

End of Year Reports

for



Not for Profit Inc

2018 - 2019

Prepared by Anne Enright

Bell Accounting Partners



Unspent Budget — VIC Branch

MONTH: JUN 2019

	Jun 2019	Full Year		
	Actuals	Full Year Budget	Unspent /Unearned Budget	Spent (%)
Income				
Grant Funding	955,257	1,484,932	529,675	64%
Services	46,591	44,214	(2,377)	105%
Total Income	1,001,848	1,529,145	527,297	66%
Cost of Sales				
Purchases	5,998	28,298	22,300	21%
Total Cost of Sales	5,998	28,298	22,300	21%
Gross Profit	995,849	1,500,847	504,998	66%
Expense				
Office expenses	8,204	9,044	841	91%
Marketing	24,540	27,056	2,515	91%
Staff Costs	848,996	936,018	87,022	91%
Operations	53,892	59,415	5,524	91%
Total Expense	935,632	1,031,534	95,902	91%
Operating Profit	60,218	469,313	409,096	13%
Net Profit	60,218	469,313	409,096	13%
Additional Information				
Admin to Revenue	1%	1%	0	138%
Cash Reserves in Days	240	328	88	73%
Wages to Turnover	79%	57%	22	138%

Unspent Budget By Program — VIC Branch

MONTH: JUN 2019

	Jun 2019	Full Year		
	Actuals	Full Year Budget	Unspent /Unearned Budget	Spent (%)
Consolidated Project(s)				
Income				
Grant Funding	311,018	884,691	573,672	35%
Services	31,295	83,433	52,137	38%
Total Income	342,314	968,123	625,810	35%
Cost of Sales				
Purchases	5,544	31,816	26,272	17%
Total Cost of Sales	5,544	31,816	26,272	17%
Gross Profit	336,770	936,308	599,538	36%
Expense				
Office expenses	7,775	16,776	9,000	46%
Marketing	21,424	22,729	1,305	94%
Staff Costs	369,806	422,327	52,521	88%
Operations	21,195	26,186	4,991	81%
Total Expense	420,201	488,018	67,817	86%
Operating Profit	(83,431)	448,290	531,721	(19%)
Net Profit	(83,431)	448,290	531,721	(19%)

	Jun 2019	Full Year		
	Actuals	Full Year Budget	Unspent /Unearned Budget	Spent (%)
Assertiveness QLD				
Income				
Grant Funding	4,091	101,461	97,370	4%
Services	13,795	15,794	1,999	87%
Total Income	17,886	117,255	99,369	15%
Gross Profit	17,886	117,255	99,369	15%
Expense				
Staff Costs	9,810	10,407	597	94%
Operations	0	3,700	3,700	0%
Total Expense	9,810	14,107	4,297	70%
Operating Profit	8,076	103,148	95,071	8%
Net Profit	8,076	103,148	95,071	8%

	Jun 2019	Full Year		
	Actuals	Full Year Budget	Unspent /Unearned Budget	Spent (%)
Self-Defence Cwealth				
Income				
Grant Funding	136,318	249,159	112,841	55%
Services	0	37,000	37,000	0%
Total Income	136,318	286,159	149,841	48%
Gross Profit	136,318	286,159	149,841	48%
Expense				
Office expenses	5,483	14,344	8,861	38%
Marketing	10,511	11,151	640	94%
Staff Costs	155,251	194,705	39,455	80%
Operations	22,695	24,078	1,382	94%
Total Expense	193,940	244,278	50,338	79%
Operating Profit	(57,622)	41,881	99,503	(138%)
Net Profit	(57,622)	41,881	99,503	(138%)

	Jun 2019	Full Year		
	Actuals	Full Year Budget	Unspent /Unearned Budget	Spent (%)
Self-Defence Local				
Income				
Grant Funding	4,545	237,188	232,642	2%
Services	17,500	20,036	2,536	87%
Total Income	22,045	257,223	235,178	9%
Gross Profit	22,045	257,223	235,178	9%
Expense				
Staff Costs	54,758	58,093	3,335	94%
Operations	(1,500)	(1,591)	(91)	94%
Total Expense	53,258	56,501	3,243	94%
Operating Profit	(31,212)	200,722	231,934	(16%)
Net Profit	(31,212)	200,722	231,934	(16%)

	Jun 2019	Full Year		
	Actuals	Full Year Budget	Unspent /Unearned Budget	Spent (%)
Self-Defence QLD				
Income				
Grant Funding	166,064	296,883	130,819	56%
Services	0	10,603	10,603	0%
Total Income	166,064	307,486	141,422	54%
Cost of Sales				
Purchases	5,544	31,816	26,272	17%
Total Cost of Sales	5,544	31,816	26,272	17%
Gross Profit	160,520	275,670	115,151	58%
Expense				
Office expenses	2,292	2,432	140	94%
Marketing	10,913	11,578	665	94%
Staff Costs	149,987	159,122	9,134	94%
Total Expense	163,193	173,131	9,938	94%
Operating Profit	(2,673)	102,539	105,212	(3%)
Net Profit	(2,673)	102,539	105,212	(3%)

