

POLICY INTEREST ALLOCATIONS TO SUB-GROUP ACCOUNTS

Policy number IN/A version	Policy number	N/A	Version	
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Drafted by Karen Zirkler Approved by Board on 11/06/2025

Responsible person Karen Zirkler Scheduled review date June 2026

Introduction

Southern New England Landcare manages funds for its member Landcare sub-groups (hereafter, 'sub-groups') as listed in the quarterly financial report. These funds are tracked separately in the accounting system using the Track Categories feature. All funds are held together in the organisation's bank account, where they accrue monthly interest. This policy outlines how interest earned is fairly distributed among the sub-group accounts.

Policy

Sub-groups receive interest on their account balances, distributed proportionally on a pro-rata basis each quarter. An administration fee of \$200 per year is subtracted from the total interest paid to sub-groups (\$50 per quarter).

Timing of allocations

Interest income is allocated to the sub-group accounts and the administration fee is charged quarterly, as part of the preparation of the quarterly financial reports presented to the board of directors.

Method of allocation

The procedure is outlined in the attachment. In simple terms, for the quarter in question:

- 1. The total funds held by sub-groups is calculated as a percentage of the organisation's overall cash funds.
- 2. The total interest earned on the organisation's overall cash funds is multiplied by the percentage calculated in Step 1 to determine the interest attributable to sub-group funds. This is the amount of interest owed to sub-groups for the quarter.
- 3. The Administration Fee of \$50 is subtracted from this interest and credited to Southern New England Landcare's company funds.
- 4. The remainder of the interest earned by the sub-groups is allocated in proportion to each sub-group's quantum of funds.

Authorisation

Em Prof Nick Reid

Chair, Southern New England Landcare Ltd

11 June 2025

PROCEDURE INTEREST ALLOCATIONS TO SUB-GROUP ACCOUNTS

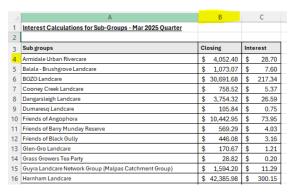
- 1. Open Z:\ADMINISTRATION\Meetings Board\2025\current meeting date\Financial Report 01-07-202X-XX-XX-202X.
- 2. Enter all information into the Financial Statement (example below) for the quarter.

