,588.26**	**2,342,588.26**

	2025	2024
5. Plant and Equipment, Motor Vehicles		
Motor Vehicles		

These notes should be read in conjunction with the attached compilation report.

Motor Vehicles at Cost	28,125.00	28,125.00
Accumulated Depreciation of Motor Vehicles	(10,514.15)	(10,514.15)
Total Motor Vehicles	**17,610.85**	**17,610.85**
Total Plant and Equipment, Motor Vehicles	**17,610.85**	**17,610.85**

6. Trade and Other Payables

	2025	2024
Trade Payables		
Accounts Payable	1,835.74	22,922.20
Total Trade Payables	**1,835.74**	**22,922.20**
Total Trade and Other Payables	**1,835.74**	**22,922.20**

Movements in Equity

Andamooka Progress and Opal Miners Inc (APOMA)
For the year ended 30 June 2025

	2025	2024
Equity		
Opening Balance	2,719,805.65	2,683,166.37
Increases		
Profit for the Period	24,269.56	36,639.28
Total Increases	**24,269.56**	**36,639.28**
Total Equity	**2,744,075.21**	**2,719,805.65**

Statement of Cash Flows - Direct Method

Andamooka Progress and Opal Miners Inc (APOMA)
For the year ended 30 June 2025

	2025	2024
Operating Activities		
Receipts from grants	4,997.00	-
GST	(186.90)	2,273.48
Cash receipts from other operating activities	579,341.75	255,455.63
Cash payments from other operating activities	(383,734.23)	(315,144.38)
Net Cash Flows from Operating Activities	**200,417.62**	**(57,415.27)**
Financing Activities		
Other cash items from financing activities	2,210.27	83.88
Net Cash Flows from Financing Activities	**2,210.27**	**83.88**
Net Cash Flows	**202,627.89**	**(57,331.39)**
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	189,292.58	246,623.97
Net change in cash for period	202,627.89	(57,331.39)
Cash and cash equivalents at end of period	391,920.47	189,292.58