P&L Forecast Variance — VIC Branch

JUL 2018 - JUN 2019

	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Revised Full Year Total	Approved Budget	Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals			
Income															
Grant Funding	101,694	74,876	75,576	74,876	74,876	74,876	78,558	83,967	79,240	78,603	78,512	79,603	955,257	990,907	(35,650)
Services	1,500	1,500	1,500	1,500	15,295	1,500	1,500	2,409	1,500	15,250	1,500	1,636	46,591	48,114	(1,523)
Total Income	103,194	76,376	77,076	76,376	90,171	76,376	80,058	86,376	80,740	93,853	80,012	81,239	1,001,848	1,039,020	(37,172)
Cost of Sales															
Purchases	455	455	455	455	455	455	455	498	455	455	682	727	5,998	6,729	731
Total Cost of Sales	455	455	455	455	455	455	455	498	455	455	682	727	5,998	6,729	731
Gross Profit	102,740	75,921	76,621	75,921	89,717	75,921	79,603	85,878	80,285	93,399	79,330	80,512	995,849	1,032,291	(36,442)
Expense															
Office expenses	608	608	608	608	608	608	896	970	608	608	637	835	8,204	8,685	482
Marketing	1,606	1,606	1,606	3,031	1,606	1,647	2,030	2,423	2,358	1,788	2,143	2,697	24,540	24,735	194
Staff Costs	90,715	69,815	70,325	69,425	70,325	71,685	63,623	67,275	72,604	72,758	58,541	71,906	848,996	870,137	21,141
Operations	1,981	3,886	3,886	2,836	5,386	1,981	5,640	7,212	4,658	5,670	5,842	4,913	53,892	64,278	10,387
Total Expense	94,909	75,915	76,425	75,900	77,925	75,921	72,190	77,881	80,228	80,824	67,163	80,351	935,632	967,836	32,204
Operating Profit	7,830	7	197	21	11,792	0	7,414	7,997	57	12,575	12,167	161	60,218	64,455	(4,237)



	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Revised Full Year Total	Approved Budget	Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals			
Net Profit	7,830	7	197	21	11,792	0	7,414	7,997	57	12,575	12,167	161	60,218	64,455	(4,237)

Additional Information

Wages to Turnover	84%	86%	85%	86%	73%	88%	72%	71%	84%	72%	67%	83%	79%	78%	(1)
Working Capital Ratio	443%	423%	443%	465%	474%	474%	474%	446%	446%	478%	485%	511%	511%	595%	(84)



P & L to Last Year — VIC Branch

JUL 2018 - JUN 2019

	Actuals	Jul 2017 - Jun 2018	Variance	% Variance
Income				
Grant Funding	955,257	990,907	(35,650)	(4%)
Services	46,591	48,114	(1,523)	(3%)
Total Income	1,001,848	1,039,020	(37,172)	(4%)
Cost of Sales				
Purchases	5,998	6,729	731	11%
Total Cost of Sales	5,998	6,729	731	11%
Gross Profit	995,849	1,032,291	(36,442)	(4%)
Expense				
Office expenses	8,204	8,685	482	6%
Marketing	24,540	24,735	194	1%
Staff Costs	848,996	870,137	21,141	2%
Operations	53,892	64,278	10,387	16%
Total Expense	935,632	967,836	32,204	3%
Operating Profit	60,218	64,455	(4,237)	(7%)
Net Profit	60,218	64,455	(4,237)	(7%)

Balance Sheet to Last Year — VIC Branch

JUN 2019

	Jun 2019	Jun 2018	Variance	% Variance
Asset				
Cash at Bank	615,593	435,038	180,555	42%
Debtors	3,100	3,100	0	0%
Total Asset	618,693	438,138	180,555	41%
Liability				
Payables	46,367	46,367	0	0%
Tax and Super	91,584	(4,594)	(96,178)	2094%
Other Current Liabilities	96,636	72,477	(24,159)	(33%)
Total Liability	234,587	114,251	(120,337)	(105%)
Net Assets	384,105	323,888	60,218	19%
Equity				
Retained Earnings	323,888	259,433	64,455	25%
Current Earnings	60,218	64,455	(4,237)	(7%)
Total Equity	384,105	323,888	60,218	19%

