



# Management Report

Bayside Community Legal Service Inc

ABN 96 930 673 554

For the year ended 30 June 2024

Prepared by Boca & Co



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# Executive Summary

## Bayside Community Legal Service Inc For the year ended 30 June 2024

	2024	2023	2022	2021	2020
<b>Cash</b>					
Cash received	180,516	265,056	185,309	367,702	177,777
Cash spent	222,652	258,308	191,014	300,416	203,853
Cash surplus (deficit)	(42,137)	6,748	(5,705)	67,286	(26,076)
Closing bank balance	73,417	115,554	108,806	114,511	47,225
<b>Profitability</b>					
Income	162,831	236,682	168,524	174,382	166,705
Direct costs	-	-	-	-	-
Gross profit (loss)	162,831	236,682	168,524	174,382	166,705
Other income	131	4,762	151	180,851	101
Expenses	204,618	240,369	170,920	290,220	184,735
Profit (loss)	(41,656)	1,075	(2,246)	65,013	(17,929)
<b>Balance Sheet</b>					
Debtors	-	847	-	-	-
Creditors	2,832	599	694	-	-
Net assets	58,289	100,234	99,159	101,405	36,392
<b>Sales</b>					
Number of invoices issued	12	13	4	-	1
Average value of invoices	471	697	4,212	-	455
<b>Performance</b>					
Gross profit margin (%)	100	100	100	100	100
Net profit margin (%)	(26)	-	(1)	37	(11)
Return on investment (p.a.) (%)	(71)	1	(2)	64	(49)
<b>Position</b>					
Average debtor days	-	1	-	-	-
Average creditor days	-	-	-	-	-
Short term cash forecast	(2,832)	248	(694)	-	-
Current assets to liabilities	5	7	8	6	3
Term assets to liabilities	-	-	-	-	-



# Cash Summary

## Bayside Community Legal Service Inc For the year ended 30 June 2024

	2024	2023	2022	2021	2020
<b>Income</b>					
ATO PAYGW Boost Stimulus - COVID-19	-	-	-	24,696	10,000
Commonwealth	62,907	61,837	60,855	59,767	49,845
COVID-19 Funding	-	-	-	180,636	-
Donations	250	650	17,182	500	200
Grant Income - Flood	-	75,000	-	-	-
Grant Income - Other	-	-	-	-	9,798
Income 30th Birthday Bash	-	4,586	-	-	-
Interest Income	131	176	151	216	101
Service Generated	5,862	9,020	5,082	5,423	7,469
State	94,017	89,405	85,405	83,996	89,393
Travel Duty Lawyer	565	-	-	-	-
<b>Total Income</b>	<b>163,732</b>	<b>240,674</b>	<b>168,675</b>	<b>355,233</b>	<b>166,806</b>
<b>Less Expenses</b>					
Bad Debts	-	-	116	-	-
Communications	3,365	3,721	3,707	4,854	2,363
Consultants - Contractors	-	(373)	(491)	14,904	-
Electricity	-	-	-	227	878
Entertainment	136	4,144	1,717	1,680	-
Finance Audit Bookkeeping	4,151	3,956	4,651	6,130	7,221
General Expenses	262	66	11	595	-
Grant Refund	-	-	500	-	-
Insurance	3,555	2,896	2,211	3,027	187
Legal Association Costs	10	-	2,375	-	-
Library Resources and Subscriptions	4,803	7,243	4,511	12,112	3,655
Meetings - Meals	-	-	-	167	-
Office Equipment	29	1,473	1,215	2,807	7,943
Office Overheads	3,930	2,760	4,553	8,900	6,240
On Costs - Employees	2,767	2,842	2,082	2,917	1,189
Other Premises Costs	-	-	-	-	9,068
PAYG Withholdings Payable	(344)	(1,112)	5,842	(3,792)	5,446
Programming and Planning	-	-	-	140	256
Refunds Receivable	-	-	(116)	-	-
Rent/Building Maintenance	-	(595)	2,378	1,065	2,586
Repairs and Maintenance	2,491	2,179	900	2,608	270
Rounding	-	-	-	-	-
Security Costs	480	-	-	-	-
Staff Development	396	-	109	1,357	6,345
Staff Training	479	-	591	159	-
Superannuation	16,160	19,719	11,961	18,662	11,606
Superannuation Payable	1,961	(1,979)	1,075	(289)	(423)