Southern New England Landcare Ltd Financial Statement 1 Jul 2024 to 31 Mar 2025

	Burines and						
Contracted Projects	Project end date	Opening	Income	Expend	Other Income	Closing Note	s P&L
2022-2024 UNE Drought Resilient Pasture Landc apes Scaled Through CoP	30-Jun-24	- 7,769.18	11,605.20	3,836.02		-	7,769.18
2022-2026NSW Koala Program - Northern Tablelands Regional Partnership (State)	30-Jun-26	14,179.66	150,000.00	123,950.17		40,229.49	26,049.83
2023-2024 DPE Koala Habitat Restoration	31-Jul-24	50,000.00		50,000.00			- 50,000.00
		21,143.76	28,460,00	18,208,99	-	31.394.77	10,251.01
2023-2025 FRRR SNELC HELP - Preparing Communities for Drought 2023-2025 NTLLS Koala Habitat Restoration & Protection in NT (NT01459)	25-Jul-25 30-Apr-25	- 7,169.24	10,230.34	2,436.84	-	624.26	7,793.50
2023-2025 NTLLS Koala Habitat Restoration & Protection in NI (NT01469) 2023-2027 LLS NSW LEP LLC Coordinator (LEP23-024-4)	30-Apr-25 30-Jun-27	4,506.07	206,538,39	137,960.68	-	73,083.78	68,577.71
2023-2027 LES NSW LEP LLC Coordinator (LEP23-024-4) 2023-2027 LEP Shared Services Hub	30-Jun-27	4,506.07	206,538.39	7,692,14	-	- 7.692.14	1 - 7.692.14
2024 DCCEEW Koala Traps & Training (PROC9666)	31-Dec-24	3,836.63		558.86		3,277.77	- 558.86
2024 DCCEEW Koala Traps & Iranning (PROC9666) 2024 DCCEEW NT Koala Community Awareness Program	12-Jul-24	6,989.03	-	- 1,000.00	-	7,989.03	1,000.00
2024 PHN Mental Health First Aid for Southern New England	30-Nov-24	15,140,00	1,000,00	16,140.00	-	7,565.06	- 15,140.00
2024-2025 FRRR Community Connection for Outlying Areas - SNE	30-Jun-25	8,914.00	2,135.45	6,067.53	-	4,981.92	- 3,932.08
2024-2025 PRIN COMMUNITY COMMENTAL ORBITAL AREAS - SINE 2024-2025 NELN RASO (LEP23-2024-7)	30-Jun-25	0,514.00	53,891.69	34,416,06	-	19.475.63	19,475.63
2024-2027 Wild Dog Management Implementation Plan (NT01560)	30-Jun-27	15,000.00	6,000.00	4,476.29	-	16,523.71	1,523.71
2025 DCCEEW Community Capacity (PROC12574)	27-Mar-25	15,000.00	32,000.00	6,619.07	-	25.380.93	25,380.93
2025-2026DCCEEW352 ha Koala Habitat Restoration	27-1-12-23		150,000.00	15,000.00		135.000.00	135,000.00
2025-2030 DHA Australian Cyber Security Strategy			7,350.00	13,000.00		7,350.00	7,350.00
Total of unspent grants held		124,770,73	659,211,07	426, 362, 65	_	357,619,15	232,848,42
Total of an apoint grains from		124,770.70	005,211.07	420,002.00	_	007,013.10	202,040,42
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Tied Funds (Restricted Cash)		Opening	Income	Expend	Other Income	Closing	P&L
ARC - Armidale Urban Planting Maintenance (AUPM)	NA.	43113.38	0.00	30805.36	0.00	12308.02	-30805.36
ARC - Community Resource Centre	NA	16019.96	11896.15	9329.59	0.00	18586.52	25 66.56
ARC Koalas Drinkers	NA	225.60	0.00	225.60	0.00	0.00	-22 5.60
ARC Malpas Catchment Coordinator	NA.	0.00	0.00	0.00	0.00	0.00	0.00
Donations (Koala)	NA	1622.60	0.00	1622.60	0.00	0.00	-1622.60
FrogDreaming	NA	5704.36	0.00		0.00	5704.36	0.00
Network Chairs Project Management	NA NA	0.00	3280.00		0.00	0.00	0.00
2020 Landcare NSW Natural Disaster Seed Fund - Frog Dreaming	NA	909.09	0.00		0.00	909.09	0.00
Total of tied funds held		67,594.99	15,176.15	45,263.15	-	37,507.99	- 30,087.00
							P&L
Cost Centres & United Funds	NA.	Opening 385,673.91	108,602,21	Expend 85,376.71	Transfers in	Closing 408,899,41	23,225.50
Non-tied Company Funds (Group)					-		
Project Operation - Wages Sub-Group Funds	NA NA	53,871.34 135,575.03	167,425.59 4.858.91	198,463.75	-	22,833.18 139.045.61	- 31,038.16 3,470.58
		103,373,00	4,000.01	1,000.00	_	103,045.61	0,4/0.50
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Sub-Group Funds Unall ocated	NA.		-	-	-	-	-
Unall ocated		575.120.28	280.886.71	285.228.79		570.778.20	- 4.342.08
Unall ocated Total of Unfied Funds Held		212,122.22			-		.,
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds		575, 120.28 642, 715.27 507140.24	280,886.71 296,062.86 291203.95	285, 228.79 330, 491.94 32,9103.61		670,778.20 608,286.19 469.240.58	- 4,342.08 - 34,429.08
Unall ocated Total of Unfied Funds Held		642,715.27	296,062.86	330,491.94	-	608,286.19	.,
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds		642,715.27	296,062.86	330,491.94	-	608,286.19	.,
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups		642,715.27 507140.24	296,062.86 291203.95	330,491.94 329103.61	0.00	608,286.19 469,240.58	- 34,429.08
