



Balance Sheet as at 30 June 2016

| | 31-Mar-14 | 30-Jun-15 | 30-Jun-16 |
|--|------------------|------------------|------------------|
| ACCUMULATED FUNDS | | | |
| OPENING BALANCE | 10,722.96 | 10,891.39 | 10,404.89 |
| Plus Excess of Income over expenditure | 168.43 | (486.50) | 2,057.64 |
| CLOSING BALANCE | <u>10,891.39</u> | <u>10,404.89</u> | <u>12,462.53</u> |
| CURRENT ASSETS | | | |
| Cheque account | 10,563.62 | 13,435.34 | 11,809.54 |
| Cheque account - Regional Groups | 552.36 | | 225.00 |
| Interest bearing account | | 5,139.24 | 5,309.99 |
| Petty cash | | 38.00 | 38.00 |
| Venue hire paid in advance | | | 830.00 |
| Stock | 535.64 | | |
| less CURRENT LIABILITIES | | | |
| Amount owed to Sena supplier | | (2,197.69) | |
| Conference2016 fees paid in advance | | | (1,060.00) |
| Subscriptions collected in advance | | (4,110.00) | (1,560.00) |
| Test fees collected in advance | | (1,450.00) | (2,630.00) |
| Unpaid invoices | (310.23) | | (500.00) |
| Test fees owed to examiners | (450.00) | (450.00) | |
| NET ASSETS | <u>10,891.39</u> | <u>10,404.89</u> | <u>12,462.53</u> |

Notes to the accounts:

- The accounting policy for all income and expenses is on an accruals basis.
- \$4,000 sponsorship from the ACC has been treated as a donation. \$2,976 (74%) was used to contribute towards the expenses of the 2015 conferences. The remaining \$1,024 (26%) is being used to contribute to the 2016 conference.

Income and Expenditure Account for the 12 months to 30 June 2016

| | 31-Mar-14 | 30-Jun-15 | 30-Jun-16 |
|--------------------------------------|-----------------|-----------------|------------------|
| INCOME | | | |
| Membership fees | 3,840.00 | 4,665.00 | 7,940.00 |
| Income from courses | | 121.50 | |
| Conference2015 fees | | | 2,730.00 |
| Profit on sale of stock | 115.00 | | 109.51 |
| Fund raising | | 60.00 | |
| Donations | 2,300.00 | 576.25 | 4,500.00 |
| Interest | | 139.24 | 170.75 |
| Other income | 100.00 | 180.00 | |
| | <u>6,355.00</u> | <u>5,741.99</u> | <u>15,450.26</u> |
| EXPENDITURE | | | |
| Technology expenses, incl website | 240.53 | 4,749.59 | 700.78 |
| Examiner fees & expenses | | | 697.00 |
| Printing and stationery, incl. cards | 1,849.10 | | 1,063.95 |
| Merchandise incl. Hi-Viz vests | | | 1,258.39 |
| Write-offs | | 535.64 | |
| Travel and accommodation | 1,974.90 | 300.00 | 1,185.53 |
| PO box rental | 170.00 | 170.00 | 175.00 |
| Gifts | 160.00 | | |
| Catering | 580.13 | 22.00 | |
| Dues and subscriptions | 57.71 | | |
| Equipment rental | 300.00 | | |
| Events incl conference | 517.50 | | 6,908.98 |
| Miscellaneous expenses incl printing | 334.20 | 406.26 | 1,377.99 |
| Bank charges | 2.50 | 45.00 | 25.00 |
| | <u>6,186.57</u> | <u>6,228.49</u> | <u>13,392.62</u> |
| Surplus of Income over Expenditure | 168.43 | (486.50) | 2,057.64 |