Where Did Our Money Go? — VIC Branch

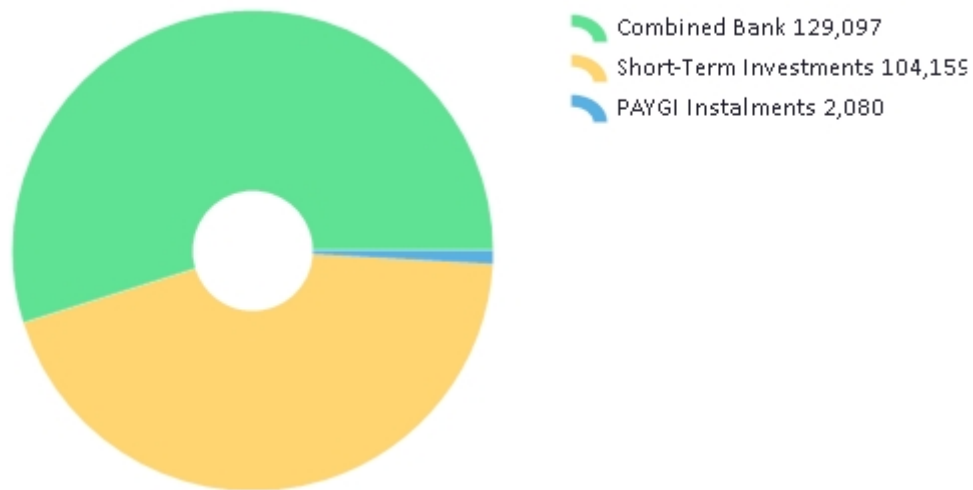
JUL 2018 - JUN 2019

	Opening Jul 2018	Closing Jun 2019	Movement
Summary Profit and Loss			
Income			1,043,150
Cost of Sales			8,702
Expense			943,868
Other Income			0
Other Expense			0
Net Profit			90,580
Where Our Money Came From			
Superannuation Payable	(63,565)	0	63,565
PAYG Withholding Payable	45,375	74,084	28,709
Loans Payable (21130)	72,477	96,636	24,159
GST	3,597	16,108	12,512
GST Payable	10,000	20,311	10,311
Trade Creditors	46,367	52,790	6,423
Total			145,679
Where We've Spent Our Money			
Short-Term Investments	312,477	416,636	104,159
PAYGI Instalments	0	(2,080)	2,080
Loans Payable (22230)	0	(923)	923
Total			107,162
How This Affected Your Bank			
Cash at Bank - Unrestricted	(13,406)	79,439	92,845
Undeposited Funds	135,747	171,999	36,252
Cash at Bank - Restricted	220	220	0
Total			129,097
Net Movement			90,580

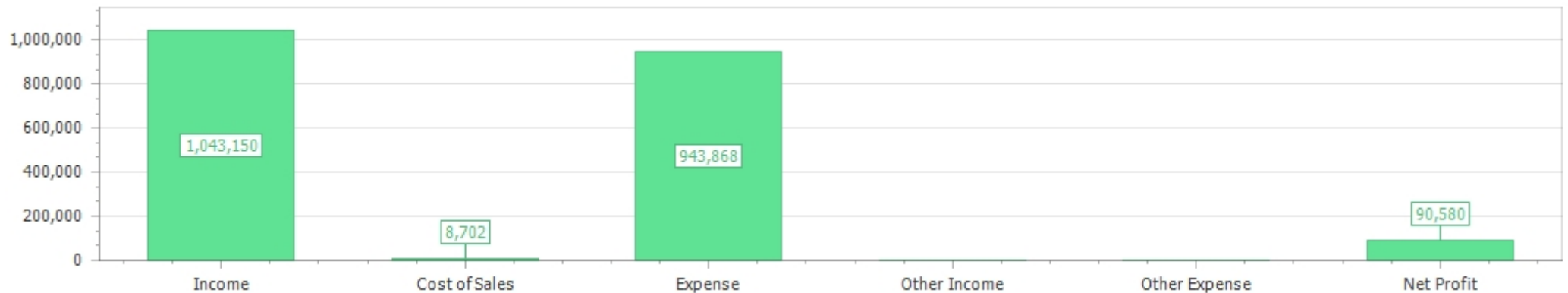
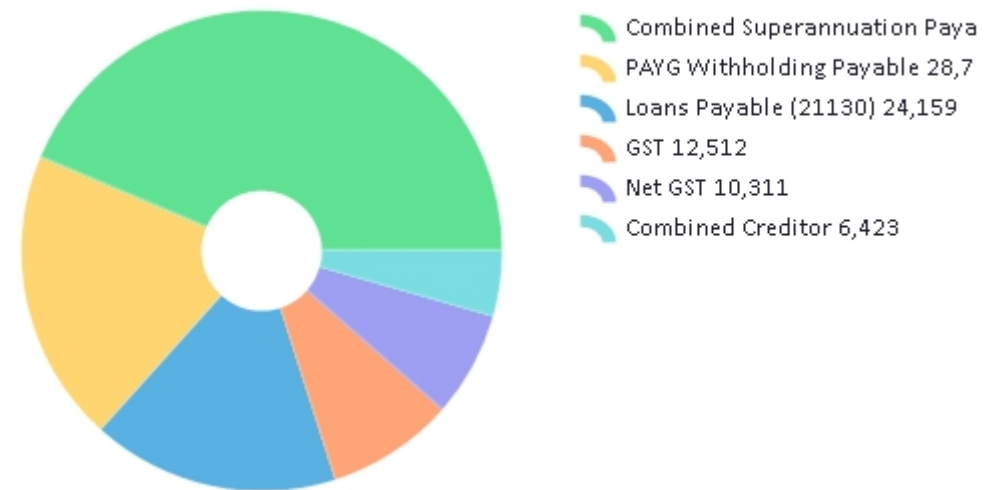
Where Did Our Money Go? — VIC Branch

