

## Wellington Botanical Society Incorporated

### Statement of Receipts and Payments

For the year ended: 30 June 2017

Operating Receipts – general account at 30 June 2016 as at **30 June 2017**

Subscriptions	5214	5,599
Interest from bank deposits	2640	1,737
<b>Total Operating Receipts ( general account) :</b>	<b><u>7,854</u></b>	<b><u>7,336</u></b>

### Operating Payments

Printing and stationery - includes ink	254	93
Newsletter print runs	915	773
Administration – includes PO Box fee, Charities A/R filing fee	277	265
Postage - includes address labels, envelopes, stamps	330	303
Website costs	205	205
Meeting and speakers' expenses	462	409
Subscriptions to related organisations ( NZPCN, ECO )	190	195
Transfer to Student Award Fund	960	960
Transfer to Bulletin Account	4000	3,000
<b>Total Operating Payments (general account) :</b>	<b><u>7593</u></b>	<b><u>6203</u></b>
<b>Operating Surplus or (Deficit) (general account) :</b>	<b>261</b>	<b>1,133</b>

Operating Receipts – Jubilee Award Fund as at 30 June 2017

Donations from members	1226	1,485
Book, plant and card sales	195	139
Interest from bank deposits	3,945	2,783
<b>Total Operating Receipts ( Jubilee Award Fund) :</b>	<b><u>5,366</u></b>	<b><u>4,407</u></b>

### Operating Payments – Jubilee Award Fund

NIWA Science Fair Award	150	150
Jubilee Award	2600	2,600
<b>Total Operating Payments (Jubilee Award Fund) :</b>	<b><u>2750</u></b>	<b><u>2,750</u></b>
<b>Operating Surplus or (Deficit) (Jubilee Award Fund) :</b>	<b>2,616</b>	<b>1657</b>

Operating Receipts – Student Award Fund (Victoria University)

as at 30 June 2017

Transfer from General Account	960	960
Interest from bank deposits	454	350
<b>Total Operating Receipts (Student Award Fund) :</b>	<b><u>1414</u></b>	<b><u>1,310</u></b>

Operating Payments – Student Award Fund (Victoria University)

Grant to student	500	600
<b>Total Operating Payments (Student Award Fund) :</b>	<b><u>500</u></b>	<b><u>600</u></b>
<b>Operating Surplus or (Deficit) (Student Award Fund) :</b>	<b>914</b>	<b>710</b>

Operating Receipts – Provision for Bulletin

as at 30 June 2017

Transfer from General Account	4,000	3000
Sale of Bulletins ( members )	32	40
Sales of Bulletins ( non-members )	20	4
<b>Total Operating Receipts ( provision for Bulletin) :</b>	<b><u>4052</u></b>	<b><u>3,044</u></b>

Operating Payments – Provision for Bulletin

Printing Bulletin #56	1747	-
Distribution of Bulletin #56	346	-
<b>Total Operating Payments (provision for Bulletin) :</b>	<b><u>2093</u></b>	<b>-</b>
<b>Operating Surplus or (Deficit) (provision for Bulletin) :</b>	<b>1959</b>	<b>3,044</b>

<b>Increase/ (Decrease) in Bank Accounts and Cash <sup>* 4</sup></b>	<b>6,307</b>	<b>7,369</b>
Bank accounts at the beginning of the FY	137,693	144,000
<b>Bank accounts at the end of the financial year</b>	<b>144,000</b>	<b>151,369</b>
Represented by: *		
BNZ Current account	181	2,802
BNZ Business on call account	1,361	673
Term deposits with Westpac	43,007	44,571
Term deposits with BNZ	99,441	103,313
Cash float	10	10
<b>Total Bank Accounts and Cash at the End of the Financial Year</b>	<b>144,000</b>	<b>151,369</b>

Notes :

1. The Wellington Botanical Society is not registered for GST and the statements are prepared on a GST-inclusive basis.
2. The Tier 4 Standard is a cash-based standard, therefore assets are not depreciated. The Society has a fax machine (\$20), display unit (\$50), projector(\$30), camping equipment (\$24), stock of Tony Druce trip books (\$59), stock of Bulletins (\$16), stock of prepaid envelopes (1,055), and stock of stamps (\$409)
3. The Tom Moss Student Award Trust Fund is administered by the Society, as is the John Child Bryophyte and Lichen Workshop (JCBLW) Contingency Fund. A Memorandum of Understanding between the representatives of JCBLW and the Society requires that the investment earnings of the Contingency Fund will be identified as a separate item in the records and accounts of the WBS. We follow this practice for both bryology Funds with operating receipts given below.
4. The increase in bank accounts includes increases belonging to the bryology Funds. An increase in Funds is in line with Society financial policy ( Committee 2004) to maintain 'the real value of assets by reinvesting enough interest to cover losses caused by inflation'.

Operating Receipts – Tom Moss Award in Bryology

as at 30 June 2017

Interest from bank deposits	559	386
<b>Total Operating Receipts ( and Tom Moss Award surplus) :</b>	<b><u>559</u></b>	<b><u>386</u></b>

Total Tom Moss Award fund now \$10,642 ( previous \$10,256\_)

Operating Receipts – John Child Bryophyte & Lichen Workshop Contingency Fund

Interest from bank deposits	278	192
<b>Total Operating Receipts ( and JCBLWC surplus) :</b>	<b><u>278</u></b>	<b><u>192</u></b>

Total JCBLW Contingency Fund now \$ 5,293 ( previous \$5,101 )

As in the past, accounts are viewable on the Charities Services website when they are submitted, which in our case is before the end of the 2017 calendar year. As a Public Benefit Entity (PBE) with annual operating payments under \$125,000, we use the Tier 4 not-for-profit reporting standard, and both a Performance Report containing both financial and non-financial information, and an Annual Return form will be submitted.

For the year ended 30 June 2017, and for continuity in making comparisons with previous years, a Statement of Income and Expenditure and Balance Sheet in the historic format is also provided.

Lea Robertson  
Hon. Treasurer  
13<sup>th</sup> August 2017