

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC
(Incorporated under the Associations Incorporation Act 1981)

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2001

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2001

	Note	2001 \$	2000 \$
Operating surplus/(loss) before abnormal items		75,517	(13,799)
Abnormal items	2	-	(13,222)
		<hr/>	<hr/>
Operating surplus/(Loss) after abnormal items		75,517	(27,021)
Accumulated surplus at beginning of the financial year		16,663	43,684
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Accumulated surplus at the end of the financial year		92,180	16,663
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these financial statements.

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC

BALANCE SHEET

AS AT 30 JUNE 2001

	Note	2001 \$	2000 \$
CURRENT ASSETS			
Cash	3	165,956	87,238
Receivables	4	20,878	93,723
Prepayments	5	87,430	36,604
Investments	6	103,217	137,908
Stock on hand	7	7,419	11,041
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		384,900	366,514
		<hr/>	<hr/>
NON CURRENT ASSETS			
Receivables	8	16,000	18,000
Property, plant & equipment	9	28,156	38,343
		<hr/>	<hr/>
TOTAL NON CURRENT ASSETS		44,156	56,343
		<hr/>	<hr/>
TOTAL ASSETS		429,056	422,857
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors & accruals	10	39,428	146,201
Income in advance	11	279,407	229,876
Provisions	12	10,476	16,750
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		329,311	392,827
		<hr/>	<hr/>
NON CURRENT LIABILITIES			
Provisions	13	7,565	13,367
		<hr/>	<hr/>
TOTAL NON CURRENT LIABILITIES		7,565	13,367
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TOTAL LIABILITIES		336,876	406,194
		<hr/>	<hr/>
NET ASSETS		92,180	16,663
		<hr/> <hr/>	<hr/> <hr/>
MEMBERS FUNDS		92,180	16,663
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The accompanying notes form part of these financial statements.

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2001

	Note	2001 \$	2000 \$
INFLOWS/(OUTFLOWS)			
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from subscriptions		454,502	400,613
Receipts from affiliation fees		25,908	28,396
Receipts from registration and renewals		83,550	84,942
Receipts from other sources		873,757	898,923
Interest received		12,653	12,328
Payments to suppliers and employees		(1,393,800)	(1,462,659)
		<hr/>	<hr/>
Net cash provided by/(used in) operating activities	2	56,570	(37,457)
		<hr/>	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for investments		-	(24,219)
Proceeds from redemption of investments		34,691	-
Proceeds from loan repayment		2,000	-
		<hr/>	<hr/>
Net cash provided by/(used in) financing activities		36,691	(24,219)
		<hr/>	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed assets purchases		(14,613)	(32,885)
Proceeds from sale of fixed assets		70	-
		<hr/>	<hr/>
Net cash used in investing activities		(14,543)	(32,885)
		<hr/>	<hr/>
NET INCREASE/(DECREASE) IN CASH HELD		78,718	(94,561)
CASH AT BEGINNING OF YEAR		87,238	181,799
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CASH AT END OF YEAR	1	165,956	87,238
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The accompanying notes form part of these financial statements.

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC

NOTES TO THE STATEMENT OF CASH FLOWS

1. Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks net of outstanding bank overdrafts. Cash at the end of the year, as shown in the statement of cash flows, is reconciled to the related items in the balance sheet as follows:

	2001	2000
	\$	\$
Petty Cash	200	140
NAB secretary's impress account	-	385
NAB current account	111,253	51,122
NAB No 2 account	7,467	3,455
NAB Dressage Festival / Diana Ferrari Account	13,303	30,710
NAB 3DE Account	318	1,426
NAB Dressage with the stars	22,595	-
GST cash management account	10,820	-
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	165,956	87,238
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2. Reconciliation of Net Cash Provided By/(Used In) Operating Activities to Operating Profit/(Loss)

Operating Profit/(Loss) after abnormal items	75,517	(27,021)
Non cash items:		
Depreciation expense	22,605	14,257
(Profit)/Loss on disposal of fixed assets	2,125	26
Provision for doubtful debts	-	500
Change in assets & liabilities:		
(Increase)/Decrease in receivables	72,845	(66,654)
(Increase)/Decrease in prepayments	(50,826)	(13,814)
(Decrease)/Increase in creditors & accruals	(106,773)	25,171
Decrease/(Increase) in inventories	3,622	(5,953)
(Decrease)/Increase in income in advance	49,531	24,170
Increase/(Decrease) in employee provisions	(12,076)	11,861
	<hr/>	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	56,570	(37,457)
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EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2001

1. ACCOUNTING POLICIES

(a) Basis of Accounting

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1981 – Vic. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations incorporation Act 1981 – Vic and the following Australian Accounting Standards and other mandatory professional reporting requirements:

AAS1 Profit and Loss or Other Operating Statements
AAS2 Inventories
AAS4 Depreciation
AAS5 Materiality
AAS8 Events Occurring After Reporting Date
AAS28 Statement of Cash Flows

No other Australian Accounting Standards or other mandatory professional reporting requirements have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(b) Plant and Equipment

Items of plant and equipment are depreciated over their estimated useful lives to the Victorian Branch using either the straight line or diminishing value method commencing from the time the asset is held ready for use. Following a reassessment of the useful life of site improvements it was determined to write them off over two (2) years.

(c) Investments

All investments are recorded at cost. Income from investments is brought to account in the profit and loss statement when received.

(d) Income Tax

Any income derived by the Society is exempt from Income Tax under section 50-45 of the Income Tax Assessment Act 1997.

(e) Inventories

Inventories are valued at the lower of cost and net realisable value.

(f) Change in accounting policy

The association has changed its accounting policy with respect to national levies to recognise prepaid national levies for the first time. The effect on the result of this change in accounting policy is a gain of \$35,808.

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2001

	2001	2000
	\$	\$
2. ABNORMAL ITEMS		
Abnormal expenses		
Amortisation of site improvements following reassessment of useful life	-	6,753
Road repairs incurred by the Three Day Event	-	6,569
	<hr/>	<hr/>
	-	13,222
	<hr/> <hr/>	<hr/> <hr/>
3. CASH		
Petty Cash	200	140
NAB secretary's impress account	-	385
NAB current account	111,253	51,122
NAB No. 2 account	7,467	3,455
NAB Dressage Festival/Diana Ferrari account	13,303	30,710
NAB 3DE account	318	1,426
NAB Dressage with the stars	22,595	-
GST cash management account	10820	-
	<hr/>	<hr/>
	165,956	87,238
	<hr/> <hr/>	<hr/> <hr/>
4. RECEIVABLES (CURRENT)		
Trade debtors	18,572	52,268
Less provision for doubtful debts	(2,500)	(2,500)
	<hr/>	<hr/>
	16,072	49,768
Receivable – other		
- GST refundable	2,806	-
- 3 Day Events Sponsorship	-	40,000
- Sundry debtors	-	1,955
	<hr/>	<hr/>
	-	41,955
Werribee Park Indoor School loan	2,000	2,000
	<hr/>	<hr/>
	20,878	93,723
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EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2001

