

## Public Societies - Forecast Standard Accounts

### Overview

Society Name	<b>Society Inc</b>
Type of Entity	<b>Charitable Trust</b>
Period End	<b>30-Jun-04</b>

### Standard templates

Pro-forma templates for use in the creation of forecast financial statements for a single Charitable Trust.

The templates contain illustrative financial statements that will assist societies to meet their reporting requirements to the Department of Internal Affairs' Gaming Compliance Unit.

### Assumptions

The assumptions used in the generation of these forecasts are to be determined by each society. It is suggested that societies use their budget figures as the basis for preparing the one year forecast.

### Seek advice

The templates do not remove the need for judgement and consultation with your advisers when preparing your financial statements.



Bank Charges	
Computer Costs	
Conference Costs	
Consultancy fees	
Conversion Costs - Gambling Equipment	
Depreciation - Gambling Equipment	
Entertainment	
Finance Company Fees	
Freight and Installation	
Honoraria	
Insurance	
Interest on Loans - Bank	
Interest on Loans - Finance Company	
Legal fees	
Loss on Sale of Assets	
Manager's Costs	
Membership Fees	
Motor Vehicle Costs	
Office Costs	
Other Costs	
Rent or Lease	
Salaries and Wages - Indirect	
Service Contractors	
Subscriptions	
Tax	
Telecommunications Expenses	
Training Costs	
Travel and Accommodation	
Trustees Costs (other than Honoraria)	
Write Offs	
	<b>Total Indirect Gaming Costs</b>
<b>Non Gaming Costs</b>	
Depreciation - Other	
Service and Repair - Other	
Other	
	<b>Total Non Gaming Costs</b>
	<b>Total Operating expenses</b>
	<b>Undistributed Surplus (Deficit) prior to Distribution</b>
<b>Distributions</b>	
Distributions made during the Financial Year	
Distributions made, then Returned to the Society	
	<b>Total Distributions</b>
	<b>Net Undistributed Surplus (Deficit) for the Year</b>

## Forecast Statement of Movements in Undistributed Funds (Equity)

For the year ended 30-Jun-04

	Variance Notes	Forecast 2005	Forecast 2004	Actual 2004
<b>Undistributed Funds at the Beginning of the Year</b>				
<b>Net Undistributed Surplus (Deficit) for the Year</b>				
<b>Undistributed Funds at the End of the Year</b>				

## Forecast Statement of Financial Position

As at 30-Jun-04

	Variance Notes	Forecast 2005	Forecast 2004	Actual 2004
<b>Equity</b>				
<b>Undistributed Funds at the End of the Year</b>				
<b>Liabilities</b>				
<b>Current liabilities</b>				
Bank Overdraft				
Current Portion - Term Loans				
Distributions Approved (but remaining to be paid)				
Employee Entitlements				
Gaming Duty Provision				
GST Payable				
Other Current Liabilities				
Payables and Accruals				
Tax Payable				
Unclaimed Prizes				
	<b>Total Current Liabilities</b>			
<b>Non-Current Liabilities</b>				
Term Loans - Bank				
Term Loans - Finance Companies				
Term Loans - Hire Purchase				
Other Non-Current Liabilities				
	<b>Total Non-Current Liabilities</b>			
	<b>Total Liabilities</b>			
	<b>Total Equity and Liabilities</b>			
<b>Assets</b>				
<b>Current assets</b>				
Accounts Receivable - General				
Accounts Receivable - Proceeds not Banked				
Cash at Bank - Gaming Machine Account				
GST Receivable				
Investments				
Petty Cash				
Prepayments				
Other Current Assets				
	<b>Total Current Assets</b>			
<b>Non-Current Assets</b>				
Investments				
Property, Plant and Equipment				
Other Non-Current Assets				
	<b>Total Non-Current Assets</b>			
	<b>Total Assets</b>			

## Forecast Statement of Cash Flows

For the year ended 30-Jun-04

Variance Notes	Forecast 2005	Forecast 2004	Actual 2004
<b>Cash Flow from Operating Activities</b>			
Gaming Machine Receipts			
Other Receipts			
Cash from Operating Activities			
Authorised Purpose Distributions			
Other Operating Payments			
Cash Applied to Operating Payments			
<b>Net Cash from Operations</b>			
<b>Cash Flow from Investing Activities</b>			
Sale of Non-Current Assets			
Other Investing Activities			
Cash from Investing Activities			
Purchase of Non-Current Assets			
Other Investing Activities			
Cash Applied to Investing Activities			
<b>Net Cash from Investing</b>			
<b>Cash Flow from Financing Activities</b>			
Cash from Financing			
Cash Applied to Financing			
<b>Net Cash from Financing</b>			
<b>Net Increase(Decrease) in Cash</b>			
<b>Opening Cash Balance</b>			
<b>Closing Cash Balance</b>			

**Variance Explanations:** (where forecast results for 2004 or 2005 are 10% greater or less than actual results)

**Assumptions:**