	2024	2023	2022	2021	2020
Suspense	-	-	-	(654)	654
Travel	175	234	-	-	2,228
Wages & Salaries	158,880	187,887	124,881	205,797	122,346
Wages Payable	-	-	-	(139)	139
<b>Total Expenses</b>	<b>203,689</b>	<b>235,061</b>	<b>174,778</b>	<b>283,235</b>	<b>190,195</b>
<b>Surplus (Deficit)</b>	<b>(39,957)</b>	<b>5,613</b>	<b>(6,103)</b>	<b>71,999</b>	<b>(23,389)</b>
<b>Plus Other Cash Movements</b>					
Fixed Assets	(49)	-	(1,492)	(1,314)	(5,573)
<b>Total Other Cash Movements</b>	<b>(49)</b>	<b>-</b>	<b>(1,492)</b>	<b>(1,314)</b>	<b>(5,573)</b>
<b>Plus Movements in Equity</b>					
Gifting	(289)	-	-	-	-
<b>Total Movements in Equity</b>	<b>(289)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plus Tax Movements</b>					
Tax Collected	17,019	23,824	18,617	35,645	15,926
Tax Paid	(18,860)	(22,690)	(16,728)	(39,044)	(13,040)
<b>Net Tax Movements</b>	<b>(1,841)</b>	<b>1,135</b>	<b>1,890</b>	<b>(3,399)</b>	<b>2,886</b>
<b>Net Cash Movement</b>	<b>(42,137)</b>	<b>6,748</b>	<b>(5,705)</b>	<b>67,286</b>	<b>(26,076)</b>
<b>Summary</b>					
Opening Balance	115,554	108,806	114,511	47,225	73,301
Plus Net Cash Movement	(42,137)	6,748	(5,705)	67,286	(26,076)
Cash Balance	73,417	115,554	108,806	114,511	47,225



# Profit and Loss

## Bayside Community Legal Service Inc For the year ended 30 June 2024

	2024	2023	2022	2021	2020
<b>Trading Income</b>					
ATO PAYGW Boost Stimulus - COVID-19	-	-	-	24,696	10,000
Commonwealth	62,907	61,837	60,855	59,767	49,845
Donations	250	650	17,182	500	200
Grant Income - Flood	-	75,000	-	-	-
Grant Income - Other	-	-	-	-	9,798
Service Generated	5,092	9,790	5,082	5,423	7,469
State	94,017	89,405	85,405	83,996	89,393
Travel Duty Lawyer	565	-	-	-	-
<b>Total Trading Income</b>	<b>162,831</b>	<b>236,682</b>	<b>168,524</b>	<b>174,382</b>	<b>166,705</b>
<b>Gross Profit</b>	<b>162,831</b>	<b>236,682</b>	<b>168,524</b>	<b>174,382</b>	<b>166,705</b>
<b>Other Income</b>					
COVID-19 Funding	-	-	-	180,636	-
Income 30th Birthday Bash	-	4,586	-	-	-
Interest Income	131	176	151	216	101
<b>Total Other Income</b>	<b>131</b>	<b>4,762</b>	<b>151</b>	<b>180,851</b>	<b>101</b>
<b>Operating Expenses</b>					
Bad Debts	-	-	116	-	-
Communications	3,495	3,821	3,707	4,854	2,363
Consultants - Contractors	-	-	(864)	14,904	-
Depreciation	545	2,301	2,286	2,112	356
Electricity	-	-	-	227	878
Entertainment	136	4,144	1,717	1,680	-
Finance Audit Bookkeeping	4,151	3,956	4,651	6,130	7,221
General Expenses	262	66	11	595	-
Grant Refund	-	-	500	-	-
Insurance	3,081	2,843	2,738	3,027	187
Legal Association Costs	10	-	2,375	-	-
Library Resources and Subscriptions	4,803	6,829	4,924	12,112	3,655
Meetings - Meals	-	-	-	167	-
Office Equipment	29	1,473	1,215	2,807	7,943
Office Overheads	3,930	2,670	4,643	8,900	6,240
On Costs - Employees	2,767	2,842	2,082	2,917	1,189
Other Premises Costs	-	-	-	-	9,068
Programming and Planning	-	-	-	140	256
Rent/Building Maintenance	2,344	(595)	2,378	1,065	2,586
Repairs and Maintenance	2,491	2,179	900	2,608	270
Security Costs	480	-	-	-	-
Staff Development	396	-	109	1,357	6,345
Staff Training	479	-	591	159	-