	2001	2000
	\$	\$
5. PREPAYMENTS (CURRENT)		
Insurance	34,477	29,545
National levies	35,808	-
Other	17,145	7,059
	<u>87,430</u>	<u>36,604</u>
	<u><u>87,430</u></u>	<u><u>36,604</u></u>
6. INVESTMENTS (AT COST) (CURRENT)		
EFA term deposits	<u>103,217</u>	<u>137,908</u>
	<u><u>103,217</u></u>	<u><u>137,908</u></u>
The individual term deposits have been consolidated for accounts purposes		
7. STOCK ON HAND (CURRENT)		
Rule books	132	802
Promotional stock	3,531	4,379
General merchandise	754	154
Saddle handbook	-	264
Dressage handbook	433	370
NCAS Books	90	927
Three Day Event stock	-	4,145
Dressage festival stock	2,168	-
Dressage with the stars stock	311	-
	<u>7,419</u>	<u>11,041</u>
	<u><u>7,419</u></u>	<u><u>11,041</u></u>
8. RECEIVABLES (NON-CURRENT)		
Werribee Park Indoor School loan	<u>16,000</u>	<u>18,000</u>
	<u><u>16,000</u></u>	<u><u>18,000</u></u>

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2001

	2000	1999
	\$	\$
9. PROPERTY, PLANT AND EQUIPMENT		
Trailer (at cost)	2,328	2,328
Less accumulated depreciation	(2,328)	(2,328)
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Computer equipment (at cost)	56,444	54,240
Less accumulated depreciation	(50,826)	(48,332)
	<hr/>	<hr/>
	5,618	5,908
	<hr/>	<hr/>
Office equipment (at cost)	23,274	30,636
Less accumulated depreciation	(16,496)	(20,558)
	<hr/>	<hr/>
	6,778	10,078
	<hr/>	<hr/>
Trophies (at cost)	4,950	4,950
	<hr/>	<hr/>
Site improvements (at cost)	32,922	24,160
Less accumulated depreciation	(22,112)	(6,753)
	<hr/>	<hr/>
	10,810	17,407
	<hr/>	<hr/>
Horse ambulance (at cost)	6,500	6,500
Less accumulated depreciation	(6,500)	(6,500)
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	28,156	38,343
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EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2001

	2001	2000
	\$	\$
10. CREDITORS AND ACCRUALS (CURRENT)		
Sundry creditors and accruals	39,428	146,201
	<u>39,428</u>	<u>146,201</u>
11. INCOME IN ADVANCE (CURRENT)		
Subscriptions in advance	177,402	153,604
Insurance	38,160	32,740
Affiliation fees	12,536	13,553
Prepaid income	51,309	29,979
	<u>279,407</u>	<u>229,876</u>
	<u>279,407</u>	<u>229,876</u>
12. PROVISIONS (CURRENT)		
Provision for annual leave	10,476	16,750
	<u>10,476</u>	<u>16,750</u>
13. PROVISIONS (NON-CURRENT)		
Provision for long service leave	7,565	13,367
	<u>7,565</u>	<u>13,367</u>
14. SUBSEQUENT EVENTS		

There were no material subsequent events following balance date this year.

Subsequent to the end of the 30 June 2000 financial year, \$25,000 was drawn down by the Three Day Event from its development fund and \$25,000 was advanced to it by the Equestrian Federation of Australia – Victoria Branch Inc (the Branch) for it to meet its commitments and creditor obligations.

The amount advanced by the Branch is not subject to interest and is repayable at \$5,000 per year at the end of each financial year for the next five (5) years.

EQUESTRIAN FEDERATION OF AUSTRALIA – VICTORIA BRANCH INC

STATEMENT BY COMMITTEE

The committee have determined that the association is not a reporting entity.

The committee have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 2 to 10:

1. Presents fairly the financial position of the Equestrian Federation of Australia – Victorian Branch Inc. as at 30 June 2001 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Equestrian Federation of Australia – Victorian Branch Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



REGINALD GORDON CLELAND
Chairman



BRUCE CHAMBERLAIN
Treasurer

Dated this *8th* day of *October* ~~September~~ 2001.

SPENCER & CO

chartered accountants

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

EQUESTRIAN FEDERATION OF AUSTRALIA - VICTORIAN BRANCH INC

Scope

We have audited the financial report, being a special purpose financial report as set out on pages 2 to 11, of the Equestrian Federation of Australia - Victorian Branch Inc for the year ended 30 June 2001. The committee is responsible for the financial report and have determined that the accounting policies used are appropriate to meet the needs of the Associations Incorporation Act 1981 and the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Associations Incorporation Act 1981. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial report. These policies do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements.

Qualification

In carrying out our audit, it was not practicable to positively confirm all income from social functions and event gate takings beyond accounting for amounts received as shown in the books and records of the Equestrian Federation of Australia - Victorian Branch Inc.

Qualified Audit Opinion

In our opinion, except for the effects on the financial report of the matter referred to in the qualification paragraph, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial report the financial position of the Equestrian Federation of Australia - Victorian Branch Inc. as at 30 June 2001, and the results of its operations and its cash flows for the year then ended.



SPENCER & CO
Chartered Accountants



I D RILEY
Partner
Melbourne 8 October
September 2001

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - All Classes

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7010 · -Accomodation reimbursement	0	233
7020 · Advertising - Income	0	320
7021 · advertising in programs	4,295	54
7055 · admin fee	201	0
7065 · Advertising Newsletter	14,959	15,800
7066 · Advertising Handbook Dressage	5,155	0
7069 · Advertising-Diana Ferrari	0	100
7100 · Annual Subscriptions	307,661	490,058
7200 · 2001 Annual Subscriptions	228,098	0
7299 · Caravan	0	14,170
7300 · Cards	60,639	65,419
7400 · Club St George	4,264	15,895
7402 · Cocktail Party Tickets	0	2,510
7408 · Debts Recovered	5,360	1,400
7409 · Discount Received	2,243	0
7410 · Dinner	10,262	11,109
7412 · Dinner BBQ	3,306	427
7413 · Donations received	5,900	0
7414 · Donation for State Squad	1,000	0
7415 · Donations for Working Bee	50	300
7416 · Doubtful Debts Recovered	0	211
7418 · Entertainment Reimbursement	0	1,475
7420 · Entry fees	91,684	156,478
7451 · Junior/Young Rider SJ Champions	3,098	0
7500 · Equitana/Asia Pacific	0	13,589
7501 · Equistro Masterclass	1,427	0
7502 · Eventing Training Weekend	6,402	0
7505 · Examinations	0	13,288
7510 · Exhibitors Pass	11,686	11,962
7515 · Facility Fees	13,763	13,312
7520 · Fare Equilisation	0	4,870
7525 · FBT reimbursement	615	0
7528 · -Fei/Art Children's Jumping Com	0	475
7529 · FEI- Calandar fees	240	0
7530 · Fines and penalties received	318	432
7532 · Float Rebanked	3,000	5,544
7535 · Four day Pass	0	901
7536 · Three Day Pass	255	0
7540 · Friday Night Dinner	773	3,377
7545 · Friday Orientation Day	3,028	1,710
7555 · Fund Raiser - Dinner	0	8,319
7556 · Fundraiser-Market night	948	290
7558 · Fundraiser- Outside Roof	5,000	0
7560 · Gate Takings	7,597	36,599
7561 · Grants	8,000	4,000
7568 · Car parking sites	280	0
7575 · ICD Fund Contribution	10,163	8,000
7580 · Initial Registrations.	2,000	1,520
7585 · Insurance- associates	20	680
7590 · Interest received	7,775	7,169
7595 · Interest received - Investment	3,338	5,159
7596 · Investment- LSL acc- interest	1,427	0
7597 · Interest- Gst Term deposit	113	0
7598 · Judges Clinics	4,743	3,850
7599 · Licence Fee	5,000	0
7600 · Loan repayment	5,000	0
7605 · Lunch	358	884
7610 · Medical Levy	0	2,135
7620 · OAP Funding	8,264	36,100
7625 · One Day Pass	890	133
7630 · Photocoping reimbursed	7,663	10,579
7650 · Postage reimbursed disciplines	663	90
7700 · Postage reimbursed	6,940	8,386
7715 · Posters	0	29
7730 · Programme Sales	3,269	2,457
7735 · Public Arena Advertising	4,690	5,599
7736 · Handbook Advertising eventing	2,389	0
7737 · Prior Year c/ntes to be refund	50	0
7740 · Public Arena News Subscription	18,731	11,047