JUL 2018 - JUN 2019

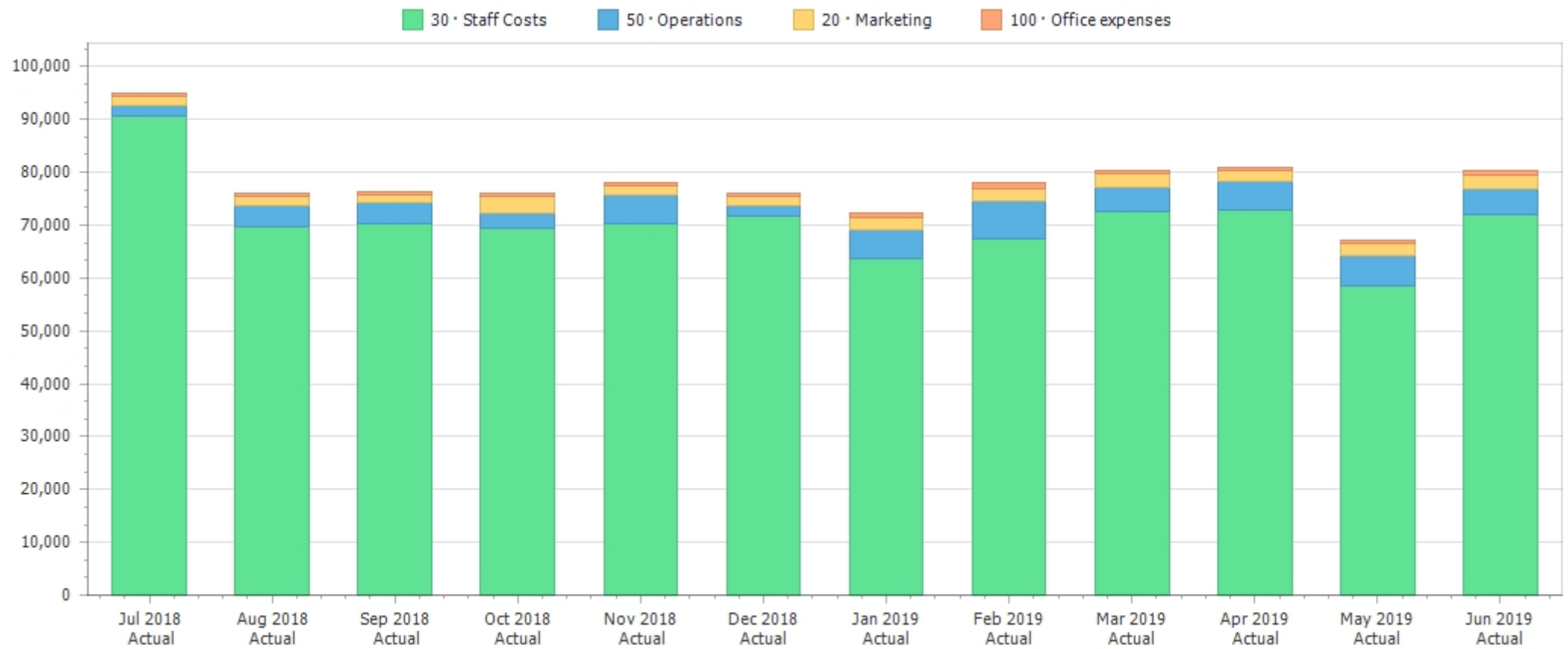
Where We've Spent Our Money



Where Our Money Came From



Expense Breakdown — VIC Branch



Program Summary — VIC Branch

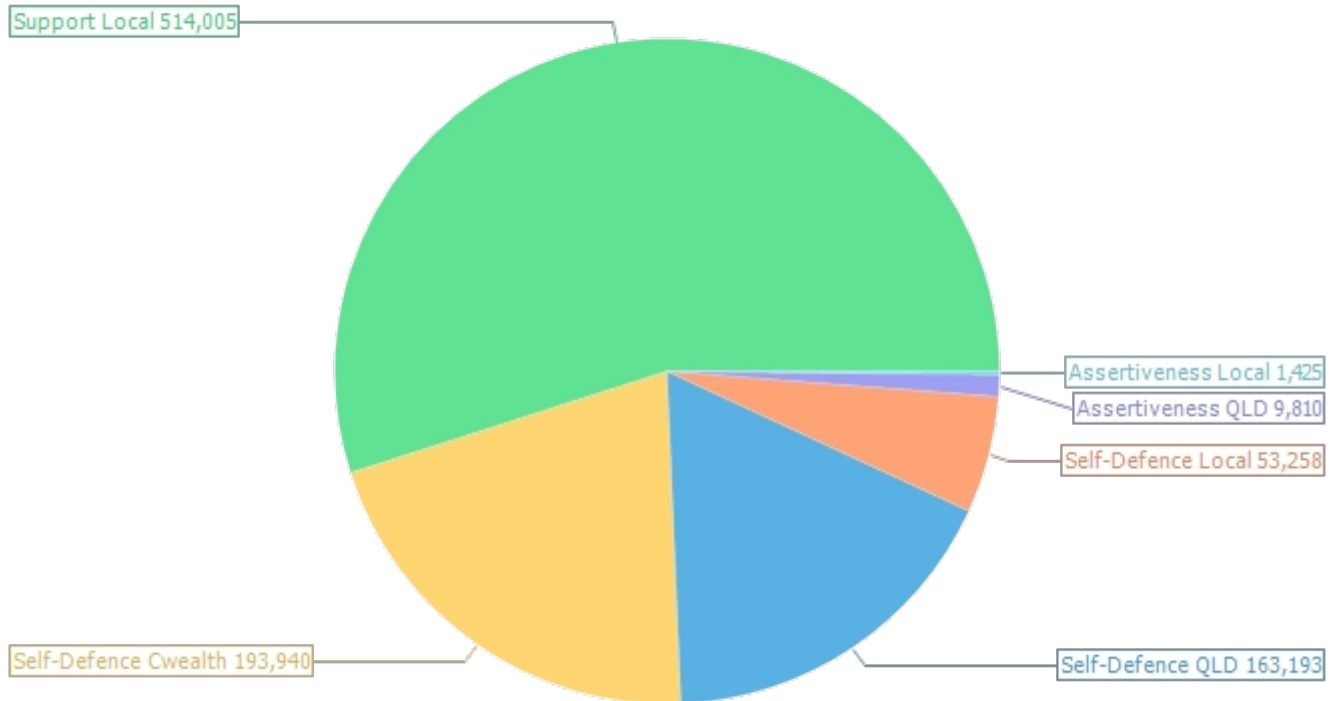
Cost Centre	Jun 2019						Jul 2018 -Jun 2019					
	Budget			Actual			Budget			Actual		
	Income	Expenses	Profit/Loss	Income	Expenses	Profit/Loss	Income	Expenses	Profit/Loss	Income	Expenses	Profit/Loss
Assertiveness Local	3,100	0	3,100	0	0	0	323,729	1,512	322,217	0	1,425	(1,425)
Assertiveness QLD	2,000	0	2,000	0	0	0	117,255	14,107	103,148	17,886	9,810	8,076
Self-Defence Cwealth	16,721	20,291	(3,570)	8,636	13,265	(4,629)	286,159	244,278	41,881	136,318	193,940	(57,622)
Self-Defence Local	40,004	4,816	35,188	1,636	4,540	(2,903)	257,223	56,501	200,722	22,045	53,258	(31,212)
Self-Defence QLD	21,709	18,177	3,533	12,000	13,926	(1,926)	307,486	204,947	102,539	166,064	168,736	(2,673)
Support Local	2,939	52,353	(49,414)	1,694	49,348	(47,654)	37,411	547,917	(510,506)	20,011	514,460	(494,448)
Support QLD	1,000	0	1,000	0	0	0	35,100	0	35,100	0	0	0
Unassigned	65,572	0	65,572	57,273	0	57,273	732,419	0	732,419	639,523	0	639,523
Consolidated Project(s)	153,045	95,636	57,408	81,239	81,078	161	2,096,782	1,069,263	1,027,519	1,001,848	941,630	60,218



