

# Statement of Financial Position

As at 30 June 2021

	Note	Actual 2021	Budget <sup>1</sup> 2021	Actual 2020
<b>ASSETS</b>		\$000	\$000	\$000
<b>Current Assets</b>				
Cash and cash equivalents	4	3,659	43	2,912
Trade and other receivables	5	175	150	300
Inventories		92	100	87
		<u>3,926</u>	<u>293</u>	<u>3,299</u>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	6	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>3,926</u>	<u>293</u>	<u>3,299</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade, other payables and accruals	7	1,016	628	545
Monies held in trust	7	9	-	9
Revenue in Advance	8	468	-	661
Employee Benefits	9	401	380	562
		<u>1,894</u>	<u>1,608</u>	<u>1,777</u>
<b>TOTAL LIABILITIES</b>		<u>1,894</u>	<u>1,608</u>	<u>1,777</u>
<b>NET ASSETS</b>		<u>2,032</u>	<u>(715)</u>	<u>1,522</u>
<b>EQUITY</b>				
Accumulated Comprehensive revenue and expense	10	224	(2,037)	242
Restricted Funds	11	1,808	1,322	1,280
<b>TOTAL EQUITY</b>		<u>2,032</u>	<u>(715)</u>	<u>1,522</u>

The accompanying notes form part of these financial statements.

<sup>1</sup>The budget figures are derived from the Statement of Intent as approved by the Board at the beginning of the financial year. Where required these figures have been broken down further for comparative purposes. Refer to Note 18 and Note 19 for explanations of major variances.

# Non Profit Organization Tax Report

**Michal Rosen-Zvi**

## **Non Profit Organization Tax Report:**

Revised Form 990 Jody Blazek,Amanda Adams,2009-04-22 A line by line preparation guide to the completely new and revised Form 990 for nonprofit organizations The accurate and complete preparation of Form 990 the information return that must be filed annually by most types of tax exempt organizations is a key factor in maintaining public image and fundraising capabilities The newly redesigned Form 990 was released in December 2008 with significant revisions to the initial June 2007 draft Preparation of the new return will require tax exempt organizations to gather extensive new information about their activities for disclosure on the new form beginning with their 2008 tax year In Revised Form 990 A Line by Line Preparation Guide authors Jody Blazek who with other AICPA Task Force members was instrumental in effecting changes to the original IRS draft of the form and Amanda Adams provide step by step and line by line analysis and preparation guidelines for nonprofit professionals and nonprofessionals alike charged with preparing and submitting the form This hands on workbook walks you through the process of producing an annual report to the IRS that demonstrates continued qualification for exempt status for a nonprofit organization explaining the information requested page by page and part by part It addresses the issues and challenges for each part particularly the new schedules As each part is explained the authors suggest when certain answers have negative consequences Guidance is provided for functional expense reporting and generally accepted accounting principles for reporting revenues A good discussion of the differences between book and tax reporting and records needed to accurately display financials for tax purposes is included The Form 990 PF and Form 990 T are also examined

Leadership in Nonprofit Organizations Kathryn A. Agard,2011 Leadership in Non Profit Organizations tackles issues and leadership topics for those seeking to understand more about this dynamic sector of society A major focus of this two volume reference work is on the specific roles and skills required of the non profit leader in voluntary organizations Key features include contributions from a wide range of authors who reflect the variety vibrancy and creativity of the sector itself an overview of the history of non profit organizations in the United States description of a robust and diverse assortment of organizations and opportunities for leadership an exploration of the nature of leadership and its complexity as exemplified in the non profit sector availability both in print and online this title will form part of the 2010 Encyclopedia Collection on SAGE Reference Online The Handbook includes topics such as personalities of non profit leaders vision and starting a nonprofit organization nonprofit law statutes taxation and regulations strategic management financial management collaboration public relations for promoting a non profit organization human resource policies and procedures

Cost Management for Nonprofit and Voluntary Organisations Zahirul Hoque,Tarek Rana,2019-10-08 In recent years nonprofit and voluntary organisations have faced challenges and unanticipated pressures as a result of increased competition for funding technological advancements the need to comply with government regulations and increased social and community expectations regarding greater accountability and transparency Cost accounting and cost management tools are

considered to be a means of providing adequate and quality information for management control for all sorts of organisations including nonprofits Using empirical evidence from the Australian nonprofit sector this research monograph offers insight into how nonprofit and voluntary organisations control and manage the costs of their operations and projects through cost accounting and cost management tools The book will be of benefit to a range of stakeholders in the sector including financial and management accountants professional accounting bodies the government policymakers academics consultants and operational managers

**The Nonprofit Manager's Resource Directory** Ronald A. Landskroner, 2002-04-30 A newly revised and updated edition of the ultimate resource for nonprofit managers If you're a nonprofit manager you probably spend a good deal of your time tracking down hard to find answers to complicated questions The Nonprofit Manager's Resource Directory Second Edition provides instant answers to all your questions concerning nonprofit oriented product and service providers Internet sites funding sources publications support and advocacy groups and much more If you need help finding volunteers understanding new legislation or writing grant proposals help has arrived This new updated edition features expanded coverage of important issues and even more answers to all your nonprofit questions Revised to keep vital information up to the minute The Nonprofit Manager's Resource Directory Second Edition Contains more than 2 000 detailed listings of both nonprofit and for profit resources products and services Supplies complete details on everything from assistance and support groups to software vendors and Internet servers management consultants to list marketers Provides information on all kinds of free and low cost products available to nonprofits Features an entirely new section on international issues Plus 10 bonus sections available only on CD ROM The Nonprofit Manager's Resource Directory Second Edition has the information you need to keep your nonprofit alive and well in these challenging times Topics include Accountability and Ethics Assessment and Evaluation Financial Management General Management Governance Human Resource Management Information Technology International Third Sector Leadership Legal Issues Marketing and Communications Nonprofit Sector Overview Organizational Dynamics and Design Philanthropy Professional Development Resource Development Social Entrepreneurship Strategic Planning Volunteerism