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - All Classes

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
7741 · Refund gst supplier	392	0
7745 · Raffle income	2,484	177
7747 · Reimbursement of Bank Charges	265	-66
7748 · Reimbursement of Hire of Equi	100	300
7749 · Refund- Catering	0	785
7750 · reimbursement of instructors	0	295
7751 · -Reimbursement by sponsor	1,779	0
7752 · Reimburseable Wages	0	17,000
7753 · Reimbursement of Fringe Ben Tax	0	1,268
7754 · Reimburseable Insurance-other	401	1,374
7755 · Reimbursement from other Disci	1,019	6,483
7756 · Sale of Books	19,716	16,662
7757 · Sale Of Dressage Handbook	3,160	430
7758 · Sale of Merchandise & Stat.	19,443	46,269
7760 · Sale of Photo Back Nos	0	30
7770 · Saturday Function	1,636	0
7775 · Saturday day only	1,051	546
7780 · Saturday- A Reserve	5,268	12,440
7785 · Saturday-B Reserve	1,373	3,484
7790 · Saturday-Child	0	134
7795 · Saturday-Dinner	7,913	14,855
7805 · Seminars	0	3,803
7807 · Showjumping Course Designers	206	924
7815 · Sponsorship	114,054	155,021
7820 · Stabling Income	18,868	34,505
7821 · Stable deposit	284	630
7825 · State Contribution	2,386	1,250
7830 · Sunday Picnic	0	80
7835 · Sundry income	13,249	49,570
7845 · Sundry income overpaid amounts	0	170
7850 · Telephone Reimbursement	843	0
7855 · The Great Debate	86	0
7860 · Trade Stands	27,329	22,724
7871 · Hire of sites only	164	0
7872 · Site And Marquee	545	0
7873 · Grass matting	82	0
7880 · Tickets	112,360	0
7900 · Training Income	64,727	75,977
7990 · Travel Reimbursement	703	2,177
7991 · WDC Australian Final	273	0
7992 · Sale of Stallion Kits	845	0
Total Income	1,327,994	1,467,739
Gross Profit	1,327,994	1,467,739
Expense		
9065 · Accommodation	21,662	29,723
9075 · Advertising	14,199	30,544
9080 · Affiliation Fees-National	1,000	1,500
9090 · Allowances	8,025	8,012
9115 · Accounting/Audit Fees	8,391	14,637
9120 · Bank Charges	6,880	6,008
9125 · Catering and Refreshments	65,770	67,400
9131 · World cup Expenses	452	0
9135 · Coaching Expenses	27,218	25,627
9137 · Cocktail Party Expenses	0	5,000
9140 · Computer maint. and software	8,631	12,483
9141 · Computer Equipment	490	0
9145 · Consultants Fees	15,157	41,970
9150 · Course Building	627	48,367
9151 · Course Designers Clinic Exp	152	510
9155 · Delivery / Cartage	0	990
9165 · Depreciation/Amortisation	22,605	14,257
9170 · DF Fundraiser Transfer	0	1,637
9175 · Dinner Dance Expenses	4,478	0
9180 · Donations	8,763	17,450
9181 · Donation re Licence fee	5,000	0
9185 · Doubtful Debts	5,457	1,104
9190 · Drug Testing	2,834	3,885
9195 · Entertainment	0	7,611

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - All Classes

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
9197 · Entry fees paid	150	0
9199 · Equipment	0	800
9215 · Examiners Expenses	55	2,453
9220 · Facility Fee to Werribee Park	12,231	10,912
9224 · Fashion Show	0	530
9225 · FBT Expense	615	0
9227 · Fei Calendar & Organizing Dues	765	0
9230 · Float	3,000	5,944
9235 · Floral Tributes	305	568
9240 · Fundraiser Dinner	0	3,472
9241 · Gate Expenses	600	5,306
9245 · Hire of Equipment	69,843	69,072
9249 · Hire of Meeting Room	300	300
9255 · Instructors Fees	11,683	25,133
9260 · Insurance Expenses	70,682	60,993
9275 · Judges Expenses	45,430	18,753
9277 · Judges Clinic Expenses	825	830
9280 · Legal Fees	5,793	4,458
9285 · Licence fees	0	250
9290 · Light and Power	2,861	3,928
9295 · Loss on Disposal of Assets	2,195	26
9296 · Loss On Sale of Car Leased	10,365	0
9297 · Lunches	279	168
9298 · Management Fees	5,250	6,750
9299 · Maintenance Agreements	461	0
9300 · Medical Levy Expense	0	1,660
9305 · Meeting Expenses	947	2,751
9315 · Motor Vehicle - Expenses	4,967	6,846
9320 · Motor Vehicle - Lease	8,510	8,392
9322 · National Membership Levy	42,503	94,770
9325 · Nufarm	868	7,403
9326 · Nufarm prizemoney	2,625	2,225
9328 · Oap Fund Expense	0	14,000
9330 · Office Cleaning	1,399	1,106
9331 · Office Furniture & Equipment	116	0
9332 · Office Maintenance	983	138
9333 · Office supplies	2,465	2,683
9335 · Office Sundry Expenses	72	1,100
9336 · Other expenses disipline to rei	821	7,761
9337 · Money Owed to Us not in	0	1,400
9338 · Petty cash expenditure	0	89
9340 · Photocopier - Lease	12,775	14,205
9345 · Photocopying Expenses	9,171	13,336
9350 · Postage	26,155	40,761
9360 · Printing and Stationery	83,196	100,600
9370 · Public Arena Mag. Expenses	16,307	12,397
9374 · Prizemoney	41,777	72,263
9375 · Prizes	19,367	790
9376 · Prior year credit notes refunds	50	0
9380 · Promotional Expenses	1,241	14,116
9385 · Promotional Flyers	0	1,674
9390 · Reference material	0	226
9395 · Refunds	10,340	25,795
9400 · Relocation expenses	0	2,967
9410 · Rental Expenses	56,946	72,666
9420 · Repairs and Maintenance	0	3,555
9425 · Sashes, Medallions and Trophies	15,382	9,865
9430 · Scholarship	1,000	1,000
9435 · Scoring	0	181
9440 · Secretarial Services	0	7,238
9445 · Selectors Expenses	846	600
9448 · Security & night cleaning	1,000	0
9450 · Seminar Expenses	0	1,374
9456 · sponsor to reimburse	1,772	0
9459 · Sponsor costs	1,578	0
9460 · Sponsorships	8,504	24,131
9461 · Showjumping squad not nufarm	450	28
9465 · Stabling Exp	15,796	7,232
9470 · Staging Costs	48,906	17,255
9480 · Stock Purchases	37,011	40,916