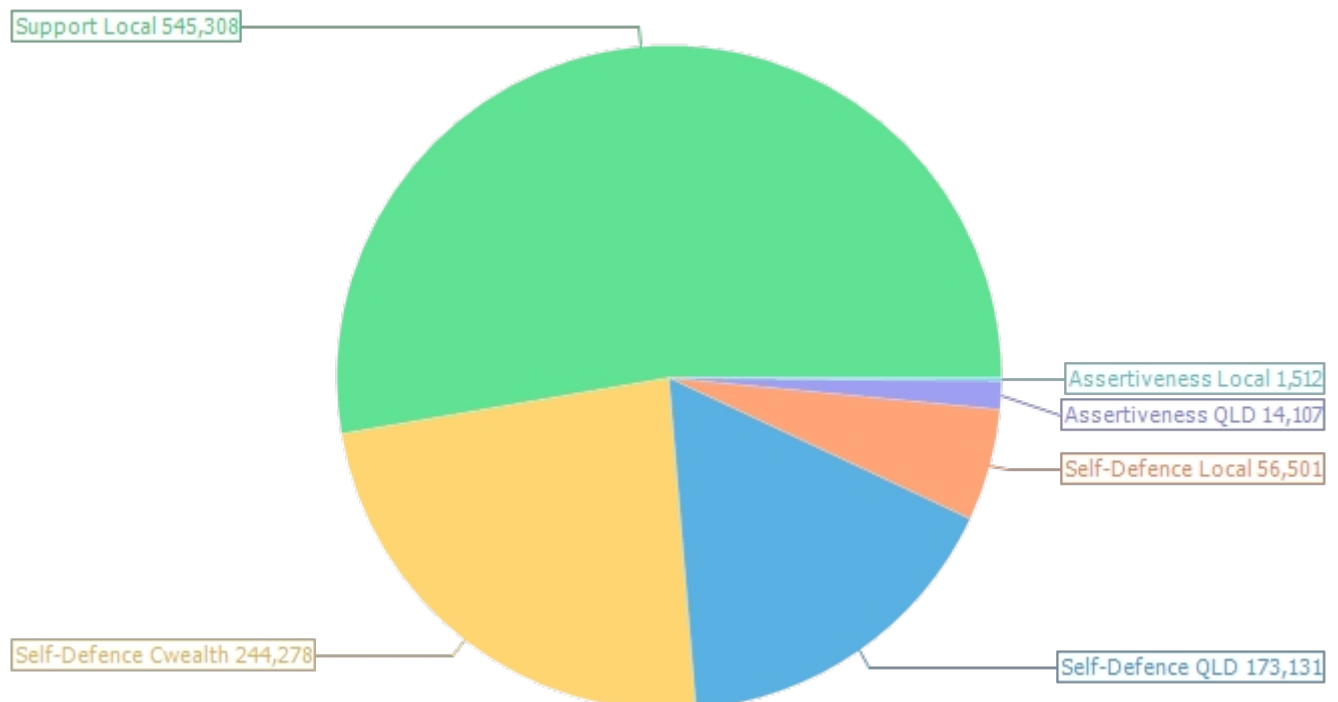
Expenses by Program — VIC Branch

JUL 2018 - JUN 2019

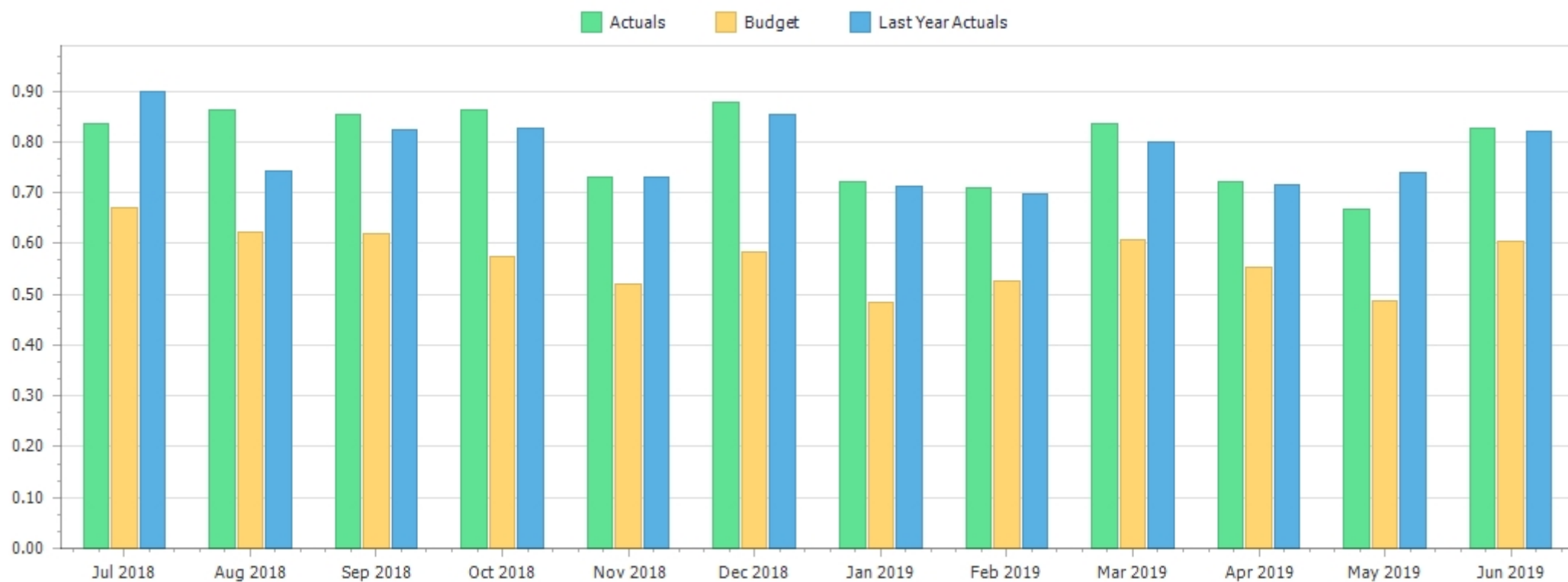
Actuals



Budgets

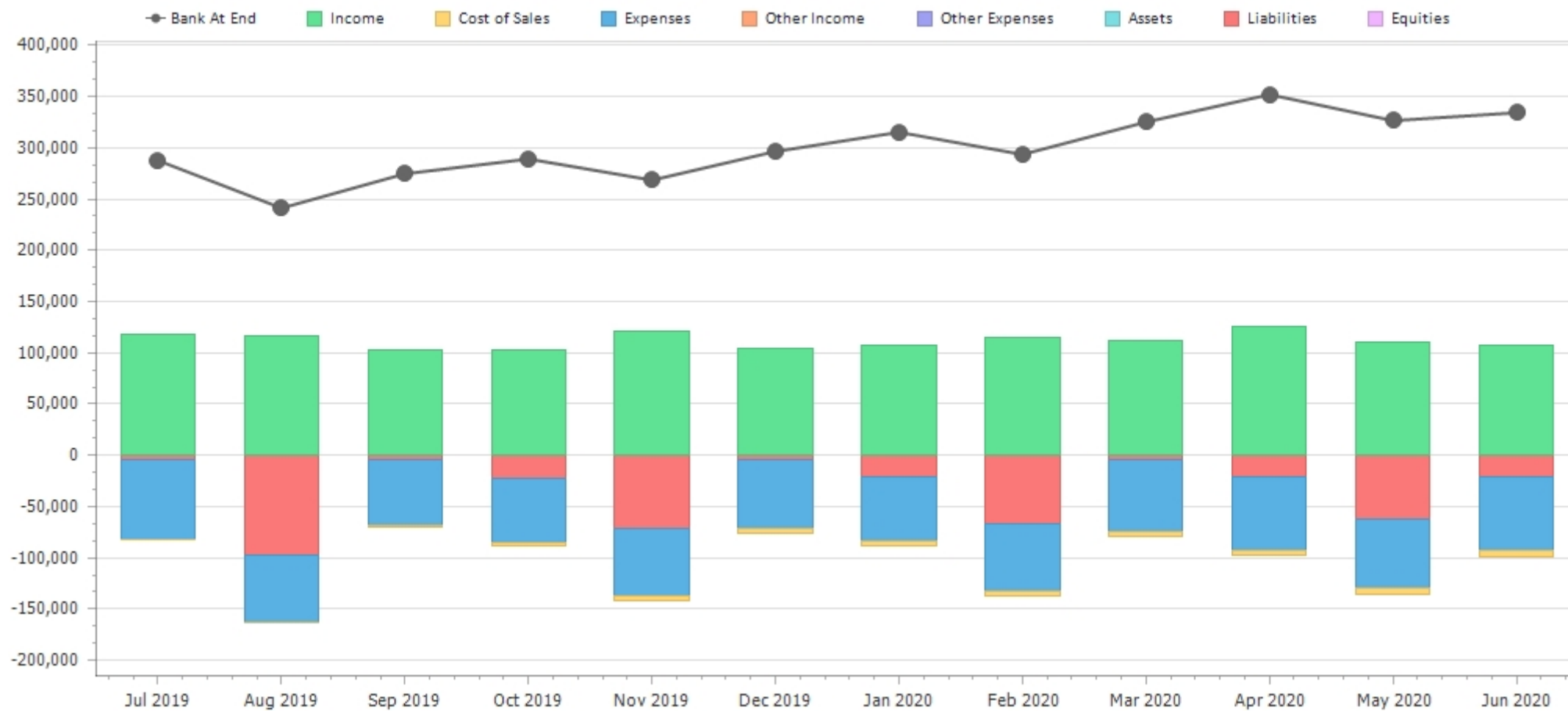


Wages to Turnover — VIC Branch



Cashflow Forecast — VIC Branch

JUL 2019 — JUN 2020



Cashflow Forecast — VIC Branch

JUL 2019

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Total
Bank at Beginning	251,658	287,690	241,260	274,770	289,186	268,551	296,545	315,298	293,584	325,260	352,055	326,601	251,658
Income													
Grants	113,613	108,545	96,256	95,726	113,019	97,608	98,431	107,198	103,911	100,195	102,559	100,048	1,237,111
Fundraising - Gifts	1,675	2,049	1,889	2,049	1,796	1,764	1,924	3,154	1,796	1,764	1,844	1,860	23,566
Fundraising - Contributions	0	1,838	1,604	1,604	2,192	1,604	2,662	1,411	1,957	1,604	2,289	1,839	20,603
Trading/Operating Activities	2,940	4,704	3,528	3,528	3,587	2,587	3,998	3,596	3,740	21,374	3,704	3,704	60,990
