

Australian and Aotearoa New Zealand Psychodrama Association

Financial Statements

Income Statement

For the year ended 30 June 2022

<i>Income</i>	2021-22	<i>Note</i>	2020-21
Conference (Net)	\$ -		\$ 3,652
Interest	\$ 491		\$ 1,730
Sundry Income	\$ 324		\$ 25
Membership fees	\$ 45,807	2	\$ 44,108
Assessments & Examinations	<u>\$ 2,150</u>		<u>\$ 591</u>
Total	\$ 48,771		\$ 50,106
<i>Expenditure</i>			
Board of examiners	\$ 2,952		\$ 4,200
Conference (Net)	\$ 508		\$ -
Honoraria (all except B of E)	\$ 4,776		\$ 4,603
Journal	\$ 5,790		\$ 4,820
PACFA	\$ 5,684		\$ 5,239
Publications	\$ 335		\$ -
Regions - regional rebate (capitation)	\$ 3,007	2	\$ 6,931
Accounting and Audit	\$ 1,159		\$ 1,424
Web and Administrative Services	\$ 9,644		\$ 10,930
Executive committee	<u>\$ 5,852</u>		<u>\$ 7,826</u>
Total	\$ 39,707		\$ 45,974
Surplus/Deficit	\$ 9,064		\$ 4,132

Australian and Aotearoa New Zealand Psychodrama Association

Balance Sheet

As at 30 June 2022

	2021-22			2020-21
	\$NZ	\$AUS	Note	\$NZ
Assets				
Bank Accounts NZ				
Executive Cheque	\$ 886			\$ 947
Executive Savings	\$ 22,289			\$ 395
Conference Cheque	\$ 4,454			\$ 294
Conference Savings	\$ 158			\$ 26,207
Examiners	\$ 4,521			\$ 181
Bank Accounts AUS				
Executive Cheque	\$ 1,039		1	\$ 231
Executive Savings	\$ 26,586		1	\$ 17,204
Conference Cheque	\$ 4,509		1	\$ 1,238
Conference Savings	\$ 415		1	\$ 403
Examiners	\$ 164		1	\$ 2,326
Term Deposits				
NZ	\$ 54,883			\$ 54,557
AUS	\$ 47,753		1	\$ 46,227
Other Current Assets				
Accounts Receivable	\$ 151			\$ 159
Total Assets	\$ 167,807			\$ 150,368
Liabilities				
GST (NZ)	\$ 429			\$ -
Income in Advance	\$ 7,023			\$ 79
Creditors	\$ 1,328			\$ 2,647
Net Assets	\$ 159,028			\$ 147,642
Members Funds				
At 1 July 2021	\$ 147,642			\$ 143,226
Surplus/Deficit for year	\$ 9,064			\$ 4,132
Unrealised Foreign Currency Gains/Losses	\$ 2,038		1	\$ 283
Members Funds at 30 June 2022	\$ 158,745			\$ 147,642

Notes to the Accounts

Reporting Entity

Australian and New Zealand Psychodrama Association is incorporated under the Incorporated Societies Act 1908. It has to file annual financial reports with the Registrar of the Companies Office. There is no reporting obligation under the Financial Reporting Act 2013.

1 Translation to Presentational Currency

Australian currency was converted to New Zealand currency at the closing rate at 30 June 2022 of \$AUS 1 = \$NZ 1.066 for Assets and Liabilities (2020: 1.074).

Transactions in \$AUS were converted by Xero into \$NZ at the date of the transaction. The currency fluctuations during the year create a discrepancy in the translated bank balances, which is brought to Equity.

2 Membership Fees and Capitation

Transfers are made to regional branches based on the relative membership income from that branch. Although technically part of the organisation, the accounts of the regional branches have traditionally been kept separate and are shown as an expense.

3 Accounting Policies

Accounts are presented on an accrual basis.

4 GST

The organisation is registered for GST in NZ for conference-related activities only. The organisation is exempt from GST in Australia.

5. Contingent Liabilities

There are no contingent liabilities at balance date.