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - All Classes

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
9485 · Subscriptions-acc	1,368	854
9490 · Sundry Expenses	15,892	15,728
9491 · Sundry expenses to be invoiced	19	0
9495 · Team Entry	170	390
9498 · Team Entry- National Showjumpin	0	140
9500 · Telephone and Facsimile	16,798	19,630
9501 · Telephone expenses to be inv	810	0
9530 · Ticketing expenses	15,234	748
9540 · Travel	16,332	18,121
9558 · Vet Expenses	1,000	7,630
9559 · Vic Sport Program	33	0
9600 · Wages	204,694	232,370
9718 · First Aid Expenses	2,582	0
9819 · WDC Aust Final	3,669	0
9820 · Workshop expenses for Ncas	26,174	0
9830 · Working bee	428	998
9999 · Young Rider Squad	0	1,247
Total Expense	<u>1,252,530</u>	<u>1,494,708</u>
Net Income	<u>75,464</u>	<u>-26,968</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Administration

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7021 · advertising in programs	0	54
7055 · admin fee	138	0
7065 · Advertising Newsletter	14,959	15,800
7100 · Annual Subscriptions	306,961	489,608
7200 · 2001 Annual Subscriptions	228,098	0
7300 · Cards	46,984	49,176
7408 · Debts Recovered	2,538	0
7409 · Discount Received	672	0
7416 · Doubtful Debts Recovered	0	211
7520 · Fare Equilisation	0	4,870
7525 · FBT reimbursement	615	0
7530 · Fines and penalties received	318	432
7561 · Grants	8,000	4,000
7585 · Insurance- associates	20	680
7590 · Interest received	6,011	5,887
7595 · Interest received - Investment	250	5,159
7596 · Investment- LSL acc- interest	1,427	0
7597 · Interest- Gst Term deposit	113	0
7600 · Loan repayment	5,000	0
7630 · Photocopying reimbursed	7,652	10,564
7650 · Postage reimbursed disciplines	663	90
7700 · Postage reimbursed	6,790	8,374
7737 · Prior Year c/ntes to be refund	50	0
7747 · Reimbursement of Bank Charges	229	114
7751 · -Reimbursement by sponsor	7	0
7752 · Reimburseable Wages	0	17,000
7753 · Reimbursement of Fringe Ben Tax	0	1,268
7754 · Reimburseable Insurance-other	401	204
7755 · Reimbursement from other Disci	1,019	6,483
7756 · Sale of Books	7,598	8,030
7758 · Sale of Merchandise & Stat.	2,911	10,013
7815 · Sponsorship	1,533	0
7835 · Sundry income	1,368	32,770
7850 · Telephone Reimbursement	843	0
7990 · Travel Reimbursement	283	1,008
7992 · Sale of Stallion Kits	845	0
Total Income	<u>654,295</u>	<u>671,795</u>
Gross Profit	654,295	671,795
Expense		
9065 · Accommodation	0	365
9075 · Advertising	1,218	1,075
9080 · Affiliation Fees-National	1,000	1,000
9090 · Allowances	6,000	4,500
9115 · Accounting/Audit Fees	8,391	14,637
9120 · Bank Charges	5,814	4,939
9125 · Catering and Refreshments	1,801	254
9135 · Coaching Expenses	-330	0
9140 · Computer maint. and software	8,631	12,483
9141 · Computer Equipment	490	0
9145 · Consultants Fees	6,809	1,250
9155 · Delivery / Cartage	0	115
9165 · Depreciation/Amortisation	22,605	14,257
9180 · Donations	266	80
9185 · Doubtful Debts	2,635	864
9190 · Drug Testing	650	931
9195 · Entertainment	0	341
9225 · FBT Expense	615	0
9235 · Floral Tributes	210	438
9249 · Hire of Meeting Room	300	0
9260 · Insurance Expenses	70,682	60,664
9280 · Legal Fees	5,793	4,458
9290 · Light and Power	2,861	2,442
9295 · Loss on Disposal of Assets	2,195	26
9296 · Loss On Sale of Car Leased	10,365	0
9297 · Lunches	162	0
9299 · Maintenance Agreements	461	0
9305 · Meeting Expenses	747	2,751

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Administration

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
9315 · Motor Vehicle - Expenses	4,967	6,846
9320 · Motor Vehicle - Lease	8,510	8,392
9322 · National Membership Levy	42,503	94,770
9330 · Office Cleaning	1,399	1,106
9331 · Office Furniture & Equipment	116	0
9332 · Office Maintenance	983	138
9333 · Office supplies	2,184	2,618
9335 · Office Sundry Expenses	72	1,100
9336 · Other expenses disipline to rei	821	7,761
9338 · Petty cash expenditure	0	89
9340 · Photocopier - Lease	12,775	14,205
9345 · Photocopying Expenses	2,590	2,943
9350 · Postage	18,485	30,323
9360 · Printing and Stationery	62,132	72,113
9376 · Prior year credit notes refunds	50	0
9380 · Promotional Expenses	50	876
9390 · Reference material	0	226
9395 · Refunds	492	185
9400 · Relocation expenses	0	2,967
9410 · Rental Expenses	41,905	40,470
9420 · Repairs and Maintenance	0	1,767
9430 · Scholarship	1,000	1,000
9440 · Secretarial Services	0	258
9459 · Sponsor costs	1,240	0
9460 · Sponsorships	5,718	150
9480 · Stock Purchases	7,429	12,801
9485 · Subscriptions-acc	1,368	806
9490 · Sundry Expenses	2,593	4,296
9491 · Sundry expenses to be invoiced	19	0
9500 · Telephone and Facsimile	12,020	15,418
9501 · Telephone expenses to be inv	810	0
9540 · Travel	4,735	7,965
9559 · Vic Sport Program	33	0
9600 · Wages	196,694	210,541
Total Expense	<u>594,066</u>	<u>669,997</u>
Net Income	<u>60,229</u>	<u>1,798</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Dressage with the Stars