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups	NA NA	642,715.27 507140.24 Opening	296,062.86 291203.95 Income	330,491.94 32,9103.61 Expend	0.00	608,286.19 469,240.58 Closing	- 34,429.08 Profit/Loss
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare	NA NA	642,715.27 507140.24 Opening 2,707.58	296,062.86 29 1203.95 Income 1,579.33	330,491.94 32,9103.61 Expend	0.00	608,286.19 469240.58 Ctosing 4,081.10	- 34,429.08 Profit/Loss 1,373.52
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Bai ala - Baushgrove Landcare	NA NA NA	642,715.27 507140.24 Opening 2,707.58 1,057.26	296,062.86 29 1203.95 Income 1,579.33 23.41	330,491.94 32,9103.61 Expend	0.00	608,286.19 469,240.58 Closing 4,081.10 1,080.67	- 34,429.08 Profit/Loss 1,373.52 23.41
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armid als Urban Rivercare Baiala - Bushgrove Landcare BOZO Landcare	NA NA NA NA	642,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46	296,062.86 291203.95 Income 1,579.33 23.41 669.59	330,491.94 32,9103.61 Expend	0.00	608,286.19 469.240.58 Closing 4,081.10 1,080.67 30,909.05	Profit/Loss 1,373.52 23.41 669.59
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Bal ala - Brushgrove Landc are BOZO Landcare Cooney Creek Landcare	NA NA NA NA	642,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55	330,491.94 32,9103.61 Expend	0.00	608,286.19 469240.58 Closing 4,081.10 1,080.67 30,909.05 763.89	Profit/Loss 1,373.52 23.41 669.59 16.55
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Ballala - Brushgrove Landcare BOZO Landcare Coneny Creak Landcare Dangarsteigh Landcare	NA NA NA NA NA	642,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01	296,062,86 29 1203,95 Income 1,579,33 23,41 669,59 16,55 81,90	330,491.94 32,9103.61 Expend	0.00	608.286.19 469.240.58 Closing 4,081.10 1,080.67 30,909.05 763.89 3,780.91	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Balaia - Brushgrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsteigh Landcare Dumaresq Landcare	NA NA NA NA NA NA	642,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28	296,062.86 29 1203.96 Income 1,579.33 23.41 669.59 16.55 81.90 2.31	330, 491.94 329103.61 Expend 205.81	0.00 Transfers in	608,285.19 469,240,58 Closing 4,081.10 1,080.57 30,909.05 763.89 3,780.91 106.59	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armid ale Urban Rivercare Ballala - Brushgrove Lands are BolZO Landscare Cooney Greek Landscare Dangarsteligh Landscare Dumaresq Landscare Fiends of Angophora	NA	642,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,599.10 104.28	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81.90 2.31 227.82	330, 491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240.58 Ctosing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Ballala - Brushgrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsteigh Landcare Dumaresq Landcare Priends of Hangophora Friends of Barry Munday Reserve	NA NA NA NA NA NA NA	642,716.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.09 560.90	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81.90 2.31 227.82	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.57 30,99.05 763.89 3,780.91 105.59 10,516.91 573.32	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Balala - Brushgrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsteigh Landcare Dumaresq Landcare Dumaresq Landcare Fiends of Angophora Fiends of Angophora Fiends of Barry Munday Reserve Fiends of Black Gully	NA N	642,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.95 10,289.90 550.90 439.51	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240.58 Closing 4,081.10 1,080.67 30,908.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Bai ala - Bausrigrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsteigh Landcare Dumaresq Landcare Dumaresq Landcare Friends of Angophora Friends of Barck Gully Glen-Gro Landcare	NA N	642,715.27 507140.24 Opening 2.707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.09 560.90 439.51 168.15	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240,58 Closing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73