	2024	2023	2022	2021	2020
Superannuation	16,160	19,719	11,961	18,662	11,606
Travel	175	234	-	-	2,228
Wages & Salaries	158,880	187,887	124,881	205,797	122,346
<b>Total Operating Expenses</b>	<b>204,618</b>	<b>240,369</b>	<b>170,920</b>	<b>290,220</b>	<b>184,735</b>
<b>Net Profit</b>	<b>(41,656)</b>	<b>1,075</b>	<b>(2,246)</b>	<b>65,013</b>	<b>(17,929)</b>



# Balance Sheet

## Bayside Community Legal Service Inc As at 30 June 2024

	30 JUNE 2024	30 JUNE 2023	30 JUNE 2022	30 JUNE 2021	30 JUNE 2020
<b>Assets</b>					
<b>Bank</b>					
Bayside Commun Legal Service	73,417	115,554	108,806	114,511	47,225
<b>Total Bank</b>	<b>73,417</b>	<b>115,554</b>	<b>108,806</b>	<b>114,511</b>	<b>47,225</b>
<b>Current Assets</b>					
Accounts Receivable	-	847	-	-	-
Refunds Receivable	-	-	-	116	116
<b>Total Current Assets</b>	<b>-</b>	<b>847</b>	<b>-</b>	<b>116</b>	<b>116</b>
<b>Fixed Assets</b>					
Less Accum Depreciation Office & Computer Equipment	(7,600)	(7,055)	(4,754)	(2,468)	(356)
Office & Computer Equipment	8,428	8,379	8,379	6,887	5,573
<b>Total Fixed Assets</b>	<b>828</b>	<b>1,324</b>	<b>3,625</b>	<b>4,419</b>	<b>5,217</b>
<b>Total Assets</b>	<b>74,245</b>	<b>117,725</b>	<b>112,431</b>	<b>119,046</b>	<b>52,558</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	2,832	599	694	-	-
GST	3,396	5,547	4,324	2,471	5,870
PAYG Withholdings Payable	6,486	6,142	5,030	10,872	7,080
Rounding	-	-	-	-	-
Superannuation Payable	3,241	5,202	3,223	4,298	4,009
Suspense	-	-	-	-	(654)
Wages Payable	-	-	-	-	(139)
<b>Total Current Liabilities</b>	<b>15,956</b>	<b>17,491</b>	<b>13,272</b>	<b>17,641</b>	<b>16,167</b>
<b>Total Liabilities</b>	<b>15,956</b>	<b>17,491</b>	<b>13,272</b>	<b>17,641</b>	<b>16,167</b>
<b>Net Assets</b>	<b>58,289</b>	<b>100,234</b>	<b>99,159</b>	<b>101,405</b>	<b>36,392</b>
<b>Equity</b>					
Current Year Earnings	(41,656)	1,075	(2,246)	65,013	(17,929)
Gifting	(289)	-	-	-	-
Retained Earnings	100,234	99,159	101,405	36,392	54,321
<b>Total Equity</b>	<b>58,289</b>	<b>100,234</b>	<b>99,159</b>	<b>101,405</b>	<b>36,392</b>





# Aged Receivables Summary

Bayside Community Legal Service Inc

As at 30 June 2024

Ageing by due date



# Aged Payables Summary

Bayside Community Legal Service Inc

As at 30 June 2024

Ageing by due date

CONTACT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
<b>Aged Payables</b>						
Brisbane City Council	2,578	-	-	-	-	2,578
FaktorTel	254	-	-	-	-	254
<b>Total Aged Payables</b>	<b>2,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,832</b>
<b>Total</b>	<b>2,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,832</b>
<b>Percentage of total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Budget Variance