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7021 · advertising in programs	3,945	0
7055 · admin fee	26	0
7408 · Debts Recovered	379	0
7409 · Discount Received	221	0
7413 · Donations received	690	0
7420 · Entry fees	11,993	0
7501 · Equistro Masterclass	1,427	0
7515 · Facility Fees	601	0
7590 · Interest received	328	0
7730 · Programme Sales	1,200	0
7745 · Raffle income	2,484	0
7747 · Reimbursement of Bank Charges	18	0
7758 · Sale of Merchandise & Stat.	9,590	0
7770 · Saturday Function	1,636	0
7815 · Sponsorship	33,420	0
7820 · Stabling Income	8,170	0
7821 · Stable deposit	182	0
7835 · Sundry income	4,149	0
7860 · Trade Stands	13,816	0
7880 · Tickets	112,360	0
Total Income	<u>206,636</u>	<u>0</u>
Gross Profit	206,636	0
Expense		
9065 · Accommodation	15,471	0
9075 · Advertising	3,458	0
9120 · Bank Charges	463	0
9125 · Catering and Refreshments	18,555	0
9131 · World cup Expenses	452	0
9185 · Doubtful Debts	379	0
9190 · Drug Testing	397	0
9220 · Facility Fee to Werribee Park	532	0
9245 · Hire of Equipment	18,383	0
9275 · Judges Expenses	29,105	0
9345 · Photocopying Expenses	269	0
9350 · Postage	212	0
9360 · Printing and Stationery	3,950	0
9374 · Prizemoney	2,300	0
9375 · Prizes	7,013	0
9395 · Refunds	3,075	0
9410 · Rental Expenses	2,600	0
9425 · Sashes, Medallions and Trophies	1,329	0
9448 · Security & night cleaning	500	0
9460 · Sponsorships	286	0
9465 · Stabling Exp	6,325	0
9470 · Staging Costs	43,350	0
9480 · Stock Purchases	12,727	0
9490 · Sundry Expenses	427	0
9500 · Telephone and Facsimile	657	0
9530 · Ticketing expenses	14,461	0
Total Expense	<u>186,677</u>	<u>0</u>
Net Income	<u><u>19,960</u></u>	<u><u>0</u></u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Dressage Festival

July 2000 through June 2001

	Jul '00 - Jun '01	Jul '99 - Jun '00
Income		
7021 · advertising in programs	350	0
7055 · admin fee	5	0
7069 · Advertising-Diana Ferrari	0	100
7400 · Club St George	4,264	15,895
7402 · Cocktail Party Tickets	0	10
7408 · Debts Recovered	396	0
7409 · Discount Received	440	0
7410 · Dinner	100	0
7420 · Entry fees	19,730	28,400
7515 · Facility Fees	2,300	2,390
7532 · Float Rebanked	2,000	1,500
7535 · Four day Pass	0	901
7536 · Three Day Pass	255	0
7540 · Friday Night Dinner	773	1,740
7545 · Friday Orientation Day	3,028	1,710
7555 · Fund Raiser - Dinner	0	3,264
7560 · Gate Takings	0	3,286
7575 · ICD Fund Contribution	0	8,000
7590 · Interest received	1,299	737
7625 · One Day Pass	890	133
7630 · Photocopying reimbursed	0	5
7715 · Posters	0	29
7730 · Programme Sales	9	0
7740 · Public Arena News Subscription	0	28
7747 · Reimbursement of Bank Charges	9	-180
7748 · Reimbursement of Hire of Equi	0	300
7758 · Sale of Merchandise & Stat.	5,670	20,526
7775 · Saturday day only	1,051	546
7780 · Saturday- A Reserve	5,268	12,440
7785 · Saturday-B Reserve	1,373	3,484
7790 · Saturday-Child	0	134
7795 · Saturday-Dinner	7,709	14,855
7815 · Sponsorship	24,977	44,500
7820 · Stabling Income	7,280	12,385
7821 · Stable deposit	45	0
7830 · Sunday Picnic	0	80
7835 · Sundry income	1,694	7,182
7860 · Trade Stands	5,752	10,157
Total Income	96,666	194,536
Gross Profit	96,666	194,536
Expense		
9065 · Accommodation	3,348	5,837
9075 · Advertising	2,355	4,953
9120 · Bank Charges	267	568
9125 · Catering and Refreshments	23,394	32,535
9145 · Consultants Fees	4,501	4,000
9155 · Delivery / Cartage	0	135
9185 · Doubtful Debts	396	20
9190 · Drug Testing	397	408
9195 · Entertainment	0	7,270
9220 · Facility Fee to Werribee Park	573	680
9224 · Fashion Show	0	530
9227 · Fei Calendar & Organizing Dues	765	0
9230 · Float	2,000	1,500
9240 · Fundraiser Dinner	0	82
9241 · Gate Expenses	600	500
9245 · Hire of Equipment	25,207	32,271
9275 · Judges Expenses	6,824	14,214
9290 · Light and Power	0	1,486
9333 · Office supplies	250	0
9345 · Photocopying Expenses	374	771
9350 · Postage	867	845
9360 · Printing and Stationery	3,582	8,586
9374 · Prizemoney	11,780	14,400
9375 · Prizes	6,670	0
9380 · Promotional Expenses	585	10,585
9395 · Refunds	4,215	11,762

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Dressage Festival

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
9410 · Rental Expenses	1,400	2,100
9425 · Sashes, Medallions and Trophies	1,888	2,152
9435 · Scoring	0	181
9440 · Secretarial Services	0	5,630
9448 · Security & night cleaning	500	0
9459 · Sponsor costs	338	0
9460 · Sponsorships	0	1,750
9465 · Stabling Exp	5,791	7,062
9470 · Staging Costs	0	975
9480 · Stock Purchases	4,426	6,458
9485 · Subscriptions-acc	0	28
9490 · Sundry Expenses	2,550	3,750
9500 · Telephone and Facsimile	570	971
9530 · Ticketing expenses	773	748
9540 · Travel	339	2,535
Total Expense	<u>117,524</u>	<u>188,279</u>
Net Income	<u>-20,858</u>	<u>6,257</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Three Day Event

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7299 · Caravan	0	14,170
7402 · Cocktail Party Tickets	0	2,500
7408 · Debts Recovered	110	0
7420 · Entry fees	0	45,012
7532 · Float Rebanked	0	3,704
7560 · Gate Takings	0	20,483
7590 · Interest received	138	545
7610 · Medical Levy	0	2,075
7620 · OAP Funding	0	10,500
7630 · Photocopying reimbursed	11	0
7700 · Postage reimbursed	0	6
7749 · Refund- Catering	0	785
7758 · Sale of Merchandise & Stat.	75	7,199
7805 · Seminars	0	3,200
7815 · Sponsorship	0	47,000
7820 · Stabling Income	0	22,000
7821 · Stable deposit	0	630
7835 · Sundry income	4,310	3,427
7845 · Sundry income overpaid amounts	0	170
7860 · Trade Stands	0	4,190
Total Income	<u>4,645</u>	<u>187,596</u>
Gross Profit	4,645	187,596
Expense		
9065 · Accommodation	0	14,748
9075 · Advertising	0	19,272
9080 · Affiliation Fees-National	0	500
9090 · Allowances	0	202
9120 · Bank Charges	305	489
9125 · Catering and Refreshments	1,182	4,742
9137 · Cocktail Party Expenses	0	5,000
9145 · Consultants Fees	520	32,150
9150 · Course Building	0	45,951
9155 · Delivery / Cartage	0	360
9180 · Donations	0	2,700
9185 · Doubtful Debts	110	220
9190 · Drug Testing	0	612
9199 · Equipment	0	800
9230 · Float	0	3,704
9235 · Floral Tributes	0	50
9241 · Gate Expenses	0	4,806
9245 · Hire of Equipment	0	12,810
9249 · Hire of Meeting Room	0	225
9275 · Judges Expenses	0	1,185
9300 · Medical Levy Expense	0	1,660
9333 · Office supplies	0	65
9345 · Photocopying Expenses	16	985
9350 · Postage	95	968
9360 · Printing and Stationery	168	2,934
9374 · Prizemoney	430	26,910
9375 · Prizes	0	452
9380 · Promotional Expenses	0	1,715
9395 · Refunds	585	10,473
9410 · Rental Expenses	0	11,840
9420 · Repairs and Maintenance	0	1,198
9440 · Secretarial Services	0	800
9450 · Seminar Expenses	0	484
9460 · Sponsorships	0	16,919
9470 · Staging Costs	0	8,185
9480 · Stock Purchases	4,145	14,630
9490 · Sundry Expenses	1,173	1,993
9500 · Telephone and Facsimile	85	244
9540 · Travel	0	282
9558 · Vet Expenses	0	7,530
9600 · Wages	0	6,000
Total Expense	<u>8,812</u>	<u>266,791</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Three Day Event

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Net income	<u>-4,168</u>	<u>-79,196</u>

Please note that last year's stock was donated to Active TV for the 2001 Event. The proceeds of the sale of this stock contributed to the running of the 2001 event.