Unall ocated Total of Unfied Funds Held TOTAL Non-Grant Funds Tied & Unfied less Sub Groups Sub groups Armidate Urban Rivercare Bai ala - Brushgrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsleigh Landcare Dumaresq Landcare Dumaresq Landcare Friends of Angophora Friends of Barry Munday Reserve Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Party	NA N	642,715.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3.699.01 104.28 10,289.09 550.90 439.51 168.15 28.40 2,397.39 41,761.47	295,062.86 291203.95 Income 1,579.33 23.41 666.59 1.578.2 2.31 227.82 9.73 3.73 0.62 992.70	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,286.19 469.240.58 Ctosing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02	- 34,429,08 Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 227,82 12,42 9,73 3,73 0,62 - 791,90 924,70
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urban Rivercare Ballala - Brushgrove Landcare BOZO Landcare Coneny Creek Landcare Dangarsteigh Landcare Dumaresq Landcare Dumaresq Landcare Dumaresd Sundone Friends of Barry Munday Reserve Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Patty Guyra Landcare Network Group (Malpas Catchment Group)	NA N	642,716.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.09 560.90 439.51 168.15 28.40 2,397.39	296, 062, 86 29 1203, 95 Income 1,579, 33 23, 41 669, 59 16, 55 81, 90 2, 31 227, 82 12, 42 9, 73 3, 73 3, 73 0, 62 390, 62	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.67 30,99.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73 0.62 - 791.90
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urbain Rivercare Ballala - Bruishgrove Laindcare BoZO Landcare Cooney Creek Landcare Dangarsleigh Landcare Dumaresq Landcare Dumaresq Landcare Friends of Angophora Friends of Barry Munday Reserve Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyra Landcare Network Group (Malpas Catchment Group) Harriham Landcare Lower Apsiley River Landcare NE Agsil-Woodland Network	NA N	642,716.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.09 560.90 439.51 168.15 28.40 2,397.39 41,761.47 2,539.61 210.44	295,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73 0.62 390.62	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.57 30,99.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49 42,686.17 2,595.85 215.10	Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 1227,82 12,42 9,73 3,73 0,52 - 791,90 924,70 96,24 4,66
Unall ocated Total of Unfied Funds Held TOTAL Non-Grant Funds Tied & Unfied less Sub Groups Sub groups Armidale Unban Rivercare Ballala - Brushgrove Landcare Ballala - Brushgrove Landcare Cooney Creek Landcare Cooney Creek Landcare Dumaresq Landcare Dumaresq Landcare Priends of Angiophora Friends of Black Guilty Glen-Gro Landcare Grans Growers Tea Party Guyra Landcare Marpha Landcare Grass Growers Tea Party Guyra Landcare Network Group (Malpas Catchment Group) Harnham Landcare Lower Apstey River Landcare	NA N	\$42,715.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3.699.01 104.28 10.289.09 550.90 439.51 168.15 28.40 2.397.39 41,751.47 2.539.61	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 0.62 390.62 394.70 56.24	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240.58 Ctosing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,606.49 42,686.17 2,595.85	- 34,429.08 Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73 0.62 - 791.90 924.70 56.24
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armid ale Untien Rivercare Bal ala - Brushgrove Landcare BolzO Landcare Cooney Creek Landcare Dangarsteiigh Landcare Dangarsteiigh Landcare Dumaresq Landcare Filends of Angophora Filends of Barry Munday Reserve Filends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyrs Landcare Network Group (Malpas Catchment Group) Harnham Landcare Lower Apsley River Landcare Lower Apsley River Landcare NE Agil-Woodland Network Oolky Landcare Retreat Landcare	NA N	642,716.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3,699.01 104.28 10,289.09 550.90 439.51 168.15 28.40 2,397.33 41,751.47 2,539.61 210.44 2,669.46 437.75	296,062.86 291203.95 Income 1,579.33 22.41 669,59 16.55 81.90 2.31 227.82 12.42 39.62 390.62 390.62 4.66 4.66	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240.58 Ctosing 4,081.10 1,080.67 30,090.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,606.49 42,686.17 2,595.85 215.10 2,728.57	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73 0.52 - 791.90 924.70 56.24 4.56 59.11
