

Profit and Loss

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the year ended 30 June 2024

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2023-24
Operating Income				
Rates	108,414.78	108,415.00	(0.22) ↓	108,415.00
Statutory Charges	95,250.97	95,251.00	(0.03) ↓	95,251.00
Fees and Charges				
Admin/Management Fee	54,910.00	55,080.00	(170.00) ↓	55,080.00
Airstrip Landing Fee	23,064.00	11,050.00	12,014.00 ↑	11,050.00
Australia Post Agent Fee	14,516.70	10,400.00	4,116.70 ↑	10,400.00
Contribution to Op. Costs	5,297.81	4,400.00	897.81 ↑	4,400.00
Hire of Labour	5,000.00	12,500.00	(7,500.00) ↓	12,500.00
Hire of Motor Vehicle	563.64	500.00	63.64 ↑	500.00
Hire of Plant & Equipment	4,110.00	28,000.00	(23,890.00) ↓	28,000.00
Hire of Venue/Office	2,690.00	3,000.00	(310.00) ↓	3,000.00
Lease Revenue	25,992.00	34,000.00	(8,008.00) ↓	34,000.00
PowerWater Commission	5,550.00	6,000.00	(450.00) ↓	6,000.00
Residential Fees	37,800.00	39,420.00	(1,620.00) ↓	39,420.00
SeaLink Commission	1,172.73	850.00	322.73 ↑	850.00
Total Fees and Charges	180,666.88	205,200.00	(24,533.12)	205,200.00
Operating Grants and Subsidies				
Grants				
Commonwealth Grants	-	126,145.00	(126,145.00) ↓	126,145.00
NT - Special Purpose				
Dept Sport & Recreation	76,675.41	77,705.00	(1,029.59) ↓	77,705.00
NTG Grants	360,500.00	18,500.00	342,000.00 ↑	18,500.00
Total NT - Special Purpose	437,175.41	96,205.00	340,970.41	96,205.00
CW - NIAA Grants				
NIAA Culture Programme	139,230.00	126,000.00	13,230.00 ↑	126,000.00
NIAA School Nutrition Programme	44,853.49	74,138.00	(29,284.51) ↓	74,138.00
Total CW - NIAA Grants	184,083.49	200,138.00	(16,054.51)	200,138.00
Non-Government Funding	14,500.00	-	14,500.00 ↑	-
Total Grants	635,758.90	422,488.00	213,270.90	422,488.00
Subsidies				