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Horse of the Year

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7010 · -Accommodation reimbursement	0	233
7055 · admin fee	27	0
7408 · Debts Recovered	529	1,400
7409 · Discount Received	909	0
7413 · Donations received	2,560	0
7418 · Entertainment Reimbursement	0	1,475
7420 · Entry fees	37,023	40,832
7510 · Exhibitors Pass	11,686	11,962
7515 · Facility Fees	5,777	6,210
7532 · Float Rebanked	1,000	0
7560 · Gate Takings	5,209	10,765
7568 · Car parking sites	280	0
7595 · Interest received - Investment	245	0
7730 · Programme Sales	2,060	2,203
7815 · Sponsorship	29,528	26,560
7820 · Stabling Income	360	0
7835 · Sundry income	0	10
7860 · Trade Stands	7,421	7,742
7990 · Travel Reimbursement	136	0
Total Income	<u>104,751</u>	<u>109,392</u>
Gross Profit	104,751	109,392
Expense		
9065 · Accommodation	0	4,913
9075 · Advertising	4,985	4,039
9090 · Allowances	2,025	3,310
9120 · Bank Charges	2	0
9125 · Catering and Refreshments	5,662	9,235
9180 · Donations	800	4,690
9185 · Doubtful Debts	529	0
9190 · Drug Testing	496	812
9220 · Facility Fee to Werribee Park	5,145	5,500
9230 · Float	1,000	0
9245 · Hire of Equipment	18,441	15,346
9275 · Judges Expenses	7,844	550
9298 · Management Fees	5,250	6,750
9337 · Money Owed to Us not in	0	1,400
9345 · Photocopying Expenses	931	1,692
9350 · Postage	1,559	1,395
9360 · Printing and Stationery	9,369	9,784
9374 · Prizemoney	14,890	17,437
9375 · Prizes	2,589	0
9380 · Promotional Expenses	606	520
9385 · Promotional Flyers	0	1,674
9395 · Refunds	171	60
9410 · Rental Expenses	1,935	2,275
9425 · Sashes, Medallions and Trophies	7,388	3,839
9460 · Sponsorships	2,500	0
9465 · Stabling Exp	440	0
9470 · Staging Costs	2,959	5,524
9490 · Sundry Expenses	1,027	987
9500 · Telephone and Facsimile	0	33
9540 · Travel	0	1,626
9600 · Wages	3,000	3,000
Total Expense	<u>101,543</u>	<u>106,391</u>
Net Income	<u><u>3,209</u></u>	<u><u>3,002</u></u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Dressage

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7066 · Advertising Handbook Dressage	5,155	0
7300 · Cards	4,179	4,937
7413 · Donations received	2,125	0
7415 · Donations for Working Bee	50	300
7420 · Entry fees	11,020	12,476
7515 · Facility Fees	1,136	672
7540 · Friday Night Dinner	0	1,637
7555 · Fund Raiser - Dinner	0	5,055
7558 · Fundraiser- Outside Roof	5,000	0
7595 · Interest received - Investment	1,663	0
7598 · Judges Clinics	4,444	3,615
7735 · Public Arena Advertising	4,690	5,599
7740 · Public Arena News Subscription	18,731	11,020
7741 · Refund gst supplier	34	0
7745 · Raffle income	0	177
7756 · Sale of Books	60	2,104
7757 · Sale Of Dressage Handbook	3,160	430
7758 · Sale of Merchandise & Stat.	0	5
7820 · Stabling Income	99	120
7821 · Stable deposit	56	0
7825 · State Contribution	909	0
7835 · Sundry income	53	1,003
7855 · The Great Debate	86	0
7991 · WDC Australian Final	273	0
Total Income	<u>62,923</u>	<u>49,149</u>
Gross Profit	62,923	49,149
Expense		
9075 · Advertising	64	20
9120 · Bank Charges	11	3
9125 · Catering and Refreshments	457	953
9155 · Delivery / Cartage	0	55
9170 · DF Fundraiser Transfer	0	1,637
9175 · Dinner Dance Expenses	4,478	0
9180 · Donations	5,172	7,150
9220 · Facility Fee to Werribee Park	859	1,104
9240 · Fundraiser Dinner	0	3,390
9255 · Instructors Fees	374	0
9275 · Judges Expenses	1,536	1,502
9277 · Judges Clinic Expenses	800	830
9285 · Licence fees	0	250
9345 · Photocopying Expenses	1,518	2,368
9350 · Postage	1,391	3,384
9360 · Printing and Stationery	46	1,516
9370 · Public Arena Mag. Expenses	16,307	12,397
9375 · Prizes	0	40
9380 · Promotional Expenses	0	40
9395 · Refunds	1,071	1,999
9410 · Rental Expenses	732	900
9420 · Repairs and Maintenance	0	590
9425 · Sashes, Medallions and Trophies	412	401
9445 · Selectors Expenses	846	600
9465 · Stabling Exp	0	170
9470 · Staging Costs	0	250
9480 · Stock Purchases	2,212	-370
9490 · Sundry Expenses	275	2,820
9495 · Team Entry	170	390
9500 · Telephone and Facsimile	1,929	1,032
9540 · Travel	0	350
9600 · Wages	5,000	5,000
9819 · WDC Aust Final	3,669	0
9830 · Working bee	428	998
Total Expense	<u>49,755</u>	<u>51,770</u>
Net Income	<u>13,168</u>	<u>-2,621</u>

Revenue received from Performance Cards appears in the profit & Loss at the end of this financial year. This income has already been transferred to the investment account during the year.