Cash Inflows from Operation	118,229	117,136	103,276	102,907	120,594	103,563	107,016	115,359	111,404	124,937	110,397	107,452	1,342,270
Cost of Sales													
Total Cost of Sales	(517)	(919)	(1,968)	(3,314)	(4,186)	(4,484)	(4,568)	(4,755)	(5,233)	(5,903)	(6,568)	(6,774)	(49,191)
StockPurchases	0	0	0	(3)	(36)	(213)	(571)	(693)	(380)	(95)	(11)	(1)	(2,001)
Expense													
Operations	(5,041)	(5,216)	(5,302)	(4,733)	(4,629)	(5,800)	(6,737)	(6,544)	(5,687)	(5,492)	(6,533)	(7,451)	(69,164)
Administration	(922)	0	(682)	(682)	(1,217)	(682)	(896)	(1,021)	(1,323)	(1,085)	(682)	(683)	(9,874)
Occupancy	(438)	(186)	(502)	(474)	(764)	(433)	(753)	(460)	(863)	(856)	(729)	(560)	(7,018)
Staff costs	(66,787)	(55,057)	(53,829)	(53,564)	(55,375)	(56,032)	(48,501)	(51,725)	(57,245)	(57,431)	(52,551)	(56,954)	(665,051)
OtherStuff	(3,213)	(3,054)	(2,868)	(2,480)	(2,414)	(3,059)	(3,666)	(3,877)	(4,035)	(4,323)	(4,606)	(4,782)	(42,375)
MotorVehicles	(1,170)	(1,018)	(918)	(827)	(866)	(1,090)	(1,276)	(1,325)	(1,304)	(1,372)	(1,563)	(1,690)	(14,419)



	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Total
Cash Outflows from Operation	(78,088)	(65,449)	(66,070)	(66,075)	(69,487)	(71,791)	(66,968)	(70,400)	(76,071)	(76,556)	(73,243)	(78,895)	(859,093)
Liability													
Current Liabilities	(3,186)	(97,194)	(2,774)	(21,493)	(70,819)	(2,855)	(20,371)	(65,750)	(2,734)	(20,663)	(62,608)	(20,793)	(391,240)
Non Current Liabilities	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	0	0	(9,231)
Movement in Liabilities	(4,109)	(98,117)	(3,697)	(22,416)	(71,742)	(3,778)	(21,294)	(66,673)	(3,657)	(21,586)	(62,608)	(20,793)	(400,471)
Net Movement	36,032	(46,430)	33,510	14,417	(20,635)	27,994	18,754	(21,715)	31,676	26,795	(25,454)	7,763	82,706
Bank at End	287,690	241,260	274,770	289,186	268,551	296,545	315,298	293,584	325,260	352,055	326,601	334,364	334,364