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE		APPROVED ANNUAL BUDGET 2023-24
Dept Human Services	34,541.09	67,392.00	(32,850.91)	↓	67,392.00
DOH - Indigenous Wages and Training	168,994.87	156,209.00	12,785.87	↑	156,209.00
CW - Financial Assistance Grants	2,191.00	72,192.00	(70,001.00)	↓	72,192.00
NT - Operational	76,000.00	79,000.00	(3,000.00)	↓	79,000.00
NT - Other Subsidies	3,094.07	100,893.00	(97,798.93)	↓	100,893.00
Grant Carried Forward	291,282.00	291,282.00	-	—	291,282.00
Govt Subsidy Home Care Pack	991,840.21	925,000.00	66,840.21	↑	925,000.00
DOH - Aged Care CHSP [42405]	86,142.00	94,996.00	(8,854.00)	↓	94,996.00
Total Subsidies	1,654,085.24	1,786,964.00	(132,878.76)		1,786,964.00
Total Operating Grants and Subsidies	2,289,844.14	2,209,452.00	80,392.14		2,209,452.00
Interest / Investment Income	4,088.77	4,100.00	(11.23)	↓	4,100.00
Other Income					
ATM Commission	3,285.27	960.00	2,325.27	↑	960.00
Brokerage - Aged Care	4,608.19	3,500.00	1,108.19	↑	3,500.00
CHSP Clients Contribution	9,085.00	16,500.00	(7,415.00)	↓	16,500.00
Client Services Contribution	57,607.79	60,000.00	(2,392.21)	↓	60,000.00
Donations/Contribution Rec'd	2,727.28	5,000.00	(2,272.72)	↓	5,000.00
Fuel & Oil	52,287.93	90,000.00	(37,712.07)	↓	90,000.00
Grounds Maintenance	11,921.35	18,000.00	(6,078.65)	↓	18,000.00
HCP Administration Fee	111,014.56	122,000.00	(10,985.44)	↓	122,000.00
HCP Care Management Fee	189,281.06	176,000.00	13,281.06	↑	176,000.00
HCP Service - Additional Funds	(5,624.74)	51,000.00	(56,624.74)	↓	51,000.00
HCP Service Fee	568,382.00	520,050.00	48,332.00	↑	520,050.00
Knucky Centre Art & Craft	1,176.00	-	1,176.00	↑	-
Meals on Wheels	48,985.22	59,400.00	(10,414.78)	↓	59,400.00
Other Income	18,427.33	2,500.00	15,927.33	↑	2,500.00
Other Reimbursements	18,581.00	-	18,581.00	↑	-
R&M Council Motor Vehicles	10,878.07	10,000.00	878.07	↑	10,000.00
R&M Vehicle - Income	23,436.30	80,000.00	(56,563.70)	↓	80,000.00
Sale of Plant and Equipment	27,772.73	-	27,772.73	↑	-
School Lunches SNP	10,945.30	9,200.00	1,745.30	↑	9,200.00
Sponsorship	4,631.82	2,500.00	2,131.82	↑	2,500.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2023-24
Store - Less: Discounts Provided	(144.48)	-	(144.48) ↓	-
Store - Store Sales	1,005,442.05	995,000.00	10,442.05 ↑	995,000.00
Wage Reimbursement	6,888.62	6,889.00	(0.38) ↓	6,889.00
Insurance Claim	2,185.34	-	2,185.34 ↑	-
Total Other Income	2,183,780.99	2,228,499.00	(44,718.01)	2,228,499.00
Total Operating Income	4,862,046.53	4,850,917.00	11,129.53	4,850,917.00

Operating Expenses

Employee Expenses

Personal Protective Equipment	2,121.32	-	2,121.32 ↑	-
Recruitment Expenses	1,145.78	3,600.00	(2,454.22) ↓	3,600.00
Rent	20,400.00	20,800.00	(400.00) ↓	20,800.00
Staff Amenities	6,830.95	5,000.00	1,830.95 ↑	5,000.00
Staff Training	19,709.11	11,200.00	8,509.11 ↑	11,200.00
Superannuation	151,294.29	174,242.00	(22,947.71) ↓	174,242.00
Travel and accommodation	2,939.54	2,000.00	939.54 ↑	2,000.00
Uniforms	5,013.60	8,300.00	(3,286.40) ↓	8,300.00
Wages & Salaries	1,558,836.96	1,584,017.00	(25,180.04) ↓	1,584,017.00
Workers Compensation Insurance	67,851.33	68,208.00	(356.67) ↓	68,208.00
Training IEI Staff	877.50	20,352.00	(19,474.50) ↓	20,352.00
Skill and Professional Development	8,186.89	2,700.00	5,486.89 ↑	2,700.00
Membership/Ochre Card Fees	6,429.41	1,900.00	4,529.41 ↑	1,900.00
Leave Provision Expense	(75,741.35)	-	(75,741.35) ↓	-
Relocation Expenditure	5,500.00	-	5,500.00 ↑	-
Total Employee Expenses	1,781,395.33	1,902,319.00	(120,923.67)	1,902,319.00