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Eventing

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7020 · Advertising - income	0	320
7055 · admin fee	5	0
7100 · Annual Subscriptions	700	450
7300 · Cards	2,250	2,902
7408 · Debts Recovered	99	0
7414 · Donation for State Squad	1,000	0
7502 · Eventing Training Weekend	6,402	0
7515 · Facility Fees	384	188
7529 · FEI- Calandar fees	240	0
7595 · Interest received - Investment	106	0
7599 · Licence Fee	5,000	0
7605 · Lunch	0	348
7610 · Medical Levy	0	60
7620 · OAP Funding	8,264	25,600
7700 · Postage reimbursed	68	7
7736 · Handbook Advertising eventing	2,389	0
7747 · Reimbursement of Bank Charges	9	0
7748 · Reimbursement of Hire of Equi	100	0
7756 · Sale of Books	5,028	1,513
7758 · Sale of Merchandise & Stat.	1,197	3,704
7760 · Sale of Photo Back Nos	0	30
7805 · Seminars	0	388
7815 · Sponsorship	455	9,000
7835 · Sundry income	1,000	60
7900 · Training Income	11,236	14,019
Total Income	<u>45,933</u>	<u>58,588</u>
Gross Profit	45,933	58,588
Expense		
9065 · Accommodation	878	822
9075 · Advertising	129	40
9120 · Bank Charges	10	0
9125 · Catering and Refreshments	0	55
9135 · Coaching Expenses	24,362	9,475
9180 · Donations	0	1,500
9181 · Donation re Licence fee	5,000	0
9185 · Doubtful Debts	99	0
9220 · Facility Fee to Werribee Park	822	352
9255 · Instructors Fees	0	9,318
9297 · Lunches	0	168
9328 · Oap Fund Expense	0	14,000
9345 · Photocopying Expenses	1,087	1,078
9350 · Postage	636	846
9360 · Printing and Stationery	1,743	1,810
9375 · Prizes	0	70
9380 · Promotional Expenses	0	108
9395 · Refunds	0	514
9410 · Rental Expenses	913	2,805
9450 · Seminar Expenses	0	890
9460 · Sponsorships	0	2,000
9480 · Stock Purchases	278	1,795
9490 · Sundry Expenses	6,108	0
9500 · Telephone and Facsimile	912	909
9540 · Travel	0	2,512
9600 · Wages	0	3,500
Total Expense	<u>42,978</u>	<u>54,566</u>
Net Income	<u>2,955</u>	<u>4,022</u>

Please note that the Eventing share of the license fee for the Melbourne Three Event 2001 has been donated back to Active TV to assist in the running of the 2001 event.

Revenue received from Performance Cards appears in the profit & Loss at the end of this financial year. This income has already been transferred to the investment account during the year.

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - National Coaching Accreditation

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7408 · Debts Recovered	280	0
7505 · Examinations	0	13,288
7515 · Facility Fees	557	388
7580 · Initial Registrations.	2,000	1,520
7605 · Lunch	358	536
7630 · Photocopying reimbursed	0	10
7700 · Postage reimbursed	82	0
7741 · Refund gst supplier	198	0
7750 · reimbursement of instructors	0	295
7756 · Sale of Books	5,721	4,571
7758 · Sale of Merchandise & Stat.	0	2,759
7805 · Seminars	0	-170
7835 · Sundry income	18	174
7900 · Training Income	27,521	22,474
7990 · Travel Reimbursement	284	1,169
Total Income	<u>37,016</u>	<u>47,013</u>
Gross Profit	37,016	47,013
Expense		
9065 · Accommodation	171	781
9120 · Bank Charges	0	9
9125 · Catering and Refreshments	0	1,394
9135 · Coaching Expenses	0	9,337
9185 · Doubtful Debts	280	0
9215 · Examiners Expenses	55	2,453
9220 · Facility Fee to Werribee Park	639	256
9255 · Instructors Fees	0	10,415
9260 · Insurance Expenses	0	329
9297 · Lunches	117	0
9333 · Office supplies	25	0
9345 · Photocopying Expenses	1,261	1,479
9350 · Postage	1,367	1,213
9395 · Refunds	732	802
9410 · Rental Expenses	2,550	2,824
9480 · Stock Purchases	4,134	2,567
9485 · Subscriptions-acc	0	20
9490 · Sundry Expenses	476	18
9500 · Telephone and Facsimile	515	609
9540 · Travel	0	2,211
9718 · First Aid Expenses	2,582	0
9820 · Workshop expenses for Ncas	26,174	0
Total Expense	<u>41,078</u>	<u>36,717</u>
Net Income	<u><u>-4,061</u></u>	<u><u>10,296</u></u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Showjumping

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7300 · Cards	4,428	4,711
7410 · Dinner	130	0
7412 · Dinner BBQ	1,345	427
7413 · Donations received	525	0
7451 · Junior/Young Rider SJ Champions	3,098	0
7515 · Facility Fees	1,354	552
7528 · -Fei/Art Children's Jumping Com	0	475
7595 · Interest received - Investment	544	0
7598 · Judges Clinics	299	235
7756 · Sale of Books	725	145
7758 · Sale of Merchandise & Stat.	0	265
7805 · Seminars	0	385
7807 · Showjumping Course Designers	206	924
7815 · Sponsorship	545	8,542
7835 · Sundry income	390	62
7900 · Training Income	13,064	21,612
Total Income	<u>26,654</u>	<u>38,335</u>
Gross Profit	26,654	38,335
Expense		
9065 · Accommodation	513	335
9075 · Advertising	705	272
9120 · Bank Charges	4	0
9125 · Catering and Refreshments	1,821	4,428
9135 · Coaching Expenses	3,186	3,715
9145 · Consultants Fees	600	600
9150 · Course Building	50	500
9151 · Course Designers Clinic Exp	102	510
9180 · Donations	520	180
9197 · Entry fees paid	150	0
9220 · Facility Fee to Werribee Park	1,387	848
9235 · Floral Tributes	0	40
9245 · Hire of Equipment	723	785
9255 · Instructors Fees	4,449	1,600
9277 · Judges Clinic Expenses	25	0
9305 · Meeting Expenses	167	0
9325 · Nufarm	868	7,403
9326 · Nufarm prizemoney	2,625	2,225
9345 · Photocopying Expenses	685	158
9350 · Postage	792	341
9360 · Printing and Stationery	35	160
9374 · Prizemoney	2,090	2,854
9375 · Prizes	452	228
9380 · Promotional Expenses	0	26
9410 · Rental Expenses	512	668
9425 · Sashes, Medallions and Trophies	679	392
9440 · Secretarial Services	0	250
9460 · Sponsorships	0	2,000
9461 · Showjumping squad not nufarm	450	28
9470 · Staging Costs	0	641
9480 · Stock Purchases	450	1,367
9490 · Sundry Expenses	158	378
9498 · Team Entry- National Showjumpin	0	140
9500 · Telephone and Facsimile	28	0
9999 · Young Rider Squad	0	1,247
Total Expense	<u>24,225</u>	<u>34,319</u>
Net Income	<u>2,429</u>	<u>4,016</u>

Revenue received from Performance Cards appears in the profit & Loss at the end of this financial year. This income has already been transferred to the investment account during the year.

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Hygain

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7408 · Debts Recovered	645	0
7420 · Entry fees	8,294	11,854
7515 · Facility Fees	648	876
7560 · Gate Takings	1,113	2,064
7795 · Saturday-Dinner	204	0
7815 · Sponsorship	14,200	13,694
7835 · Sundry income	206	117
7860 · Trade Stands	340	635
7871 · Hire of sites only	164	0
7872 · Site And Marquee	545	0
7873 · Grass matting	82	0
Total Income	<u>26,441</u>	<u>29,240</u>
Gross Profit	26,441	29,240
Expense		
9065 · Accommodation	1,282	1,703
9075 · Advertising	0	135
9125 · Catering and Refreshments	1,231	1,466
9145 · Consultants Fees	1,000	1,300
9150 · Course Building	577	0
9151 · Course Designers Clinic Exp	50	0
9180 · Donations	1,305	450
9185 · Doubtful Debts	645	0
9220 · Facility Fee to Werribee Park	941	0
9230 · Float	0	400
9245 · Hire of Equipment	3,235	2,636
9275 · Judges Expenses	0	100
9345 · Photocopying Expenses	41	0
9350 · Postage	389	234
9360 · Printing and Stationery	1,672	2,579
9374 · Prizemoney	10,287	10,662
9375 · Prizes	894	0
9410 · Rental Expenses	900	2,504
9425 · Sashes, Medallions and Trophies	634	0
9470 · Staging Costs	0	1,103
9480 · Stock Purchases	0	195
9490 · Sundry Expenses	692	633
Total Expense	<u>25,775</u>	<u>26,100</u>
Net Income	<u>666</u>	<u>3,140</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Show Horse