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidate Urban Rivercare Ballala - Brushgrove Landcare Ballala - Brushgrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsleigh Landcare Dangarsleigh Landcare Dumaresq Landcare Dumaresq Landcare Friends of Angophora Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyra Landcare Network Group (Malpas Catchment Group) Harnham Landcare Lover Appley River Landcare NE Agil-Woodland Network Oalsy Landcare Retreat Landcare Retreat Landcare Retreat Landcare Network Save the Regent Honey Eater	NA N	\$42,715.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3.699.01 104.28 10.289.09 560.90 439.51 168.15 28.40 2.397.39 41.761.72 2.539.61 210.44 2.659.46 427.75 2.965.88	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81,90 23.1 227.82 12.42 9.73 0.62 390.62 390.62 924.70 55.24 4.66 55.11 9.69	330,491.94 329103.61 Expend 205.81 1,182.52	0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49 42,686.17 2,596.85 215.10 2,728.57 447.44 3,031.57	Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 227,82 12,42 9,73 3,73 3,73 0,52 - 791,90 924,70 56,24 4,66 59,11 9,699 65,68
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armid ale Untien Rivercare Bal ala - Brushgrove Landcare BolzO Landcare Cooney Creek Landcare Dangarsteiigh Landcare Dangarsteiigh Landcare Dumaresq Landcare Filends of Angophora Filends of Barry Munday Reserve Filends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyrs Landcare Network Group (Malpas Catchment Group) Harnham Landcare Lower Apsley River Landcare Lower Apsley River Landcare NE Agil-Woodland Network Oolky Landcare Retreat Landcare	NA N	642,716.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3,699.01 104.28 10,289.09 550.90 439.51 168.15 28.40 2,397.33 41,751.47 2,539.61 210.44 2,669.46 437.75	296,062.86 291203.95 Income 1,579.33 22.41 669,59 16.55 81.90 2.31 227.82 12.42 39.62 390.62 390.62 4.66 4.66	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240.58 Ctosing 4,081.10 1,080.67 30,090.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,606.49 42,686.17 2,595.85 215.10 2,728.57	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73 0.52 - 791.90 924.70 56.24 4.56 59.11
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidate Urban Rivercare Ballala - Brushgrove Landcare Ballala - Brushgrove Landcare BOZO Landcare Cooney Creek Landcare Dangarsleigh Landcare Dangarsleigh Landcare Dumaresq Landcare Dumaresq Landcare Friends of Angophora Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyra Landcare Network Group (Malpas Catchment Group) Harnham Landcare Lover Appley River Landcare NE Agil-Woodland Network Oalsy Landcare Retreat Landcare Retreat Landcare Retreat Landcare Network Save the Regent Honey Eater	NA N	\$42,715.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3.699.01 104.28 10.289.09 560.90 439.51 168.15 28.40 2.397.39 41.761.72 2.539.61 210.44 2.659.46 427.75 2.965.88	296,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81,90 23.1 227.82 12.42 9.73 0.62 390.62 390.62 924.70 55.24 4.66 55.11 9.69	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49 42,686.17 2,596.85 215.10 2,728.57 447.44 3,031.57	Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 227,82 12,42 9,73 3,73 3,73 0,52 - 791,90 924,70 56,24 4,66 59,11 9,699 65,68
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidate Urbain Rivercare Ballata - Bruishgrove Laindcare BOZO Landcare Coneny Creek Landcare Dangaristeigh Landcare Dangaristeigh Landcare Dumariesq Landcare Dumariesq Landcare Friends of Barry Munday Reserve Friends of Barry Munday Reserve Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyra Landcare Network Group (Malpas Catchment Group) Harriham Landcare Net Agsiley River Landcare NE Agsiley River Landcare Ret reat Landcare Network Dalty Landcare Retreat Landcare Network Save the Regent Honey Exter Soil Health Forum	NA N	642,716.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.09 560.90 439.51 168.15 28.40 2,397.39 41,761.47 2,539.61 210.44 2,669.46 437.75 2,965.89 2,472.99	295,062.86 291203.95 Income 1,579.33 22.41 669.59 16.55 81.90 2.31 22.82 12.42 9.73 3.73 0.62 390.62 924.70 56.56 59.11 9.69 56.58 54.76	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.57 30,999.05 763.89 3,780.91 105.59 10,516.91 573.32 449.24 171.88 299.02 1,605.49 42,686.17 2,595.85 275.10 2,728.57 447.44 3,031.57 2,527.75	Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 12,42 9,73 3,73 0,62 - 791,90 924,70 96,24 4,56 59,11 9,69 9,56,88