Materials and Contracts

Cost of Sales	806,785.89	657,000.00	149,785.89 ↑	657,000.00
Admin and Consultants	44,040.00	32,280.00	11,760.00 ↑	32,280.00
Utilities	107,329.47	95,518.00	11,811.47 ↑	95,518.00
Repairs & Maintenance - Property, Plant and Equipment	19,516.14	37,430.00	(17,913.86) ↓	37,430.00
Fees and Charges	64,004.52	34,860.00	29,144.52 ↑	34,860.00
Insurance	28,077.94	27,468.00	609.94 ↑	27,468.00
Service Hire	14,817.38	15,808.00	(990.62) ↓	15,808.00
Total Materials and Contracts	1,084,571.34	900,364.00	184,207.34	900,364.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE		APPROVED ANNUAL BUDGET 2023-24
Elected Member Allowances	39,998.70	41,742.00	(1,743.30)	↓	41,742.00
Elected Member Expenses	5,257.61	12,000.00	(6,742.39)	↓	12,000.00
Council Committee & LA Allowances	3,176.55	4,100.00	(923.45)	↓	4,100.00
Depreciation, Amortisation and Impairment					
Depreciation Expenses - Infrastructure	41,066.54	60,000.00	(18,933.46)	↓	60,000.00
Depreciation Expenses - Land & Buildings	59,977.90	61,320.00	(1,342.10)	↓	61,320.00
Depreciation Expenses - Plant and Equipment	102,513.86	162,180.00	(59,666.14)	↓	162,180.00
Depreciation Expenses - Store Furniture and Fittings	21,726.00	22,500.00	(774.00)	↓	22,500.00
Total Depreciation, Amortisation and Impairment	225,284.30	306,000.00	(80,715.70)		306,000.00
Interest Expenses	325.02	-	325.02	↑	-
Other Expenses					
Meeting Expense	3,025.79	1,500.00	1,525.79	↑	1,500.00
Vehicle/Equip - Hire	6,094.55	500.00	5,594.55	↑	500.00
Vehicle/Equip - R&M	20,138.95	10,000.00	10,138.95	↑	10,000.00
Vehicle/Equip - Fuel & Oil	41,035.78	39,000.00	2,035.78	↑	39,000.00
Vehicle/Equip. - Registration	10,133.71	6,450.00	3,683.71	↑	6,450.00
Valuation Fee	-	5,000.00	(5,000.00)	↓	5,000.00
Stores, materials, loose tools	13,946.57	154,000.00	(140,053.43)	↓	154,000.00
Telephone charges	6,995.64	7,752.00	(756.36)	↓	7,752.00
Stationary & Office Supplies	14,971.24	12,050.00	2,921.24	↑	12,050.00
Service Charges	148.69	-	148.69	↑	-
Pest Control	1,250.00	2,050.00	(800.00)	↓	2,050.00
Play Equipment	-	2,000.00	(2,000.00)	↓	2,000.00
Medical Supplies	297.34	1,600.00	(1,302.66)	↓	1,600.00
Gardening/Ground Maint & Plant	5,834.27	2,180.00	3,654.27	↑	2,180.00
Freight	6,683.25	1,100.00	5,583.25	↑	1,100.00
Fines & Penalties	840.00	-	840.00	↑	-
Cleaning	8,287.15	4,500.00	3,787.15	↑	4,500.00
Food Supplies	24,501.07	22,000.00	2,501.07	↑	22,000.00
Bank charges	870.00	990.00	(120.00)	↓	990.00
HCP Expense - Other	116,877.27	22,000.00	94,877.27	↑	22,000.00
HCP Planned Expenditure	900,386.88	869,050.00	31,336.88	↑	869,050.00
HCP Purchases	59,907.26	50,650.00	9,257.26	↑	50,650.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2023-24
Children/Cultural Activities	12,281.87	-	12,281.87 ↑	-
Christmas Party/Gifts	8,521.54	4,000.00	4,521.54 ↑	4,000.00
Donations	602.42	-	602.42 ↑	-
Food Supplies - SNP	15,193.71	20,000.00	(4,806.29) ↓	20,000.00
Return of Unexpended Grant	17,722.25	-	17,722.25 ↑	-
Store - Petty Cash Expense	13,430.95	-	13,430.95 ↑	-
Store - Rounding Errors	(149.97)	-	(149.97) ↓	-
Store - Till Payment Discrepancies	84.83	-	84.83 ↑	-
Store Credit Expense	(1,747.02)	-	(1,747.02) ↓	-
Store Use	34,990.63	40,000.00	(5,009.37) ↓	40,000.00
Store Waste	3,772.44	7,000.00	(3,227.56) ↓	7,000.00
Tfer to Funds held in Trust	(24,245.89)	(25,000.00)	754.11 ↑	(25,000.00)
Workshop Supplier Invoice Account	145.45	-	145.45 ↑	-
Prizes	2,600.00	-	2,600.00 ↑	-
Admin/Management charge	54,910.00	41,535.00	13,375.00 ↑	41,535.00
Equipment < \$1000	6,328.54	13,000.00	(6,671.46) ↓	13,000.00
Vehicle/Equip. - Insurance	14,812.73	14,500.00	312.73 ↑	14,500.00
Vehicle Lease	25,992.00	34,000.00	(8,008.00) ↓	34,000.00
Equipment < \$5,000	5,700.00	-	5,700.00 ↑	-
Sundry Expenditure	(40.00)	-	(40.00) ↓	-
Total Other Expenses	1,433,131.89	1,363,407.00	69,724.89	1,363,407.00
Total Operating Expenses	4,573,140.74	4,529,932.00	43,208.74	4,529,932.00
Operating Surplus/Deficit	288,905.79	320,985.00	(32,079.21)	320,985.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2023-24
Capital Grants Income				
Roads to Recovery	19,211.00	-	19,211.00 ↑	-
Roadworks	(2,880.00)	-	(2,880.00) ↓	-
Total Capital Grants Income	16,331.00	-	16,331.00	-
Surplus/Deficit	305,236.79	320,985.00	(15,748.21)	320,985.00