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7300 · Cards	2,798	3,693
7408 · Debts Recovered	220	0
7515 · Facility Fees	536	0
7556 · Fundraiser-Market night	948	290
7595 · Interest received - Investment	529	0
7741 · Refund gst supplier	160	0
7756 · Sale of Books	584	300
7758 · Sale of Merchandise & Stat.	0	1,797
7835 · Sundry income	48	400
7900 · Training Income	12,906	17,872
Total Income	<u>18,730</u>	<u>24,352</u>
Gross Profit	18,730	24,352
Expense		
9075 · Advertising	495	700
9120 · Bank Charges	4	0
9125 · Catering and Refreshments	63	71
9135 · Coaching Expenses	0	3,100
9145 · Consultants Fees	1,727	0
9180 · Donations	500	0
9185 · Doubtful Debts	220	0
9220 · Facility Fee to Werribee Park	720	68
9235 · Floral Tributes	96	0
9255 · Instructors Fees	6,860	3,800
9305 · Meeting Expenses	33	0
9333 · Office supplies	7	0
9345 · Photocopying Expenses	350	370
9350 · Postage	355	410
9360 · Printing and Stationery	7	178
9410 · Rental Expenses	2,800	4,980
9425 · Sashes, Medallions and Trophies	212	60
9440 · Secretarial Services	0	200
9470 · Staging Costs	0	260
9480 · Stock Purchases	1,211	1,474
9490 · Sundry Expenses	0	62
9500 · Telephone and Facsimile	81	377
Total Expense	<u>15,738</u>	<u>16,108</u>
Net Income	<u><u>2,992</u></u>	<u><u>8,245</u></u>

Revenue received from Performance Cards appears in the profit & Loss at the end of this financial year. This income has already been transferred to the investment account during the year.

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Equitana

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7420 · Entry fees	0	3,327
7500 · Equitana/Asia Pacific	0	13,589
7835 · Sundry income	0	4,329
Total Income	<u>0</u>	<u>21,245</u>
Gross Profit	0	21,245
Expense		
9075 · Advertising	0	38
9125 · Catering and Refreshments	0	137
9150 · Course Building	0	1,916
9155 · Delivery / Cartage	0	325
9220 · Facility Fee to Werribee Park	0	240
9245 · Hire of Equipment	0	1,275
9345 · Photocopying Expenses	0	404
9350 · Postage	0	171
9360 · Printing and Stationery	0	399
9490 · Sundry Expenses	0	240
9500 · Telephone and Facsimile	0	37
9600 · Wages	0	4,329
Total Expense	<u>0</u>	<u>9,508</u>
Net Income	<u>0</u>	<u>11,737</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - National Showhorse

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7408 · Debts Recovered	165	0
7410 · Dinner	10,032	11,109
7412 · Dinner BBQ	1,960	0
7560 · Gate Takings	1,275	0
7575 · ICD Fund Contribution	10,163	0
7751 · -Reimbursement by sponsor	1,772	0
7815 · Sponsorship	8,059	5,525
7820 · Stabling Income	2,959	0
7825 · State Contribution	1,477	1,250
Total Income	<u>37,861</u>	<u>17,884</u>
Gross Profit	37,861	17,884
Expense		
9065 · Accommodation	0	220
9075 · Advertising	791	0
9125 · Catering and Refreshments	11,456	11,439
9180 · Donations	200	100
9185 · Doubtful Debts	165	0
9190 · Drug Testing	397	510
9220 · Facility Fee to Werribee Park	164	160
9245 · Hire of Equipment	3,615	2,865
9275 · Judges Expenses	121	0
9345 · Photocopying Expenses	29	30
9350 · Postage	5	151
9375 · Prizes	413	0
9380 · Promotional Expenses	0	245
9410 · Rental Expenses	650	700
9425 · Sashes, Medallions and Trophies	1,321	487
9456 · sponsor to reimburse	1,772	0
9460 · Sponsorships	0	1,312
9465 · Stabling Exp	3,239	0
9470 · Staging Costs	2,509	0
9490 · Sundry Expenses	413	341
9540 · Travel	11,259	641
9558 · Vet Expenses	545	100
Total Expense	<u>39,063</u>	<u>19,300</u>
Net Income	<u><u>-1,202</u></u>	<u><u>-1,416</u></u>

\$3000.00 has been transferred from the investment account to cover the shortfall of the 2000 event.

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Rider of the Year

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7420 · Entry fees	3,623	4,051
7515 · Facility Fees	470	636
7532 · Float Rebanked	0	240
7730 · Programme Sales	0	254
7815 · Sponsorship	1,336	200
7835 · Sundry income	11	0
Total Income	<u>5,441</u>	<u>5,381</u>
Gross Profit	5,441	5,381
Expense		
9125 · Catering and Refreshments	148	125
9180 · Donations	0	100
9190 · Drug Testing	496	612
9220 · Facility Fee to Werribee Park	450	504
9230 · Float	0	240
9245 · Hire of Equipment	240	200
9249 · Hire of Meeting Room	0	75
9275 · Judges Expenses	0	252
9345 · Photocopying Expenses	19	0
9350 · Postage	2	0
9360 · Printing and Stationery	493	491
9375 · Prizes	1,336	0
9410 · Rental Expenses	50	0
9425 · Sashes, Medallions and Trophies	1,520	837
9470 · Staging Costs	88	0
9558 · Vet Expenses	455	0
Total Expense	<u>5,296</u>	<u>3,435</u>
Net Income	<u>145</u>	<u>1,946</u>

Equestrian Federation of Australia - Victorian Branch Inc

EFA ABN: 80362146367

Profit and Loss - Schools Competition

July 2000 through June 2001

	<u>Jul '00 - Jun '01</u>	<u>Jul '99 - Jun '00</u>
Income		
7420 · Entry fees	0	10,526
7515 · Facility Fees	0	1,400
7532 · Float Rebanked	0	100
7754 · Reimbursable Insurance-other	0	1,170
7835 · Sundry income	0	36
Total Income	<u>0</u>	<u>13,232</u>
Gross Profit	0	13,232
Expense		
9125 · Catering and Refreshments	0	568
9145 · Consultants Fees	0	2,670
9180 · Donations	0	500
9220 · Facility Fee to Werribee Park	0	1,200
9230 · Float	0	100
9235 · Floral Tributes	0	41
9245 · Hire of Equipment	0	885
9275 · Judges Expenses	0	950
9345 · Photocopying Expenses	0	1,058
9350 · Postage	0	480
9360 · Printing and Stationery	0	50
9410 · Rental Expenses	0	600
9425 · Sashes, Medallions and Trophies	0	1,698
9440 · Secretarial Services	0	100
9470 · Staging Costs	0	317
9490 · Sundry Expenses	0	210
Total Expense	<u>0</u>	<u>11,426</u>
Net Income	<u>0</u>	<u>1,806</u>