**Comparative Corporate Governance of Non-Profit Organizations** Klaus J. Hopt, Thomas Von Hippel, 2010-04-22 The economic importance of the non profit sector is growing rapidly in the USA and Europe However the law has not kept abreast with its development The European Court of Justice has extended certain freedoms of the EC Treaty to non profit organisations and more case law is expected to follow in the near future but the observations theories solutions and legal and non legal rules in this field are manifold The chances of harmonising the law on a European level are slim Despite these differences a common core of international corporate governance problems and regulatory solutions can be seen This volume of essays brings together a variety of international experts from both corporate governance and governance of non profit organisations to compare the two areas and explore the lessons that can be learned regarding comparative corporate governance for non profit organisations

**The New Form 990** Bruce R. Hopkins,Douglas K. Anning, Virginia C. Gross, Thomas J. Schenkelberg, 2008-12-17 The New Form 990 covers the law policy and preparation of the new IRS Form 990 It includes summaries of the law underlying each of the parts and questions in the return so that the preparer can understand the background law in formulating answers on the return The subject matter is particularly timely and relevant given the release of the draft Form 990 last summer the expected release of the final Form 990 in early 2008 and the commencement of the first tax year to which the form applies on January 1 2008    **Tax Problems of Nonprofit Organizations** George D. Webster, 1968    American Federal Tax Reports, 1928    **Financial and Accounting Guide for Nonprofit Organizations** Malvern J. Gross, William Warshauer, 1979

**Tax Tips for Nonprofit Organizations** ,2005    Catalog of Copyright Entries Library of Congress. Copyright Office, 1975    *Progress Report* Illinois Agricultural Association, 1924    *Report of the Assessment and Taxation Commission to the Constitutional Convention* Louisiana. Assessment and Taxation Commission, 1921    *Non-profit Organizations* ,1989    **Tax Planning and Compliance for Tax-Exempt Organizations** Jody Blazek, 2017-03-13 The essential time saving guide to the latest in nonprofit tax rules regulations and procedures Tax rules and regulations change annually and nonprofit organizations know that staying compliant means staying up to date But wading through tax code is less than helpful in the field whereas the clear practically oriented instruction inside provides the quick reference accountants lawyers and executives need In the latest edition of Tax Planning and Compliance for Tax Exempt Organizations you ll find straightforward information on changing Unrelated Business Income UBI rules joint ventures sponsorships deductions against UBI preparation of IRS forms and more Nonprofit organizations including health and welfare organizations colleges and universities private foundations churches libraries museums cultural institutions and other smaller groups contend daily with the possibility of losing their tax exempt status From qualifying and applying for that status to maintaining and managing it every nonprofit organization must plan and monitor ongoing procedures activities and forms to comply with federal state and local regulations Access easy checklists for reporting compliance eligibility and more Examine sample bylaws applications and forms Utilize comparison charts and other visual aids for easy reference Review bullet lists that compare what is and what is not acceptable Tax Planning and Compliance for Tax Exempt Organizations is an indispensable guide to navigating the complex maze of nonprofit tax rules and regulations    Keystone Cooperation ,1925

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## **Table of Contents Non Profit Organization Tax Report**

1. Understanding the eBook Non Profit Organization Tax Report
  - The Rise of Digital Reading Non Profit Organization Tax Report
  - Advantages of eBooks Over Traditional Books
2. Identifying Non Profit Organization Tax Report
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Non Profit Organization Tax Report
  - User-Friendly Interface
4. Exploring eBook Recommendations from Non Profit Organization Tax Report
  - Personalized Recommendations
  - Non Profit Organization Tax Report User Reviews and Ratings
  - Non Profit Organization Tax Report and Bestseller Lists

5. Accessing Non Profit Organization Tax Report Free and Paid eBooks
  - Non Profit Organization Tax Report Public Domain eBooks
  - Non Profit Organization Tax Report eBook Subscription Services
  - Non Profit Organization Tax Report Budget-Friendly Options
6. Navigating Non Profit Organization Tax Report eBook Formats
  - ePUB, PDF, MOBI, and More
  - Non Profit Organization Tax Report Compatibility with Devices
  - Non Profit Organization Tax Report Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Non Profit Organization Tax Report
  - Highlighting and Note-Taking Non Profit Organization Tax Report
  - Interactive Elements Non Profit Organization Tax Report
8. Staying Engaged with Non Profit Organization Tax Report
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Non Profit Organization Tax Report
9. Balancing eBooks and Physical Books Non Profit Organization Tax Report
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Non Profit Organization Tax Report
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Non Profit Organization Tax Report
  - Setting Reading Goals Non Profit Organization Tax Report
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Non Profit Organization Tax Report
  - Fact-Checking eBook Content of Non Profit Organization Tax Report
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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