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# Special Financial Report

Children's Book Council of Australia ACT Branch

31/12/2013

Prepared by Justine Power



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# Cash Summary

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## Children's Book Council of Australia ACT Branch For the 6 months ended 31 December 2013 Excluding GST

Dec 2013

<b>Income</b>	
Author Visit Sales	10,264
Children Seminar Sales	295
Donations Received	23
Event Sales	3,909
Interest Received	-
Membership Fees Collected	2,254
Merchandise Sales	738
<b>Total Income</b>	<b>17,484</b>
<b>Less Operating Expenses</b>	
Author Visit Costs	7,964
Book Appeal Costs	(153)
Children's Seminar Costs	45
Dues & Subscriptions	142
Event Costs	8,437
Filing Fees	34
Meeting Costs	(1,329)
Merchandise Costs	491
<b>Total Operating Expenses</b>	<b>15,631</b>
<b>Operating Surplus (Deficit)</b>	<b>1,853</b>
<b>GST Movements</b>	
GST Inputs	(1,699)
GST Outputs	2,032
<b>Net GST Movements</b>	<b>334</b>
<b>Net Cash Movement</b>	<b>2,187</b>
<b>Summary</b>	
Opening Balance	29,138
Plus Net Cash Movement	2,187
Closing Balance	31,325

# Profit & Loss

## Children's Book Council of Australia ACT Branch For the 6 months ended 31 December 2013

	Dec-13	Jun-13	Dec-12	Jun-12	YTD
<b>Income</b>					
Author Visit Sales	10,264	-	9,259	9,566	10,264
Children Seminar Sales	295	-	-	-	295
Donations Received	23	60	166	136	83
Event Sales	3,909	966	364	-	4,876
Interest from Investments	-	948	-	1,222	948
Membership Fees Collected	2,254	2,901	1,444	2,010	5,155
Merchandise Sales	738	-	2,016	3,412	738
<b>Total Income</b>	<b>17,484</b>	<b>4,875</b>	<b>13,248</b>	<b>16,346</b>	<b>22,359</b>
<b>Less Cost of Sales</b>					
Author Visit Costs	7,964	-	8,682	9,872	7,964
Book Appeal Costs	(153)	436	214	1,014	283
Children's Seminar Costs	45	-	45	227	45
Event Costs	8,437	932	690	776	9,369
Merchandise Costs	784	223	810	3,847	1,007
<b>Total Cost of Sales</b>	<b>17,077</b>	<b>1,591</b>	<b>10,442</b>	<b>15,736</b>	<b>18,667</b>
<b>Gross Profit</b>	<b>407</b>	<b>3,284</b>	<b>2,806</b>	<b>610</b>	<b>3,691</b>
<b>Plus Other Income</b>					
Interest Received	-	1	1	-	1
Other Income	-	-	-	765	-
<b>Total Other Income</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>765</b>	<b>1</b>
<b>Less Operating Expenses</b>					
Donations	-	2,060	-	1,700	2,060
Dues & Subscriptions	142	150	-	61	292
Filing Fees	34	-	-	-	34
Gifts	-	-	-	171	-
Meeting Costs	(1,329)	-	-	1,015	(1,329)
Postage & Shipping	-	146	75	213	146
Printing	-	-	1,092	116	-
Public Liability Insurance	-	316	-	269	316
Stationery	-	-	94	-	-
Travel & Entertainment	-	-	440	-	-
Volunteer's Insurance	-	397	-	708	397
<b>Total Operating Expenses</b>	<b>(1,154)</b>	<b>3,068</b>	<b>1,701</b>	<b>4,252</b>	<b>1,915</b>
<b>Net Profit</b>	<b>1,561</b>	<b>217</b>	<b>1,106</b>	<b>(2,878)</b>	<b>1,778</b>

# Balance Sheet

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## Children's Book Council of Australia ACT Branch As at 31 December 2013

31 Dec 2013      31 Dec 2012

### Assets

<b>Bank</b>		
Cheque Account	9,062	7,244
Term Deposit	22,263	21,220
<b>Total Bank</b>	<b>31,325</b>	<b>28,464</b>
<b>Total Assets</b>	<b>31,325</b>	<b>28,464</b>

### Liabilities

<b>Current Liabilities</b>		
GST	963	201
Historical Adjustment	30,033	30,033
Trade Creditors	322	-
<b>Total Current Liabilities</b>	<b>31,317</b>	<b>30,233</b>
<b>Total Liabilities</b>	<b>31,317</b>	<b>30,233</b>
<b>Net Assets</b>	<b>8</b>	<b>(1,770)</b>

### Equity

Current Year Earnings	1,778	(1,771)
Current Year Surplus/Deficit	2,878	2,878
Historical Balancing	(34,916)	(34,916)
Prior Year's Surplus/Deficit	4,955	4,955
Retained Earnings	27,085	27,085
Retained Earnings <sup>9</sup>	(1,771)	-
<b>Total Equity</b>	<b>8</b>	<b>(1,770)</b>

# Aged Receivables

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## Children's Book Council of Australia ACT Branch December 2013

	Current	November	October	September	Older	Total
<b>Total Receivables</b>	-	-	-	-	-	-

# Aged Payables

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## Children's Book Council of Australia ACT Branch December 2013

	Current	November	October	September	Older	Total
<b>Payables</b>						
Children's Book Council of Australia	-	-	-	-	322	322
<b>Total Payables</b>	-	-	-	-	<b>322</b>	<b>322</b>
	Current	November	October	September	Older	Total
<b>Total Expense Claims</b>	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>322</b>	<b>322</b>
	0.0%	0.0%	0.0%	0.0%	100.0%	