Balance Sheet

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 June 2024

30 JUNE 2024

Assets

Current Assets

Bank

General Cheque Account	201,153.83
Income Mgt Funds - Store	222,440.77
Store Account	754,976.01
Business Account - Credit Cards	6,329.43
Total Bank	1,184,900.04

Trade Debtors

Other Debtors - Council	10,364.77
Trade Debtors - Council	125,364.77
Provision for D/Debt	(27,141.47)
Total Trade Debtors	108,588.07

Other Current Assets

Store - Stock on hand	80,749.86
Store Cash on hand	1,193.65
ATM - Float Store	32,340.00
Total Other Current Assets	114,283.51

Total Current Assets

1,407,771.62

Non-Current Assets

Fixed Assets	1,368,511.03
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Non-current Assets

Prepayments	57,055.61
Total Non-current Assets	57,055.61

Total Non-Current Assets

1,425,566.64

Total Assets

2,833,338.26

Liabilities

Current Liabilities

Trade Creditors

Trade Creditors	90,194.02
Total Trade Creditors	90,194.02

Employee Provisions

Annual leave	121,212.85
Current Long Service Leave	35,010.18
Wage Deductions for Future Exp	200.00
Total Employee Provisions	156,423.03

ATO & Payroll Liabilities

GST	(8,441.92)
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30 JUNE 2024

PAYG	22,992.00
Payroll Deductions	(1,599.66)
Superannuation Payable	923.52
Total ATO & Payroll Liabilities	13,873.94
Other Current Liabilities	
Rounding	1.40
Store - Store Credit Liability	3,510.62
Total Other Current Liabilities	3,512.02
Total Current Liabilities	264,003.01
Non-current Liabilities	
Funds held in Trust-Aged Pensi	222,440.77
Long Service Leave	40,155.11
Other Accruals	32,927.85
Other Creditor	54,362.00
Redundancy Provision	33,000.00
Make Good Provision	300,000.00
Total Non-current Liabilities	682,885.73
Total Liabilities	946,888.74
Net Assets	1,886,449.52
Equity	
Current Year Earnings	305,236.79
Retained Earnings	1,447,603.73
Reserves	133,609.00
Total Equity	1,886,449.52