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armid ale Untien Rivercare Ballala - Brushgrove Lands are BolZO Landscare Cooney Creek Landscare Friends of Barry Munday Reserve Friends of Barry Munday Reserve Friends of Barry Munday Reserve Friends of Black Gully Glen-Gro Landscare Grass Growers Tea Party Guyra Landscare Network Group (Malpas Catchment Group) Harrham Landscare Lower Apsley River Landscare NE Agsi-Woodland Network Coalty Landscare Retreat Landscare Network Save the Regent Honey Ester Solt He atth Forum South Hill Walking Track	NA N	642,715.27 507140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3.699.01 104.28 10.289.09 550.90 439.51 168.15 28.40 2.397.39 41.761.47 2.539.61 210.44 2.669.46 437.75 2.965.89 2.472.99 20.578.18	295,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81,90 2.31 227.82 12.42 9.73 3.73 0.62 390.62 924.70 59.11 9.69 55.81	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	608,286.19 469,240.58 Closing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49 42,686.17 2,595.85 215.10 2,728.57 447.44 3,031.57 2,527.75 21,033.84	Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 12,42 9,73 0,52 - 791,90 924,70 96,24 4,56 59,11 9,69 65,58 54,76 455,66 1,67 4,86
Unall ocated Total of Unfied Funds Held TOTAL Non-Grant Funds Tied & Unfied less Sub Groups Sub groups Armidate Unban Rivercare Ballala - Brushgrove Landcare Ballala - Brushgrove Landcare Bozo Landcare Cooney Creek Landcare Dangarsteigh Landcare Dumaresq Landcare Dumaresq Landcare Priends of Barry Munday Reserve Friends of Barry Munday Reserve Friends of Black Gullty Glen-Gro Landcare Grass Growers Tea Party Guyrs LandcareNetwork Group (Malpas Catchment Group) Harnham Landcare Lower Apsitry River Landcare Lower Apsitry River Landcare NE Agil-Woodland Network Oaky Landcare Retreat Landcare Network Save the Regent Honey Eater Soil Health Forum South Hill Walking Track UNE Landcare	NA N	\$42,715.27 \$07140.24 Opening 2.707.58 1.057.26 30.239.46 747.34 3.699.01 104.28 10,289.09 \$50.90 439.51 168.15 28.40 2.397.39 41,761.47 2.539.61 210.44 2.669.46 437.75 2.965.89 2.472.99 20,578.18 75.59	296,062.86 291203.95 Income 1,579.33 23.41 669.99 16.55 81.90 2.31 227.82 12.42 9.73 0.62 390.62 390.62 924.70 56.24 4.66 59.11 9.69 65.68	330,491.94 329103.61 Expend 205.81	0.00 Transfers in	609,285.19 469.240.58 Cto sing 4,081.10 1,080.57 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49 42,696.17 2,598.85 215.10 2,728.57 447.44 3,031.57 2,527.75 21,033.84 77.26	Profit/Loss 1,373.52 23.41 669.59 16.55 81.90 2.31 227.82 12.42 9.73 3.73 0.62 - 791.90 924.70 956.24 4.66 59.11 9.69 65.68 54.76 455.66
Unall ocated Total of Untied Funds Held TOTAL Non-Grant Funds Tied & Untied less Sub Groups Sub groups Armidale Urbain Rivercare Ballala - Bruishgrove Laindcare Bolzo Landcare Cooney Creek Landcare Dangarsleigh Landcare Dumaresq Landcare Dumaresq Landcare Priends of Angophora Friends of Black Gully Glen-Gro Landcare Grass Growers Tea Party Guyra Landcare Network Group (Malpas Catchment Group) Harriham Landcare NE Agri-Woodlain d Network Save the Regent Honey Ester Soil He alth Forum South Hill Walking Track Unter Landcare Unalla Rivercare Uralla Rivercare	NA N	\$42,715.27 507140.24 Opening 2,707.58 1,057.26 30,239.46 747.34 3,699.01 104.28 10,289.09 560.90 439.51 168.15 28.40 2,397.39 41,761.47 2,539.61 210.44 2,669.46 437.75 2,965.89 2,472.99 20,578.18 75.59 219.44	295,062.86 291203.95 Income 1,579.33 23.41 669.59 16.55 81,90 2.31 227.82 12.42 9.73 3.73 0.62 390.62 924.70 59.11 9.69 55.81	330,491.94 329103.61 Expend 205.81	- 0.00 Transfers in	609,285.19 469.240.58 Closing 4,081.10 1,080.67 30,909.05 763.89 3,780.91 106.59 10,516.91 573.32 449.24 171.88 29.02 1,605.49 42,686.17 2,595.85 215.10 2,728.57 447.44 3,031.57 2,527.75 21,033.84 77.26 224.30	Profit/Loss 1,373,52 23,41 669,59 16,55 81,90 2,31 227,82 12,42 9,73 3,73 0,52 - 791,90 924,70 96,24 4,56 59,11 9,59 65,58 54,76 455,56 1,67 4,86