Income & Expense Forecast to Last Year — VIC Branch

JUL 2019 - JUN 2020

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Projected Total	Last Year Forecast	Projected Variance
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
Income															
Grant Funding	105,958	104,624	92,170	91,689	90,706	92,544	95,538	102,005	99,644	95,752	98,684	95,992	1,165,306	1,484,932	(319,625)
Services	1,675	2,049	1,889	2,049	19,089	1,764	1,924	3,154	1,796	17,987	1,844	1,860	57,082	44,214	12,868
Total Income	107,633	106,674	94,059	93,738	109,794	94,308	97,463	105,158	101,440	113,739	100,529	97,852	1,222,388	1,529,145	(306,757)
Cost of Sales															
Purchases	4,127	4,127	4,127	4,127	4,127	5,777	4,985	7,826	5,777	4,127	6,190	5,777	61,094	28,298	(32,796)
Total Cost of Sales	4,127	4,127	4,127	4,127	4,127	5,777	4,985	7,826	5,777	4,127	6,190	5,777	61,094	28,298	(32,796)
Gross Profit	103,506	102,547	89,932	89,612	105,667	88,531	92,477	97,332	95,662	109,612	94,338	92,075	1,161,293	1,500,847	(339,554)
Expense															
Office expenses	32	651	651	1,138	651	866	989	1,263	1,047	651	682	681	9,304	9,044	(259)
Marketing	127	1,720	1,736	4,318	1,720	2,251	2,079	2,805	3,255	1,915	2,169	2,399	26,496	27,056	560
Staff Costs	88,505	76,931	76,345	76,550	78,139	79,576	69,809	73,805	81,663	79,398	72,674	78,696	932,091	936,018	3,927
Operations	263	6,845	6,542	6,938	5,964	2,529	6,149	7,726	7,703	6,074	5,662	6,461	68,855	59,415	(9,440)
Total Expense	88,926	86,148	85,274	88,944	86,474	85,222	79,026	85,599	93,669	88,038	81,187	88,237	1,036,746	1,031,534	(5,212)
Operating Profit	14,580	16,399	4,658	668	19,193	3,309	13,451	11,733	1,993	21,574	13,151	3,838	124,547	469,313	(344,766)



	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Projected Total	Last Year Forecast	Projected Variance
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
Net Profit	14,580	16,399	4,658	668	19,193	3,309	13,451	11,733	1,993	21,574	13,151	3,838	124,547	469,313	(344,766)



Balance Sheet Forecast — VIC Branch

JUL 2019

	Opening Balance	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020
Asset													
Cash at Bank	668,294	704,326	657,896	691,406	705,822	685,187	713,181	731,934	710,220	741,896	768,691	743,237	751,000
Debtors	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
Total Asset	671,394	707,426	660,996	694,506	708,922	688,287	716,281	735,034	713,320	744,996	771,791	746,337	754,100
Liability													
Payables	52,790	44,830	52,289	58,758	69,257	72,683	74,163	75,808	83,345	89,650	87,345	85,123	82,899
Tax and Super	110,504	144,024	77,458	103,538	110,155	70,261	97,244	104,278	66,750	93,785	104,871	71,445	80,208
Other Current Liabilities	94,556	91,370	88,571	85,798	83,352	80,915	78,060	75,608	73,074	70,340	67,703	64,745	62,132
Non Current Liabilities	(923)	(1,846)	(2,769)	(3,692)	(4,615)	(5,538)	(6,462)	(7,385)	(8,308)	(9,231)	(10,154)	(10,154)	(10,154)
Total Liability	256,926	278,378	215,549	244,401	258,149	218,321	243,006	248,309	214,861	244,544	249,765	211,160	215,084
Net Assets	414,468	429,048	445,447	450,105	450,773	469,966	473,275	486,726	498,459	500,452	522,026	535,177	539,015
Equity													
Retained Earnings	414,468	414,468	414,468	414,468	414,468	414,468	414,468	414,468	414,468	414,468	414,468	414,468	414,468
Current Earnings	0	14,580	30,979	35,637	36,305	55,498	58,807	72,258	83,991	85,984	107,558	120,709	124,547
Total Equity	414,468	429,048	445,447	450,105	450,773	469,966	473,275	486,726	498,459	500,452	522,026	535,177	539,015



5 year Review — VIC Branch

JUL 2015 - JUN 2020

	Jul 2015 - Jun 2016	Jul 2016 - Jun 2017	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Projected Total
	Actuals	Actuals	Actuals	Actuals	Forecast	
Income						
Grant Funding	990,907	955,257	990,907	955,257	1,165,306	5,057,633
Services	48,314	47,531	48,114	46,591	57,082	247,631
Total Income	1,039,220	1,002,788	1,039,020	1,001,848	1,222,388	5,305,263
Cost of Sales						
Purchases	6,729	5,998	6,729	5,998	61,094	86,550
Total Cost of Sales	6,729	5,998	6,729	5,998	61,094	86,550
Gross Profit	1,032,491	996,789	1,032,291	995,849	1,161,293	5,218,714
Expense						
Office expenses	8,685	8,204	8,685	8,204	9,304	43,081
Marketing	24,735	24,540	24,735	24,540	26,496	125,046
Staff Costs	870,137	848,996	870,137	848,996	932,091	4,370,359
Operations	64,278	53,892	64,278	53,892	68,855	305,195
Total Expense	967,836	935,632	967,836	935,632	1,036,746	4,843,681
Operating Profit	64,655	61,158	64,455	60,218	124,547	375,033
Net Profit	64,655	61,158	64,455	60,218	124,547	375,033