Aged Payables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 June 2024

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	OLDER	TOTAL
Aged Payables						
Active Occupational Therapy	1,260.95	549.01	2,475.33	-	-	4,285.29
Arafura Catering Equipment	-	-	106.05	-	-	106.05
Bega	137.33	143.91	-	-	-	281.24
Bunnings Palmerston Trade	-	-	37.72	-	-	37.72
Dianne Bianamu	138.04	-	-	-	-	138.04
Dundee Support Services	1,875.00	-	-	-	-	1,875.00
Holdfast Insurance Brokers	24,429.00	-	-	-	-	24,429.00
Independent Grocers Darwin	1,807.16	-	-	-	-	1,807.16
Keep Moving Pty Ltd	-	3,119.54	148.50	-	-	3,268.04
Ken's Plumbing	-	3,184.00	-	-	-	3,184.00
Medimart	12,154.15	-	-	-	-	12,154.15
News Pty Ltd	363.00	-	-	-	-	363.00
Nexia Edwards Marshall NT	1,100.00	-	-	-	-	1,100.00
Power & Water Corporation	-	(136.55)	4,773.74	-	10,452.75	15,089.94
Remote Area Group Pty Ltd	-	4,180.55	-	-	-	4,180.55
Repco	-	294.69	-	-	-	294.69
SMOKELAND	-	11,695.86	-	-	-	11,695.86
Switch Direction	-	-	-	-	360.00	360.00
Territory Therapy Solutions	45.00	-	-	-	-	45.00
The Big Mower	2,300.00	-	-	-	-	2,300.00
The Lad Collective Pty Ltd	240.00	-	-	-	-	240.00
Tyre Traders NT	-	151.71	-	-	-	151.71
Wagait Beach Physio Pty Ltd	200.00	-	-	-	-	200.00
Wagait Shire Council	1,774.80	-	-	-	-	1,774.80
WEX Australia Pty Ltd	386.80	-	-	-	-	386.80
Windcave Pty Ltd	25.61	-	-	34.12	7.15	66.88
Wyuna Cold Stores NT	-	379.10	-	-	-	379.10
Total Aged Payables	48,236.84	23,561.82	7,541.34	34.12	10,819.90	90,194.02
Total	48,236.84	23,561.82	7,541.34	34.12	10,819.90	90,194.02
Percentage of total	53.48%	26.12%	8.36%	0.04%	12.00%	100.00%

Aged Receivables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 August 2024

Ageing by due date

COUNCIL FUNCTIONS	CONTACT	CONTACT GROUP	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	OLDER	TOTAL
			4,390.88	273.50	1,870.00	(1,929.90)	(3,493.49)	1,110.99
C45 Cemetry			319.00	-	-	-	-	319.00
C56 Civil Community Services			-	-	-	788.06	4,770.07	5,558.13
C56 Civil Community Services, C45 Cemetry			-	-	-	-	240.60	240.60
C56 Civil Community Services, E10 Belyuen Store, C45 Cemetry, G10 Council Admin			562.50	60.12	-	31.81	958.78	1,613.21
E10 Belyuen Store			685.59	270.92	339.40	3.46	4,400.38	5,699.75
G10 Council Admin			8,050.00	655.60	-	-	1,517.68	10,223.28
G10 Council Admin, G36 - Cleaning			921.01	16,211.75	-	-	3,080.00	20,212.76
S11 Aged Care			-	358.71	48.00	-	-	406.71
S11 Aged Care, S12 Home Care Package			-	-	-	-	365.84	365.84
S11B - Residential Income - Aged Care, S12 Home Care Package			-	1,114.02	-	-	-	1,114.02
S12 Home Care Package			33.53	2,134.74	785.58	493.60	3,123.48	6,570.93
S12 Home Care Package, S11B - Residential Income - Aged Care			-	1,536.81	165.50	-	-	1,702.31
Total			14,962.51	22,616.17	3,208.48	(612.97)	14,963.34	55,137.53
Percentage of total			27.14%	41.02%	5.82%	-1.11%	27.14%	100.00%

Depreciation Schedule

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the year ended 30 June 2024

COST ACCOUNT	NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Fixed Asset - Buildings at Valuation		835,456.00	665,248.77	-	-	58,387.55	606,861.22
Fixed Asset - Infrastructure at valuation		541,559.00	434,716.49	8,325.00	-	41,066.54	401,974.95
Fixed Asset - Plant & Equipment -Costed as Plant		675,856.66	291,924.79	126,043.73	-	102,513.86	315,454.66
Fixed Assets - Store Furniture and Fittings at Cost		243,326.00	40,859.31	-	-	21,726.00	19,133.31
Fixed Assets - Store Improvements at Cost		32,070.92	27,637.23	-	-	1,590.35	26,046.88
Total		2,328,268.58	1,460,386.59	134,368.73	-	225,284.30	1,369,471.02