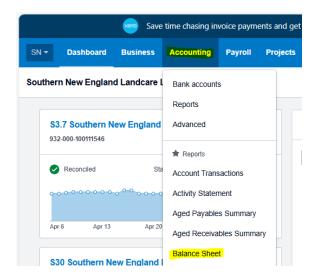


- 3. Open Z:\ADMINISTRATION\Meetings Board\2025\current meeting date\Financial Report 01-07-202X-XX-XX-202X\Interest Allocation to Sub-Groups 01-XX-202X to XX-XX-202X.
- 4. Copy and paste <u>as numbers</u>, the Closing balance for all sub-groups from one spreadsheet to the other.
- 5. In the **Interest Allocation to Sub-Groups spreadsheet,** paste as numbers into Column B, starting at Row 4.

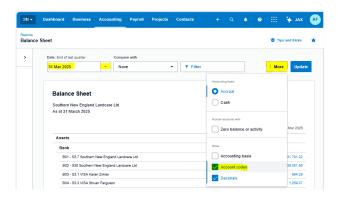


6. In Xero, click on Accounting > Balance Sheet.

Note: Alternatively, click on **Accounting > Reports** and then select **Balance Sheet**, which is under **Financial Statements** category.



7. Make sure the **Date** is applicable to your reporting quarter. E.g. 31 Mar 2025. Click on the **More** button and tick **Account codes**.



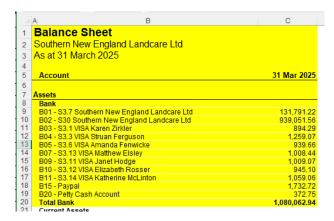
8. Go to the bottom of the screen. Click on **Export > Excel**.



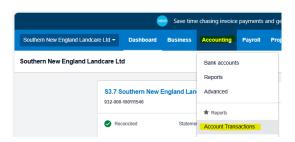
9. Click on Open file.



10. Copy this portion of the Balance Sheet (list of banks and amounts).



- 11. Paste into columns E-G/rows 3-21 of the Interest Allocation to Sub-Groups spreadsheet.
- 12. In Xero, click on **Accounting > Account Transactions**.



13. Go to the bottom of the screen. Click on **Export > Excel**.



- 14. Click on Open file.
- 15. Delete Columns B (Source), E (Debit), F (Credit), G (Running Balance) and I (GST).

	Α	В	С	D	E	F	G	Н	1
1	Interest Inc	ome Transa	ections						
2	Southern New	England Landca	are Ltd						
3	For the period	1 January 2025	to 31 March 2025						
4									
5	Date	Source	Description	Reference	Debit	Credit	Running Balance	Gross	GST
6									
7	Interest Income								
8	31 Jan 2025	Receive Money	Regional Australia Bank - Interest Credit		0.00	2,900.38	2,900.38	2,900.38	0.00
9	28 Feb 2025	Receive Money	Regional Australia Bank - Interest Credit		0.00	2,361.41	5,261.79	2,361.41	0.00
10	31 Mar 2025	Receive Money	Regional Australia Bank - Interest Credit	INTEREST	0.00	2,386.57	7,648.36	2,386.57	0.00
11	Total Interest Incor	me			0.00	7,648.36	7,648.36	7,648.36	0.00
12									
13	Total				0.00	7,648.36	(7,648.36)	7,648.36	0.00
14									

- 16. Copy amended report.
- 17. Go to the **Interest Allocation to Sub-Groups spreadsheet** and paste into Columns E-H/Rows 27-39.

Interest I	ncome Transactions		
Southern N	lew England Landcare Ltd		
For the pe	riod 1 January 2025 to 31 March 2	025	
Date	Description	Reference	Gross
Interest Inco	ome		
31 Jan 2025	Regional Australia Bank - Interest Credit	INTEREST	2,900.38
28 Feb 2025	Regional Australia Bank - Interest Credit	INTEREST	2,361.41
31 Mar 2025	Regional Australia Bank - Interest Credit	INTEREST	2,386.57
Total Interes	t Income		7,648.36
Total			7,648.36

- 18. Interest income is allocated on a proportional basis. With total cash in the bank amounting to \$1,080,062.94 and total sub-group funds at \$138,067.77, the sub-group funds represent approximately 13% of the company's total cash holdings. If the total interest earned is \$7,648.36, the sub-group funds are entitled to 13% of this amount, which equals \$977.71. Before distributing the interest proportionally among the individual sub-groups (refer to Column C, Rows 4–29), deduct the quarterly administration fee of \$50 from the total interest amount. The remaining interest should then be allocated to each sub-group based on their respective percentage share.
- 19. Use these interest amount to create a journal entry to allocate.
- 20. Go to **Xero**, click on **Accounting > Manual Journals**. Create a journal entry in the following format:

DEBIT 495 - Sub-Group Funds – Current (each individual sub-group)

CREDIT 903 - Sub-Group Funds Liability (total e.g. \$977.71)

21. Print off Sub-Group Profit & Loss statements and update the Financial Statement for the current quarter.