## Bayside Community Legal Service Inc For the year ended 30 June 2024

	2024	2024 OVERALL BUDGET	VARIANCE	VARIANCE %	JUN 2024	JUN 2024 OVERALL BUDGET	VARIANCE	VARIANCE %
<b>Trading Income</b>								
Commonwealth	62,907	62,244	663 ↑	1% ↑	-	-	- —	- —
Donations	250	5,196	(4,946) ↓	-95% ↓	-	433	(433) ↓	-100% ↓
Fundraising Income	-	4,000	(4,000) ↓	-100% ↓	-	1,000	(1,000) ↓	-100% ↓
Grant Income - Other	-	78,752	(78,752) ↓	-100% ↓	-	-	- —	- —
Service Generated	5,092	12,000	(6,908) ↓	-58% ↓	-	1,000	(1,000) ↓	-100% ↓
State	94,017	93,364	653 ↑	1% ↑	-	-	- —	- —
Travel Duty Lawyer	565	-	565 ↑	- —	-	-	- —	- —
<b>Total Trading Income</b>	<b>162,831</b>	<b>255,556</b>	<b>(92,725)</b>	<b>-36%</b>	<b>-</b>	<b>2,433</b>	<b>(2,433)</b>	<b>-100%</b>
<b>Gross Profit</b>	<b>162,831</b>	<b>255,556</b>	<b>(92,725)</b>	<b>-36%</b>	<b>-</b>	<b>2,433</b>	<b>(2,433)</b>	<b>-100%</b>
<b>Other Income</b>								
Interest Income	131	240	(109) ↓	-46% ↓	9	20	(11) ↓	-55% ↓
<b>Total Other Income</b>	<b>131</b>	<b>240</b>	<b>(109)</b>	<b>-46%</b>	<b>9</b>	<b>20</b>	<b>(11)</b>	<b>-55%</b>
<b>Operating Expenses</b>								
Communications	3,495	3,600	(105) ↓	-3% ↓	475	300	175 ↑	58% ↑
Depreciation	545	900	(355) ↓	-39% ↓	42	75	(33) ↓	-44% ↓
Entertainment	136	500	(364) ↓	-73% ↓	-	-	- —	- —
Finance Audit Bookkeeping	4,151	4,000	151 ↑	4% ↑	241	250	(9) ↓	-4% ↓



	2024	2024 OVERALL BUDGET	VARIANCE	VARIANCE %	JUN 2024	JUN 2024 OVERALL BUDGET	VARIANCE	VARIANCE %
General Expenses	262	600	(338) ↓	-56% ↓	-	50	(50) ↓	-100% ↓
Insurance	3,081	2,487	594 ↑	24% ↑	457	-	457 ↑	- —
Legal Association Costs	10	-	10 ↑	- —	10	-	10 ↑	- —
Library Resources and Subscriptions	4,803	2,340	2,463 ↑	105% ↑	721	195	526 ↑	270% ↑
Meetings - Meals	-	1,200	(1,200) ↓	-100% ↓	-	100	(100) ↓	-100% ↓
Office Equipment	29	-	29 ↑	- —	-	-	- —	- —
Office Overheads	3,930	3,000	930 ↑	31% ↑	131	250	(119) ↓	-48% ↓
On Costs - Employees	2,767	2,984	(217) ↓	-7% ↓	-	-	- —	- —
Rent/Building Maintenance	2,344	2,500	(156) ↓	-6% ↓	-	-	- —	- —
Repairs and Maintenance	2,491	1,800	691 ↑	38% ↑	35	150	(115) ↓	-77% ↓
Security Costs	480	-	480 ↑	- —	-	-	- —	- —
Staff Development	396	1,200	(804) ↓	-67% ↓	-	100	(100) ↓	-100% ↓
Staff Training	479	-	479 ↑	- —	-	-	- —	- —
Superannuation	16,160	20,868	(4,708) ↓	-23% ↓	884	1,739	(855) ↓	-49% ↓
Travel	175	600	(425) ↓	-71% ↓	-	50	(50) ↓	-100% ↓
Wages & Salaries	158,880	189,720	(30,840) ↓	-16% ↓	8,038	15,810	(7,772) ↓	-49% ↓
<b>Total Operating Expenses</b>	<b>204,618</b>	<b>238,299</b>	<b>(33,681)</b>	<b>-14%</b>	<b>11,034</b>	<b>19,069</b>	<b>(8,036)</b>	<b>-42%</b>
<b>Net Profit</b>	<b>(41,656)</b>	<b>17,497</b>	<b>(59,153)</b>	<b>-338%</b>	<b>(11,024)</b>	<b>(16,616)</b>	<b>5,592</b>	<b>34%</b>